



San Francisco Ethics Commission

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Campaign Finance Audit Report Connie Chan for Supervisor 2024 (ID # 1458987)

July 31, 2025

I. Introduction

This Audit Report summarizes the audit results for the committee Connie Chan for Supervisor 2024, FPPC ID # 1458987 (the "Committee"), for the period January 1, 2023, through December 31, 2024. The audit was conducted by Ethics Commission audit staff to determine whether the Committee materially complied with applicable state and local campaign finance laws during the November 2024 election.

II. Audit Authority

San Francisco Charter Section C3.699-11 authorizes the Ethics Commission (the "Commission") to "audit campaign statements and other relevant documents" of campaign committees that file with the Commission. San Francisco Campaign and Governmental Conduct Code ("C&GCC") Section 1.150(a) requires the Commission to audit all committees of candidates who have received public financing and authorizes the Commission to initiate targeted audits of other committees at its discretion.

III. Objective and Scope

The objective of the audit was to reasonably determine whether the Committee materially complied with requirements of the San Francisco Campaign Finance Reform Ordinance (C&GCC Section 1.100, et seq., and supporting regulations) and the California Political Reform Act (California Government Code Section 81000, et seq., and supporting regulations).

The audit was conducted based on an analysis of the Committee's filings and support documentation obtained from the Committee. Among other procedures, auditors compared total reported receipts and disbursements to bank statements, reviewed representative samples of contributions and expenditures for compliance with disclosure and recordkeeping requirements, and verified compliance with reporting deadlines. A complete summary of the audit's objectives and the methods used to address those objectives appears in Appendix B.

IV. Committee Information

The Committee qualified as a committee on May 7, 2023, as a candidate-controlled committee supporting the election of Connie Chan to the office of District 1 Supervisor in the November 5, 2024, election. The Committee remains active as of July 2025.

Esther Marks served as treasurer (the "Treasurer") for the full period covered by the audit and was the primary audit contact on behalf of the Committee during the audit.

For the period covered by the audit, the Committee reported receiving \$428,620 in contributions—including \$165,648 in monetary contributions, \$174 in nonmonetary contributions, and \$252,000 in public financing—and making or incurring \$427,935 in expenditures.

V. Material Audit Findings

Auditors identified the following material findings during the audit. These findings represent instances of noncompliance that Auditors determined to be significant based on the frequency of occurrence within a representative sample, or based on the significance of the dollar amount, the percentage of total activity, or the importance of the item to the purposes of state or local law.

Finding V-1. Contributor occupation information reported by the Committee did not match support records, and the Committee did not maintain documentation to support altered information

Applicable Law

For each individual from whom a committee has received cumulative contributions of \$100 or more, the committee must disclose the contributor's full name, street address, occupation, employer, or, if self-employed, the name of the business, the date and amount of the contribution, and the cumulative amount of contributions received. Gov't Code § 84211(f).

For each contribution received of \$25 or more, committees must maintain records containing the date and amount of the contribution and the full name and street address of the contributor, and original source documentation including copies of contributor checks, any other record of all items deposited, and contributor cards. 2 CCR § 18401(a)(2)(A)-(B). For each contribution received of \$100 or more, committees must additionally maintain records of the contributor's occupation and employer and any communication used to secure that information. *Id.* § 18401(a)(3)(A)-(B).

A committee must return any contribution of \$100 or more within 60 days if the committee does not have on file in its records the name, address, occupation, and employer of the contributor. Gov't Code § 85700(a). FPPC Advice Letter A-04-110 notes that the information required to be obtained by Section 85700 does not need to be obtained firsthand from a contributor, and no particular method for obtaining the information is required. However, "recordkeeping is a separate obligation of candidates and treasurers" and "the sufficiency of any record keeping in a particular instance will be assessed against the requirements of regulation 18401."

Analysis

Of 110 contributions reviewed, Auditors identified 32 instances (29%) in which the contributor's reported occupation did not match support records. These support records included third-party credit card contribution transaction data from the platform ActBlue and contributor cards accompanying contributions made by check. Specifically, of the 32 contributions, 28 contributor occupations were listed in the supporting documents as "not employed" but were reported as "retired" in the filed Form 460 campaign statements. For the remaining four contributions, the reported occupation otherwise contained information not included in the support records.

Auditors identified no support records documenting how the Committee had obtained the updated occupation information that was reported. Auditors conducted further research using publicly available information to corroborate the altered information, but were unable to verify the contributors' "retired" status. For several contributors, Auditors identified sources that appeared to indicate that individuals of the same name that were identified as "not employed" or "retired" had an occupation and employer at the time of their contribution. Ultimately, Auditors were unable to verify the reported contributor occupation information against the support records maintained by the Committee for these items.

The table below summarizes the contributions discussed in this finding:

Contributor Name	Date	Occupation per support documentation	Occupation as reported in Form 460
David Lee	6/23/2023	Director at PCCD	Instructor at San Francisco State University
Howard Wong	9/20/2023	Not employed	Retired
Ed Franklin	11/18/2023	Not employed	Retired
Pam Lee	1/9/2024	Not employed	Retired
Linda Haumant	2/14/2024	Not employed	Retired
Lance Carnes	2/27/2024	Small business owner at Self	Retired
Diana Taylor	3/1/2024	Not employed	Retired
Kathy Lipscomb	3/19/2024	Not employed	Retired
Linda Shaffer	3/20/2024	Not employed	Retired
Dave Massen	3/25/2024	Not employed	Retired
Tes Welborn	4/9/2024	Not employed	Retired
Carlowe Connelly	4/17/2024	Not employed	Retired
Michael Busk	4/21/2024	Not employed	Retired
Glen Van Lehn	6/4/2024	Not employed	Retired
Martha Goldin	6/5/2024	Not employed	Retired
Barbara Berman	6/28/2024	Not employed	Retired
David Looman	6/30/2024	Not employed	Retired
Gary Kitahata	7/16/2024	Not employed	Retired
Brandee Marckmann	7/23/2024	Not employed	Retired
Bruce Wolfe	7/25/2024	Not employed	Retired
Laurie Cannon	8/4/2024	Not employed	Retired
Richard Shrieve	8/8/2024	Not employed	Retired
Susan Thornley	8/11/2024	Not employed	Retired
Cynthia Tseng	8/18/2024	Not employed	Retired
Leslie Simon	8/22/2024	Not employed	Retired
Steven Chapman	8/27/2024	Not employed	Retired
Johnny Cheng, Jr.	8/30/2024	Manager/Retail	Manager at Ace Hardware
Richard Lee	9/4/2024	Not employed	Retired
Charles Barratt	9/26/2024	Not employed	Retired
Louise Fong	10/28/2024	Not employed	Retired
Monica Hayes	10/28/2024	Not employed	Retired
Laureen Chew	10/30/2024	Not employed	Educator at San Francisco State University

Committee Response to Finding

The Treasurer provided the following comment: "I was also treasurer for Connie Chan for Supervisor 2020. All records of donors are kept in access file listing name, address, occupation, employer, contribution amount and date of contribution, email address if listed. This same access file of donors was used in 2024 with updated information. If individual donated in 2024, donation amount and date were added to access file and reported to Committee members weekly. Most donations were made using Act Blue. If person was retired, the occupation listed by Act Blue would be 'retired/not employed.'

I have known Laureen Chew for many years as an instructor at San Francisco State. She and her husband hosted a 'meet and greet' at their home October 6, 2024 3:00-4:30 p.m. She had reduced work load but as of that semester was still employed.

David Lee's occupation where he earns money is as an educator. He is also known politically as director of Chinese Voter Project which gives opinions about elections affecting Chinese Voters however, as far as I know he does not make any money from the Voter Project.

Johnny Cheng Jr.: on enclosure form he completed he put 'manager/retail.' and is known to be the manager at Ace Hardware.

Lance Carnes I listed as retired on form 460. When he completed Act Blue form he listed 'self employed small business owner'. I have known Lance for many years and know at the time he made contribution, he was retired.

NOTE: ActBlue provides a single option for 'retired or currently unemployed'; any donor using that option would be listed the same way by ActBlue in records provided to us. Where the committee had additional information, we entered 'retired' for retired donors. I have not seen any information from the auditor that specific donors thus designated were actually not retired - we rely on self-reporting as online sources may be out of date or inaccurate."

Auditor Comment

Notwithstanding the Treasurer's personal knowledge of certain contributors, the support records maintained by the Committee for these contributions, including any communications sent or other records obtained beyond the original source documentation, did not list the same occupation and employer information for the contributors as was reported in the Committee's filings. Auditors were therefore unable to reconcile the occupation information reported on the Form 460 filings to the information contained in the support records required by Regulation 18401(a)(3).

Regarding the "retired or currently unemployed" issue associated with the ActBlue contributions, the Treasurer provided Auditors an email from an ActBlue representative that included a screenshot of the ActBlue contribution portal. The portal includes a toggle whereby the contributor can select "I'm retired or currently unemployed," which then removes the ability to enter "occupation" and "employer."

The primary support documentation used by Auditors to confirm ActBlue contribution information is a dataset provided by ActBlue that includes, among other things, the name, address, occupation, and

employer associated with each contribution. It appears that contributors who selected “retired or currently unemployed” were listed in the supporting dataset provided to Auditors as only “Not Employed.” The system appears to have, in effect, made the determination that all these individuals were temporarily unemployed, as opposed to retired. Conversely, the Committee reported the contributors above who were listed in the supporting dataset as “unemployed” as “retired.” Because the reported occupation information did not match the available support records, and because Auditors could not determine how the Committee determined the specific status of each contributor, Auditors flagged these items as incorrectly reported or not supported by documentation.

VI. Other Identified Findings

Auditors identified the following non-material findings during the audit. These findings represent instances of noncompliance discovered through review of the Committee’s filings and support documentation and through testing of sampled transactions that were determined not to be material in terms of frequency or dollar amount. This information is reported for the awareness of committees and treasurers and to facilitate the tracking of trends across audit reports.

Finding VI-1. The Committee did not disclose a contribution from a contributor who cumulatively contributed more than \$100

Applicable Law

For each individual who cumulatively contributes more than \$100, committees are required to report the contributor’s full name, street address, occupation, full name of employer, or if self-employed, the name of the business, date and amount of contribution, and cumulative amount of contributions. Gov’t Code § 84211(f), C&GCC § 1.114.5(a). “Cumulative amount” means the amount of contributions received in a calendar year. Gov’t Code § 82018(a).

Analysis

The Committee received a \$99 contribution from contributor Jean Barish on December 12, 2023. Barish had previously made another \$99 contribution on April 10, 2023. The second contribution was not reported on the Committee’s Form 460 despite Barish’s cumulative contributions of \$198 being greater than \$100. The contributor donated a total of four times, including two later contributions that were appropriately reported on the Form 460, namely a \$100 contribution in July 2024 and a \$100 contribution in September 2024.

The table below summarizes the contribution discussed in this finding:

Contributor Name	Date	Unreported Amount	Cumulative amount after contribution
Jean Barish	12/20/2023	\$99	\$198

Committee Response to Finding

The Treasurer provided the following comment: “The 4 contributions made by Jean Barish were reported on form 460 each time. Jean has an apartment in New York and San Francisco and each contribution listed for each address when donation made:

Contributions listed for Jean at 510 E 85th Street #9C, New York, NY 10028, \$99 4/19/2023 and \$50 12/28/2024.

Contributions listed for Jean at 711 27th Avenue, San Francisco 94121, \$99 12/23/2023, \$100 7/13/2024 and \$99 9/10/2024.”

Auditor Comment

Auditors reviewed the following support records associated with five contributions received from this contributor: (1) a \$99 check dated April 10, 2023; (2) a \$99 check dated December 20, 2023; (3) a \$100 check dated July 11, 2024; (4) a \$99 check dated September 1, 2024; and (5) a \$50 credit card payment via ActBlue disbursed to the Committee on November 3, 2024.

Based on a review of the Committee’s Form 460 filings and filing data extracted from those reports, Auditors identified only two contributions disclosed for this contributor: (1) a \$100 payment on July 16, 2024, and (2) a \$99 payment on September 10, 2024. These payments correspond to items (4) and (5) in the previous paragraph.

The table below summarizes all contributions made by this contributor, whether each contribution was required to be reported, and whether the Committee reported the contribution. Because the December 20, 2023, contribution caused the contributor’s cumulative contributions in calendar year 2023 to be more than \$100, that contribution should have been reported, as noted in this finding. Additionally, Auditors note that the \$50 contribution via ActBlue, discovered while preparing this response, should have been reported as the contributor had cumulatively contributed more than \$100 in calendar year 2024.

Contribution date	Contribution amount	Required to be reported	Contribution reported
4/10/2023	\$99	No	n/a
12/20/2023	\$99	Yes	No
7/11/2024	\$100	Yes	Yes
9/1/2024	\$99	Yes	Yes
11/3/2024	\$50	Yes	No

Finding VI-2. The Committee did not appropriately report subvendor information for an expenditure made by an agent of greater than \$500

Applicable Law

Committees are required to report expenditures made by an agent or independent contractor of a committee of \$500 or greater, other than expenditures for the agent’s or independent contractor’s

overhead and normal operating expenses, as if the expenditures were made directly by the committee. Gov't Code § 84303(a).

For each person to whom a committee has made an expenditure of \$100 or more, the committee must disclose the full name and street address of the payee, amount of each expenditure, and a brief description of the consideration received. Gov't Code § 84211(k). Local law additionally requires a committee to report the date of each expenditure required to be disclosed. C&GCC § 1.112(a)(4).

Analysis

MJE strategies acted as an agent of the Committee during the 2024 campaign. The Committee made a payment of \$715 to MJE Strategies on November 27, 2023, with the description "Sing Tao Chinese New Year ad." An accompanying invoice from Sing Tao Daily shows this was a payment in advance for an advertisement to be posted on February 10, 2024. Though the Committee reported the \$715 expenditure to MJE Strategies on Schedule E (Payments Made) of the Form 460, it was also required to report payee information for Sing Tao Daily on Schedule G of the Form 460 because the expenditure was greater than \$500.

The table below summarizes the expenditure discussed in this finding:

Payee	Agent	Date	Amount
Sing Tao Daily	MJE Strategies	11/27/2023	\$715

Committee Response to Finding

The Treasurer provided the following comment: "Treasurer was not aware needed to complete Schedule G to show the \$715 expenditure was made since reported in Schedule E as payment MJE to pay for New Years' ad in Sing Tao."

Auditor Comment

Section 84303(a) requires committees to report expenditures by an agent of \$500 or more as if the committee itself had made the expenditure. Accordingly, for a subvendor payment, committees must report all elements required by Government Code Section 84211(k) and C&GCC Section 1.112(a)(4). By noting "Sing Tao Chinese New Year ad" in the Schedule E description field, the Committee did disclose the name of the subvendor, the amount of the payment, and a description of the consideration received. However, it did not report the subvendor's address for the specific expenditure, nor the date of the payment to the subvendor. In this case, the consultant appears to have submitted an invoice to the Committee on the same day that it received an invoice from Sing Tao, and therefore the reported expenditure dates would be the same. Nevertheless, the date of the consultant's expenditure to the subvendor should have been reported along with all the information required by Section 84211.

Finding VI-3. The Committee received contributions that were likely prohibited under the City's contractor contribution prohibitionApplicable Law

Under local law, no City contractor or affiliate of a City contractor may make any contribution to a candidate for an office for which the individual holding that office, or the board on which such an individual serves, must approve the contractor's contract, for a period of 12 months after the date of contract approval. C&GCC § 1.126(b)-(c).

An individual holding City elective office, or the clerk of the board on which such an individual serves, must notify the Ethics Commission by filing Form SFEC-126 within five business days of the approval of each contract by the relevant officer or board. Id. § 1.126(f)(4), C&GCC Reg. § 1.126-4(a)-(b).

Analysis

Utilizing Form SFEC-126 filing data made publicly available on the Ethics Commission's website, Auditors compared the affiliates and subcontractors reported by the Board of Supervisors to the contributors disclosed by the Committee. Auditors identified two contributors who were listed as either affiliates or subcontractors to contracts that were approved by the Board of Supervisors. Because Connie Chan was a candidate for the office of District 1 Supervisor, these contributions appear to have been prohibited by the City's contractor contribution prohibition.

The table below summarizes the contributions discussed in this finding:

Contributor Name	Contractor	Contract Approval Date	Contribution Date	Amount
Matt Alexander	San Francisco Unified School District	7/18/2023	12/30/2023	\$250
John Elberling	TODCO Development Co	9/26/2023	03/01/2024	\$100

Committee Response to Finding

The Treasurer provided the following comment: "Campaign was very careful not to accept contributions from City Contractors. Individuals serve on board of directors of organizations that receive public funds. This public service prohibition must not have been known to the donor when the donation was made. The donations were made with personal funds."

Treasurer had previous information from Ethics Commission that an elected member of San Francisco City College Board of Trustee could make a donation to an individual running for Board of Supervisor using personal funds and assumed an elected Trustee of the Board of Education would also be able to make a donation."

Auditor Comment

This finding is based on a review of Form SFEC-126s filed by the Board of Supervisors, which identify City contractors and affiliates of those contractors, as defined by Section 1.126(a). In the example of a

member of the City College Board of Trustees, that entity has not been reported as a City contractor in Form SFEC-126 filings by the Board of Supervisors, and therefore, Auditors did not flag any contributions by a Trustee or other affiliate as potentially being prohibited by Section 1.126. However, the Board of Supervisors did report SFUSD as a City contractor and listed Mr. Alexander as an affiliate.

VII. Conclusion

Except as noted in the audit findings sections above, and based on the evidence obtained, Auditors conclude that the Committee substantially complied with the requirements of the California Political Reform Act and the San Francisco Campaign and Governmental Conduct Code. The Committee was provided a copy of this report and an opportunity to respond. The Committee's comments are included in this report alongside the relevant finding.

This report and the support documentation on which it is based will be forwarded to the Commission's Enforcement Division for further investigation and/or enforcement action as warranted. The scope of the audit is not exhaustive of all conduct of the Committee during the audit period, and any subsequent enforcement action may include conduct not covered in this report.

This Audit Report is intended to provide information about the Committee's activities and its compliance with campaign finance requirements to the Commission, the Committee and its Treasurer, and San Francisco voters. This report, and all Audit Reports prepared by the Commission, will be posted to the Commission's website at **sfethics.org**.

Appendix A

Objectives and Methodology

Audit Objective	Methodology
Determine whether disclosed campaign finance activity materially agrees with activity in the Committee's bank account.	• Calculated total reported contributions and expenditures in the Committee's filings and total reported credits and debits in the Committee's bank statements. • Applied adjustments as needed to account for variations in transaction reporting between sources.
Determine whether the Committee accepted contributions from allowable sources and in accordance with limits, appropriately disclosed those contributions, and maintained required contribution records.	• Reviewed contributions submitted for public funds matching for compliance with limits and accuracy of contributor information. • Selected a statistically significant sample at a 95% confidence level and a 3.5% margin of error based on the total number of reported contribution transactions. Selected samples for testing from a range of periods, sources, and payment methods. • Reviewed each sampled transaction for compliance with state and local requirements regarding contribution restrictions, disclosure, and recordkeeping. • Performed additional targeted testing of contributions identified through analysis of filing data and support records. • Utilized automated procedures to analyze data extracted from the Committee's filings. Identified contributions from prohibited sources and late-reported transactions. Verified identified noncompliance against support records.
Determine whether the Committee made expenditures for allowable purposes, appropriately disclosed those expenditures, and maintained required expenditure records.	• Selected a statistically significant sample at a 95% confidence level and a 3.5% margin of error based on the total number of reported expenditure transactions. Selected samples for testing from a range of periods, sources, amounts, vendors, and agents. • Reviewed each sampled transaction for compliance with state and local requirements regarding expenditure restrictions, disclosure, and recordkeeping, including any expenditures made to subvendors by agents or contractors of the committee. • Performed additional targeted testing of expenditures identified through analysis of filing data and support records. • Utilized automated procedures to analyze data extracted from the Committee's filings. Identified late-reported transactions and verified identified noncompliance against support records.
Identify any other evidence of potential noncompliance for inclusion in the audit report or referral for further investigation.	• Analyzed data extracted from the Committee's filings. • Analyzed support records obtained from the Committee.