



# San Francisco Ethics Commission

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## Campaign Finance Audit Report Susk For Supervisor 2024 (ID # 1466041)

July 30, 2025

### I. Introduction

This Audit Report summarizes the audit results for the committee Susk For Supervisor 2024, FPPC ID # 1466041 (the "Committee"), for the period January 1, 2024, 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. A complete summary of the audit's objectives and the methods used to address those objectives appears in Appendix A.

### IV. Committee Information

The Committee qualified as a committee on January 17, 2024, as a candidate-controlled committee supporting the election of Matthew Susk to the office of District 3 Supervisor in the November 5, 2024, election. The Committee remains active as of July 2025.

Candidate Matthew Susk served as his Committee's 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 \$99,964 in contributions—including \$99,530 in monetary contributions, \$434 in nonmonetary contributions, and \$160,770 in public financing—and making or incurring \$255,566 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. The Committee incorrectly reported required contributor 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).

Fair Political Practices Commission ("FPPC") Advice Letter I-07-152 provides guidance about the sufficiency of reported contributor information. As relevant to this finding, reporting self-employment requires more information than "self-employed" alone, but must also include the name of the contributor's business or, if no name, an indication of that fact such as "no business name" or "same name." This advice letter also notes that a PO box does not qualify as a "street address."

For any contribution received from another committee that qualifies under Section 84211(f), the recipient committee must report the contributing committee's Secretary of State-assigned identification number on its campaign statement. Gov't Code § 84211(m), 2 CCR § 18110(b)(2)(E)(9).

#### Analysis

Utilizing contribution data extracted from the Committee's filed Form 460 campaign statements, Auditors reviewed reported contributor information all itemized contributions reported by the Committee. Based on a review of 323 reported contributions totaling \$98,015, Auditors identified 25 contributions (8% of reviewed transactions) totaling \$12,300 (13% of reviewed amount) for which reported contributor information did not meet the requirements of Section 84211(f).

Auditors identified 11 instances in which a contributor's reported *employer* was "self" or "self-employed," which is likely not sufficient per Advice Letter I-07-152, as the name of the contributor's business must be reported, or an affirmative statement that the contributor has no business name. Similarly, in nine instances the reported *occupation* was "self", "self-employed", or "startup" which are

insufficient descriptors of the contributor's occupation or field. The table below summarizes the contributions for which employer and/or occupation information was incorrectly reported:

Contributor Name	Date	Amount	Misreported Information
Cameron Susk	1/17/2024	\$500	Self-employed
Edward Ratnoff	1/18/2024	\$500	Self
John Miller	1/21/2024	\$100	Self
Jordan Miller	1/21/2024	\$500	Self-employed
Wei Ling Eng	2/17/2024	\$500	Self
Celeste Meier	2/21/2024	\$500	Self
Thomas J Egan	3/29/2024	\$100	Self Employed
Benjamin Albright	4/29/2024	\$150	Startup
Stacey Case	5/2/2024	\$500	Self employed
David deWilde	5/17/2024	\$100	Self-Employed
Tina Vindum	5/18/2024	\$100	Self (both)
Steven Schantz	6/3/2024	\$300	Self-Employed
Scotty Jacobs	6/3/2024	\$100	Self employed
Dale Anderson	6/5/2024	\$100	Self
Alexandra Beurube-Moritis	6/14/2024	\$500	Self
Susan Supanich	6/16/2024	\$500	Self
Karen Mondon Scarpulla	6/20/2024	\$300	Self employed
Gustin Ho	6/26/2024	\$200	Self
Matthew Susk	6/28/2024	\$4,900	Self

Auditors identified four instances in which the reported address information was a PO Box, which is not sufficient for reporting a "street address" as noted in Advice Letter I-07-152. Auditors also noted that a San Francisco address reported for contributor Benjamin Albright did not match a Massachusetts address in the original source documentation. The table below summarizes the contributions for which address information was incorrectly reported:

Contributor Name	Date	Amount	Misreported Information
Carolyn Russo	1/22/2024	\$100	PO Box
Jennifer Miller	1/24/2024	\$500	PO Box
Benjamin Albright	4/29/2024	\$150	Incorrect Address
Connie Cox Price	9/9/2024	\$500	PO Box
Carole McNeil	10/16/2024	\$500	PO Box

Finally, a contribution of \$500 made by the San Francisco Police Officers Association PAC did not include the committee's FPPC ID number. This information is important as multiple committees may bear a similar name or be affiliated with the same organization. The table below summarizes the contribution for which a required FPPC ID was not reported:

Contributor Name	Date	Amount	Misreported Information
San Francisco Police Officers Association PAC	9/23/2024	\$500	No FPPC ID

## 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 contributions that exceeded \$100 per contributor

#### 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).

#### Analysis

Through review of third-party credit card contribution transaction activity and scanned and deposited contributor checks, Auditors identified five instances totaling \$1,550 in which an individual made a contribution of more than \$100, but the Committee did not report the contribution in its Form 460 or the contributor information required by Section 84211(f). Auditors confirmed that these contributions had been deposited in the Committee's bank account and were not refunded. The table below summarizes the contributions discussed in this finding:

Contributor	Date	Contribution Amount
Emily Boschetto	6/30/2024	\$250
Cynthia Kerwin Birmingham	9/17/2024	\$250
Katherine August	8/19/2024	\$400
Sarah Bingham	8/20/2024	\$250
David deWilde	8/19/2024	\$400

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**Finding VI-2. Monetary and nonmonetary contributions likely should have been aggregated under the City's affiliated entity rule, and support records did not match reported contributor information**

Applicable Law

City law prohibits local candidate committees from accepting contributions cumulatively exceeding \$500 in an election from any individual. C&GCC § 1.114(a).

For purposes of the above contribution limit, the contributions of an entity whose contributions are directed and controlled by any individual must be aggregated with contributions made by that individual and any other entity whose contributions are directed and controlled by the same individual. *Id.* § 1.114(e)(1). For purposes of Section 1.114, the term "entity" means any person other than an individual. *Id.* § 1.114(e)(4).

City law also prohibits corporations, limited liability companies, or limited liability partnerships from making contributions to a candidate committee. *Id.* § 1.114(b)

For each contribution received of \$100 or more, committees must maintain accounts and records containing, among other required information, the occupation and employer of the contributor. 2 CCR § 18401(a)(3)(A).

Analysis

The Committee reported a monetary contribution of \$250 made by Tyler Foster on May 15, 2024. Auditors agreed this payment to the provided third-party credit card transaction report. The Committee also reported two nonmonetary contributions made on October 23, 2024, one in the amount of \$250 from Tyler Foster and one in the amount of \$184 from Joe Burgard.

Occupation and employer information reported Foster as an Owner of Red and White Fleet and Burgard as a Partner at Red and White Fleet. Auditors verified this information for Foster using credit card contribution transaction information, but found that the Committee did not possess any records supporting Burgard's reported occupation. While Auditors verified this information using public sources, the Committee should have maintained record of this information under Regulation 18401(a)(3)(A).

Regarding the October 23 nonmonetary contributions, Auditors obtained an invoice on Red and White Fleet letterhead listing services associated with a one-hour Bay Cruise event and indicating a value of \$434. This invoice indicated that the nonmonetary contribution in fact came from Red and White Fleet and was therefore likely a violation of the City's corporation contribution prohibition.

Notwithstanding the above prohibition, the manner of the nonmonetary contribution's reporting raises concerns. The Committee reported the \$434 nonmonetary contribution as described above, with \$250 attributed to Foster and \$184 attributed to Burgard. The provided invoice showed only a listing of the

services provided by Red and White Fleet, with no mention of those two individuals or how the cost should be divided between them.

Auditors confirmed through public sources that Foster is the Chief Financial Officer of Red and White Fleet as well as a managing director and partner. As an executive of the company, Foster likely possesses the authority to direct and control contributions. Given this, and in the absence of support indicating why the nonmonetary contribution should be split, the total contribution from Red and White Fleet likely should have been aggregated with Foster’s monetary contribution pursuant to the affiliated entity rule in Section 1.114(e)(1). Combining this \$434 nonmonetary contribution with Foster’s \$250 monetary contribution would cause a violation of the City’s \$500 contribution limit.

The table below summarizes the contributions discussed in this finding:

Contributor	Date	Amount	Type of Contribution
Tyler Foster	5/15/2024	\$250	Monetary
Tyler Foster	10/23/2024	\$250	Nonmonetary
Joe Burgard	10/23/2024	\$184	Nonmonetary

**Finding VI-3. The Committee filed a mass mailing itemized disclosure statement that did not reflect the actual amount paid by the Committee**

Applicable Law

Under City law, each time a committee pays for a mass mailing, defined as 200 or more substantially similar pieces of mail, it must file a copy of the mailing and an itemized disclosure statement with the Ethics Commission within 5 business days. C&GCC §§ 1.161(b)(3)(A)-(B), *id.* 1.104, incorporating Gov’t Code § 82041.5. Committees comply with this requirement by filing Form SFEC-161. C&GCC Reg. § 1.161-1(a).

Analysis

The Committee filed a Form 161 mass mailing itemized disclosure statement on October 15, 2024, reporting expenditures associated with an October 8, 2024, mass mailing. The Committee reported payments of \$12,383 to Moxie Media for professional services and \$7,225 to USPS for Postage. A supporting invoice from Moxie Media shows that the Committee received a \$7,509 “production credit” for the mass mailing. The Committee also misreported the \$7,029 postage payment as \$7,225, which was the postage cost for a separate mass mailing included on the same invoice. Consequently, the Committee actually appears to have paid \$11,903 for the mass mailing, instead of the reported \$19,608. While the reported amount captures the value of the mass mailing, the Committee likely should have noted the credit to accurately reflect the amount expended by the Committee.

The table below summarizes the mass mailing expenditures discussed in this finding:

Payee	Date of Mailing	Itemized Vendor Expenditure	Amount per Support	Amount Reported
Moxie Media	10/7/2024	USPS	\$7,029	\$7,225
		Moxie Media	\$4,874	\$12,383

#### **Finding VI-4. The Committee did not properly report an accrued expense**

##### Applicable Law

Committees must report an accrued expense as of the date on which the goods or services are received, and must report outstanding accrued expenses on each campaign statement until extinguished. 2 CCR § 18421.6(a)-(b).

##### Analysis

The Committee reported an expenditure of \$18,983 to Moxie Media for professional services and the mailing of an advertisement flyer on November 18, 2024. Auditors inspected the invoice from Moxie Media, which was dated October 11, 2024, and noted that the flyers would be dropped on October 15. Because the services appear to have been rendered by October 15, the Committee should have reported the payment as an accrued expense in each Form 460 until the Committee made the payment to Moxie Media.

The table below shows how the accrued expense discussed in this finding should have been reported on Schedule F (Accrued Expenses) of the Form 460:

Payee	Period Start	Period End	Beginning Balance	Amount Incurred	Amount Paid	Ending Balance
Moxie Media	9/22/2024	10/19/2024	\$0	\$18,983	\$0	\$18,983
Moxie Media	10/20/2024	10/30/2024	\$18,983	\$0	\$0	\$18,983
Moxie Media	10/31/2024	12/31/2024	\$18,983	\$0	\$18,983	\$0

#### **Finding VI-5. The Committee did not appropriately report subvendor information for expenditures 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)-(b). Expenditures that must be reported under Section 84303 include postage for campaign mailings. 2 CCR § 18431(a)(2)(F).

### Analysis

The Committee reported two expenditures to Moxie Media for campaign literature and mailings, one for \$34,213 on October 15, 2024, and one for \$18,984 on November 18, 2024. Auditors reviewed supporting invoices and found that each contained line items for postage payments to USPS of over \$500. The October 15 invoice included charges associated with two separate mailings. The Committee did not additionally report payment information for the USPS payments on Schedule G (Payments by an Agent or Independent Contractor) of the Form 460 as required by Section 84303 and Regulation 18431.

The table below summarizes the unreported subvendor payments discussed in this finding:

Agent	Payee	Date	Amount
Moxie Media	USPS	10/3/2024	\$7,292
		10/7/2024	\$7,292
		10/15/2024	\$7,283

**Finding VI-6. The Committee did not appropriately report an expenditure for a meal and did not maintain required records for that meal**

### Applicable Law

State regulation requires additional reporting for itemized expenditures for a meal not related to travel. A committee must disclose the date of the meal, the number of individuals for whom the expenditure was paid, and whether those individuals included the candidate, a member of the candidate's household, or an individual with authority to approve expenditures of the committee's funds. 2 CCR § 18421.7(a)(2).

In addition to the above reporting requirements, state regulation also imposes additional recordkeeping requirements for expenditures for meals. For an itemized expenditure for a meal, the original source documentation must include a dated memorandum, or other dated written record, containing the information required to be reported under Regulation 18421.7(a)(2) and the names of all individuals in attendance. *Id.* § 18401(a)(5).

### Analysis

The Committee reported an expenditure of \$184 to the restaurant Original Joe's dated November 7, 2024. The Committee did not report the number of individuals in attendance or whether the candidate, a member of the candidate's household, or someone with the authority to approve the expenditure of campaign funds was in attendance, as required by Regulation 18421.7.

The Committee also did not maintain any original source documentation for the meal, such as a receipt, nor a dated memorandum per the additional recordkeeping requirements for meals. The Candidate asserted to Auditors that the meal was an election night dinner with some named and unnamed staff



present. However, a written memorandum, Auditors were unable to verify whether the attendees included the Candidate, members of the Candidate's household, or individuals with the authority to approve campaign expenditures, and without a receipt, Auditors could not assess the reasonableness of the asserted number of individuals in attendance.

The table below summarizes the expenditure discussed in this finding:

Payee	Date	Amount
Original Joe's	11/7/2024	\$184

## VII. Conclusion

Except as noted in the Audit Findings section 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. However, the Committee did not provide a response to the report.

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](https://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.	<ul style="list-style-type: none"> <li>• Calculated total reported contributions and expenditures in the Committee's filings and total reported credits and debits in the Committee's bank statements.</li> <li>• Applied adjustments as needed to account for variations in transaction reporting between sources.</li> </ul>
Determine whether the Committee accepted contributions from allowable sources and in accordance with limits, appropriately disclosed those contributions, and maintained required contribution records.	<ul style="list-style-type: none"> <li>• Reviewed contributions submitted for public funds matching for compliance with limits and accuracy of contributor information.</li> <li>• 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.</li> <li>• Reviewed each sampled transaction for compliance with state and local requirements regarding contribution restrictions, disclosure, and recordkeeping.</li> <li>• Performed additional targeted testing of contributions identified through analysis of filing data and support records.</li> <li>• 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.</li> </ul>
Determine whether the Committee made expenditures for allowable purposes, appropriately disclosed those expenditures, and maintained required expenditure records.	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• Performed additional targeted testing of expenditures identified through analysis of filing data and support records.</li> <li>• Utilized automated procedures to analyze data extracted from the Committee's filings. Identified late-reported transactions and verified identified noncompliance against support records.</li> </ul>
Identify any other evidence of potential noncompliance for inclusion in the audit report or referral for further investigation.	<ul style="list-style-type: none"> <li>• Analyzed data extracted from the Committee's filings.</li> <li>• Analyzed support records obtained from the Committee.</li> </ul>