



San Francisco Ethics Commission

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Campaign Finance Audit Report Matt Boschetto for D7 Supervisor 2024 (ID # 1461776)

August 5, 2025

I. Introduction

This Audit Report summarizes the audit results for the committee Matt Boschetto for D7 Supervisor 2024, FPPC ID # 1461776 (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. 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 July 24, 2023, as a candidate-controlled committee supporting the election of Matt Boschetto to the office of District 7 Supervisor in the November 5, 2024, election. The Committee remained active as of August 2025.

Patricia Mar of View Avenue Group served as the Committee's treasurer (the "Treasurer") for the full period covered by the audit. Patricia Mar was the primary audit contact on behalf of the Committee during the audit.

For the period covered by the audit, the Committee reported receiving \$418,950 in contributions—including \$184,610 in monetary contributions, \$2,537 in nonmonetary contributions, and \$228,660 in public financing—and making or incurring \$385,161 in expenditures.

V. Material Audit Findings

Material 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.

Auditors identified no material findings during the audit.

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 maintain original support documentation for several expenditures made using a prepaid card

Applicable Law

For each expenditure made of \$25 or more, or a series of payments for a single product or service totaling \$25 or more, committees must maintain records containing the date and amount of the expenditure, the full name and street address of the payee, and a description of the goods or services received, as well as original source documentation including cancelled checks, wire transfers, credit card charge slips, bills, receipts, invoices, statements, or vouchers. 2 CCR § 18401(a)(4)(A)-(B).

State regulation requires additional reporting and recordkeeping for itemized expenditures for a meal. 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). 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 and the names of all individuals in attendance. *Id.* § 18401(a)(5).

Fair Political Practices Commission (“FPPC”) Advice Letter I-08-159 notes that, with respect to Regulation 18421.7, the FPPC considers a “meal” to mean food and beverages suitable for a typical breakfast, lunch, or dinner, but that minimal food or beverages, such as pizza or hamburgers for workers while performing their campaign duties likely do not require the additional disclosure for meals.

Analysis

Auditors reviewed a sample of 77 expenditures, including 12 expenditures made using a prepaid PEX card. Auditors determined that for eight transactions totaling \$1,623 made using the PEX card, the Committee did not maintain original source documentation showing the goods or services received.

Supporting documents provided by the Committee for PEX card payments consisted of screenshots of a digital transactions portal for a given payment, showing information including the date, payment amount, vendor name, and the general merchant category. The portal included a field to upload copies of receipts, but in each instance this field indicated that no receipt had been attached. For four of the 12 PEX expenditures reviewed by Auditors, the Committee attached to its support records an invoice, receipt, or other record indicating the specific items purchased.

However, for the eight items summarized in the table below, the support records did not include a receipt or similar record demonstrating the goods or services purchased. Brief descriptions of each purchase appear to have been added to the screenshots by the Committee, as detailed in the column "Description in Support." The column "Reported Description" indicates the code or text description disclosed on the Form 460 filings. Without receipts, Auditors were unable to verify the items purchased or the accuracy of the descriptions written on the screenshots or reported on the Form 460. The Treasurer noted for each of these payments that the Committee could not locate the receipt, but that a printout from the PEX card showed that the purchase was made.

Four of the identified payments corresponded to purchases from restaurants. The Treasurer stated that per the descriptions added to the support records, these purchases did not constitute sit-down meals, but food for fundraising events or for campaign staff. However, because itemized receipts were not maintained for these items, Auditors were unable to verify whether the additional reporting and recordkeeping requirements of Regulations 18421.7 and 18401 applied to the purchases. The Committee did not report the numbers of individuals in attendance, or maintain a written, dated record of attendees for these purchases, including for an expenditure to S & E Café for which the added description in the support records indicated a lunch with 12 attendees.

The table below summarizes the transactions discussed in this finding:

Payee	Date	Amount	Description in Support	Reported Description
S & E CAFE	4/9/2024	\$232	Lunch with community leaders, 12 attendees	FND fundraising event
COPY EDGE PRINTING	4/24/2024	\$68	Printing fees for event flyers	LIT campaign literature
COSTCO	4/30/2024	\$71	Event supplies	OFC office expenses
NOE VALLEY BAKERY	4/30/2024	\$112	Food for campaign event	MTG Meetings and appearances
COSTCO	5/8/2024	\$33	Event supplies	OFC office expenses
SPIAZZO RISTORANTE	5/14/2024	\$869	Catering for campaign event	FND fundraising event
ENVATO	6/25/2024	\$138	Stock video	Stock video
ELENA'S MEXICAN RESTAURANT	9/13/2024	\$101	Food for campaign staff	OFC office expenses

Committee Response to Finding

The Treasurer provided the following comment: “The Committees provided the PEX account statements, which includes the vendor name, date of purchase and amount of purchase and therefore satisfies the FPPC regulation. The Committee regularly maintained best practices to retain all receipts for purchases made with its PEX account. The total of \$1,623 of expenditures the Committee was unable to locate actual receipts accounted for just 0.004% of total expenditures made by the Committee through 12/31/24. Furthermore, several payments for meals were takeout meals for campaign volunteers and staff members and catering for a fundraising event as noted in the records provided for the audit and therefore did not require additional ‘meal’ disclosure.”

Finding VI-2. The Committee reimbursed an employee more than 45 days after the original expenditure date and did not appropriately report the payments as in-kind contributions

Applicable Law

A committee may reimburse volunteer or paid employee for expenditures made on behalf of the committee if the committee’s treasurer is provided dated receipts and written descriptions for each expenditure, and the reimbursement is paid within 45 calendar days of the expenditure being made. 2 CCR § 18526(b). If reimbursement is not paid within 45 days, the expenditure must be reported on the campaign statement as a nonmonetary contribution received on the 45th day after the date of the expenditure by the person to be reimbursed. *Id.* § 18526(d).

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

Analysis

From the sample of 77 expenditures noted above, Auditors reviewed eight payments to campaign employee George Lui on December 19, 2024, for reimbursements for various expenditures. As summarized in the table below, for six of those expenditures, the Committee reimbursed Lui more than 45 days after the date of the expenditure. Support records consisted of a reimbursement form for Lui dated November 30, 2024, along with scanned itemized receipts for each expense listed on the form. Pursuant to Regulation 18526(d), these payments should have been reported as in-kind contributions as they were not reimbursed within the required time frame.

Additionally, George Lui contributed \$500 to the Committee on March 30, 2024. Accordingly, Lui’s total contributions exceeded the local limit by \$728. Because Lui had cumulatively contributed more than \$100, each in-kind contribution was also required to be itemized on Schedule C (Nonmonetary Contributions) of the Form 460 for the respective reporting period containing the 45th day following each expenditure.

The table on the following page summarizes the expenditures discussed in this finding:

Agent Name	Payee Name	Amount	Expenditure Date	Reimbursement Date	Days to Reimburse
George Lui	Copy Edge	\$256	5/31/2024	12/19/2024	202
	Harvest Wheatfield Bakery	\$79	8/17/2024		124
	Harvest Wheatfield Bakery	\$68	9/21/2024		89
	Bob's Donuts	\$41	9/28/2024		82
	Costco	\$210	10/5/2024		75
	All Star Donuts	\$74	10/5/2024		75

Committee Response to Finding

The Treasurer provided the following comment: “All of the expense reimbursements at issue were for routine campaign expenses (copying, snacks for volunteers and staff). The campaign made the reimbursement more than 45 days after the expenses were incurred because of the employee’s delay in submitting a reimbursement request to the campaign. The employee submitted the reimbursement on November 30th, 2024 and the Committee issued payment on December 19th, 2024. There is no reason to believe that the employee intended the amounts to be in-kind contributions to the campaign.”

Finding VI-3. The Committee made an in-kind contribution to another local candidate committee by paying for a shared event with another candidate

Applicable Law

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, the date and amount of each expenditure, and a brief description of the consideration received. Gov’t Code § 84211(k).

City law prohibits candidates from expending contributions for the candidacy of any other candidate for local, state or federal office. C&GCC § 1.122(b)(1).

City law requires that candidate committees pay an accrued expense no later than 180 calendar days after the last calendar day of the month in which the goods were delivered or the services were rendered. *Id.* § 1.118(a).

Analysis

The Committee made a \$321 expenditure to the North Beach Events Center on June 26, 2024, for a shared “Meet and Greet Reception” with District 3 candidate Matt Susk. The accompanying invoice lists Candidate Boschetto as the primary contact and Candidate Susk as an additional contact. The invoice appears to account for the full cost of the event. Auditors confirmed that the committee Susk For Supervisor 2024 (the “Susk committee”), did not make a payment related to the event to the North Beach Event Center or to the Committee.

To the extent that the Committee's expenditure amounted to an expense accrued by the Susk committee for its portion of the event cost, accrued as of the date of the event, the expense could no longer be considered accrued pursuant to Section 1.118(a) on December 27, 2025. The portion of the Committee's expenditure that benefited Susk then amounted to an in-kind contribution to the Susk committee, which is prohibited under Section 1.122(b)(1). The expense also should have been reported as a nonmonetary contribution to the Susk committee on Schedule D (Expenditures Supporting or Opposing Other Candidates or Committees) of the Form 460 as of December 27, 2025.

After Auditors brought this issue to the Committee's attention, the Treasurer stated that the Committee subsequently invoiced and received payment from the Susk committee in the amount of \$161. Candidate Susk separately confirmed to Auditors on June 3, 2025, that he had received and paid the invoice in the same amount.

Payee Name	Amount	Date
North Beach Events Center	\$321	8/23/2024

Committee Response to Finding

The Treasurer provided the following comment: "The Committee invoiced and was reimbursed by Matt Susk for Supervisor 2024 in the amount of \$160.50 immediately upon confirming the vendor did not separately invoice both committees for the joint Meet and Greet held at North Beach Event Center."

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 findings.

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.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • Analyzed data extracted from the Committee's filings. • Analyzed support records obtained from the Committee.