



San Francisco Ethics Commission

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Campaign Finance Audit Report Moe Jamil for Supervisor 2024 (ID # 1462803)

August 5, 2025

I. Introduction

This Audit Report summarizes the audit results for the committee Moe Jamil for Supervisor 2024, FPPC ID # 1462803 (the "Committee"), for the period September 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 September 11, 2023, as a candidate-controlled committee supporting the election of Moe Jamil to the office of District 3 Supervisor in the November 5, 2024, election. The Committee was terminated on December 31, 2024.

The firm CJ & Associates served as the Committee's treasurer (the "Treasurer") for the full period covered by the audit. Chelsea Johnson was the primary audit contact on behalf of the Committee during the audit.

For the period covered by the audit, the Committee reported receiving \$423,975 in contributions—including \$168,475 in monetary contributions and \$255,000 in public financing—and making or incurring \$423,975 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 required records for an expenditure for a meal

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).

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). Additionally, 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 \$1,056 to Mayes Oyster House on November 5, 2024. In accordance with Regulation 18421.7(a)(2), the Committee appropriately noted alongside this expenditure in its campaign statement, “Election Night Event, 30, Candidate,” indicating the number of individuals in attendance and the presence of the Candidate.

However, the Committee did not retain in its records all the required support documentation, namely a written, dated record containing all the information required to be reported, including the names of all

individuals in attendance. The Committee maintained a Premier Card statement showing the transaction and a signature copy of the meal receipt. The Treasurer later sent Auditors a list of the names of 17 individuals that she stated had been compiled by campaign staff, but it is unclear when or how these names were gathered as Auditors did not review contemporaneous written records. Additionally, because the retained meal receipt was not itemized and showed only the printed subtotal and tax amounts and the handwritten tip amount, Auditors were unable to verify the number or cost of items purchased for the meal. Therefore, Auditors were unable to assess the reasonableness of the reported number of individuals in attendance or the nature of the meal or event.

The table below summarizes the expenditure discussed in this finding:

Payee	Date	Amount
Mayes Oyster House	11/05/2024	\$1,056

Committee Response to Finding

The Treasurer provided the following comment: “There were 10-15 people who were in and out and didn’t stay. The campaign made a reasonable effort to track everyone and the 30 was an estimate of everyone who attended, even for a little bit. We did not receive an itemized receipt.”

Finding VI-2. The Committee reported information that did not match support records, or did not maintain sufficient records for several expenditures

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).

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).

Committees are required to report expenditures made by an agent or independent contractor of a committee of \$500 or greater as if the expenditures were made directly by the committee. Gov’t Code § 84303(a)-(b). A subvendor who provides goods or services to or for the benefit of a committee must make known to the agent all of the information required to be reported by this section, and the agent must make that information known to the committee. *Id.*

Analysis

Auditors reviewed a sample of 77 expenditures and identified two instances in which the reported vendor information did not match support records or support records were not retained. The Committee reported a \$2,138 payment to Sing Tao Newspapers made by an agent of the Committee,

CleanSweep Campaigns, listing the vendor's address as 395 Oyster Point Blvd. However, the subvendor report provided by CleanSweep identified Sing Tao's address as 5000 Shoreline Court. The reported address matched an earlier payment made directly to Sing Tao, but did not match the support documentation maintained for the specific subvendor payment. Because CleanSweep did not provide an invoice directly from Sing Tao, it is unclear how the Shoreline Court address was determined.

Based on this transaction, Auditors also reviewed a later subvendor payment by CleanSweep to Sing Tao dated November 4, 2024, for \$828 to confirm Sing Tao's address. However, Auditors found that the invoice provided by CleanSweep included only the line item "Sing Tao Daily Ads," but did not include the date of the expenditure or the subvendor's address as required by Sections 84211 and 84303.

The sample reviewed by Auditors included unitemized expenditures of less than \$100 that were paid using a Premier Finance card. Auditors identified a \$49 payment to Office Depot on November 23, 2024, that lacked original support documentation or other record demonstrating the nature or campaign purpose of the expense. Though the Committee was not required to report this expense under Section 84211 because it was less than \$100, the Committee was required to maintain support records containing that information pursuant to Regulation 18401.

Vendor Name	Date	Amount
Sing Tao Newspapers	10/19/2024	\$2,138
Sing Tao Newspapers	11/4/2024	\$828
Office Depot	11/23/2024	\$49

Committee Response to Finding

The Treasurer provided the following comment: "Sing Tao: The address reported was the address they provided for us to use initially and since we weren't sending a check for that expense the address didn't get changed."

Finding VI-3. Reported contributor occupation information for a contribution did not match support records, and the Committee did not maintain documentation to support the 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).

Analysis

Auditors reviewed a sample of 102 contributions and identified one instance in which the reported occupation information was inconsistent with support documentation. On September 20, 2024, the Committee reported a \$500 contribution from Stephanie Trollope, listing her occupation as “not employed” and her employer as “n/a.” In the maintained support documentation—a contribution report from the platform eFundraising Connections—Trollope’s occupation was listed as “self-employed” and her employer as “X.” The Treasurer noted that the Committee had determined that the contributor was not employed. However, the Committee did not provide any communication or other documentation used to obtain this information, and Auditors were unable to verify the altered information against support records.

Contributor Name	Date	Amount
Stephanie Trollope	9/20/2024	\$500

Committee Response to Finding

The Treasurer provided the following comment: “Stephanie Trollope: she listed self-employed on her documentation and when we followed up we were informed she was not employed.”

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.	<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.