



San Francisco Ethics Commission

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Campaign Finance Audit Report Scotty Jacobs for Supervisor 2024 (ID # 1469692)

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I. Introduction

This Audit Report summarizes the audit results for the committee Scotty Jacobs for Supervisor 2024, FPPC ID # 1469692 (the "Committee"), for the period June 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 May 31, 2024, as a candidate-controlled committee supporting the election of Scotty Jacobs to the office of District 5 Supervisor in November 5, 2024, election. The Committee was terminated on February 26, 2025.

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 \$272,615 in contributions, including \$73,663 in monetary contributions, \$4,960 in loans, and \$193,992 in public financing—and making or incurring \$229,046 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 meals and reported expenditure information for several meals that appeared not to match support records

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 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).

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

The Committee reported a total of \$62,006 in credit card expenditures on Schedule E during the audit period, of which 12 transactions totaling \$2,758 were reported as meal-related expenditures. In accordance with Regulation 18421.7, for each of the 12 meal expenditures, the Committee reported a brief summary of the meal, the number of attendees, and whether the Candidate was present, in a description such as, “Donor Meeting, 5, Candidate.”

However, from an initial sample of credit card expenditures, Auditors identified inconsistencies between provided support records and reported expenditure information for meals, as described below, and consequently reviewed all 12 meal expenditures. Pursuant to Advice Letter I-08-159, Auditors considered the provided receipts for three expenditures to Gioia Pizzeria and one to Domino’s Pizza, all of which were reported as “food for staff” or “staff meeting,” as likely sufficient support documentation.

The eight remaining expenditures, summarized in the table below, were for meals at restaurants or bars that reportedly included the Candidate and totaled \$2,229. The Committee did not maintain dated memorandums or other dated written records listing the names of individuals in attendance as required by Regulation 18401(a)(5). The Treasurer later provided lists of names in a spreadsheet for seven of the meals below that she stated had been maintained by the Candidate, but it is unclear when or how these names were gathered as Auditors did not receive contemporaneous written records confirming when or how these names were documented.

Vendor	Date	Amount
Absinthe Brasserie & Bar	8/28/2024	\$259
Leopold’s Gasthaus	9/8/2024	\$296
Harry’s Bar	9/9/2024	\$115
Gambit Lounge	9/25/2024	\$495
Hazie’s	9/26/2024	\$288
Hazie’s	10/2/2024	\$224
Chotto Matte	10/26/2024	\$286
La Mediterranee	11/5/2024	\$266

For three of the above transactions, summarized in the table below, the Committee provided an itemized receipt that included a “guest count” that indicated that fewer individuals attended the meal than were reported on the Form 460. The itemized food and beverages appeared to be consistent with the number of guests on the receipt. These discrepancies raise concerns about the accuracy of the reported number of individuals, and therefore the campaign-related purpose of the meals.

Vendor	Reported Number of Attendees	Guests per itemized receipt	Date	Amount
Harry’s Bar	6	2	9/9/2024	\$115
Hazies	5	3	10/2/2024	\$224
Chotto Matte	4	2	10/26/2024	\$286

Auditors also noted that for four items—for meals at Gambit Lounge, La Mediterranee, Absinthe Brasserie & Bar, and Leopold’s Gasthaus—the Committee provided un-itemized receipts that included only the total costs and the tip amounts. Without an itemized receipt, Auditors could not determine the number or cost of items purchased, or the number of guests, and therefore were unable to similarly assess the reasonableness of the reported numbers of individuals in attendance.

Committee Response to Finding

The Candidate provided the following comment via the Treasurer: “All records maintained by the committee were reported in a timely and accurate manner. The establishments in question inaccurately reported the number of attendees on these receipts.”

Auditor’s Comment

Auditors relied on the records retained and provided by the Committee. The Committee provided itemized receipts for four of the eight meal expenditures discussed in this finding, of which three, from three different establishments, indicated a number of guests that did not match the number of attendees reported.

Finding VI-2: The Committee reported a contributor’s address that did not match support records

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

From a sample of 99 contributions, Auditors identified a \$50 contribution from contributor Allyson Byer dated July 22, 2024, for which the address reported on the Committee’s Form 460 did not match the address listed in the accompanying credit card contribution transaction information. The Committee was required to report this contribution as the same individual had previously contributed \$100.

The contribution, made through the platform ActBlue, was associated with a San Francisco 94123 address, while the Committee reported a San Rafael 94901 address. While the reported address matched the address listed for an earlier contribution by a contributor of the same name via the same

platform, the reported address information ultimately did not match the support documentation maintained for this contribution or reflect the contributor's address at the time of her contribution.

These contributions likely came from the same individual based on the reported employer and occupation and the spelling of the contributor's name, but the credit card number and provided email address were different between the two contributions. Auditors note that there is a risk that using information associated with previous contributions could cause a misattribution of address information to individuals with similar names or occupations.

The table below summarizes the contribution discussed in this finding:

Contributor Name	Date	Amount	Cumulative Contributions
Allyson Byer	7/22/2024	\$50	\$150

Committee Response to Finding

The Treasurer provided the following comment: "Allyson Byer: The address and occupation matches what she provided the first time she donated."

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

Applicable 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 contributions totaling \$300 made by Jonathan Rodriguez on September 4 and 5, 2024. Rodriguez was reported in Form SFEC-126s as an affiliate of the City contractor Episcopal Community Services. In the Committee form 460 filings disclosing Rodriguez's contributions, the contributor's employer was listed as Sancus Law. Auditors verified that this same individual was also a board member of Episcopal Community Services of San Francisco. Because Candidate Jacobs was a candidate for the office of District 5 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/ Affiliate Name	Contractor Name	Contract Approval Date(s)	Contribution Date(s)	Contribution Amount
Jonathan Rodriguez	Episcopal Community Services	9/26/2023	9/4/2024	\$150
		5/7/2024	9/5/2024	\$150
		6/4/2024		

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 with 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 because 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.