



# San Francisco Ethics Commission

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October 6, 2025

To: Members of the Ethics Commission  
From: Eamonn Wilson, Audit Manager  
Subject: **Agenda Item 5 – Audits Division Update**

## Summary and Action Requested

This report provides general programmatic updates about the Ethics Commission’s Audits Division (the “Division”). No action is required by the Commission, as this item is for informational purposes only.

## Status of 2024 Mandatory Audits

### *Completed Audits*

The Division completed and published the first nine 2024 mandatory audit reports by August 15, 2025. The reports are available on the [Audit Reports](#) page of the Commission’s website. The Division’s primary goal for calendar year 2025 is to complete all 27 mandatory audits of the publicly financed candidates in the 2024 elections by January 2026. The Division has planned its completion of these audits by splitting the 27 committees into three “tranches,” with the published reports comprising the nine audits included in Tranche 1.

The nine published audit reports contain a total of 33 findings, including five considered to be materially significant, with an average of 3.7 findings per report. These findings concern noncompliance with a range of state and local laws regarding the reporting, recordkeeping, and allowability of campaign contributions and expenditures.

Beyond making the results of the individual audits publicly available, the Division’s audit work is also shared internally and may inform the work of the Commission’s other divisions. Auditors will assess trends in noncompliance for the mandatory audit cycle and work with the Engagement & Compliance Division to highlight those requirements in the Commission’s guidance. Auditors have also identified apparent gaps or ambiguities in the law and brought those concerns to the Policy Division to seek clarification or to explore potential regulatory or legislative updates. Finally, audit records will be referred to the Enforcement Division for potential further investigation or penalties.

It should be noted that publication of the Tranche 1 audits was delayed from our estimate of June 27 referenced in the Division’s June 2025 update report. At that point, audit work had been completed, and draft reports had been provided to the committees. Based on feedback from committee treasurers, we revised the report format and substantially rewrote the reports, with a focus on improving clarity and accuracy and refining our materiality and reportability standards. The published reports reflect the revised report template. Beginning with the Tranche 2 audits, we have also built a longer report-writing period into our audit plan to ensure adequate time for drafting, review, and editing.

### ***Audits In Progress***

The Division has completed audit work for the 12 audits included in Tranche 2 and is in the process of writing or reviewing draft audit reports. We are aiming to publish the Tranche 2 audit reports by the end of October. As anticipated, auditors were generally able to complete audit testing more quickly than during Tranche 1, having gained experience performing campaign finance audits. However, the expected completion date is later than initially estimated for two primary reasons. First, the Division spent an additional month revising the Tranche 1 audit reports. Second, one of the Division's auditors transitioned to the Enforcement team in mid-July, so each of the Division's two auditors took on two additional audits, for a total of six assigned audits per auditor. The auditors should be commended for taking on a 50% increase in workload, including testing hundreds of additional transactions, building relationships with new committee treasurers, and writing two additional reports, with a relatively minimal impact to the timeline.

The Division remains confident it can achieve its primary goal of completing all 27 mandatory audits by January 2026. The final tranche, which includes the four mayoral committees, consists of only six audits, and Auditors are able to commence work on these audits while the Tranche 2 draft reports are reviewed by the audit manager and then provided to the committees. The Division also anticipates backfilling its third auditor position shortly, as discussed below, which will reduce each auditor's workload. Factoring in the holidays, the Division is targeting a January 30, 2026, completion date for Tranche 3.

### **Public Financing**

The Division administers San Francisco's Public Campaign Financing Program, which enables eligible candidates for Mayor or the Board of Supervisors who raise a minimum amount of contributions from San Francisco residents to have qualified contributions matched with public funds.<sup>1</sup> The Division's auditors are responsible for assessing the eligibility of each contribution submitted for matching.

### ***Automation and Revised Procedures***

The Division has revised its public financing review procedures with the goal of increasing the efficiency of reviewing requests for public funds. With significant assistance from the Electronic Disclosure & Data Analysis ("EDDA") Division, the review process is now largely automated. By utilizing datasets available to the Commission or submitted by applicants, hundreds of contributions can be simultaneously analyzed to verify that the submitted contributions were deposited in the committee's bank account and legitimately made by a San Francisco resident, and to determine the matchable amount and any amounts previously matched. The new process consolidates steps and allows auditors to focus their review on flagged discrepancies, thereby decreasing the time required to review each request.

EDDA has also developed a new public financing request management system for the Division, allowing staff to more efficiently track the status of submitted requests. This tracker automatically creates a task whenever a request is electronically filed and extracts key information from the filing. Auditors can track dates of review, approval, and disbursement; request status and outcomes; and amounts approved.

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<sup>1</sup> More information about the Public Financing Program can be found on the [Public Financing Program Overview](#) page of the Commission's website and in the [Post-Election Report](#) for the November 2024 election.

## **2026 Elections**

The Division has implemented a first iteration of its new contribution review procedures in connection with the June 2026 special elections. September 3 was the first day that candidates running in the special election for Board of Supervisors District 2—and now additionally for District 4, following the September 2025 recall election—could begin submitting qualifying requests for public financing. On September 24, the Commission [conditionally certified the first candidate in the Board of Supervisors District 2 race](#). As of the date of this report, District 2 is not yet a competitive race and no candidates have entered the District 4 race, but we anticipate receiving additional requests during the last three months of calendar year 2025.

Looking ahead to calendar year 2026, the Division will be administering public financing for two overlapping elections. Candidates in the June 2026 special elections can become qualified up to April 3, and eligible candidates can submit matching requests until July 2. Candidates in the November 2026 general election for the five even-numbered Supervisorial districts can begin submitting requests on February 3, and eligible candidates can submit matching requests until December 3. The Division's new automated procedures and request management system will be vital for efficiently reviewing and tracking requests from candidates in seven races with staggered deadlines.

## **Recruitment for Auditor Backfill**

The Division is finalizing the recruitment to backfill its vacant 1684 Auditor II position. The Division has four budgeted staff positions, including one 1686 Auditor III audit manager and three 1684 Auditor II staff auditors. One staff auditor position has been vacant since July 18 after Emma O'Donnell transitioned to the Enforcement Division. The Commission has been in the process of recruiting for this position since the job notice was posted on July 29. We anticipate being able to fill the position by the end of October. The Division would like to thank Deputy Director Zach D'Amico and the Commission's DHR analyst Nikki Chew for their substantial help in running this recruitment.