



San Francisco Ethics Commission

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Campaign Finance Audit Report Looijen for D5 Supervisor 2024 (ID # 1467898)

October 8, 2025

I. Introduction

This Audit Report summarizes the audit results for the committee Looijen for D5 Supervisor 2024, FPPC ID # 1467898 (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 the 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 March 15, 2024, as a candidate-controlled committee supporting the election of Autumn Looijen (the "Candidate") to the office of District 5 Supervisor in the November 5, 2024, election. The Committee remains active as of October 2025.

Stacy Owens, President of S.E. Owens & Company, served as the Committee's treasurer (the "Treasurer") for the full period covered by the audit. Marissa Quaranta, an employee of S.E. Owens & Company, was the primary audit contact on behalf of the Committee during the audit.

For the period covered by the audit, the Committee reported receiving \$156,172—including \$38,110 in monetary contributions, no nonmonetary contributions, and \$118,062 in public financing—and making or incurring \$85,602 in expenditures.

As of December 31, 2024, the Committee had an outstanding bank account balance of about \$71,702. Pursuant to C&GCC Sections 1.104 and 1.148(c), all funds remaining in a publicly financed candidate committee's account on the 30th day following the election are considered "unexpended public funds," regardless of the source of the funds. These funds may only be spent on expenses related to an audit, such as bank, treasurer, and storage fees. On the 30th day following the completion of this audit, all remaining unexpended public funds must be repaid to the City.

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 did not file any required Itemized Disclosure Statements for Mass Mailings

Applicable Law

Under City law, each time a committee pays for a mass mailing, defined as 200 or more substantially similar pieces of mail that advocates for or against one or more candidates for City elective office, 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

Auditors reviewed a sample of 62 expenditures, including eight expenditures to Autumn Press. Auditors inspected invoices from Autumn Press and determined that three of those expenses were for mass mailings. However, upon inspection of campaign filings electronically filed by the Committee, Auditors determined that the Committee did not file any Form SFEC-161s during the election. Auditors therefore reviewed all Autumn Press invoices to determine if any additional expenditures should have been reported in a Form SFEC-161 and identified a fourth expenditure for a mass mailing.

The identified expenditures that required disclosure in a Form SFEC-161 totaled \$34,771, amounting to 40.6% of the \$85,602 in total expenditures reported by the Committee for the audit period. Auditors confirmed each of the four expenditures were for more than 200 pieces and included postage charges. Auditors also inspected copies of the advertisements themselves and noted that each included spaces for a mailing address and a prepaid postage stamp and advocated for the Candidate's election.

Vendor	Expenditure Cost	Expenditure Date	Mailing Date	Pieces Mailed
Autumn Press	\$11,140	8/15/2024	8/14/2024	17,978
	\$1,346	9/5/2024	8/26/2024	1,114
	\$11,141	9/5/2024	8/28/2024	17,978
	\$11,144	9/14/2024	9/13/2024	17,978

Committee Response to Finding

The Treasurer provided the following comment: “This was an error on the part of the committee due to inexperience. The committee apologizes for missing these and wants to confirm that it did not intend to evade responsibility.”

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. Contributor information reported by the Committee for a contribution 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

Auditors reviewed 58 contribution transactions for compliance with the above reporting and recordkeeping requirements and identified one transaction for which the reported occupation or employer information did not match support records. For a contribution from Aaron Podolny, the information provided by the contributor indicated “Entrepreneur” at “Devotably Inc.” In accordance with FPPC Advice Letter I-07-152, which provides guidance about the sufficiency of reported contributor

information, the Committee reported the more specific occupation of “Founder” and provided a copy of the contributor’s LinkedIn page. While the Committee did maintain evidence to support the change, this evidence indicated that the reported occupation and employer have not been current since 2015, and that the contributor’s occupation and employer at the time of his contribution were “Co-Founder and CTO” at “Scribe.” Consequently, the records maintained for this contribution do not match the reported information.

The table below summarizes the contributions discussed in this finding:

Contributor	Date	Amount	Reported Information	Information in Support Records
Aaron Podolny	9/21/2024	\$100	Founder at Devotably Inc.	Co-Founder & CTO at Scribe

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.