



# San Francisco Ethics Commission

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## Campaign Finance Audit Report Trevor Chandler for Supervisor 2024 (ID # 1459563)

October 8, 2025

### I. Introduction

This Audit Report summarizes the audit results for the committee Trevor Chandler for Supervisor 2024, FPPC ID # 1459563 (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 April 18, 2023, as a candidate-controlled committee supporting the election of Trevor Chandler (the "Candidate") to the office of District 9 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 \$426,201—including \$171,201 in monetary contributions, no nonmonetary contributions, and \$255,000 in public financing—and making or incurring \$388,661 in expenditures.

## **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 after the date of the mailing, or within 48 hours if the date of the mailing is within 16 days before the election. C&GCC §§ 1.161(b)(3)(A)-(B), 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 inspected invoices for six expenditures to The Merrill Strategy Group that totaled \$108,346. Each expenditure was for printed copies of various advertisements, all of which were for more than 200 pieces and included postage charges. Auditors also inspected copies of the advertisements themselves and verified that each included spaces for a mailing address and a prepaid postage stamp. Auditors also verified that each advertisement advocated for the election of Trevor Chandler to District 9 Supervisor, including bilingual copies in Spanish and Chinese.

Each of these expenditures required the filing of a Form SFEC-161 itemized disclosure statement pursuant to Section 1.161(b). However, upon reviewing the Committee's filings, Auditors confirmed that the Committee did not file any Form SFEC-161 during the election. The table below summarizes the expenditures discussed in this finding:

<b>Vendor</b>	<b>Expenditure Amount</b>	<b>Expenditure Date</b>	<b>Invoice Date</b>	<b>Number of Items Mailed</b>
The Merrill Strategy Group	\$21,354	10/23/2024	10/23/2024	25,186
	\$22,787	10/5/2024	10/1/2024	25,186
	\$19,853	10/23/2024	10/16/2024	25,186
	\$19,523	10/23/2024	10/7/2024	25,186
	\$4,536	11/4/2024	11/1/2024	3,568
	\$20,292	11/4/2024	10/30/2024	19,945

## 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 include the applicable disclaimers on several forms of advertisements**

#### Applicable Law

State law provides various requirements for disclaimers that committees must include on campaign advertisements. Gov't Code § 84502. Among other requirements, the disclaimer area for a print ad must have a solid white background, be printed in a box on the bottom of at least one page, be set apart from any other printed matter, and all text in the disclaimer area must be in contrasting color. *Id.* § 84504.2(a)(1).

An advertisement is any general or public communication that is authorized and paid for by a committee for the purpose of supporting or opposing a candidate for elective office. Gov't Code § 84501(a)(1).

In addition to complying with the state disclaimer requirements of Government Code Sections 84100 et seq., local law provides additional requirements, as specified below. C&GCC § 1.161(a).

- Advertisements by candidates must include the following disclaimers: "Paid for by [insert the name of the candidate committee]" and "Financial disclosures are available at sfethics.org". *Id.* § 1.161(a)(4).
- Any disclaimer on a mass mailing, door hanger, flyer, poster, oversized campaign button or bumper sticker, or print advertisement shall be printed in at least 14-point, bold font. *Id.* § 1.161(a)(3).
- Audio and video advertisements must have the aforementioned disclaimers spoken at the beginning of the advertisements. *Id.* § 1.161(a)(5).

Television advertisements paid for by a candidate controlled committee should have the disclaimer appear in writing for at least four seconds and must be at least four percent of the height of the screen. Gov't Code § 84504(a)(2).

#### Analysis

Auditors inspected copies of advertisements paid for by the Committee related to two expenditures to BaughmanMerrill and two expenditures to The Merrill Strategy Group ("Merrill Strategy").

A May 1, 2023, expenditure to BaughmanMerrill paid for a television advertisement with the invoice description “Launch Video,” which featured the Candidate advocating for his election. Auditors reviewed the advertisement and noted that there was no written or spoken disclaimer throughout the advertisement, as required by C&GCC Section 1.161(a)(5) and Government Code Section 84504(a)(2).

A May 25, 2023, expenditure to BaughmanMerrill paid for Spanish and English versions of a handout card that advocated for the Candidate’s election. While the disclaimer on the Spanish version complied with the requirements detailed above, the disclaimer on the English version did not. The disclaimer was incomplete, containing no reference to “financial disclosures” or “sfethics.org.” The disclaimer also did not appear in a white box, did not use text in a contrasting color, used a non-bolded font smaller than 14-point, and appeared directly beneath text stating “Vote Trevor Chandler for Supervisor.” Consequently, the disclaimer is difficult to locate and does not comply with Section 1.161.

Two November 4, 2024, expenditures to Merrill Strategy were for live phone calls. Auditors examined a copy of the phone call transcript and noted that while “Paid for by Trevor Chandler for Supervisor 2024” was included at the beginning of the call, the transcript included no reference to “financial disclosures” or “sfethics.org” as required by Section 1.161(a)(4).

The table below summarizes the expenditures discussed in this finding:

Payee	Expenditure Date	Expenditure Amount	Type of Advertisement
BaughmanMerrill	5/1/2023	\$10,000	Television
	5/25/2023	\$4,806	Print (Handout Card)
The Merrill Strategy Group	11/4/2024	\$9,143	Phone Call
	11/4/2024	\$4,102	

**Finding VI-2. Contributor information reported by the Committee did not match support records for several contributions**

Applicable Law

For each received contribution of \$100 or more, committees must report the contributor’s full name, street address, occupation, and employer or if self-employed, name of business. Gov’t Code § 84211(f).

Additionally, for each received contribution of \$100 or more, committees must maintain original source documentation including, among other required information, the contributor’s street address, occupation, and employer, as well as all communications sent by the committee to secure that information. 2 CCR §§ 18401(a)(2)(A), 18401(a)(3)(A)-(B).

A committee must return any contribution of \$100 or more within 60 days if the committee does not have on file in its records the name, address, occupation, and employer of the contributor. Gov’t Code § 85700(a). Fair Political Practices Commission (FPPC) Advice Letter A-04-110 notes that the information required to be obtained by Section 85700 does not need to be obtained firsthand from a contributor,

and no particular method for obtaining the information is required. However, “recordkeeping is a separate obligation of candidates and treasurers” and “the sufficiency of any recordkeeping in a particular instance will be assessed against the requirements of regulation 18401.”

### Analysis

Auditors reviewed 120 contribution transactions for compliance with the above reporting and recordkeeping requirements and identified three transactions (2.5%) for which the reported occupation or employer information did not match support records. These support records include third-party credit card contribution transaction activity and contributor cards accompanying contributions made by check. The Committee did not maintain communications or other records demonstrating the basis for changes between the support records and the reported information, as required by Regulation 18401.

In the case of a contribution from Jorge Romero-Lozano, the contributor reported his occupation and employer in ActBlue as “ED” at Greening Projects. The Committee reported his occupation as “Director of Engineering,” but Auditors confirmed on the Greening Projects website that Romero-Lozano is the “Executive Director.”

The table below summarizes the contributions discussed in this finding:

Contributor	Date	Amount	Reported Information	Information in Support Records
Jonathan H Wornick	4/20/2023	\$500	Investor at Taylor Frigon Capital Management, LLC	Business Development, US/Israel Affairs Advisor
Jorge Romero-Lozano	6/29/2024	\$100	Director of Engineering at Greening Projects	ED at Greening Projects
David Goldman	5/11/2023	\$100	Retired	(None Provided)

### **Finding VI-3. The Committee may have inappropriately expended campaign funds or failed to report an expenditure supporting another committee by purchasing a ballot measure argument**

#### Applicable Law

Funds in a candidate committee’s campaign account can only be used for the candidate’s own campaign or related office expenses, provided they are reasonably for a legislative, governmental, or political purpose. C&GCC § 1.122(b)(1). Contributions received by a candidate cannot be expended for the candidacy of any other candidate, or for or against any measure or state ballot proposition, or for donations to charitable organizations. *Id.*

In the case of an expenditure which is a contribution to a candidate, elected officer, or committee, in addition to the information required in Government Code Section 84211(k)(1)-(4), committees must report the date of the contribution, the cumulative amount of contributions made to a candidate, elected officer, or committee. Gov’t Code § 84211(k)(5).

Instructions for Schedule D (Summary of Expenditures Supporting/Opposing Other Committees) of the Form 460 state that Schedule D is used to report contributions or independent expenditures to support or oppose candidates and committees, including nonmonetary contributions in the form of payments to a vendor for goods or services for a candidate or committee. The instructions further note that Schedule D should be used, “If a total of \$100 or more is contributed or expended during a calendar year to support or oppose... a general purpose committee (e.g., a political party).”

### Analysis

The Committee reported a \$546 expenditure to the San Francisco Department of Elections on August 19, 2024. The related receipt showed that the payment was to place a paid argument in support of Proposition O, “Supporting Reproductive Rights,” in the Voter Information Pamphlet for the November 5, 2024, election. Auditors reviewed this paid argument, which was attributed to 10 members of the San Francisco Democratic County Central Committee (“DCCC”) and begins with the statement, “As San Francisco Democratic County Central Committee leaders....” A disclaimer below the argument states, “The true source(s) of funds for the printing fee of this argument: Trevor Chandler for Supervisor 2024.”

This expenditure may have been prohibited by Section 1.122(b)(1) because it appears to be unrelated to the Candidate’s own campaign for the Board of Supervisors. While the Candidate’s name is included among the list of DCCC members, the argument contains no reference to his Supervisor campaign and identifies him only as “DCCC Member.” Further, Auditors note that the argument also referenced the names of nine other individuals, including another 2024 Supervisor candidate (Marjan Philhour), a sitting Supervisor (Matt Dorsey), and an individual who had already created a committee to run for Supervisor in 2026 (Michela Alioto Pier).

Additionally, the Committee likely should have reported the expenditure as a nonmonetary contribution to the DCCC pursuant to Section 84211(k)(5). Because the paid argument is attributed to the DCCC members, who identified themselves as representatives of the DCCC, the Committee effectively paid for the argument on behalf of the DCCC. Therefore, the Committee likely should have additionally reported \$546 nonmonetary contribution to the DCCC on Schedule D of the Form 460.

The table below summarizes the expenditure discussed in this finding:

Payee	Date	Amount
San Francisco Department of Elections	8/19/2024	\$546

### **Finding VI-4. The Committee reimbursed an employee more than 45 days after the original expenditure dates and did not report the payments as in-kind contributions**

### Applicable Law

A committee may reimburse a 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(a). 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).

### Analysis

Auditors inspected two checks made out to James Casaletto, including a \$358 check dated October 24, 2024, and a \$359 check dated November 4, 2024. Auditors also obtained and inspected lists of expenses and accompanying receipts that had been submitted by Casaletto to the Treasurer on an unspecified date to support the cost of the reimbursements. After inspecting the submitted receipts, Auditors identified 64 expenses totaling \$680 that were made more than 45 days before the Committee reimbursed Casaletto. These expenses included mileage reimbursements and payments for campaign event materials and food. Pursuant to Regulation 18526, these expenses should have been reimbursed within 45 days or, if not, reported as nonmonetary contributions dated on the 45th day after the date of the expenditures. Committees should ensure that volunteers and staff submit expenses for reimbursement on a timely basis to comply with the requirements of Regulation 18526.

The table below summarizes the expenditure discussed in this finding:

Payee	Reimbursement date	Amount	45 days prior	Late reimbursed expenses	Date range of original expenses
James Casaletto	10/24/2024	\$358	9/9/2024	8 expenses totaling \$329	5/14/2024 – 6/15/2024
	11/4/2024	\$359	9/20/2024	56 expenses totaling \$351	4/27/2024 – 9/15/2024

### **Finding VI-5. 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).

Pursuant to the contribution ban in Section 1.126, a committee will meet due diligence requirements if the contributor certifies under penalty of perjury, in writing, including in an electronic format, that the contributor does not meet the aforementioned criteria in Section 1.126. C&GCC Reg. § 1.126-7.

### 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 one contributor who appeared to be listed as either an affiliate or a subcontractor to contracts that were approved by the Board of Supervisors. Because Candidate Chandler was a candidate for the office of District 9 Supervisor, this contribution appears to have been prohibited by the City's contractor contribution prohibition.

Notwithstanding, Auditors verified that the Committee included the language specified in Regulation 1.126-7 on contributor cards and its online contribution landing platform, and the Committee thereby likely met the due diligence requirement of Regulation 1.126-7.

The table below summarizes the contribution discussed in this finding:

Contributor/Affiliate Name	Contractor Name	Contract Approval Date	Contribution Date	Contribution Amount
Andy Hansen	Anderson Enterprises, Inc., a California corporation	12/4/2023	4/23/2024	\$500

## **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. However, the Committee did not provide a response to the report.

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](https://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"> <li>• Calculated total reported contributions and expenditures in the Committee's filings and total reported credits and debits in the Committee's bank statements.</li> <li>• Applied adjustments as needed to account for variations in transaction reporting between sources.</li> </ul>
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"> <li>• Reviewed contributions submitted for public funds matching for compliance with limits and accuracy of contributor information.</li> <li>• 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.</li> <li>• Reviewed each sampled transaction for compliance with state and local requirements regarding contribution restrictions, disclosure, and recordkeeping.</li> <li>• Performed additional targeted testing of contributions identified through analysis of filing data and support records.</li> <li>• 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.</li> </ul>
Determine whether the Committee made expenditures for allowable purposes, appropriately disclosed those expenditures, and maintained required expenditure records.	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• Performed additional targeted testing of expenditures identified through analysis of filing data and support records.</li> <li>• Utilized automated procedures to analyze data extracted from the Committee's filings. Identified late-reported transactions and verified identified noncompliance against support records.</li> </ul>
Identify any other evidence of potential noncompliance for inclusion in the audit report or referral for further investigation.	<ul style="list-style-type: none"> <li>• Analyzed data extracted from the Committee's filings.</li> <li>• Analyzed support records obtained from the Committee.</li> </ul>