



San Francisco Ethics Commission

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Campaign Finance Audit Report Danny Sauter for Supervisor 2024 (ID # 1463746)

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I. Introduction

This Audit Report summarizes the audit results for the committee Danny Sauter for Supervisor 2024, FPPC ID # 1463746 (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. Among other procedures, auditors compared total reported receipts and disbursements to bank statements, reviewed representative samples of contributions and expenditures for compliance with disclosure and recordkeeping requirements, and verified compliance with reporting deadlines. A complete summary of the audit’s objectives and the methods used to address those objectives appears in Appendix B.

IV. Committee Information

The Committee was established on October 26, 2023, as a candidate-controlled committee supporting the election of Danny Sauter (the “Candidate”) to the office of District 3 Supervisor in the November 5, 2024, election. The Committee remains active as of January 2026 under the name Danny Sauter for Supervisor 2024 Officeholder Committee.

View Avenue Group served as the Committee's treasurer (the "Treasurer") for the full period covered by the audit. Kelly Chau was the primary audit contact on behalf of the Committee during the audit.

For the period covered by the audit, the Committee reported receiving \$444,491—including \$189,056 in monetary contributions and \$255,000 in public financing—and making or incurring \$443,000 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 included incomplete or improperly translated disclaimers on several advertisements

Applicable Law

In addition to complying with advertisement disclaimer requirements set forth in Government Code Sections 84100 et seq., advertisements by candidate committees that support or oppose any candidate for City elective office must include the disclaimer statements, "Paid for by [insert the name of the candidate committee]," and "Financial disclosures are available at sfethics.org." C&GCC § 1.161(a)(4). Under local law, the format and size of disclaimer statements for a candidate committee must comply with the Political Reform Act's disclaimer requirements for independent expenditures for or against a candidate. *Id.*

If an advertisement appears primarily in a language other than English, the required disclaimer must appear in that same language, except the committee name should appear exactly the same as in its most recently filed Statement of Organization. 2 CCR § 18450.6(a)-(b). Fair Political Practices Commission ("FPPC") Advice Letter I-23-054 notes that this gives the public the ability to search for a committee's information within campaign filing databases.

Analysis

Auditors reviewed a sample of 113 expenditures, including 31 for various types of advertisements. Auditors inspected copies of the advertisements associated with each expenditure and identified six advertisements, related to five expenditures, for which the included disclaimer did not fully comply with local or state requirements.

For three Chinese language advertisements, the disclaimer improperly translated the Committee's name pursuant to Regulation 18450.6. These advertisements were comprised of a video related to an expenditure to Google, a television ad related to an expenditure to Lincoln Broadcasting, and a print ad related to an expenditure to Sing Tao. In each instance, the disclaimer was translated into Chinese and included the phrases required by Section 1.161. However, the Committee's name was also translated into an approximation of its official name, rather than appearing exactly as it does on its Statement of Organization as required by Regulation 18450.6.

For three English language advertisements, the disclaimer stated, "Danny Sauter for Supervisor 2024. Financial disclosures are available at sfethics.org," but omitted the required phrase "Paid for by." These advertisements were comprised of two videos related to expenditures to Google Inc. and a television ad related to an expenditure to Lincoln Broadcasting.

The table below summarizes the expenditures discussed in this finding:

Payee	Expenditure Date	Amount	Advertisement type	Language
Google Inc.	10/17/2024	\$2,500	Digital ad (video)	Chinese
	10/26/2024	\$1,600	Digital ad (video)	English
	11/04/2024	\$1,500	Digital ad (video)	English
Lincoln Broadcasting Co.	9/27/2024	\$20,070	Television ad	English
			Television ad	Chinese
Sing Tao	10/31/2024	\$2,020	Print ad	Chinese

Committee Response to Finding

The Treasurer provided the following comment: "Regarding the Chinese language advertisements, the Committee hired a translator to transcribe the disclaimer in Chinese without changing the meaning of the disclaimer language to the best of their knowledge. The Committee also maintains that it was in compliance with the FPPC by translating the Committee name, ensuring that it was also the same language as spoken in the advertisement."

Auditor Comment

Regulation 18450.6 requires disclaimers on advertisements that appear primarily in a language other than English to include the committee's name exactly as it appears in its most recently filed Statement of Organization so the public can search the committee's information in campaign filing databases.

Finding VI-2: The Committee did not retain sufficient support documentation for a contribution to another committee

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 amount of each expenditure, and a brief description of the consideration received. Gov't Code § 84211(k). Local law additionally requires a committee to report the date of each expenditure required to be disclosed. C&GCC § 1.112(a)(4).

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 source documentation including cancelled checks, wire transfers, credit card charge slips, bills, receipts, invoices, statements, or vouchers. 2 CCR § 18401(a)(4)(A)-(B).

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, for or against any measure or state ballot proposition, or for donations to charitable organizations. *Id.*

Analysis

The Committee reported a \$250 expenditure to the committee The California Women's List dated October 25, 2024, for "event sponsorship." Support records maintained by the Committee consisted of a canceled check with the memo line "event sponsorship" and a California Women's List contribution form. This form had not been filled out with any contributor information. Further, the document appears to be a generic contribution form not tied to any specific event, stating at the top, "Yes! I want to support California Women's List. Enclosed is my contribution for..." followed by checkboxes for donation amounts. Auditors were unable to identify evidence of an event hosted by The California Women's List and sponsored by the Committee or the Candidate.

Based on the provided blank contribution form, the Committee did not maintain support records containing a description of the reported consideration received as required by Section 84211(k) and Regulation 18401(a). Auditors were also unable to assess the political purpose of the payment.

Additionally, the support documentation lists a Clay Street address in Oakland which aligns with the address appearing on The California Women's List's campaign filings. However, the Committee reported the recipient committee's address as a 7th Avenue address in Oakland, which is the Committee's own reported address.

The table below summarizes the expenditure discussed in this finding:

Payee Name	Date	Amount
The California Women's List	10/25/2024	\$250

Committee Response to Finding

The Treasurer provided the following comment: "Public records show that the sponsorship was for an event called the California Women's List San Francisco Awards which was held on October 17, 2024, and listed Danny Sauter's committee as one of the sponsors. The address on the report is a minor clerical error that causes no harm to the public."

Finding VI-3: The Committee did not report accurate descriptions for payments for food

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 amount of each expenditure, and a brief description of the consideration received. Gov't Code § 84211(k). Local law additionally requires a committee to report the date of each expenditure required to be disclosed. C&GCC § 1.112(a)(4).

State regulation requires additional reporting for itemized expenditures for a meal. 2 CCR § 18421.7(a)(2). FPPC Advice Letter I-08-159 notes that, with respect to Regulation 18421.7, the FPPC considers a "meal" not to include minimal food or beverages for workers while performing their campaign duties, nor hors d'oeuvres and drinks provided by a candidate at an event.

Schedule E (Payments Made) of the Form 460 Campaign Statement provides a list of expenditure codes. Instructions to Schedule E note that one of these codes may be used if the code fully and accurately describes the payment, and that if none of the codes fully explain the payment, a brief description of the goods or services purchased should be entered. Advice Letter I-08-159 notes that because there is no predetermined expenditure code provided for food and beverages, the food and beverages must be briefly described.

Analysis

Auditors reviewed a sample of 113 expenditures and identified four payments for food or beverages for which the Committee reported inaccurate descriptions. For expenditures to Golden Boy Pizza, DoorDash, Lillie Coit's, and V&J Café, the Committee used the provided expenditure code "OFC" for "office expenses," along with the description "Paid via PEX card." The source records show that these expenditures appear not to meet the definition of a meal, and they therefore did not require the additional reporting and recordkeeping required by Regulation 18421.7. However, the Committee did not report accurate descriptions of the consideration received as required by Section 84211(k), and as advised by Advice Letter I-08-159 and instructions to Schedule E of the Form 460.

The table below summarizes the expenditures discussed in this finding:

Payee	Date	Amount
Golden Boy Pizza SF	8/26/2024	\$116
DoorDash	10/21/2024	\$150
Lillie Coit's	11/7/2024	\$503
V&J Café	12/17/2024	\$130

Committee Response to Finding

The Treasurer provided the following comment: "The listed expenses were meals for staff and volunteers of the Committee. The Committee maintains that the listed expenses were office expenses."

Auditor Comment

Based on the referenced instructions to Schedule E of the Form 460 and the guidance contained in Advice Letter I-08-159, expenditures for food and beverages should be briefly described because there is no predetermined expenditure code provided for food and beverages.

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.