



San Francisco Ethics Commission

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Campaign Finance Audit Report Roberto Hernandez for Supervisor 2024 (ID # 1463378)

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I. Introduction

This Audit Report summarizes the audit results for the committee Roberto Hernandez for Supervisor 2024, FPPC ID # 1463378 (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 October 18, 2023, as a candidate-controlled committee supporting the election of Roberto Hernandez (the “Candidate”) to the office of District 9 Supervisor in the November 5, 2024, election. The Committee remains active as of January 2026.

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 \$412,186—including \$160,604 in monetary contributions and \$251,681 in public financing—and making or incurring \$389,134 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 reported contributor information for several contributions 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), C&GCC § 1.114.5(a).

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 a sample of 105 contributions totaling \$27,070 and identified five transactions (4.8%) for which contributor information reported by the Committee was not supported by the Committee's records. In each instance, the Committee reported contributor information which differed from that

provided by the contributors via the platform Democracy Engine but did not maintain records to support the altered information.

For three contributions, summarized in the table below, reported occupation or employer information were not supported by the Committee's records. For two contributions from Christopher Reyes dated October 24 and December 20, 2023, the contributor reported his employer and occupation as "Government," or "Government Worker," at "City of SF." While the Committee reported the more specific occupation and employer information "ApprenticeshipSF Manager" at "City & County of San Francisco," it did not maintain records containing this information. Using public information available online, Auditors identified an individual of the same name with the reported occupation who appears likely to be the same contributor.

For a contribution from Rodrigo Duran dated November 7, 2023, the contributor reported his employer as "CANA," referring to the organization Cultura y Arte Nativa de las Americas. The Committee reported the employer name "Carnaval San Francisco" and maintained a copy of a webpage that listed the contributor. Auditors also identified two additional contributions from Duran dated November 27 and December 1, 2023, totaling \$100 that similarly reported his employer as Carnaval San Francisco while the contributor provided the employer name "CANA." Carnaval San Francisco appears to be an event hosted by Cultura y Arte Nativa de las Americas. Therefore, based on the available supporting records, the employer likely should have been reported as Cultura y Arte Nativa de las Americas. Fair Political Practices Committee ("FPPC") Advice Letter I-07-152 notes that the Political Reform Act is concerned with accurate information on the source of campaign contributions, and a contributor's primary source of income should be used on the report.

Contributor Name	Amount	Date	Reported Occupation and Employer	Occupation and Employer per Democracy Engine
Christopher Reyes	\$250	10/24/2023	ApprenticeshipSF Manager at City & County of San Francisco	Government Worker at City of SF
	\$250	12/20/2023	Program Manager at Carnaval San Francisco	
Rodrigo Duran	\$100	11/7/2023	Program Manager at Carnaval San Francisco	Cultural Producer at CANA

For a \$100 contribution from Leo Rosales, Democracy Engine records indicate the contribution was made by "Leo & Virginia Rosales" and list the occupation and employer as self-employed musician. The Committee reported only a single contributor name and reported that the contributor was not employed. The Committee did not maintain records supporting the reported information.

Reported Contributor Name	Contributor Name per Democracy Engine	Amount	Date	Reported Occupation and Employer	Occupation and Employer per Democracy Engine
Leo Rosales	Leo & Virginia Rosales	\$100	11/14/2023	None, Not Employed	Musician, Self-Employed

Finally, the Committee received a contribution from a contributor identified in Democracy Engine as “Benjamin B” with an address of “Mission, SF.” While the Committee did maintain records reflecting an effort to identify the contributor’s information, the records maintained do not match the reported information. The contributor identified his occupation and employer as “Professor” at “College.” The Committee saved a screenshot of a City College of San Francisco directory for an individual named Benjamin Bac Sierra. Auditors were unable to corroborate information in this screenshot to identifying information in Democracy Engine, apart from the indicated occupation. The Committee also reported a Richmond, California address but did not maintain records supporting this information, which appears to conflict with the San Francisco neighborhood provided by the contributor.

Contributor Name	Reported Amount	Reported Date	Reported Address	Address per Democracy Engine
Benjamin Bac Sierra	\$100	11/14/2023	[Richmond, CA address]	Mission, SF

Committee Response to Finding

The Treasurer provided the following comment:

“Christopher Reyes: The Committee believed that the description ‘government worker’ was not satisfactory to FPPC’s requirements of a contributor’s occupation information, thereby using public records, in this instance, the contributor’s personal LinkedIn profile for the information.

Rodrigo Duran: The Committee made a clerical error in listing the event name hosted by the employer, versus the full name of the employer name.

Leo Rosales: The occupation and employer information disclosed on the report was a data entry error.

Benjamin Bac Sierra: Based on the individual’s first name and initial along with the occupation and employer description, the Committee conducted online research of public data for additional information. The Committee located on public data the contributor was employed by the City College of San Francisco as faculty member and Richmond, CA address is the most up to date.”

Finding VI-2. The Committee maintained support documentation for an expenditure that indicated a different payment amount

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).

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

Analysis

The Committee reported a \$350 payment to Cultura y Arte Nativa de las Americas dated May 16, 2024, with the description code “meeting or appearance.” Support records consisted of a check and an “Exhibitor Application” for the 46th Annual Carnaval San Francisco Festival.

While the check and the Committee’s bank statement show that the Committee made the reported payment amount of \$350, the supporting application indicates charges totaling \$790. Under the heading “Space Only,” the Committee checked a box indicating a 10-foot by 10-foot “non-profit space” with a cost of \$350. Additionally, under the heading “Rental Equipment,” the Committee checked three boxes corresponding to a booth canopy (\$400), an eight-foot table (\$30), and a chair (\$10). The support records therefore do not agree to the amount paid. It is unclear whether the Committee ultimately did not receive the equipment listed in the support documentation, or the Committee received the equipment rentals at no charge, amounting to a nonmonetary contribution of \$440 from CANA.

Additionally, the support records maintained for this expenditure did not include the full name and street address of the payee, Cultura y Arte Nativa de las Americas, but rather listed only the name of that organization’s event, Carnaval San Francisco. Auditors confirmed via the event’s website that Carnaval San Francisco is described as a “project of” Cultura y Arte Nativa de las Americas, and confirmed the payee’s address on its filed IRS Form 990.

The table below summarizes the expenditure discussed in this finding:

Vendor	Expenditure Date	Amount Reported	Amount per Support	Variance
Cultura y Arte Nativa de las Américas	5/16/2024	\$350	\$790	\$440

Committee Response to Finding

The Treasurer provided the following comment: “The vendor requested that the Committee paid the agreed amount of \$350 as shown in the correspondence. The Committee reported the full name of the organization, Cultura y Arte Nativa de las Americas that hosted the event.”

Finding VI-3. The Committee reported an acronym instead of a complete contributor employer name

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).

Fair Political Practices Commission (“FPPC”) Advice Letter I-07-152 provides guidance about the sufficiency of reported contributor information. As relevant to this finding, a Committee may not report an acronym in the place of a full name of an employer because Section 84211 requires that the full name be reported.

Analysis

Auditors reviewed a sample of 105 contributions and identified one transaction in which the reported employer information did not fully comply with reporting requirements. For a \$400 contribution from Rosine Garcia on December 26, 2023, the Committee reported the employer name CANA. As clarified by Advice Letter I-07-152, an acronym does not fully comply with Section 84211(f). Auditors confirmed that CANA refers to the nonprofit organization Cultura y Arte Nativa de las Americas.

The table below summarizes the contribution described in this finding:

Contribution Date	Amount	Contributor Name	Contributor Occupation	Contributor Employer
12/26/2023	\$400	Rosine Garcia	Festival Vendor Coordinator	CANA

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.