



San Francisco Ethics Commission

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Campaign Finance Audit Report Stephen Martin-Pinto for Supervisor (ID # 1461157)

February 18, 2026

I. Introduction

This Audit Report summarizes the audit results for the committee Stephen Martin-Pinto for Supervisor 2024, FPPC ID # 1461157 (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 June 14, 2023, as a candidate-controlled committee supporting the election of Stephen Martin-Pinto (the "Candidate") to the office of District 7 Supervisor in the November 5, 2024, election. The Committee was terminated on December 31, 2024.

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

For the period covered by the audit, the Committee reported receiving \$97,127—including \$27,227 in monetary contributions and \$69,900 in public financing—and making or incurring \$97,127 in expenditures. The Committee received a loan of \$2,000 from the Candidate, repaid December 24, 2024. The amounts reported here do not include a \$59,395 refunded expenditure for a cancelled contract, which the Committee appropriately disclosed.

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. Contributor information reported by the Committee did not match support records for two contributions

Applicable Law

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).

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).

Fair Political Practices Commission ("FPPC") Advice Letter I-07-152 notes that a contributor's reported occupation must effectively identify a person's occupation, and that terms such as "business person," "entrepreneur," and "investor" are not acceptable responses because these terms are vague.

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). 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 a sample of 46 contributions totaling \$8,553 and identified 2 transactions (4.3% of the sample) for which the Committee did not maintain complete contributor records to support reported occupation, employer, or address information. In both instances, the information reported by the Committee did not match the respective information in credit card contribution reports from the online contribution platform eFundraising Connections. The Committee therefore did not have on file records containing the information required by Regulation 18401 and Section 85700 for these contributions.

For a contribution from Antonio Flores, the contributor reported “self-employed” for both occupation and employer. The Committee reported the contributor’s own name as a DBA (doing business as) name without maintaining support records supporting the reported employer information. The Committee’s online donation portal and contributor card template did not instruct contributors to provide the name of their business if they reported their employer as “self-employed.” Further, the reported occupation of “self-employed” is insufficiently descriptive pursuant to Section 84211 and Advice Letter I-07-152.

Contributor Name	Amount	Date	Reported Occupation/Employer	Occupation/Employer per Support
Antonio Flores	\$500	11/10/2023	Self-employed / DBA: Antonio Flores	Self-employed / Self-employed

For a contribution from Luke Perkocha, the Committee reported an address that differed from the address information reported by the contributor in eFundraising Connections. The following table summarizes this contribution:

Contributor Name	Amount	Date	Reported Address	Address Per Support
Luke Perkocha	\$250	5/15/2024	[Fanning Way, San Francisco 94116]	[West Portal Ave, San Francisco 94127]

Committee Response to Finding

The Treasurer provided the following comment:

“Regarding Antonion Flores, that was an error not getting more detail from the contributor.

Luke Perkocha – We have the Fanning Way address on file, but it got marked as Mailing address instead of reportable for our report. This was just an error.”

VI. Other Identified Findings

Other identified findings, or non-material 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.

Auditors identified no other non-material findings during the audit.

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.