



# San Francisco Ethics Commission

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## Campaign Finance Audit Report Stephen Torres for Supervisor 2024 (ID # 1463986)

February 11, 2026

### I. Introduction

This Audit Report summarizes the audit results for the committee Stephen Torres for Supervisor 2024, FPPC ID # 1463986 (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 November 8, 2023, as a candidate-controlled committee supporting the election of Stephen Torres (the “Candidate”) to the office of District 9 Supervisor in the November 5, 2024, election. The Committee was terminated on December 31, 2024.

CJ & Associates served as the Committee’s treasurer (the “Treasurer”) for the full period covered by the audit. Chelsea Johnson was the primary audit contact on behalf of the Committee during the audit.

For the period covered by the audit, the Committee reported receiving \$117,101—including \$32,591 in monetary contributions and \$84,510 in public financing—and making or incurring \$117,101 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. Contributor information reported by the Committee did not match support records for several 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).

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 a sample of 55 contributions totaling \$8,622 and identified 5 contributions (9.1% of the sample) for which the Committee did not maintain complete contributor records related to occupation and employer information.

In each instance, the occupation and employer information reported by the Committee did not match the occupation and employer in the credit card contribution report provided by the online contribution platform Democracy Engine. While in most instances the altered information demonstrated an effort by the Committee to provide more detailed information to comply with reporting requirements, and Committees are not required to obtain this information firsthand from a contributor, the Committee did not maintain the communications or other records used to secure the information. Therefore, the

Committee did not have on file records containing the information required by Regulation 18401 and Section 85700. In other instances, the Committee reported information that was associated with a prior contribution that was no longer current per support records for the specific reported contribution.

The following table summarizes the contributions discussed in this finding:

Contributor Name	Date	Amount	Occupation/Employer per Form 460	Occupation/Employer per Democracy Engine
Monique Mead	12/31/2023	\$100	Business Owner / Monique Mead	Self / Self
Chad Standish	12/14/2024	\$250	Operations / Intuit	Tech / Credit Karma
Antonio Castellanos	8/31/2024	\$100	Chief Executive Officer / Joteria	Joteria / Joteria
Ayden Bradley	10/12/2024	\$100	Teacher / South San Francisco USD	Education / Teacher
Bradford Uhlhorn	5/24//2024	\$100	Inventory Manager / Bradford Uhlhorn	Inventory Manager / Proof Lab

## 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 was overcharged by an independent contractor for an expenditure for digital advertisements**

#### Applicable Law

For each expenditure made of \$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).

Committees are required to report expenditures made by an agent or independent contractor of a committee of \$500 or greater as if the expenditures were made directly by the committee. Gov't Code § 84303(a). A subvendor who provides goods or services to or for the benefit of a committee must make known to the agent or independent contractor all of the information required to be reported by this section, who in turn must make that information known to the committee. Id. § 84303(b).

### Analysis

Auditors reviewed a sample of 57 expenditures, including 17 expenditures to the consultant MJE Strategies, for compliance with reporting and recordkeeping requirements including Regulation 18401(a). For any expenditure to a payee that constituted a payment by agent or independent contractor of the Committee to a subvendor, Auditors additionally verified that the subvendor(s) and agents appropriately made known the information required by Section 84303(b), and the Committee reported the information required by Section 84303(a).

Through review of support records for a \$9,650 expenditure to MJE Strategies dated October 10, 2024, Auditors determined that the Committee had been overcharged \$600 for a payment for digital ads. The supporting invoice comprised four line items for digital ads and data services. Each line item included relevant subvendor information, including the payment amount per subvendor. Where applicable, the total rate per line item reflected a 15% commission fee to MJE Strategies, per its contract with the Committee. For two \$3,400 payments to Meta and Deploy by DS Political, the total rate was \$4,000 and \$4,600 respectively. Accordingly, the Committee was overcharged \$600 more than the \$600 commission fee for the payment to Deploy by DS Political. MJE Strategies acknowledged that this was a billing error, and Auditors did not identify similar errors in the other invoices reviewed. The Committee had already terminated and its account register reflected a \$0 balance at the time Auditors discovered the error.

The table below summarizes the subvendor payment discussed in this finding:

Agent	Expenditure Date	Subvendor	Subvendor Payment Date	Description	Amount Billed to Committee
MJE Strategies	10/10/2024	Deploy by DS Political	10/9/2024	Programmatic Video Ads	\$4,600

### **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](http://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>