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**Campaign Finance Audit Report  
Ahsha Safai for Mayor 2024 (ID # 1460439)**

March 3, 2026

**I. Introduction**

This Audit Report summarizes the audit results for the committee Ahsha Safai for Mayor 2024, FPPC ID # 1460439 (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 May 10, 2023, as a candidate-controlled committee supporting the election of Ahsha Safai (the “Candidate”) to the office of Mayor in the November 5, 2024, election. The Committee was terminated on March 25, 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 \$1,092,859—including \$547,856 in monetary contributions, \$65 in nonmonetary contributions, and \$544,938 in public financing—and making or incurring \$1,088,662 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 did not maintain documentation to support reported contributor information for several contributions made by check**

#### 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 145 contributions for compliance with reporting and recordkeeping requirements, including 25 contributions made by check. From that sample, Auditors identified three contributions made by check (2.1% of the sample and 12.0% of sampled check contributions) for which the Committee did not retain contributor cards, communications, or other records to support the reported occupation and employer information in accordance with Regulation 18401. Auditors were unable to verify the reported information, and it is unclear how the Committee determined this information to be accurate.

The table below summarizes the contributions discussed in this finding:

Contributor	Date	Amount	Reported Information
Nader Ramezanbeigi	5/21/2023	\$500	Chief Financial Officer at Bana Builders, Inc.
Ghassan Ibrahim	10/24/2023	\$500	Restaurant Owner at Pizza Pro
Diana Shami	2/28/2024	\$500	Owner at Kael Foods

### **Finding VI-2. The Committee gave a prohibited gift over the limit to a campaign volunteer and did not comply with gift reporting or recordkeeping requirements**

#### Applicable Law

Campaign funds may not be used to make personal gifts unless the gift is directly related to a political, legislative, or governmental purpose. Gov't Code § 89513(f)(1). Gifts with a total cumulative value of less than \$250 in a single year made to an individual employee, a committee worker, or an employee of the elected officer's agency are considered to be directly related to a political, legislative, or governmental purpose. *Id.* § 89513(f)(3).

FPPC Advice Letter A-18-222 clarifies that the use of campaign funds for gifts is permitted only if there is a direct relationship between the expenditure for the gifts and a political, legislative, or governmental purpose. However, the total cumulative value of gifts provided to an individual employee, a committee worker, or an employee of the elected officer's agency must be less than \$250 for the calendar year.

A candidate or committee may use campaign funds to purchase a gift card exceeding \$100 for an individual employee, a committee worker, or an employee of the elected officer's agency, so long as the individual does not receive gifts with a total cumulative value of \$250 or more in a single year, as permitted under Section 89513(f)(3). 2 CC4 § 18430.1(c).

State regulation requires additional reporting and recordkeeping for itemized expenditures for a gift. A committee must disclose the date of the gift, the nature of the gift, the name of the recipient, and, if more than one, the name of each recipient who received a benefit of \$50 or more. 2 CCR § 18421.7(a)(2). For an itemized expenditure for a gift, the original source documentation must include a

dated memorandum, or other dated written record, containing the information required to be reported under Regulation 18421.7(a)(2). *Id.* § 18401(a)(5).

Analysis

The Committee reported a \$1,218 expenditure to Safeway dated November 8, 2024, with the description, “12/04/24: Volunteer appreciation event. Candidate in attendance.” Support records for this expenditure consisted of an itemized Safeway receipt showing the purchase of three “Vanilla Visa” gift cards in the amounts of \$500, \$500, and \$200, plus fees. Auditors inquired about the nature of this purchase on October 22, 2025, and the Treasurer provided an email sent by the Committee’s campaign manager, Lauren Chung, on October 31, 2025, in which she confirmed that all the gift cards had been given to a volunteer, Mitiku Mengesha, for their work on the campaign.

While the Committee was permitted to purchase a gift card for the campaign volunteer pursuant to Section 89513(f)(3) and Regulation 18430.1(c), the cumulative value of any gifts to that individual could not exceed \$250 in a single year. Accordingly, because the full cost of the expenditure for the gifts to the campaign volunteer was \$1,218, the Committee made prohibited gifts of \$968.

Additionally, the Committee failed to comply with gift reporting and recordkeeping requirements. Under Regulation 18421.7, the Committee was required to disclose the nature of the gift and the name of the recipient when reporting the expenditure. The Committee was also required under Regulation 18401 to maintain a dated memorandum containing the information required to be reported.

After Auditors requested information about this expenditure from the Treasurer, the Committee filed an amended Form 460 Campaign Statement on November 3, 2025, updating the expenditure description to read, “12/04/25: Gift cards given as thank you gift to Mitiku Mengesha (\$1,200.00) for volunteer work.” This amounts to proper reporting under Regulation 18421.7(a)(2). Additionally, the email received from campaign manager Lauren Chung on October 31, 2025, likely meets the recordkeeping requirements of Regulation 18401(a)(5).

The table below summarizes the expenditure discussed in this finding:

Payee	Date	Amount
Safeway	11/8/2024	\$1,218

**Finding VI-3. The Committee did not maintain support records for several expenditures**

Applicable Law

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).

Committees must maintain detailed accounts, records, bills, receipts, and other original source documentation as necessary to prepare financial statements for a period of four years. C&GCC § 1.109(a), 2 CCR § 18401(b).

Analysis

Auditors reviewed a sample of 117 expenditures and identified seven transactions (6.0% of the sample) for which the Committee did not maintain original support records. Auditors were therefore unable to substantiate the reported expenditure description for these transactions. Regulation 18401 and C&GCC Section 1.109(a) require committees to maintain original source documentation for all expenditures of at least \$25 for a period of four years.

The table below summarizes the expenditures discussed in this finding:

Payee	Date	Amount
Ibarra Brothers Printing	7/12/2024	\$142
SquareSpace	8/9/2024	\$55
Sing Tao Daily	8/19/2024	\$336
Costco Wholesale	10/2/2024	\$193
NGP Van, Inc.	11/2/2023	\$965
Mission Bar	11/6/2024	\$146
MailChimp	12/9/2023	\$75

**Finding VI-4. The Committee received a prohibited contribution from a business entity**

Applicable Law

City law prohibits corporations, limited liability companies, or limited liability partnerships from making contributions to a candidate committee. C&GCC § 1.114(b).

A committee that receives a contribution which does not comply with the requirements of Section 1.114 must pay promptly the amount received or deposited in excess of the permitted amount to the City and County of San Francisco by delivering the payment to the Ethics Commission for deposit in the General Fund. *Id.* § 1.114(f).

Analysis

The Committee reported receiving a contribution of \$500 from “Thunder Productions, LLC (John Petitt)” on November 17, 2023. Auditors confirmed that the contribution was made by check. While the accompanying contributor card indicates that John Petitt, identified as the owner of Thunder

Productions, LLC, likely intended to make the contribution in his name, the printed name on the check is “Thunder Productions, LLC.” Petitt’s name is not printed anywhere on the check. Based on the available evidence, it appears that the Committee correctly reported the business entity as the contributor. However, this contribution was prohibited by Section 1.114(b), which prohibits limited liability companies from contributing to local candidate committees. Auditors did not identify records indicating that the Committee forfeited the contribution.

The table below summarizes the contribution discussed in this finding:

Contributor	Date	Amount
Thunder Productions, LLC (John Petitt)	11/17/2023	\$500

**Finding VI-5. The Committee did not file a required Itemized Disclosure Statement for a Mass Mailing or report a related subvendor payment**

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). Committees are required to report expenditures made by an agent or independent contractor of a committee of \$500 or greater, other than expenditures for the agent’s or independent contractor’s overhead and normal operating expenses, as if the expenditures were made directly by the committee. Gov’t Code § 84303(a).

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, amount of each expenditure, and a brief description of the consideration received. *Id.* § 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).

Analysis

As part of a sample of 117 expenditures, Auditors reviewed a \$6,484 expenditure to Autumn Press dated November 27, 2024. The associated invoice from Autumn Press shows that the expenditure was for a mass mailing of 14,030 mail pieces sent out on October 28, 2024. Auditors reviewed a copy of the mailing and verified that it qualified as an advertisement advocating for the Candidate’s election, and included a space for a mailing address and a prepaid postage stamp.

Because the mailing exceeded 200 pieces and was made eight days before the election, the Committee was required to file a Form SFEC-161 within 48 hours pursuant to 1.161(b)(3). However, Auditors

reviewed the Committee’s electronically filed campaign filings and confirmed that the Committee did not file any Form SFEC-161 that corresponded to this mass mailing.

The table below summarizes the expenditure discussed in this finding:

Vendor	Expenditure Cost	Expenditure Date	Mass Mailing Date	Pieces Mailed
Autumn Press	\$6,484	11/27/2024	10/28/2024	14,030

Additionally, based on a review of the invoice, Auditors identified a subvendor payment exceeding \$500 that was required to be disclosed. Among the list of costs that are required to be itemized on a Form SFEC-161, the invoice included a \$2,561 subvendor payment to the United States Postal Service for postage. However, the Committee did not report this subvendor payment on Schedule G (Payments Made by an Agent) as required by Section 84303(a).

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

Agent	Payee	Date	Amount
Autumn Press	United States Postal Service	10/28/2024	\$2,561

**Finding VI-6. 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 Mayor’s Office to the contributors disclosed by the Committee. Auditors identified seven contributors who appeared to be listed as either affiliates or subcontractors to contracts that were approved by the Mayor’s Office. Because the Candidate was a

candidate for the office of Mayor, these contributions appear 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 contributions discussed in this finding:

<b>Contributor/Affiliate Name</b>	<b>Contractor Name</b>	<b>Contract Approval Date</b>	<b>Contribution Date</b>	<b>Contribution Amount</b>
Mirian Saez	Mercy Housing	11/1/2022	6/6/2023	\$250
Gina Fromer	Children’s Council of San Francisco	5/4/2023	6/26/2023	\$250
Alicia Becerril	YMCA Urban Services	11/11/2023	11/29/2023	\$500
Jose Cartagena	Mission Neighborhood Centers, Inc.	9/21/2023	12/9/2023	\$500
Peter Rojo	Felton Institute	10/18/2023	1/25/2024 2/1/2024	\$50 \$150
Andrew Perham	Books Inc.	4/16/2024	6/13/2024	\$100
Stephen Mayer	Books Inc.	4/16/2024	6/26/2024	\$250

Committee Response to Finding

The Treasurer provided the following comment: “The committee met the due diligence requirement of Regulation 1.126-7.”

**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](http://sfethics.org).

## Appendix A

### Objectives and Methodology

Audit Objective	Methodology
<p>Determine whether disclosed campaign finance activity materially agrees with activity in the Committee’s bank account.</p>	<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>
<p>Determine whether the Committee accepted contributions from allowable sources and in accordance with limits, appropriately disclosed those contributions, and maintained required contribution records.</p>	<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>
<p>Determine whether the Committee made expenditures for allowable purposes, appropriately disclosed those expenditures, and maintained required expenditure records.</p>	<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>
<p>Identify any other evidence of potential noncompliance for inclusion in the audit report or referral for further investigation.</p>	<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>