



Campaign Finance Audit Report
Jackie Fielder for Supervisor 2024 (ID # 1460473)

March 5, 2026

I. Introduction

This Audit Report summarizes the audit results for the committee Jackie Fielder for Supervisor 2024, FPPC ID # 1460473 (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 12, 2023, as a candidate-controlled committee supporting the election of Jackie Fielder (the “Candidate”) to the office of District 9 Supervisor in the November 5, 2024, election. The Committee remains active as of October 2025.

Albany Aroyan 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 \$474,742—including \$218,929 in monetary contributions and \$255,500 in public financing—and making or incurring \$467,340 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. The Committee did not maintain any support documentation for certain 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).

Analysis

Auditors reviewed a sample of 68 expenditures and identified nine transactions (13.2% of the sample) totaling \$1,349 for which the Committee did not provide any invoices, contracts, receipts, or other supporting documentation required by Regulation 18401. Following an initial request for records to the Committee in January 2025, Auditors requested additional records from the Treasurer during the course of the audit as Auditors identified transactions for which support records had not been received. The absence of these records prevented Auditors from verifying the reported payee information, the amount, and the campaign-related purpose of each expenditure.

The following table summarizes the expenditures for which no supporting documentation was provided:

Vendor Name	Date	Amount
Blue Utopia	12/1/2023	\$175
The Rocket Science Group, LLC (Mailchimp)	10/5/2023	\$240
Upperstory Print LLC	1/18/2024	\$109
Philip H. Fernandez Family Trust	6/13/2024	\$150
Best Buy	8/14/2024	\$141
Costco	8/15/2024	\$105
TableCoversNow.com	8/26/2024	\$172
Canva Inc.	8/26/2024	\$30
Amazon.com, Inc.	10/31/2024	\$227

Committee Response to Finding

The Treasurer provided the following comment: “The expenditures identified represent approximately 0.62% of total reported expenditures during the audit period. The vendors are established commercial entities or clearly identifiable campaign-related payees, and the transactions reflect routine operating expenses. The Committee maintained financial institution records and contemporaneous internal records sufficient to identify the date, payee, amount, and campaign purpose of each transaction.”

Finding V-2. The Committee did not maintain support records containing reported contributor information

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).

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 132 contributions totaling \$29,671 and identified 11 transactions (8.3% of the sample) for which reported contributor information did not match support records maintained by the Committee.

For the seven contributions summarized in the table below, the occupation and employer information reported by the Committee did not match the occupation and employer in the credit card contribution report provided by ActBlue. While the altered information reflects 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. The Committee therefore did not have on file records containing the information required by Regulation 18401 and Section 85700.

Contributor Name	Amount	Date	Reported Occupation/Employer	Occupation/Employer per Support
Belle Bueti	\$50	6/21/2023	Vintage Shop Owner / Body Philosophy Club	Vintage Shop Owner / Self
Margaret Jones	\$150	9/12/2023	Not employed / Airtable	Marketer/ Airtable
Emon Datta	\$31	11/1/2023	Software Engineer / Affirm, Inc.	Software Engineer / Universe
Vanessa Pimentel	\$50	11/16/2023	Program Coordinator / Dolores Street Community Services	Field Coordinator / Jackie for Senate 2020
Mitchell Schoenbrun	\$100	12/19/2023	Computer Consultant / BlackBerry Limited-QNX	Computer Consultant / Self
Kavin Williams	\$100	1/17/2024	Litigation Attorney / KAW Law Firm	Litigation Attorney / Self
Nicholas Parker	\$100	10/29/2024	Cafe Owner / Mercury Cafe	Cafe Owner / Self

For two contributions made via check, summarized in the table below, the Committee did not maintain contributor cards or any other record containing the contributors' occupation and employer information that the Committee reported.

Contributor	Amount	Date
Mary E. Leatherman	\$100	12/27/2023
David V. Paul	\$250	5/15/2024

Finally, Auditors identified two contributions, summarized in the table below, for which the reported address information did not match support records.

Contributor	Amount	Date	Reported Address	Address per Support
Natalie Gee for Democratic County Central Committee 2024	\$100	5/10/2024	[30th Ave, San Francisco 94122]	[Sansome St, San Francisco 94104]
Peter Lamons	\$10	11/3/2024	[Taylor St, San Francisco 94108]	[20th Ave, San Francisco 94122]

Committee Response to Finding

The Treasurer provided the following comment: "The Committee maintained ActBlue, NationBuilder, deposit, and check records sufficient to prepare its campaign statements and reconcile reported activity. Where occupation or employer information was clarified from abbreviated or incomplete platform entries, those adjustments were made to ensure more accurate and meaningful disclosure. Regulation 18401 requires that required information be maintained in the Committee's records; it does not prescribe a singular format or require creation of documentation beyond existing records. With respect to check contributions, contributor information was recorded contemporaneously in the Committee's database, which forms part of its maintained accounts and records."

Auditor Comment

For the contributions discussed in this finding, Auditors did not review support records demonstrating how or when the Committee obtained the reported contributor employer or occupation information and were therefore unable to determine the accuracy of the reported information. Auditors interpret state regulation as generally requiring committees to maintain record of the means by which they obtained information. For example, “original source documentation must also include contributor cards, letters of transmittal, and notices received from contributors” (2 CCR § 18401(a)(2)(B)); “original source documentation must consist of . . . all communications caused to be sent by the candidate, treasurer, elected officer, or committee to secure [contributor] information” (*Id.* § 18401(a)(3)(B)); and a committee “shall maintain in its files a record of the date on which the information required by Government Code section 85700 was obtained, if that date is different from the date the contribution is received” (*Id.* § 18570(d)). FPPC Advice Letter I-07-152 notes, “a committee may use online databases to find needed contributor information,” but cautions, “if the information is found to be inaccurate, the committee is not exempted from the requirement to return contributions under Section 85700.”

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. For multiple reported contributions, including contributions over the limit, the Committee did not maintain any required support records or improperly reported contributions it had not received

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).

City law prohibits local candidate committees from accepting contributions cumulatively exceeding \$500 in an election from any individual. C&GCC § 1.114(a). A committee that receives a contribution which

exceeds this limit must promptly pay the amount received in excess of the permitted amount to the Ethics Commission for deposit in the City’s General Fund. *Id.* § 1.114(f).

Analysis

Auditors identified 21 reported contributions totaling \$2,008 for which the Committee did not retain any support documentation corroborating the reported information or demonstrating that the contributions had been received. Based on an initial review of all itemized contributions reported by the Committee on Schedule A (Monetary Contributions Received) of the Form 460, Auditors identified several contributors who appeared to have made contributions over the limit. However, Auditors were unable to find any original source documentation for those contributions. Auditors expanded their review to identify any contributions reported by the Committee that did not appear in credit card vendor reports provided by the platforms ActBlue or Nationbuilder or in check copies provided by the Committee. For the 21 contributions identified, Auditors noted that in each instance the reported contributor made at least one other contribution via ActBlue or Nationbuilder.

For the five contributions listed in the table below, the Committee appears to have reported a duplicate contribution. ActBlue or Nationbuilder reports contained a single contribution matching the reported information. However, the Committee reported two identical contributions on Schedule A with the same date and amount. The Committee likely double-reported these contributions, thereby inflating the amount received from each contributor.

Name	Date	Amount
Geoffrey Bauman	09/20/2023	\$500
Nicola Griffin	01/17/2024	\$100
Chelsea Wong	10/21/2024	\$50
Kit Rebalsky	10/21/2024	\$50
Petra Dejesus	10/22/2024	\$250

For the 16 contributions listed in the table below, Auditors were unable to determine how the reported contributions were received or how the Committee determined the reported dates, amounts, and contributor information. Unlike the contributions described above, Auditors were unable to identify any analogous date or amount associated with the contributor in the credit card vendor reports. Auditors were also unable to determine in which deposits to the Committee’s bank account these reported contributions may have been included, or if they had in fact been received by the Committee.

Name	Date	Amount
Robb Goshaw	5/16/2023	\$100
Theodore Waechter	5/16/2023	\$150
Michael Zhao	6/26/2023	\$100
Dan Feldman	9/3/2023	\$250
Patrick Cochran*	9/20/2023	\$100
Sasha Gaona	10/23/2023	\$20

Name	Date	Amount
Bianca Polovina	10/24/2023	\$20
Diane Jones	10/24/2023	\$10
Joy Zhan	10/24/2023	\$10
Pearl Yu	10/24/2023	\$15
Vanessa Pimentel	10/24/2023	\$33
Thomas Ammiano	11/6/2023	\$25
Bob Prentice	11/17/2023	\$50
Ian James	12/17/2023	\$50
Douglas Provencio	1/18/2024	\$100
Lisa Guthrie	6/22/2024	\$25

* For this contributor, the committee reported a \$100 contribution dated September 20, 2023, with no support, but did not report a later \$50 contribution dated June 30, 2024, that appeared in the Nationbuilder report.

Notwithstanding the likely reporting errors, the Committee reported receiving contributions over the limit from 11 individual contributors totaling \$1,550. The reported amounts over the limit are summarized in the table below:

Contributor	Total Reported Contributions	Amount over the limit
Geoffrey Bauman	\$1,000	\$500
Dan Feldman	\$750	\$250
Robert Holgate	\$750	\$250
Theodore Waechter	\$650	\$150
Douglas Provencio	\$600	\$100
Michael Zhao	\$600	\$100
Robb Goshaw	\$600	\$100
Ian James	\$550	\$50
Allyn Beltran	\$520	\$20
Sasha Gaona	\$520	\$20
Diane Jones	\$510	\$10

Committee Response to Finding

The Treasurer provided the following comment: “The contributions identified represent less than 1% of the monetary contributions reported during the period.”

Finding VI-2. The Committee did not file a required mass mailing itemized disclosure statement

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).

Analysis

Auditors identified one expenditure for direct mail services that met the definition of a mass mailing but for which the Committee did not file a Form SFEC-161 with the Ethics Commission. The payment was associated with a \$28,477 expenditure to Rough House Productions dated November 6, 2024, which comprised two invoices for advertisements. The invoice relevant to this finding was dated October 31, 2024, with a cost of \$12,091 and with the job title “Latino Close.” The invoice indicated a print quantity of 13,138 pieces, a supporting subvendor statement included costs for postage and “mailhouse,” and the associated advertisement advocated for the Candidate’s election. The expenditure therefore qualified as a mass mailing but the Committee did not file a required Form SFEC-161.

The table below summarizes the expenditure discussed in this finding:

Vendor Name	Invoice Date	Amount	Description
Rough House Productions, LLC	10/31/2024	\$12,091	Mass mailing “Latino Close”

Committee Response to Finding

The Treasurer provided the following comment: “The identified mailing was disclosed as an expenditure and was fully reported in the Committee’s Form 460 filings. The underlying expenditure was transparent and publicly disclosed.”

Finding VI-3. 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 Board of Supervisors to the contributors disclosed by the Committee. Auditors identified three contributors who appeared to be listed as either affiliates or subcontractors to contracts that were approved by the Board of Supervisors. Because the Candidate was a candidate for the office of District 9 Supervisor, these contributions appear to have been prohibited by the City’s contractor contribution prohibition.

Auditors were unable to confirm that the Committee included the language specified in Regulation 1.126-7 on its online contribution landing platform.

The table below summarizes the contributions discussed in this finding:

Contributor/ Affiliate Name	Contractor Name	Contract Approval Date	Contribution Date(s)	Contribution Amount(s)
Hope Williams	SFCLT TNFF Holdings LLC	5/23/2023	12/28/2023	\$500
Kyle Smeallie	SFCLT TNFF Holdings LLC	5/23/2023	6/14/2023	\$250
			8/14/2023	\$250
Luis Barahona	Tenderloin Neighborhood Development Corporation	9/27/2022	5/20/2023	\$100
	4200 Geary Associates, L.P.	2/28/2023	12/3/2023	\$75
	Jamestown Community Center	7/16/2024	10/3/2024	\$150

Committee Response to Finding

The Treasurer provided the following comment: “The Committee relied on contributor certifications obtained through its online contribution platform consistent with Regulation 1.126-7. Contributors certified under penalty of perjury that they were not prohibited sources. The Committee did not have independent knowledge that the identified individuals were affiliates or subcontractors subject to Section 1.126. The Committee acted in good faith and exercised the due diligence expressly contemplated by the regulation.”

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
<p>Determine whether disclosed campaign finance activity materially agrees with activity in the Committee’s bank account.</p>	<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.
<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"> • 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.
<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"> • 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.
<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"> • Analyzed data extracted from the Committee’s filings. • Analyzed support records obtained from the Committee.