



**Campaign Finance Audit Report
Re-Elect Mayor London Breed 2024 (ID # 1441599)**

March 4, 2026

I. Introduction

This Audit Report summarizes the audit results for the committee Re-Elect Mayor London Breed 2024, FPPC ID # 1441599 (the “Committee”), for the period January 1, 2021, 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 was established on October 16, 2021, as a candidate-controlled committee supporting the election of London Breed (the “Candidate”) to the office of Mayor in the November 5, 2024, election. The Committee was terminated on July 31, 2025.

View Avenue Group served as the Committee’s Treasurer for the full period covered by the audit. Tricia Waineo was the primary audit contact on behalf of the Committee during the audit.

For the period covered by the audit, the Committee reported receiving \$2,411,703—including \$1,205,382 in monetary contributions, \$7,912 in nonmonetary contributions, and \$1,185,000 in public financing—and making or incurring \$2,398,938 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 purchased Apple products for the Candidate that were likely prohibited expenditures not directly related to an allowable purpose

Applicable Law

All contributions deposited into a candidate’s campaign account are deemed to be held in trust for expenses associated with the election of the candidate or for expenses associated with holding office. Gov’t Code § 89510(b). An expenditure to seek or hold office is within the lawful execution of this trust if it is reasonably related to a political, legislative, or governmental purpose. *Id.* § 89512(a).

Expenditures conferring a substantial personal benefit must be directly related to a political, legislative, or governmental purpose. *Id.* § 89512(a). A “substantial personal benefit” occurs when an expenditure of campaign funds results in a direct personal benefit of more than \$200 to a candidate or any individual with authority to approve the expenditure of campaign funds. *Id.* § 89511(b)(3).

An expenditure of campaign funds results in a “direct personal benefit” when, within six months of the expenditure, the candidate or individual with authority to approve the expenditure of campaign funds, or member of their immediate family, realizes an increase in income or assets or makes personal use of an asset obtained as a result of the expenditure. 2 CCR § 18960(a).

Campaign funds may not be used for the purchase, lease, or refurbishment of any appliance or equipment, where the legal title resides, in whole or in part, in a candidate, campaign treasurer, or any individuals with authority to approve the expenditure of campaign funds, or an immediate family member of one of those individuals. Gov’t Code § 89517(a).

An appliance or equipment is considered to be directly related to a political, legislative, or governmental purpose as long as its use for other purposes is only incidental to its use for political, legislative, or governmental purposes. *Id.* § 89517(c).

Use of any appliance or equipment is “incidental” to its use for political purposes only if all of the following apply: the use occurs in conjunction with its use for a purpose directly related to a political, legislative, or governmental purpose; the value of the use constitutes 5% or less of the total use of the

item in any one calendar month; and the value of the use does not exceed a fair market value of \$100 in any calendar month. 2 CCR § 18961(a).

With respect to Section 89517, Fair Political Practices Commission (“FPPC”) Advice Letter A-06-209 references “equipment such as a telephone.”

“Campaign funds” held by the committee of a candidate for elective office include contributions, cash, cash equivalents, and other assets received or possessed by a committee. Gov’t Code § 89511(a)-(b)(1).

Upon the 90th day following the end of the post-election reporting period following the defeat of a candidate for elective office, campaign funds under the control of the former candidate shall be considered surplus campaign funds. *Id.* § 89519(a). Surplus campaign funds may be used only for specified purposes, including the payment of outstanding campaign debts, the repayment of contributions, and donations to bona fide charitable organizations, provided no substantial part of the proceeds has a material financial effect on the former candidate. *Id.* § 89519(b).

Analysis

Auditors reviewed three expenditures made by the Committee to Apple, dated April 30, 2023, November 18, 2023, and November 23, 2024. Each expenditure was reported using the description code “OFC” (office expenses). Among other items purchased, these expenditures consisted of the following items that were individually greater than \$200:

- The receipt for the April 30, 2023, expenditure includes a \$1,199 iPhone 14 Pro Max and \$269 for AppleCare+ theft and loss protection. The receipt also lists a trade-in of an iPhone 12 Pro Max for a \$420 credit. A note added by the Treasurer states, “Replacement iPhone for candidate campaign use due to wear and tear on personal iPhone.”
- The receipt for the November 18, 2023, expenditure lists a \$299 Apple Watch. A note added by the Treasurer states, “Apple watch for candidate use for campaign business.”
- The supporting receipt for the November 23 expenditure includes a \$1,199 iPhone 16 Pro Max and \$269 for AppleCare+ theft and loss protection. A note added by the Treasurer states, “Replacement iPhone for candidate due to campaign use wear and tear.”

In December 2025, the Treasurer told Auditors that the Candidate initially used her personal phone and personal Apple Watch for campaign purposes. The personal phone was replaced with the iPhone 14 on April 30, 2023, due to wear and tear, and the iPhone 14 was then replaced with the iPhone 16 on November 23, 2024, due to wear and tear. The Treasurer stated that the Candidate retains the iPhone 14, but it is damaged and inoperable, as well as the iPhone 16, which replaced her original personal phone. The Apple Watch was replaced on November 18, 2023, due to wear and tear, and the Candidate retains the Apple Watch as a replacement for her original personal Apple Watch.

The Committee’s expenditures for and the Candidate’s continued possession of these products appear to be prohibited by several areas of law. Each of the Apple products described above had a value greater

than \$200, and the Candidate appears to have made personal use of those items within six months of their purchase, insofar as they were described as replacements for the Candidate's personal smartphone and smartwatch. Therefore, the expenditures for these items conferred a substantial personal benefit to the Candidate pursuant to Sections 89511 and 89512, and the use of each item was required to be *directly* related to a political, legislative, or governmental purpose.

Because the two iPhones and the Apple Watch are "equipment," the Candidate's use of these items would be directly related to a political, legislative, or governmental purpose only if their use for other purposes was incidental to their use for an allowable purpose. Accordingly, the expenditures for the Apple products would be prohibited if any use of the items did not occur in conjunction with a purpose directly related to an allowable purpose, or if the use of the items in any one calendar month that was not directly related to an allowable purpose exceeded 5% of total use.

The Treasurer's characterization of the purchased items as replacements for the Candidate's personal smartphone and smartwatch raises a concern that these items may have been used more than incidentally for non-allowable purposes. At a minimum, any use of these items after the election on November 5, 2024, would be neither directly nor reasonably related to a political purpose, and any use after the Candidate left office on January 7, 2025, would be neither directly nor reasonably related to a legislative or governmental purpose. Furthermore, the Candidate's continued possession of the Apple products indicates that the legal title resides with the Candidate, therefore causing the expenditures to be prohibited by Section 89517(a).

Additionally, because the Apple products were assets possessed by the Committee that amounted to "campaign funds" under Section 89511, the items were considered surplus on the 90th day following the end of the post-election reporting period, March 31, 2025. Accordingly, these items should have been donated or otherwise disposed of for purposes permitted by Section 89519 where no substantial part of the proceeds had a material financial effect on the Candidate. It appears that the Candidate retained possession of the iPhone 16 and the Apple Watch as of December 2025, as well as the iPhone 14, which was asserted to be inoperable. The Committee appears to have used these surplus campaign funds for an unallowable purpose, which conferred a material financial effect on the Candidate.

As to how the Committee should have ensured its expenditures for the Apple products were permissible, FPPC Campaign Disclosure Manual 2 for Local Candidates provides an analogous example. The Manual notes that campaign funds may be used to purchase an additional phone line for a candidate's personal phone, so long as the additional line is used for campaign purposes only. If the candidate wishes to retain that phone line for personal purposes, the candidate must pay the committee what it would cost to install the additional line.

The Committee did not report or provide records indicating that the Candidate purchased the Apple products from the Committee prior to March 31, 2025, or that the Committee donated the items before terminating on July 31, 2025.

The table below summarizes the expenditures discussed in this finding:

Payee Name	Expenditure Date	Item Purchased	Amount
Apple	4/30/2023	iPhone 14 Pro Max 256GB	\$1,199
		(Trade-in: iPhone 12 Pro Max 128GB)	(-\$420)
		AppleCare+ for iPhone 14 Pro Max	\$269
	11/18/2023	Apple Watch SE GPS + Cellular 40mm	\$299
	11/23/2024	iPhone 16 Pro Max 256GB	\$1,199
		AppleCare+ for iPhone 16 Pro Max	\$269

Committee Response to Finding

The Treasurer provided the following comment: “The Committee respectfully notes that both the phones and the watch were purchased for campaign and officeholder communication purposes, which constitutes permissible use of campaign funds under Government Code § 89512. Any personal use of these devices during the campaign was incidental. FPPC guidance and advice recognize that campaign committees may purchase equipment used for political or governmental purposes so long as any non-political use is incidental. (See, e.g., Gov. Code § 89517; 2 Cal. Code Regs. § 18961; FPPC Advice Letter No. A-98-268.) Accordingly, the expenditures were lawful when made.

The Committee initially advised the Auditor that Ms. Breed was using a personal iPhone and Apple Watch based on the recollection of the Committee’s campaign consultant regarding these circumstances from several years ago. However, the Committee reviewed expenses from Ms. Breed’s prior officeholder committee and confirmed that Ms. Breed has been using an iPhone purchased as an officeholder expense. There is no evidence that the devices were used for more than incidental personal purposes during the period in which Ms. Breed was a candidate and officeholder.

The Committee acknowledges that the devices were retained by Ms. Breed following the conclusion of the campaign and her officeholder duties. However, the Committee maintains that retention did not confer a substantial personal benefit. The devices had zero or minimal residual value due to ordinary depreciation and condition.

As of the date of this response, Ms. Breed retains the devices. One of the iPhones (iPhone 14 Pro Max) is inoperable and has no meaningful value. The maximum trade-in value for an iPhone 16 Pro Max in perfect condition is approximately \$650, and the maximum trade-in value for an Apple Watch SE (Series 2) is approximately \$55. Considering these maximum theoretical values, the maximum possible net benefit associated with retention would be approximately \$705. The actual value is likely much lower given depreciation and condition.

Because the purchase of these devices was lawful and the matter involves, at most, retention of items with de minimis value, the Committee respectfully requests that the Ethics Commission reconsider its determination and conclude that this issue does not rise to the level of a material audit finding.”

Auditor Comment

Auditors acknowledge that the iPhone 14 was likely used for allowable purposes during the presumed period of its use between April 2023 and November 2024, and that the Apple Watch was likely used for allowable purposes for a period of about 14 months between its purchase in November 2023 and the Candidate's leaving office in January 2025. During those periods, the relevant provision is the 5% incidental use rule contained in Regulation 18961.

However, considering only the purchased iPhone 16, which is of greatest concern to Auditors, Auditors consider this finding to be material because the expenditure conferred a substantial personal benefit on the Candidate that significantly exceeded the \$200 threshold. The Candidate received a "substantial personal benefit" pursuant to Section 89511(b)(3) and Regulation 18960(a) because the expenditure for the iPhone 16 exceeded \$200 and the Candidate made personal use of the device and experienced an increase in assets by retaining it.

Regarding the valuation of the iPhone 16, Auditors disagree that the relevant value is the current trade-in amount after more than a year of use. Rather, Sections 89512 and 89517 concern the expenditure of campaign funds. An expenditure that confers a substantial personal benefit must be directly related to a political, legislative, or governmental purpose, including for a benefit realized six months following the expenditure. Gov't Code § 89512(a), 89511(b)(2); 2 CCR § 18960(a). Additionally, campaign funds may be used to purchase equipment only if legal title does not reside with the candidate and at least 95% of its use in each month is directly related to a political, legislative, or governmental purpose. Gov't Code § 89517(a)-(c); 2 CCR § 18961(a). Because legal title appears to reside with the Candidate and the phone could not have been used directly for a political, legislative, or government purpose at least since July 2025, and likely since January 2025, the expenditure itself is likely prohibited. The expenditure for the phone was \$1,199, or \$1,468 including AppleCare.

Accordingly, insofar as the purpose of Sections 89511, 89512, and 89517 is to prevent candidates from personally benefitting from the expenditure of campaign funds, Auditors consider this finding to be material because the value of the expenditure that benefitted the candidate was six times greater than the \$200 substantial personal benefit threshold, or 7.3 times greater if considering the AppleCare.

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. In connection with an in-kind contribution of catering, the Committee did not obtain required contributor information within the allowable time, did not forfeit contributions over the limit, and did not report intermediary information

Applicable Law

A nonmonetary contribution is “made” by a contributor, and “received” by a candidate or committee, on the earlier of the date that funds were expended by the contributor for goods or services, if the specific expenditure was made at the behest of the candidate or committee, or the date that the candidate or committee obtained possession or control of the goods or services or otherwise received the benefit of the expenditure. 2 CCR § 18421.1(f).

A committee must return any contribution of \$100 or more within 60 days of receipt 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).

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 the limits imposed by 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).

A person making a contribution while acting as the intermediary of another person must disclose to the committee both their own name, address, occupation, and employer, and the name, address, occupation, and employer of the person for whom the contribution is made. Gov’t Code § 84302. The committee must report the name, address, occupation, and employer of both the intermediary and the contributor. *Id.*

For purposes of Section 84302, a person is an intermediary for a contribution if the recipient of the contribution would consider the person to be the contributor without the disclosure of the identity of the true source of the contribution. 2 CCR § 18432.5(a)(1). A “person” is an individual or any organization or group of persons acting in concert. Gov’t Code § 82047.

Any candidate committee that receives contributions totaling \$5,000 or more that have been delivered or transmitted (“bundled”) by a single individual, with the exception of campaign volunteers or campaign staff, must disclose the name, occupation, employer, and mailing address of the person who bundled the contributions at the same time they are required to file their campaign statements. C&GCC § 1.125. Committees use Form SFEC-125 to report this information. C&GCC Reg. § 1.125-1(a).

Analysis

The Committee reported receiving nonmonetary contributions from 14 individuals totaling \$6,700 on March 25, 2024, each with the description, “Nonmonetary contribution of food and beverage for event.”

These nonmonetary contributions, along with two expenditures of \$650 each to Nicola Miner and Robert Anderson dated October 1, 2024, were related to an \$8,000 payment for catering for a campaign fundraiser held on March 27, 2024. The supporting records relevant to this event are detailed below.

In a letter to the Committee dated August 1, 2024, the compliance counsel to the major donor committee of Nicola Miner (FPPC ID # 1322105) informed the Committee that an in-kind contribution of \$8,000 had been made to the Committee to provide catering for the March 27 event. The letter stated that this cost was spread among 16 individuals, including Nicola Miner and Robert Anderson. A table listed those individuals and included each contributor's address, occupation, and employer information, and attributed a nonmonetary contribution amount to each individual totaling \$7,700.

Miner and Anderson, who are spouses, had each previously contributed \$500 on May 21, 2022. In an effort to rectify the two contributors going over the limit, caused by their aforementioned nonmonetary contributions, Miner and Anderson issued an invoice to the Committee dated September 1, 2024, in the amount of \$1,300, with \$650 paid to each individual. The Committee reported these amounts as accrued expenses before making the payments on October 1, 2024.

As support for the original expenditure, the Committee provided an invoice for \$8,000 dated March 27, 2024, from the caterer Audie Golder (under the business name Golder Standard) billed to Robert Anderson. The Treasurer told Auditors that Miner confirmed that she and Anderson paid the invoice directly, and the attendees listed in the letter reimbursed Miner and Anderson, per the amounts listed in the letter.

The Committee's receipt of the in-kind contribution of catering caused the Committee to be noncompliant with several areas of law. First, because the Committee received the benefit of the catering payment on March 27, 2024, and did not obtain the required contributor information until August 1, 2024, a period of 127 days, the Committee did not comply with the 60-day requirement imposed by Section 85700. Having not received the required contributor information by May 26, 2024, the Committee should have returned, or refunded, the contribution. Concerningly, the Committee accepted \$8,000 worth of catering for a campaign event and appears not to have obtained any record of who made that payment for more than four months.

Second, the Committee did not appropriately forfeit contributions over the limit. Pursuant to Regulation 18421.1, the Committee received the contributions over the limit from Miner and Anderson on March 27, 2024, though the Committee was not made aware of those contributions until August 1, 2024. As required by Section 1.114(f), the Committee should have promptly paid to the City and County of San Francisco the excess amount it had received, or \$650 per individual. Instead, the Committee reported the amounts received over the limit as accrued expenses to Miner and Anderson in an amended Form 460 filed September 26, 2024, then refunded Miner and Anderson on October 1, 2024.

Finally, because the nonmonetary contributions were facilitated by Miner and/or Anderson, the Committee was likely required to report their information as an intermediary along with the reported nonmonetary contributions. For purposes of Section 84302, Auditors presume that the spouses Miner

and Anderson were acting jointly because the full amount of the Golder Standard invoice was billed only to Robert Anderson, and the letter informing the Committee of the in-kind contribution was on behalf only of Miner’s major donor committee. Miner and/or Anderson, or Miner’s major donor committee, likely qualified as an intermediary pursuant to Section 84302 and Regulation 18432.5(a) because the invoice to the caterer indicated that Anderson was the sole contributor of the in-kind contribution, and it was only through disclosure by Miner’s counsel that the Committee was made aware of the identities of the true sources of the contributions. Accordingly, the Committee should have reported the name, address, occupation, and employer of the intermediary along with each of the 14 disclosed nonmonetary contributions.

The Committee may have also been required to file a Form SFEC-125 Bundled Contributions Disclosure Report under local law. In this case, an individual delivered 14 nonmonetary contributions totaling \$6,700 to the Committee, that individual being Anderson, in whose name the in-kind contribution was purchased, or Miner, whose counsel informed the Committee that the contributions had been made.

The table below summarizes the reported nonmonetary contributions discussed in this finding:

Contributor Name	Amount	Date
Amiee Allison	\$500	3/25/2024
Callum Anderson	\$500	
Dashiell Anderson	\$500	
Frances Anderson	\$500	
Lucinda Anderson	\$500	
Svea Horton	\$200	
Stacey Hubbard	\$500	
Ana Leiva	\$500	
Mary Miner	\$500	
Elisangela Pereira	\$500	
Silvia Pleitez	\$500	
Jacqueline Rutherford	\$500	
Catherine Stefani	\$500	
Lilian Wilsted	\$500	

The table below summarizes the reported expenditures discussed in this finding:

Payee Name	Date of Payee Expenditure	Amount	Subvendor Name	Date of Subvendor Expenditure	Amount
Nicola Miner	10/1/2024	\$650	Audie Golder	6/30/2024	\$650
Robert Anderson	10/1/2024	\$650	Audie Golder	6/30/2024	\$650

Committee Response to Finding

The Treasurer provided the following comment: “On August 4, 2024, the Fundraising Consultant forwarded to the Committee a memo from Nicola Miner and Robert Anderson’s legal counsel detailing the in-kind contributions made at the event for a total cost of \$8,000. However, the total in-kind contributions listed in the memo only totaled \$7,700 and included \$500 in-kind contributions from Nicola Miner and Robert Anderson, who were ineligible to contribute as they had previously made monetary contributions of \$500 to the Committee. This is the first time the Committee became aware of the in-kind contributions. The Committee contacted the legal counsel of Nicola Miner and Robert Anderson to clarify the discrepancies in the memo and eventually received an invoice from Nicola Miner and Robert Anderson for the difference between the total catering and the individuals who provided in-kind contributions for the catering. At the time, the Committee understood that the individuals listed in the memo paid the caterer directly and did not make intermediary in-kind contributions through Nicola Miner and Robert Anderson. As such, the contributions would not have been bundled. The Committee subsequently learned on December 9, 2025 that Nicola Miner and Robert Anderson had paid for the catering by check, and the donors had reimbursed them. Even if the Committee had knowledge that the in-kind contributions were made through intermediaries, the bundled in-kind contributions would not have reached the \$5,000 threshold required for reporting as they were equally bundled between Nicola Miner and Robert Anderson, totaling \$3,850 bundled through each respectively.

As information was presented to the Committee regarding the details of catering provided at the March 25, 2024 fundraiser, the Committee made a good faith effort to track down information, pay the outstanding costs and amend the campaign report to publicly disclose the in-kind contributions and the expenses owed to Nicola Miner and Robert Anderson.”

Finding VI-2. Contributor information reported by the Committee did not match support records for several contributions

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 154 contributions and identified 4 transactions (2.6% of the sample) for which reported contributor information did not match information contained in support records. In each instance, the relevant support records consisted of information submitted by the contributor via the contribution platforms ActBlue or Democracy Engine.

For the two contributions summarized in the table below, the reported occupation or employer did not accurately reflect support records. For a contribution from Brenda Jackson, while the contributor entered “N/A” for occupation, she entered the employer name “UCHS.” The Committee reported the contributor’s employer as “None” but did not retain records indicating how “UCHS” was determined not to be accurate. For a contribution from Adam Hirschfelder, the contributor submitted the employer name “SPUSA.” While the Committee demonstrated an effort to report the employer’s full name to comply with reporting requirements by reporting “Socialist Party USA,” a search of public information available online indicates that the contributor was referring to “Social Prescribing USA.”

Name	Amount	Date	Reported Occupation/ Employer	Occupation/Employer Per Support
Brenda Jackson	\$150	7/15/2022	Not Employed / None	“N/A” / UCHS
Adam Hirschfelder	\$250	5/6/2024	Producer / Socialist Party USA	Self / SPUSA [Social Prescribing USA]

For the two contributions summarized in the table below, the Committee reported address information different than that entered by the contributor. The Committee did not maintain records indicating how the altered address was determined for each contributor.

Name	Amount	Date	Reported Address	Address Per Support
Alan Burradell	\$100	05/16/2023	[Collingwood St, San Francisco 94114]	[Castro St, San Francisco 94114]
Richard Bougere	\$100	08/04/2023	[Fillmore St, San Francisco 94115]	[Fourth St, Oakland 94607]

Committee Response to Finding

The Treasurer provided the following comment:

“Brenda Jackson: The Committee believed that the contributor was not employed because they indicated ‘N/A’ as their occupation and believed that their listed employer was a prior employer.

Adam Hirschfelder: The supporting documentation for the contribution indicated that the contributor’s occupation was ‘Producer’ and employer was ‘SPUSA’. The Committee conducted a simple online search for the acronym SPUSA and mistakenly identified it as ‘Socialist Party USA’.

Alan Burradell: The Committee provided a voter file ID in the documentation for Alan Burradell’s contribution as proof of his altered address. The voter file ID suffices for address verification. The

Committee maintained record of the altered address in the committee's database, reported on the Committee's campaign statement and reported on the Committee's public financing requests. As such, the Committee did, in fact, maintain record of the altered address and provided documentation of how the altered address was determined by providing the voter file ID. The Committee requested that this finding be removed from the audit report.

Richard Bougere: The Committee reported the address listed in support documentation on the original campaign report. The Committee subsequently filed an amendment, at which point the contributor's address had been updated in the Committee's database. The amended report disclosed the contributor's updated address."

Auditor Comment

Regarding the contribution from Alan Burradell, Auditors considered the provided voter file ID to be insufficient because support records reviewed by Auditors did not include the address itself. Auditors also considered that support records are required to be maintained for four years, and the information contained in the voter file to which the provided ID referred may change in that period. C&GCC § 1.109(a), 2 CCR § 18401(b).

Finding VI-3. Due to a technical error, the Committee electronically filed Ethics Commission mass mailing disclosure statements using a different committee's account

Applicable Law

Under City law, each time a committee pays for a mass mailing, it must file a copy of the mailing and an itemized disclosure statement with the Ethics Commission within 5 business days. C&GCC § 1.161(b)(3). Committees comply with this requirement by filing Form SFEC-161. C&GCC Reg. § 1.161-1(a).

The Ethics Commission requires committees primarily formed to support or oppose a candidate for City elective office to file disclosure statements or reports in an electronic format prescribed by the Commission. C&GCC § 1.112(a)-(b), C&GCC Reg. § 1.112-3.

Analysis

In October 2024, the Committee sent out three mass mailings in support of the campaign and was therefore required to file three Form SFEC-161s. The three mass mailings involved expenditures to KMM Strategies and PM Packaging for production, design, and distribution services, and totaled \$218,377.

Auditors initially concluded that the Committee had not filed the three required Form SFEC-161s, as they were not searchable under the Committee's name on the Commission's website. However, Auditors confirmed that the Committee had filed three Form 161s that complied with the requirements of Section 1.161, albeit under the account of a different committee. The forms filed on behalf of the committee Re-Elect Mayor London Breed 2024 (the "2024 committee," for purposes of this finding)

were filed using the account of the committee Re-Elect Mayor London Breed 2019 (the “2019 committee”). The Treasurer served as treasurer for both committees.

The filing error occurred because incorrect login information was used to create a “local campaign filer account” in NetFile—the Commission’s vendor that maintains the filing system via which committees active in San Francisco file their campaign forms—in order to file certain forms required by local law. On August 10, 2018, Commission Engagement & Compliance staff emailed the then-treasurer of the 2019 committee, Stacy Owens, to provide a NetFile Filer ID and password for the 2019 committee. On December 13, 2021, Commission Engagement & Compliance staff emailed the Treasurer to provide a separate NetFile Filer ID and password for the 2024 committee.

NetFile CEO David Montgomery confirmed to Auditors that on October 9, 2024, the Treasurer used the 2019 committee’s filer ID and password to create a local filer account. Once the account was created, no further changes were made to the filer’s name or e-filing credentials in the local filer system. As a result, when the Treasurer generated the electronically-filed Form 161s, the forms were filed for the incorrect committee. Mr. Montgomery has previously acknowledged to Auditors that the system does not display a warning if the committee name that is entered when creating a local filer account does not match the committee name in the linked “Admin” account.

Though the Committee substantively complied with Section 1.161 in filing the three forms, those forms are not searchable among the Committee’s filings. This finding highlights an error that can occur when creating a local filer account in NetFile, in part due to current system limitations. Treasurers should ensure that login information provided by Commission staff is accurately entered into NetFile, especially when serving as a treasurer for committees with similar names.

The table below summarizes the expenditures discussed in this finding:

Payee Name(s)	Form 161 Filing Date	Amount
KMM Strategies; PM Packaging	10/10/2024	\$76,646
KMM Strategies	10/16/2024	\$63,731
KMM Strategies	10/24/2024	\$78,000

Committee Response to Finding

The Treasurer provided the following comment: “All three purported violations are technical errors caused by the City’s electronic filing system, and not by the Committee. The Committee timely filed all three mass mailing reports under the name ‘Re-Elect Mayor London Breed 2024’ and received emails confirming the proper electronic filing each mass mailing report for ‘Re-Elect Mayor London Breed 2024,’ with no reference to any other committee. It is unclear to the Committee how the City’s electronic filing system made the error, or how the Committee could have prevented it.

The Committee requests that Finding V1-2 be removed from the audit report, because the alleged violations were the result of the City’s own errors, and not any error on the part of the Committee.”

Auditor Comment

While Auditors acknowledge that the Netfile system would be better if it warned filers when a Filer ID did not match an entered committee name, this issue originated from a user error when the Committee entered information provided by Commission staff for one committee while intending to create a filer account for a different committee. Committees and treasurers should ensure that login information provided by Commission staff is accurately entered when creating a new account for a given committee, as inaccurate information will be reflected in all subsequent uses of that account.

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.