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**Campaign Finance Audit Report  
Vote Marjan Philhour for Supervisor 2024 (ID # 1463752)**

March 4, 2026

**I. Introduction**

This Audit Report summarizes the audit results for the committee Vote Marjan Philhour for Supervisor 2024, FPPC ID # 1463752 (the “Committee”), for the period November 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 1, 2023, as a candidate-controlled committee supporting the election of Marjan Philhour (the “Candidate”) to the office of District 1 Supervisor in the November 5, 2024, election. The Committee remains active as of January 2026.

View Avenue Group served as the Committee’s treasurer (the “Treasurer”) for the full period covered by the audit. Patricia Mar was the primary audit contact on behalf of the Committee during the audit.

For the period covered by the audit, the Committee reported receiving \$517,374—including \$255,783 in monetary contributions, \$800 in nonmonetary contributions, and \$255,000 in public financing—and making or incurring \$529,219 in expenditures.

As of December 2025, the Committee has outstanding accrued expenditures of \$19,897. Auditors note that, as a publicly financed candidate, the Candidate may not loan or contribute more than \$5,000 of her own funds to the campaign. C&GCC § 1.140(a)(2)(D). As of December 2025, the Candidate has not yet contributed to the Committee.

**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 pay accrued expenses within the time allowed by City law**

Applicable Law

City law requires that candidate committees pay an accrued expense no later than 180 calendar days after the last calendar day of the month in which the goods were delivered or the services were rendered. C&GCC § 1.118(a).

Analysis

Auditors reviewed all 33 expenses reported on Schedule F (Accrued Expenses) that the Committee incurred during the audit period, and identified 9 transactions (27.3% of accrued expenses) totaling \$15,249 (2.9% of total expenditures) that remained unpaid for more than 180 days after the end of the month in which they were incurred. These transactions include an \$830 expense identified during the audit that was not reported as an accrued expense, as described in Finding VI-1 below, which the Committee later reported in its Form 460 Campaign Statement for the period ending December 31, 2025. Auditors reviewed supporting invoices for each expense to verify the date on which the Committee received the goods or services, or otherwise incurred the expense. Based on a review of the Committee’s Form 460 Campaign Statements filed for the periods ending June 30, 2025, and December 31, 2025, the Committee did not pay the nine expenses summarized in the table below within the time allowed by Section 1.118(a).

Vendor	Amount	Invoice Date	Date of 180th Day	Days overdue as of 12/31/2025
View Avenue Group	\$2,998	9/20/2024	3/29/2025	277
	\$3,146	10/25/2024	4/29/2025	246
	\$3,268	11/27/2024	5/29/2025	216
	\$847	12/27/2024	6/29/2025	185

Vendor	Amount	Invoice Date	Date of 180th Day	Days overdue as of 12/31/2025
Sanders Political Law	\$2,925	9/24/2024	3/29/2025	277
Vy Photography	\$200	10/13/2024	4/29/2025	246
Trysha Hislop	\$660	10/30/2024*	4/29/2025	246
Kristine Ekstrand	\$375	11/1/2024	5/29/2025	216
Google LLC	\$830	12/31/2024†	6/29/2025	185

\* Auditors did not review the underlying invoice for this transaction and were unable to verify the date incurred. The date here is the last day of the month in which the Committee reported incurring the expense.

† Auditors identified this expense during the audit, as described in Finding VI-1. The Committee reported the accrued expense in its Form 460 filing for the period ending December 31, 2025.

Additionally, based on a review of the Committee's Form 460 filings for the periods ending June 30, 2025, and December 31, 2025, the Committee reported four expenses accrued after the audit period ending December 31, 2024. The Committee reported these expenses as remaining unpaid as of December 31, 2025. While Auditors did not review underlying support records for these transactions as they occurred outside of the audit period, based on the period in which the Committee reported accruing the expenses, 180 days would have lapsed for each expense on December 27, 2025, at the latest. The totals of the two tables appearing in this finding comprise the Committee's total outstanding balance of \$19,897 noted on page 2 of this report.

Vendor	Reporting Period Incurred	Amount
View Avenue Group	1/1/25 – 6/30/25	\$421
		\$750
		\$2,953
		\$524

#### Committee Response to Finding

The Treasurer provided the following comment: "The outstanding expenses were predominantly accrued towards the end of the campaign. The Committee actively paid its accrued expenses within the 180-day period with available cash flow. The Committee has not been able to issue payment for the current outstanding invoices since due to insufficient funding and the current available funds is to sustain the ongoing bank fees while the Committee awaits additional funding."

#### **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 incompletely reported accrued expenses**

Applicable Law

Committees must report an accrued expense as of the date on which the goods or services are received and must report outstanding accrued expenses on each campaign statement until extinguished. 2 CCR § 18421.6(a)-(b).

Local law requires a committee to report the date of each expenditure required to be disclosed. C&GCC § 1.112(a)(4). For purposes of this section, an expense is incurred on the date the payment is made or the date consideration is received or performed, whichever is earlier, and an accrued expense is incurred on the date the debt or obligation is contracted. C&GCC Reg. § 1.112-1(a)-(b).

If a candidate controls more than one committee for the purpose of election to office, the candidate must file campaign statements for each of these committees on the dates the candidate is required to file pre-election statements. 2 CCR § 18405(a). A candidate must also file campaign statements for any other committee the candidate controls, including an officeholder committee, a legal defense fund committee, or a ballot measure committee, on the dates the candidate is required to file pre-election statements. *Id.*

Analysis

Based on a review of expenses reported on Schedule F (Accrued Expenses), Auditors identified seven expenditures that the Committee incompletely reported. Auditors note that the Candidate also controlled a committee for the purpose of election to the San Francisco Democratic County Central Committee, and in accordance with Regulation 18405, the Committee filed more frequent Form 460s according to the pre-election period deadlines for the March 5, 2024, election.

For each of the seven accrued expenses summarized in the table below, the Committee reported the expenditure only on the Form 460 covering the reporting period February 18, 2024, to June 30, 2024. In that filing, the Committee reported each expenditure on both Schedule E (Payments Made) and on Schedule F, as an accrued expense showing a beginning balance and an amount paid. However, the Committee did not report the expenditures as accrued expenses in the reporting period in which they were incurred, such that filing data for the audit period does not indicate the period in which the expenses were initially incurred. Based on a review of the support records, Auditors determined that the seven expenditures should have been reported as accrued expenses beginning in the reporting periods indicated in the table below.

Vendor	Amount	Date Incurred Per Support	Reporting Period Incurred	Date Paid
Alliance Graphics	\$1,495	1/25/2024	1/21/2024 – 2/17/2024	3/13/2024
Mark Dietrich	\$1,500 \$1,000	12/31/2023	1/1/2023 – 12/31/2023	6/24/2024

Vendor	Amount	Date Incurred Per Support	Reporting Period Incurred	Date Paid
Durand Productions	\$450	2/1/2024	1/21/2024 – 2/17/2024	6/11/2024
Trysha Hislop	\$685	2/5/2024	1/21/2024 – 2/17/2024	4/25/2024
Forrest Liu	\$1,000 \$1,000	12/31/2023	1/1/2023 – 12/31/2023	6/24/2024

Additionally, based on a review of a sample of 93 expenditures, Auditors identified two transactions that the Committee should have reported as accrued expenses. For a \$1,000 expenditure to Westside Family Democratic Club Slate Mailer dated October 21, 2024, the supporting invoice was dated September 27, 2024. Accordingly, the Committee should have accrued this expense in the reporting period ending October 19, 2024. For a \$500 expenditure to Google made on December 6, 2024, the supporting monthly invoice dated December 31, 2024, indicated a total amount due of \$1,661. While the Committee did make the payment of \$500, the remaining unpaid balance of \$830 should have been accrued in the period ending December 31, 2024. The Treasurer noted in December 2025 that this amount remained outstanding. The table below summarizes these two expenses:

Vendor	Amount	Date Incurred Per Support	Reporting Period Incurred	Reporting Period Paid
Westside Family Democratic Club Slate Mailer	\$1,000	9/27/2024	9/22/2024 – 10/19/2024	10/20/2024 – 10/30/2024
Google LLC	\$830	12/31/2024	10/31/2024 – 12/31/2024	n/a

**Finding VI-2. The Committee reported contributor information that did not fully comply with reporting requirements**

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).

Analysis

Auditors identified two contributions for which the reported name did not fully comply with reporting requirements. For the two contributions summarized in the table below, the Committee reported initials in place of the contributor’s full name as required by Section 84211(f).

Contributor	Date	Amount
J P McBaine	11/2/2023	\$500
PJ Johnston	11/1/2023	\$500

### Committee Response to Finding

The Treasurer provided the following comment: “A finding that the use of a contributor’s initials, as the contributors are known to the public, does not constitute the contributor’s ‘full name’ is legally incoherent with Government Code section 84211 and other campaign finance and election laws. Here, the contributors provided first name initials such as PJ Johnston, because the contributor is commonly known to the public as PJ. For example, the contributor’s business website which the contributor personally identifies him as PJ. For the purposes of section 84211, that is the contributor’s full name. The law recognizes this concept in numerous places. For example, California Government Code section 84211(o) states, in relevant part, that Major Donors file their reports using ‘the name by which the filer is identified for other legal purposes, *or by any name by which the filer is commonly known to the public.*’ (Emphasis added.) In addition, San Francisco Municipal Elections Code section 210(b) permits a candidate to appear on the ballot using the name he or she uses in ‘general usage or habit.’ These laws demonstrate that campaign finance and election laws generally seek to provide the public with information it can know and understand, rather than formalistically adhering to a name as it appears on someone’s birth certificate. The Committee requests the finding to be removed from the report.”

### Auditor Comment

Auditors rely on the language contained in Section 84211(f), specifically regarding the reporting of contributor information, as well as 2 CCR Section 18401(a)(2)(A), regarding required recordkeeping for contributions. Each of these sections state only that the “full name” of the contributor must be reported and maintained in the committee’s records. Auditors were unable to identify a specific exception to the full name requirement for contributors in state regulation or FPPC guidance.

### **Finding VI-3. Contributor information reported by the Committee for two contributions did not match support records**

#### 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).

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 142 contributions for compliance with the above reporting and recordkeeping requirements and identified two transactions (1.4%) for which reported information did not match support records. These support records include credit card contribution reports, contributor cards, and public information identified by the Committee. For a reported contribution from Jeremy Hallisey, support records consisted of a check bearing the printed names Jeremiah F. Hallisey and Jeremy Michael Hallisey. The check was signed by Jeremiah F. Hallisey, and the accompanying contributor card listed only the name Jeremiah F. Hallisey, indicating that the contribution was made solely in his name. While the committee retained an online resume for Jeremiah F. Hallisey for purposes of identifying his occupation and employer, the Committee reported the contribution as being made by Jeremy Hallisey. For a contribution from Derek Schrier, the contributor did not provide an employer name via the contribution platform Democracy Engine. While the Committee saved a screenshot showing that the Contributor’s employer was Indaba Capital Management LP, the Committee reported Capital Management LP, omitting the primary identifying name.

The table below summarizes the contributions discussed in this finding:

<b>Contributor</b>	<b>Date</b>	<b>Amount</b>	<b>Type of error</b>	<b>Reported information</b>	<b>Information per support</b>
Jeremy Hallisey	1/24/2024	\$500	Name	Jeremy Hallisey	Jeremiah F Hallisey
Derek Schrier	11/13/2023	\$500	Employer	Capital Management LP	Indaba Capital Management LP

## Committee Response to Finding

The Treasurer provided the following comment: “The name of Jeremy versus Jeremiah Hallisey was a data entry error. The correct occupation and employer information was listed for Jeremiah Hallisey.

The employer’s name for Derek Schrier was a data entry error and when searched on a publicly available search engine with the information listed on the campaign disclosures, the public would quickly be able to access the full employer’s name.”

## **Finding VI-4. The Committee included disclaimers on several advertisements that did not comply with translation requirements**

### Applicable Law

If an advertisement appears primarily in a language other than English, the required disclaimer must appear in that same language, except the committee name should appear exactly the same as in the committee’s most recently filed Statement of Organization. 2 CCR § 18450.6(a)-(b). FPPC Advice Letter I-23-054 notes that this gives the public the ability to search for a committee's information within campaign filing databases.

### Analysis

Auditors inspected 23 campaign advertisements associated with reported expenditures and identified six advertisements primarily in a language other than English for which the included disclaimer did not comply with the translation requirements of Regulation 18450.6. In the case of Leader Media Group, Inc., the disclaimer was presented in English and not translated into Russian. In the remaining instances, the disclaimer was translated into Chinese or Russian and included the required disclaimer information. However, the Committee's name was also translated into Chinese or Russian, rather than appearing exactly as it does on its Statement of Organization.

The table below summarizes the expenditures and related advertisements discussed in this finding:

<b>Vendor</b>	<b>Date</b>	<b>Amount</b>	<b>Advertisement Description</b>
Spotlight Printing	12/15/2023	\$717	Postcard (Chinese) Postcard (Russian)
Spotlight Printing	4/8/2024	\$4,236	Window sign (Chinese) Window sign (Russian)
Leader Media Group, Inc.	5/8/2024	\$299	Newspaper ad (Russian)
Sing Tao Daily	8/23/2024	\$800	Newspaper supplement (Chinese)

### Committee Response to Finding

The Treasurer provided the following comment: "The Committee disagrees with the Audit Division's contention that Regulation 18450.6 unambiguously requires a disclaimer to retain the same English-language committee name. The Committee presented advertisement recipients with the 'same' committee name, as required by Regulation 18450.6, in a translated form. The FPPC Commissioners, when considering whether to adopt the 'same' committee name language found in Regulation 18450.6, was presented by staff with an example of a committee name which had been translated from English to Spanish – the same situation presented here. The FPPC in an informal advice letter has stated that English-language committee names should be required, but that was never ratified by a Commission which voted to adopt the language by reviewing a translated committee name. We believe this demonstrates, at minimum, ambiguity in the law, and that a requirement that the Committee include its name as English-language in an otherwise translated disclaimer should be memorialized in SFEC regulation, publication or other official manner prior to issuing an audit finding that the Committee has violated the law."

### Auditor Comment

Auditors interpret Regulation 18450.6(b) as unambiguously requiring that a committee's name in a disclaimer must be the same, and therefore in the same language, as the name used in its most recent Statement of Organization or the name that is required to be used on campaign statements. Auditors look to FPPC guidance contained in Advice Letter I-23-054 to confirm our understanding. This advice

letter states, “Thus, Regulation 18450.6(b) must be read to provide that, despite the requirement in subdivision (a) that a required advertisement disclosure must appear in the same language as the advertisement, the committee’s name in that advertisement disclosure must be identical to (and thus in the same language as) the name used on the committee’s statement of organization and/or campaign statements” (emphasis in original).

To the extent that information provided to the FPPC Commissioners prior to the adoption of Regulation 18450.6 is relevant, Auditors note that a staff memo provided to Commissioners prior to the meeting in which the regulation was adopted stated, “while the disclosure should be in the same language as the advertisement, the committee names must remain the same as the names used on campaign filings. This maintains the public’s ability to search for the committee’s information and filings in campaign filing databases.”

**Finding VI-5. The Committee underpaid the full amount of an invoice for an educational stipend**

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 93 expenditures for compliance with reporting and recordkeeping requirements including Regulation 18401(a). Through review of support records for a \$1,000 payment to campaign intern Hannah Angsten for an educational stipend, Auditors noted that the invoice listed an amount due of \$1,250. While the Committee accurately reported the amount paid, as evidenced by the provided copy of a check for \$1,000, the support records show that the Committee underpaid the invoice by \$250. The Treasurer told Auditors that the wrong amount was paid in error and noted that the Committee intended to amend prior filings to report that amount as an accrued expense. The Committee paid the remaining \$250 in December 2025.

The table below summarizes the expenditure discussed in this finding:

Payee	Date	Description	Reported Amount	Amount per Support
Hannah Angsten	9/12/2024	Educational stipend	\$1,000	\$1,250

### Committee Response to Finding

The Treasurer provided the following comment: “The initial accrual was a data entry error and when discovered the Committee rectified the data entry error and issued the outstanding payment.”

## **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>