



San Francisco Ethics Commission

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July 6, 2026

To: Members of the Ethics Commission
From: Eamonn Wilson, Audit Manager
Subject: **Agenda Item 6 – Quarterly Audits Division Update**

Summary and Action Requested

This report provides general programmatic updates about the Ethics Commission’s Audits Division (the “Division”). No action is required by the Commission, as this item is for informational purposes only.

Public Financing

In addition to performing audits of campaign committees, the Division’s second primary duty is to administer San Francisco’s Campaign Public Financing Program. Division auditors review each contribution submitted by participating candidates to verify that the contribution was received by the candidate’s committee, the accuracy of reported information, the San Francisco residency of the contributor, and the amount eligible for matching.

June 2026 Special Election

In the June 2, 2026, special election, Supervisorial candidates in Districts 2 and 4 were eligible to apply for public funds. The Division certified six candidates and approved the disbursement of \$1.24 million in public funds, as detailed in the table below. Thursday, July 2, 2026, was the last day that publicly financed candidates in the June election could file a Matching Request for public funds. A final request from candidate Albert Chow had not been processed by the date of this report.

Publicly Financed Candidates in the June 2, 2026, Election as of July 2, 2026

| Race | Candidate | Public Funds Received |
|-------------------------------------|-------------------|-----------------------|
| D2 | Brooke, Lori | \$255,000 |
| | Sherrill, Stephen | \$252,000 |
| D4 | Chow, Albert | \$167,610 |
| | Gee, Natalie | \$255,000 |
| | Lee, David | \$60,000 |
| | Wong, Alan | \$252,000 |
| Total Public Funds Disbursed | | \$1,241,610 |

November 2026 General Election

In the November 3, 2026, general election, Supervisorial candidates in all even-numbered districts are eligible to apply for public funds. As of July 2, 2026, the Division has certified five candidates and approved the disbursement of \$814,668 in public funds, as detailed in the table below. An additional candidate, Stephen Sherrill, has been conditionally approved pending an opponent raising at least \$10,000, as required by the rules of the program. Candidates running in the November election may submit Qualifying Requests to attempt to become certified until August 25, 2026.

Publicly Financed Candidates in the November 3, 2026, Election as of July 2, 2026

| Race | Candidate | Public Funds Received |
|-------------------------------------|-------------------|----------------------------|
| 2 | Sherrill, Stephen | N/A – conditional approval |
| 8 | Yekutieli, Manny | \$255,000 |
| | McCoy, Gary | \$155,304 |
| | Nguyen, Michael | \$89,364 |
| 10 | Ellington, Theo | \$255,000 |
| | Eppler, J.R. | \$60,000 |
| Total Public Funds Disbursed | | \$814,668 |

2024 Priority Audits

The Division is currently conducting Priority Audits of seven of the highest spending committees in the November 2024 election. In addition to the six committees selected for audit noted in the Division's [December 2025 update report](#), the Division initiated an audit in May 2026 of a multipurpose organization, TogetherSF Action (FPPC ID # 1458128).

For the initial six Priority Audits, auditors have completed transaction testing—aside from miscellaneous outstanding follow-up requests for additional records or clarification—and have begun to draft the audit reports. Auditors are aiming to complete audit reports by September 30, 2026, the end of the first quarter of FY 2026-27. For the newly initiated audit, Auditors have received partial records from the committee and are awaiting further records required by state regulation.

June 2026 Public Finance Audits

As required by Campaign and Governmental Conduct Code Section 1.150(a), the Commission must audit all candidates who receive public financing, and must begin such audits within 60 days after the deadline for the first post-election campaign statement. For candidates in the June 2026 election, the first post-election campaign statement is due by July 31, so the Division must initiate the audits by September 29.

To meet this statutory deadline and to ensure the efficient completion of the mandatory June 2026 Public Finance Audits, the Division will replicate the timeline used for the 2024 Public Finance Audits. In mid-July, ahead of the July 31 filing deadline, auditors will send formal records requests to the six

publicly financed June 2026 candidates to give the committees and treasurers advance notice. Records will be due in mid-August. The Division will aim to complete the June 2026 Campaign Finance Audits around the end of January 2027, with the goal of cleanly transitioning to audit work on the November 2026 Campaign Finance Audits at that time.