San Francisco
Ethics Commission

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September 4, 2026

To: Members of the Ethics Commission

From: Eamonn Wilson, Audit Manager

Subject: **Agenda Item 6 – Quarterly Audits Division Report**

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.

Lobbyist Audits

On August 3, 2026, the Division initiated four audits of firms that employ lobbyists who file registration and disclosure reports with the Commission. Campaign and Governmental Conduct Code ("C&GCC") Section 2.135(c) requires the Ethics Commission to initiate audits of one or more lobbyists selected at random on an annual basis. The audits are intended to verify that lobbyists timely filed disclosure reports and accurately reported contacts of City officials and payments by clients or employers.

Similar to its mandatory Public Finance Audit program, the Division has historically struggled to meet its statutory lobbyist audit requirement. Since this requirement became effective in July 2014, the Division has completed lobbyist audits for only three years: 2014, 2015, and 2021. By initiating audits covering calendar years 2022, 2023, 2024, and 2025, the Division will clear its backlog of annual lobbyist audits for all years currently within the 5-year recordkeeping requirement imposed by C&GCC Section 2.135(b).

The table below lists the four lobbyist employers selected for audit. The Division received initial records from all four lobbyist auditees by August 28, 2026.

Lobbyist Employer	Activity Year
Union Square Alliance	2022
Waymo LLC	2023
TW Communications & Strategy	2024
Two Sigma Investments, LP and its Affiliates	2025

June 2026 Public Finance Audits

The Division has initiated mandatory audits of the six publicly financed candidates in the June 2026 special election. C&GCC Section 1.150(a) requires the Commission to 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 was due on July 31.

To maximize efficiency, especially given the upcoming second tranche of mandatory audits stemming from the November 2026 general election, the Division initiated the audits well ahead of the statutory deadline. As of August 21, 2026, the Division has received audit records from all six committees and auditors have begun transaction testing.

November 2026 Public Financing

For candidates running in the November 3, 2026, general election, the last day to submit a Qualifying Request for public financing was August 25, 2026. Under the rules of the Public Financing Program, candidates whose Qualifying Request is not approved after that date may resubmit their application to include additional supporting documentation until September 4, 2026.

The table below contains the final list of publicly financed candidates for the November 2026 election. These candidates also comprise the Division's next tranche of mandatory Public Finance Audits, which we will initiate in January 2027.

District	Candidate
D-8	McCoy, Gary
	Nguyen, Michael
	Patel, Darshini
	Yekutiel, Manny
D-10	Brookter, Dion-Jay
	Ellington, Theo
	Eppler, J.R.

As of September 3, 2026, the Division has approved the disbursement of $1,035,138 in public funds in connection with the November 2026 election. The seven qualified candidates may file Matching Requests to apply for additional public funds until December 3, 2026.