



San Francisco Ethics Commission

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Campaign Finance Audit Report Bilal Mahmood for Supervisor 2024 (ID # 1466322)

August 15, 2025

I. Introduction

This Audit Report summarizes the audit results for the committee Bilal Mahmood for Supervisor 2024, FPPC ID # 1466322 (the “Committee”), for the period January 1, 2024, 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 January 27, 2024, as a candidate-controlled committee supporting the election of Bilal Mahmood to the office of District 5 Supervisor in the November 5, 2024, election. The Committee remains active as of June 2025.

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

For the period covered by the audit, the Committee reported receiving \$511,205 in contributions—including \$254,049 in monetary contributions, \$2,150 in nonmonetary contributions, and \$255,000 in public financing—and making or incurring \$499,808 in expenditures.

V. Material Audit Findings

Material 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.

Auditors identified no material findings during the audit.

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. Contributor occupation information for several contributions reported by the Committee 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 119 contributions for compliance with the above reporting and recordkeeping requirements. From that sample, Auditors identified four contributions for which the reported occupation did not match support records. Support records include third-party credit card contribution transaction activity and contributor cards accompanying contributions made by check.

For a contribution from Amanda Phingbodhipakkiya, the contributor's employer was reported as "Self-Employed, Same Name (Vanessa Kitchen)" and the ActBlue support documentation listed the employer as "Self." This appears likely to have been a typo using another contributor's name, but the reporting error created uncertainty in the campaign filing as to whether the contributor was self-employed or employed by another individual.

For a contribution from Cairenn Voigt, the contributor's occupation and employer were reported as "Co-Founder and Chief Commercial Officer at Altworx" and the ActBlue support documentation listed her occupation and employer as "Self." The Committee provided a screenshot of what appears to be a free version of the business search website Winmo that attributed the name Cairenn Voigt to the occupation and employer described above. Auditors noted that the partially redacted address, email address, and phone number did not match the information in ActBlue. Auditors searched public information available online to corroborate the reported occupation and determined that the reported employer information appears to be associated with the contributor's spouse, but found no other source affiliating the contributor to the reported employer. The reported employer does not agree to the original support documentation, and the alternate documentation identified by the Committee appears not to be accurate to the contributor.

The Committee received a \$500 contribution via check from William H Russell-Shapiro for which the contributor's employer was reported as "Self-employed/same name." Support records provided by the Committee consisted of a check copy on which the Committee wrote "self-employed." After Auditors reviewed this support record, the Treasurer provided an updated contributor card submitted by Russell-Shapiro, which the Treasurer stated had been received by the Committee on the date the contribution was deposited. This updated contributor card listed the contributor's employer as "Unknown Parts LLC," which did not match the reported occupation information.

The table below summarizes the contributions discussed in this finding:

Contributor Name	Amount	Date
Amanda Phingbodhipakkiya	\$500	2/27/2024
Cairenn Voigt	\$250	4/19/2024
William H Russell-Shapiro	\$500	10/15/2024

Committee Response to Finding

The Treasurer provided the following comment: "Out of 119 contributions reviewed, it seems that two suffered from data input errors and one suffered from a potential occupation and employer discrepancy, and those minor errors did not cause material public harm.

Regarding Amanda Phingbodhipakkiya: The Committee maintained accurate occupation and employer information in committee records. The reported employer information was a data input error.

Regarding Cairenn Voigt: When the contribution was received, Committee staff performed an online search and found that Cairenn Voigt was reported as 'Co-Founder and Chief Commercial Officer of Altworx' through a professional networking platform called Winmo. While the address and phone number are different from her ActBlue profile, many donors maintain addresses and phone numbers outside the city of San Francisco and have multiple email addresses. Che Voigt, spouse of Cairenn Voigt, has a LinkedIn profile identifying his occupation and employer as 'Founder and CEO of Altworx', which is a different occupation within the company. The Committee believes the information obtained and reported is accurate and that its reporting was justified.

Regarding William H. Shapiro: The Committee maintained accurate occupation and employer information in committee records and inadvertently reported Mr. Shapiro's occupation as 'Self-Employed, Same Name (William H. Shapiro)'."

Finding VI-2. 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 four mass mailings in support of the campaign, and therefore was required to file four Form SFEC-161s. The four mass mailings involved expenditures to Amplify Campaigns for design, printing, and mailing services, and totaled \$69,200.

Auditors initially concluded that the Committee had not filed the four 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 four Form 161s that complied with the requirements of Section 1.161, albeit under the account of a different committee. When Auditors brought this to the Treasurer's attention, the Committee contacted Netfile—the Commission's vendor that maintains the filing system via which committees active in San Francisco file their campaign forms—which corrected the error in the filing system as of May 2025.

In 2024, Candidate Mahmood was a candidate for both Supervisor and San Francisco Democratic County Central Committee ("DCCC"), and accordingly, he controlled two committees: Bilal Mahmood for DCCC Member 2024 (the "DCCC committee") and Bilal Mahmood for Supervisor (the "Supervisor committee," for purposes of this finding). 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 in order to file certain forms required by local law. In October 2023, Commission Engagement & Compliance staff emailed the Treasurer a Netfile Filer ID and password for the DCCC committee, and in January 2024, Commission staff emailed the Treasurer a separate Netfile Filer ID and password for the Supervisor committee. Netfile CEO David Montgomery confirmed to Auditors that in October 2024, an email address with the Treasurer's domain name created a local filer account by inputting the DCCC committee's filer ID and password, but the Supervisor committee's name. The Committee used this account only to file the four Form 161s on behalf of the Supervisor committee, though the account was associated with the DCCC committee. Mr. Montgomery acknowledged 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. Mr. Montgomery stated that Netfile would explore a technical solution to this issue to prevent future such filing errors.

Though the Committee substantively complied with Section 1.161 in filing the four forms, and the filing error was inadvertent, those forms were nevertheless not searchable among the Committee's filings for about seven months. 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 filing for committees with similar names.

The table below summarizes the expenditures discussed in this finding:

Payee Name	Date	Amount
AMPLIFY CAMPAIGNS	10/2/2024	17,600
AMPLIFY CAMPAIGNS	10/8/2024	17,600
AMPLIFY CAMPAIGNS	10/17/2024	17,600
AMPLIFY CAMPAIGNS	10/25/2024	16,400

Committee Response to Finding

The Treasurer provided the following comment: "All four purported violations are technical errors caused by the failure of the City's electronic filing system to recognize a data input discrepancy between the Committee name and Committee ID. The Committee timely filed all four mass mailing reports under the name 'Bilal Mahmood for Supervisor 2024' and received emails confirming the proper electronic filing for each mass mailing report for 'Bilal Mahmood for Supervisor 2024,' with no reference to 'Bilal Mahmood for DCCC Member 2024' or any other committee. When the Auditor notified the Committee that the reports were mis-filed by the City's electronic filing system, the Committee proactively notified the City's electronic filing system's technical support, Netfile, and Netfile support staff corrected the error- another indication that the error was not within the Committee's control. Netfile staff subsequently conducted an internal audit of the City's electronic filing procedures and recommended the City develop a fix for the error in the system which allowed the creation of an electronic filing account with a mismatched committee name and ID.

The Committee filed all required mass mailing reports in good faith, trusting that the City's electronic filing system was correctly accepting the filed reports, and disagrees that this technical error should be characterized as an audit finding."

Auditor Comment

Auditors reported this filing error as a finding because the effect of the error was that a voter searching the Committee's campaign filings during the election period would have been unable to locate the required Form 161s. While Auditors acknowledge that the 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
Determine whether disclosed campaign finance activity materially agrees with activity in the Committee's bank account.	<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.
Determine whether the Committee accepted contributions from allowable sources and in accordance with limits, appropriately disclosed those contributions, and maintained required contribution records.	<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.
Determine whether the Committee made expenditures for allowable purposes, appropriately disclosed those expenditures, and maintained required expenditure records.	<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.
Identify any other evidence of potential noncompliance for inclusion in the audit report or referral for further investigation.	<ul style="list-style-type: none"> • Analyzed data extracted from the Committee's filings. • Analyzed support records obtained from the Committee.