

**TENNESSEE BUREAU OF ETHICS AND CAMPAIGN FINANCE
REGISTRY OF ELECTION FINANCE**

**Campaign Finance Audit of
Jeffrey Young Crum
Election Year 2022**

Auditor(s)

Jay Moeck, CPA, CFE
Director of Audit

STATE OF TENNESSEE



BUREAU OF ETHICS AND CAMPAIGN FINANCE REGISTRY OF ELECTION FINANCE

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January 22, 2026
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Members of the Registry of Election Finance
312 Rosa L. Parks Ave, 2nd floor
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Registry Members,

Transmitted herewith are the agreed-upon procedures for the campaign finance audit of Jeffrey Young Crum's 2022 election campaign for House of Representatives, District 13. This audit was conducted pursuant to the requirements of T.C.A. §2-10-212.

The audit procedures developed are to aid the Registry of Election Finance in its responsibilities to monitor and enforce Tennessee's Campaign Financial Disclosure Law and Campaign Contribution Limit Laws. The candidate is responsible for complying with campaign finance laws and ensuring the accuracy of campaign financial disclosures. The sufficiency of these procedures is solely the responsibility of the Bureau of Ethics and Campaign Finance's audit group. Consequently, we make no representation regarding the sufficiency of the agreed-upon procedures described in the report for any other purpose than aiding the Registry.

This report is intended for the information and use of the Members of the Tennessee Registry of Election Finance as outlined. It is not intended to be and should not be used by anyone other than the Registry without a thorough understanding of its objectives, purposes, and underlying assumptions. This report, however, is a matter of public record.

Sincerely,

Jay Moeck, CPA, CFE
Director of Audit

STATE OF TENNESSEE
BUREAU OF ETHICS AND CAMPAIGN FINANCE
REGISTRY OF ELECTION FINANCE

Audit Highlights
Jeffrey Young Crum
2022 Campaign Finance Audit

AUDIT OBJECTIVES

The objectives of the audit were to determine Jeffrey Young Crum's compliance with specific provisions of campaign finance disclosure laws and regulations, compliance with specific provisions of campaign contribution limit laws and regulations, accuracy and completeness of the disclosures on the 2022 Second Quarter, 2022 Pre-Primary, 2022 Third Quarter, 2022 Pre-General, and 2022 Fourth Quarter Campaign Financial Disclosure Statements; and to recommend appropriate actions to correct any deficiencies.

FINDING(S)

- 1. Jeffrey Young Crum was non-compliant with T.C.A. §§2-10-105 and 2-10-107 by failing to properly report campaign activity during each period from the 2022 Second Quarter through the 2022 Fourth Quarter. As a result, the reports are entirely inaccurate and mislead readers about the actual activity that took place or may have taken place based on the campaign records provided for audit. The following occurred in relation to this overall non-compliance.**

For contributions

- a. The candidate did not report \$200 in contributions deposited into the campaign account during the second quarter of 2022.
- b. The candidate reported \$570 in unitemized contributions that are not supported as received.
- c. The candidate failed to report \$609.72 of \$1,332.75 in in-kind contributions related to personally paid campaign expenses during long form reporting.

For expenses

- d. The candidate failed to report \$118 in campaign expenses incurred and an \$82 closeout expense based on the assumption that the candidate intended it was too close to zero and to return excess funds for the contributions made by the candidate.

Unexpended Fund Reporting

- e. The candidate was non-compliant with T.C.A. §2-10-107(a)(1) regarding short form reporting and T.C.A. §2-10-107(e) regarding long form reporting by inaccurately reporting all activity that affects the calculation of the unexpended balance at the end of each reporting period. The exception is the 2024 Fourth Quarter, which shows a zero-ending balance, likely correct if the candidate intended the filing account to close by returning the excess funds to the candidate.
- 2. Jeffrey Young Crum was non-compliant with T.C.A. §§2-10-105(f) and 2-10-212(c) by failing to maintain contributor data for \$200 in contributions deposited into the campaign account. Additionally, the campaign records are insufficient to support the \$1,332.75 in alleged candidate-paid expenses related to campaign activities.**

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INTRODUCTION

AUDIT AUTHORITY

Tennessee Code Annotated (T.C.A.) §§ 2-10-206, 2-10-212 authorize the Registry of Election Finance (the “Registry”) to conduct audits of campaign financial disclosure statements filed with the Registry. The audit was initiated based on T.C.A. § 2-10-212(2), which requires the Registry to audit approximately four percent of all candidates for the general assembly.

AUDIT PURPOSE

The Registry’s campaign finance audits were developed to assist and encourage candidate compliance with campaign disclosure laws. The audit process assists the Registry in providing timely and accurate campaign information to government officials and the public. The Registry’s audits provide a tool for the Registry to evaluate the effectiveness of the campaign financial disclosure process. In addition, the audits assist the Registry with enforcing campaign finance limit laws and campaign finance disclosure laws. Finally, the audit reports are intended to assist the candidate and the State of Tennessee with promoting governmental accountability and integrity.

AUDIT SCOPE

During non-election years, Tennessee’s campaign financial disclosure law requires candidates to make biannual financial disclosures as of the date of the first contribution or first expenditure, whichever occurs earlier. The biannual reporting periods are from January 16 to June 30 and July 1 to January 15 each year. During election years, the disclosures expand to quarterly, pre-primary, and pre-general disclosures. Therefore, the audit reviewed Jeffrey Young Crum’s disclosures on the 2022 Second Quarter, 2022 Pre-Primary, 2022 Third Quarter, 2022 Pre-General, and 2022 Fourth Quarter Financial Disclosure Statements.

CAMPAIGN OVERVIEW

CAMPAIGN ORGANIZATION

Jeffrey Young Crum was a candidate in the November 8, 2022, general election for the House of Representatives, District 13. Jeffrey Young Crum filed an Appointment of Political Treasurer Statement with the Registry on May 2, 2022, appointing the candidate as the political treasurer.

The candidate's first financial disclosure for the 2022 campaign was the 2022 Second Quarter disclosure statement filed on July 11, 2022. Jeffrey Young Crum's last financial disclosure was the 2022 Fourth Quarter, filed on January 19, 2023. The 2022 Fourth Quarter shows no cash on hand, no outstanding obligations, and no remaining loans. The candidate was assumed to have fulfilled the filing requirements for the 2022 election, leading to the closure of the campaign filing account by the Registry.

OVERVIEW OF FINANCIAL ACTIVITIES

The following financial amounts summarize the candidate's financial disclosure statements. The figures are derived from the 2022 Second Quarter, 2022 Pre-Primary, 2022 Third Quarter, 2022 Pre-General, and 2022 Fourth Quarter reports after amendments. These amounts are for informational purposes only. The candidate used short form reporting in some cases to summarize activity increases; balances on a short form are included as un-itemized receipts, while decreases are included in un-itemized disbursements.

<u>Summary of Financial Activity</u>		
<u>(Un-audited Amounts)</u>		
Cash on hand on April 1, 2022		\$0.00
Receipts		
Un-Itemized	\$570.00	
Itemized	0.00	
Loans receipted	0.00	
Interest	0.00	
Total receipts		<u>\$570.00</u>
Disbursements		
Un-Itemized	570.00	
Itemized	0.00	
Loan principal payments	0.00	
Obligation payments	0.00	
Total disbursements		<u>\$570.00</u>
Cash on hand on January 15, 2023		<u>\$0.00</u>
Loans outstanding on January 15, 2023		\$0.00
Obligations on January 15, 2023		\$0.00
Total in-kind contributions received		\$0.00

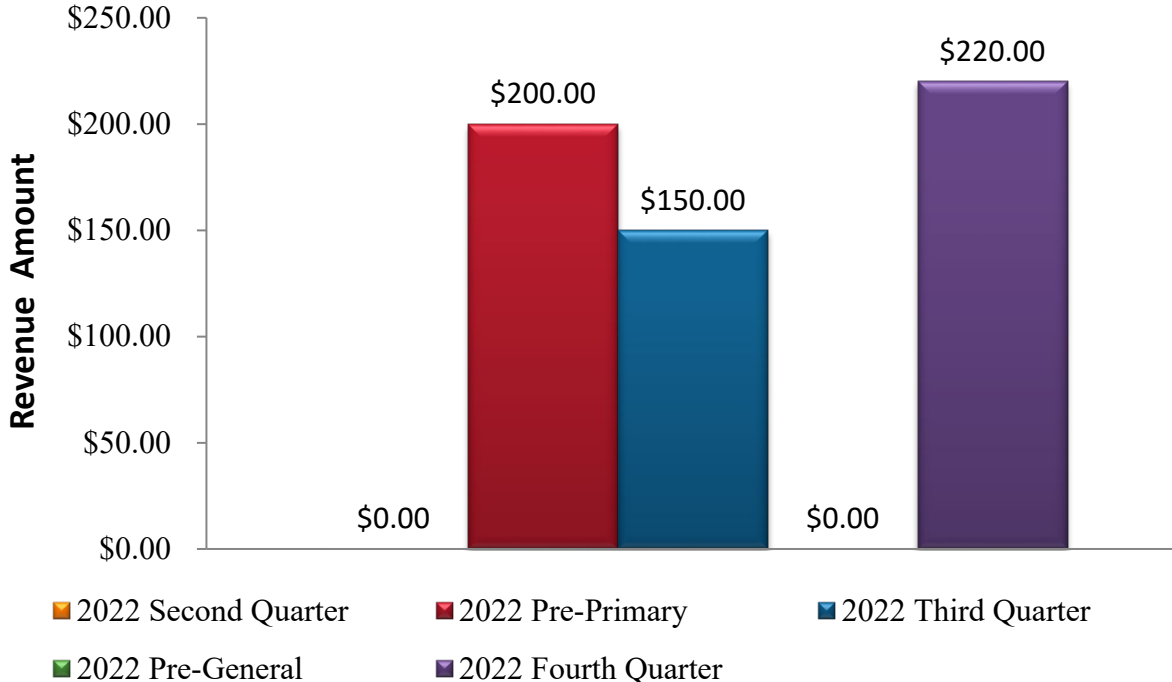
CHARTS

2022 ELECTION CAMPAIGN CONTRIBUTIONS & 2022 ELECTION CONTRIBUTIONS BY SOURCE

The 2022 Election Campaign Contributions (by reported type) and 2022 Election Contribution by Source charts are not included in this audit because they might mislead readers. Their absence is due to the candidate's choice to switch between short form and long form reporting throughout the election cycle, regardless of the level of activity. In short form reporting, contributions are not itemized. If a candidate only uses short form reporting, the audit testing and report are formatted differently, so these charts are not displayed. When both types of reporting are mixed, sometimes the charts may appear; however, in this case, contribution details are unavailable for any period solely because of the candidate's reporting method of only reporting un-itemized contributions on long forms. Consequently, only one category exists, which is not subdivided by source. As a result, both pie charts that are usually shown would be identical, each reflecting only the single section for the reported \$570 in un-itemized contributions.

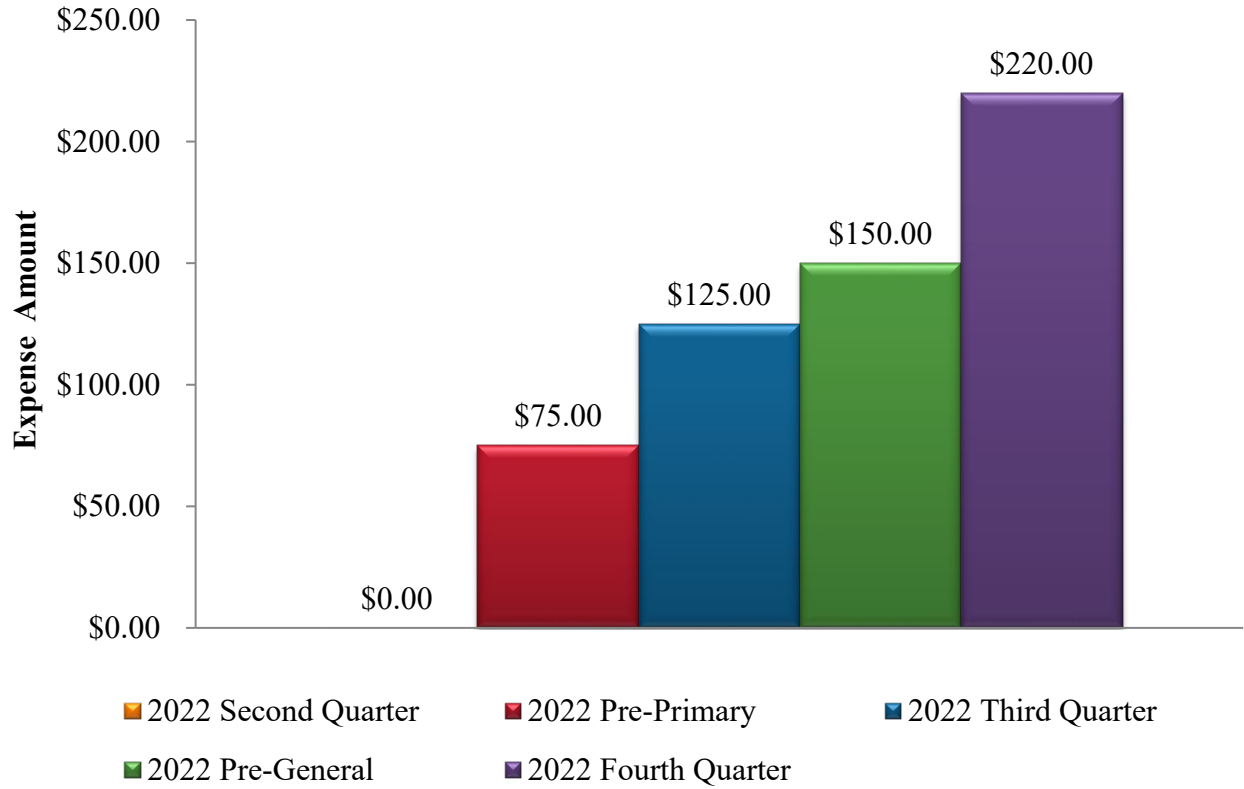
2022 ELECTION CONTRIBUTIONS BY REPORTING PERIOD

The following chart shows the contributions that the candidate reported for the 2022 election campaign by reporting period.



2022 ELECTION EXPENSES BY REPORTING PERIOD

The following chart shows the expenses that the candidate reported for the 2022 election campaign by reporting period.



FORMAT CHANGE

The following report differs significantly from prior campaign finance audit reports presented to the Members. This is due to improper reporting in all the disclosure statements by the candidate (Audit Conclusion: Summary). Therefore, the first sections below outline the “Objectives” for both contributions and expenses; these objectives are consistent with other audit reports the Members have seen. The second section will present both a combined audit methodology and audit conclusions, as the methodologies had to be extensively modified. This also allows the findings to appear at the end and combine both the contribution and expense aspects.

OBJECTIVES, METHODOLOGIES, CONCLUSIONS

Audit Objectives: Contributions and receipts

The objectives of our audit of contributions and loans were to determine whether:

- all campaign contributions from individuals and Political Action Committees (PACs) were within campaign limits,
- all contributions were from non-prohibited sources,
- all contributions received were reported, reported in the proper period, reported in compliance with T.C.A. §§2-10-105 and 2-10-107,
- bank statements and deposit slips supported all monetary contributions,
- all in-kind contributions were supported by a donation letter or other appropriate supporting documentation,
- all interest and other investment earnings received were reported in the proper period, and supported by bank or investment statements,
- all loans received were reported to the Registry, reported in the proper period, reported in compliance with T.C.A. §§2-10-105 and 2-10-107, and
- loan agreements supported all loans received from lending institutions.

Audit Objectives: Disbursements and Obligations

The objectives of our audit of disbursements and obligations were to determine whether:

- All disbursements and obligations were supported by vendor receipts, canceled checks, and bank statements,

- all disbursements and obligations were made for non-prohibited activities, and
- all disbursements and obligations were reported, reported in the proper period, and reported in compliance with T.C.A. §§2-10-107 and 2-10-114.

Audit Methodology (Part 1):

The Registry obtained Jeffrey Young Crum’s 2022 Campaign Financial Disclosure Statements from April 1, 2022, to January 15, 2023. The Director of Audit noted that the disclosures included a short form for the 2022 Second Quarter and 2022 Pre-General periods. The rest of the periods are being reported on long forms. All disclosures were submitted electronically. Since most of the reports used long forms, the audit was planned based on long-form reporting rather than a short-form audit.

For contributions, the audit requested that Jeffrey Young Crum provide all campaign records to support all contributions, loans, and interest received during the 2022 election campaign. Similarly, for campaign expense activity, the audit requested that Jeffrey Young Crum provide all campaign records maintained to support all expenses during his 2022 election campaign. The notices also include requests to replace missing banking records and recommendations on how to replace certain improperly maintained records.

The campaign records for contributions and expenses were identical. The candidate provided campaign bank statements for most of the audit period, with specific missing statements noted later in the audit report. Jeffrey Young Crum also supplied copies of personal bank accounts that were highlighted and marked for specific activity, which the auditor assumed to be candidate-identified expenses paid by the candidate in connection with the campaign.

The following steps were taken on the campaign documentation provided by the candidate:

- The documentation was reviewed to verify if the candidate’s contributions and disbursements were accurately reported, both totaling \$570 from April 1, 2022, to January 15, 2023.
- The documentation was reviewed to verify if the candidate had supporting records for additional contributions and disbursements not reported.

Audit Conclusion (Part 1):

The Director of Audit (hereafter “Auditor”) immediately recognized that the campaign bank account did not match the disclosure statements for any period. Additionally, the Auditor quickly noticed that the candidate’s personal account highlights differed significantly from the disclosures. The Auditor also found that the records lacked details for the single deposit into the campaign account, and they did not support what goods or services were purchased on the candidate's personal accounts that were presumed to be campaign-related based on highlights and notations. As a result, the Auditor made a second effort to obtain additional records or data about the deposit and expense from the candidate. The candidate did not respond to the second request. Therefore, the Auditor concluded that a change in methodology from a routine audit was necessary.

Audit Methodology (Part 2):

Due to the records being inconsistent with the disclosure upon preliminary review, the Auditor determined that the only way to complete the audit with the records provided was to evaluate each activity and disclosure separately. Then, compliance was assessed based on the statutory requirements as usual. It should be noted that the Auditor made the following general assumptions. When applied, in some cases, they are detailed in the findings.

- For reported activity - unless the activity exactly matched a verifiable activity during the period on the bank statement or the candidate highlighted personal bank statements - the disclosure was deemed improperly reported, even if they could be partly related. Short form reporting is minimal; in such cases, the benefit of the doubt was given to the candidate, despite the overall audit conclusion indicating probable non-reporting.
- For non-reported activity - when an activity was not identified as reported activity but still appeared on the campaign bank account or was a highlighted transaction on the personal bank account, and it was determined to be an unreported campaign expense. As noted for reported activity, short form reporting has a limited scope; failure to report several candidate contribution activities was deemed properly reported because such activities are not required to be reported on a short form.
- The 2022 Fourth Quarter disclosure submitted by the candidate reported a zero-ending balance. The Auditor has made assumptions in this report, including that this was an intentional action by the candidate to close the filing account. However, the Auditor is aware that the campaign bank account remained open after the 2022 Fourth Quarter and was incurring bank fees.
- In the case of candidate-paid expenses, the Auditor classified them as in-kind contributions and based the related non-compliance on that assumption. The Auditor believes that the campaign finance statutes' intent, the definitions of in-kind contributions within those statutes, and the requirements for a campaign bank account to hold and disburse all campaign funds support reporting in-kind contributions for expenses paid from non-campaign bank accounts. However, the Auditor is aware of an alternative interpretation that allows reporting monetary contributions from the candidate as an offset against the total reported candidate-paid expenses. This alternative is based on the funds not being designated as campaign funds before disbursement. In most cases, such as this audit, candidates who report monetary contributions and expenses improperly will have significantly more transactions marked as non-compliant, due to the need for multiple entries instead of just one. Additionally, this audit found inconsistencies in reporting that prevented determining this candidate's preferred or elected method, leading to the use of simpler in-kind reporting for potential non-compliance and audit corrections. This approach offers a more favorable view of disclosures by minimizing the amount of non-compliance noted related to candidate-paid expenses.

Audit Conclusion (Part 2):

The candidate's disclosure switch between short form and long form reporting without an apparent reason. The records provided, assuming they cover all campaign activity, indicate that

the campaign did not collect or spend more than \$1,000 during any reporting period. Based on this activity level, the candidate was always eligible to report using short forms but appeared to choose the short form method in only two periods: the 2022 Second Quarter and the 2022 Pre-General. In both periods, the ending balance was reported as zero, yet funds were available in the campaign bank account. The ending balance is a candidate-input figure but can be left blank, which defaults to zero. The Auditor could not determine whether the candidate entered zero intentionally or left the field blank, either on purpose or by mistake. The disclosures and records also show that every reporting period's ending balance was misstated, except for the 2022 Fourth Quarter, which reported a zero balance. If the assumption is that the candidate intended to close the campaign by returning the remaining funds, then the zero-ending balance is correct for the 2022 Fourth Quarter. However, if this was not the candidate's intent, that balance was incorrect, and the candidate failed to submit additional campaign finance statements to show subsequent period activities. The statute refers to the ending balance as the "unexpended balance," which must be reported. The Registry system calculates this field correctly based on the candidate's disclosures, except in short form, where the candidate must enter the amount manually. Failing to report the correct amount violates the statute. The candidate's noncompliance with these statutes is detailed in Finding 1.

The campaign records show a candidate who opened a campaign bank account before June 30, 2022, with at least \$200 from an unknown source. Although there are signs that the candidate may be self-funding the entire campaign, the records do not specify the source of the \$200. The lack of detailed records for this contribution is explained in Finding 2. The bank account records show a campaign account that was never used during the campaign but only incurred bank fee expenses and then contributed \$100 to a federal candidate after Election Day. The candidate's long-form disclosure only reports un-itemized expenses related to advertising, and the candidate's short-form disclosure appears to overlook the fees or federal candidate contributions. Additionally, the 2022 Second Quarter records indicate that no funds were available when the \$200 was in the campaign bank account and had not been spent. Therefore, the disclosures and records suggest that none of the campaign bank activity was properly reported at any time. The failure to report contributions when received and expenses when incurred, violates the statute as outlined in Finding 1.

The Auditor determined that the highlighted personal bank statement of the candidate was likely attempting to identify campaign expenses paid by the candidate. The noted activity totaled \$1,332.75. As noted, the campaign disclosures report a total of \$420 in advertising expenses and \$150 in balance reductions, for a total of \$570. The campaign also reported \$570 in contributions but no in-kind contributions. Based on the records, the Auditor's opinion was that the candidate was unlikely to have reported or considered the \$1,332.75. As this opinion cannot be fully confirmed with the records or disclosures provided, the Auditor limited his conclusion to what can be verified. The Auditor confirms from the records and disclosures that \$609.72 was either unreported or reported improperly, as detailed in Finding 1. The remaining \$723.03 is excluded due to short form reporting, meaning the disclosure may still be correct, as detailed in Finding 1. The Auditor's opinion is that the \$420 in advertising expenses, \$150 in balance reductions, and \$570 in reported contributions were not proper disclosures at all. The entries appear to be guessed amounts or estimates to report activity or to cover previously unreported activity. The Auditor cannot confirm the purpose or actual nature of these amounts. The Auditor also confirmed that none of the amounts reported or the balance reduction on the short form reflect actual activity

based on the campaign records. As such, these entries mislead the readers of the statements and are part of the improper ending balance, as explained in Finding 1. The mismatched amounts and timing further suggest that the campaign may not have used the personal bank statement when preparing the disclosure, and also indicate that the highlighted expenses and notes may not have been prepared until the campaign received the notice of audit. The Auditor is unable to determine when the activity occurred, but notes the records are not organized in a way that indicates they were separated by reporting period, which would be common if used to reconcile or prepare disclosure statements.

The candidate's campaign bank records and other documents suggest the candidate self-funded their campaign entirely. However, this fact does not eliminate the requirement to provide records showing the candidate was self-funding and that the activity was related to the campaign. The records of the candidate's paid purchases indicate he contributed at least \$1,332.75 to his campaign. However, the additional \$200 in the campaign cannot be attributed to a contributor, as detailed in Finding 2. This finding also highlights the lack of records for the candidate's paid expenses to support the purposes as campaign-related and not related to the candidate's personal or other business activities.

Audit Conclusion: Summary

Essentially, the audit testing found that the candidate failed to accurately report for any period, and the actual activity of the campaign in a way that a report reader would understand the underlying campaign activity that occurred. To clarify in terms of statutory non-compliance, every reporting period misstated the ending balance, which is the required reportable line on a short form report, except for the last report. The last report's ending balance is only correct if the assumption is that the candidate intended to treat the remaining funds as a return of in-kind contribution, even though no such closing expense was reported. The same assumption must be made that the candidate considered the funds in the campaign bank account as belong to the candidate, as the campaign bank account was still open after the last report, at least through March 2023, and was still incurring bank fees according to the campaign records provided by the candidate. The takeover of funds in a campaign account while it is still open is permitted if the candidate has contributed more than the remaining balance and properly reports it. This is usually done when a candidate wants to keep the bank account for potential future elections but plans to close the current filing account to avoid failures to file. The candidate needs to report any balance in the account at the start of any new election as a candidate contribution on the first report.

FINDINGS

- 1. Jeffrey Young Crum was non-compliant with T.C.A. §§2-10-105 and 2-10-107 by failing to properly report campaign activity during each period from the 2022 Second Quarter through the 2022 Fourth Quarter. As a result, the reports are entirely inaccurate and mislead readers about the actual activity that took place or may have taken place based on the campaign records provided for audit. The following occurred in relation to this overall non-compliance.**

For contributions

1. **The candidate did not report \$200 in contributions deposited into the campaign account during the second quarter of 2022.**
2. **The candidate reported \$570 in unitemized contributions that are not supported as received.**
3. **The candidate failed to report \$609.72 of \$1,332.75 in in-kind contributions related to personally paid campaign expenses during long-form reporting.**

For expenses

4. **The candidate failed to report \$118 in campaign expenses incurred and an \$82 closeout expense based on the assumption that the candidate intended it was too close to zero and to return excess funds for the contributions made by the candidate.**

Unexpended Fund Reporting

5. **The candidate was non-compliant with T.C.A. §2-10-107(a)(1) regarding short form reporting and T.C.A. §2-10-107(e) regarding long form reporting by inaccurately reporting all activity that affects the calculation of the unexpended balance at the end of each reporting period. The exception is the 2024 Fourth Quarter, which shows a zero-ending balance, likely correct if the candidate intended the filing account to close by returning the excess funds to the candidate.**

As noted in the audit conclusion summary, Jeffrey Young Crum's campaign finance filings for the entire election were improper and, in some cases, misleading regarding the actual activity that occurred during each period. The requirements for campaign finance reporting are found in T.C.A. §§2-10-105 and 2-10-107— these specify when and how reporting should be completed. The Registry was tasked with developing the forms and system for the campaign finance filings. These forms and the campaign finance system were created several years ago and have been amended as changes to the statutes occur. Jeffrey Young Crum's disclosures are non-compliant with those statutes in several aspects, which are detailed in this finding.

A candidate begins the filing process by taking the following actions. First, candidates running for the Tennessee Legislature must file an Appointment of Treasurer before collecting or spending any campaign funds, including personal contributions or candidate-paid expenses. They then start filing based on when the first activity occurs. Second, candidates are required to start reporting every period after the qualifying date, regardless of whether any contributions or expenses are incurred. Usually, this will be during the 2022 Second Quarter for a regular biannual state house election. Jeffrey Young Crum filed the Appointment of Treasurer on May 2, 2022, after the April qualifying deadline and following the Registry's notification of filing requirements and appointment of treasurer dated April 19, 2022. The date of the first transaction is unknown because the candidate did not provide the first bank statement for the campaign account. However, records indicate that at least \$200 was deposited before June 30, 2022, as shown in the July bank statement. The highlighted personal candidate bank records indicate the first transaction occurred on May 16, 2022.

The reporting is then divided into two possible forms (short form and long form) based on the amount of activity during a reporting period. Campaign Finance Disclosure Statement reporting periods are defined by statute, and it is essential to understand that these periods are consecutive, ensuring that no activity is reported more than once. Interim Disclosures are in addition to these reports and will duplicate activity reported on a Campaign Finance Disclosure Statement that will follow the interim reporting period. Short form reporting is allowed only when contributions for the period are less than \$1,000 and expenses/disbursements for campaign activity are less than \$1,000. This includes all contributions, regardless of type (monetary, in-kind, or loans), and all expenses [from the campaign account or paid by the candidate (or others)]. Short form reporting by statute only includes the reporting of the unspent balance (ending balance), outstanding loans,

and outstanding obligations. The form and system created by the Registry includes other items to assist the candidate in proper reporting or to help the online system maintain campaign data correctly. Long-form reporting is the detailed disclosure reporting typically referenced in audit reports. The Auditor determined, based on the records provided by the candidate, that the campaign during all the reporting periods was eligible to file a short form. However, the candidate's disclosure indicates that the candidate elected to submit long-form reports for every period, except for the 2022 Second Quarter and the 2022 Pre-General. This practice of filing a long form in place of a short form has been deemed allowable by the Registry in past actions and practices, as the long form provides more data than the short form, giving the report reader more information, which appears to be the full intent of the statute. When audits evaluate such disclosures, there is a greater tolerance for missing data, except when such missing or incomplete reporting would mislead the report reader, as noted below.

Because of how the candidate reported and maintained records, the audit had to review each statement and transaction individually to determine non-compliance. To illustrate this and the related issues, the rest of this finding is divided by reporting period. Each section presents the activity identified by the audit based on the candidate's records, the disclosure made, and the related non-compliance for that specific statement. The total non-compliance is listed in the finding title as items "a" to "e". As noted, the main issue will be the improper ending balance and the misleading items that never actually occurred but were reported.

2022 Second Quarter covering April 1, 2022, to June 30, 2022. Short-form disclosure by the candidate.

As noted above, the Auditor cannot be certain about when the first transaction occurred or whether all transactions have been provided. This is due to the candidate's failure to keep separate campaign records for expenses and to provide the campaign bank account statements from the date it was opened, as noted in Finding 2. Additionally, as mentioned in Finding 2, the Auditor cannot verify that all candidate-paid expenses recorded are campaign expenses because of the lack of supporting documentation. The following assumed that the items highlighted by the candidate are the only campaign expenses that were incurred. It also assumes that the \$200 deposited was the only contribution received and that there was no other activity in the campaign bank account before June 30, 2022.

The candidate's records indicate the following contributions occurred from April 1, 2022, to June 30, 2022:

- Monetary contributions - A \$200 deposit was made into the campaign bank account sometime before June 30, 2022.
- In-kind contributions - The candidate paid expenses highlighted on the personal bank records totaled \$723.03.
 - Paid "ActBlue" for \$400 on May 16, 2022; the candidate's notation is a donation to the Rutherford County Democratic Party.
 - Paid "Vistaprint" \$65.66 on June 1, 2022; the candidate's notation is "cards".
 - Paid "UBR Postmates" \$22.08 on June 17, 2022; the candidate's notation is unreadable, but appears to include the word "text," which is reasonable per the company listed.

- Paid “Signs on the Cheap” \$235.29 on June 30, 2022; the candidate’s notation is “signs”.

Total contributions \$923.03.

The candidate's records show no expenses from April 1, 2022, to June 30, 2022. As noted, the candidate submitted a short-form report. The starting balance is zero, and the ending balance (“unexpended balance”) is also zero. Additionally, there were no loans or obligations reported.

The records show \$723.03 in in-kind contributions that are not reportable on a short form disclosure. Therefore, the candidate's short form may be accurate for those items. However, the records also indicate the campaign bank account had \$200 available for disbursement, meaning the ending balance (unexpended balance) was not zero, but \$200. This results in the following non-compliance.

Non-compliance noted for the period.

- The candidate did not comply with the provisions of T.C.A. §§2-10-107(a)(1) and 2-10-107(e) by failing to report unexpended funds that were available. Specifically, the candidate did not report the \$200 of funds received and the deposit, which remained in the campaign account on June 30, 2023. This was either due to not entering or incorrectly entering a zero balance on the short form instead of \$200.

Note: As the balance is carried forward to the subsequent report, the \$200 will impact the next filing, as well as all additional filings until the amount is reported or disbursed.

2022 Pre-Primary covering July 1, 2022, to July 25, 2022. Long-form disclosure by the candidate.

The candidate's records show the following contribution took place from July 1, 2022, to July 25, 2022.

- Monetary contributions – none
- In-kind contributions -The candidate paid expenses highlighted on the personal bank records totaled \$457.51
 - Paid “Amazon” for \$391.92 on July 1, 2022; the candidate’s notation is “signs”.
 - Paid “Vistaprint” \$65.66 on July 14, 2022; the candidate’s notation is “cards”

The candidate's records show one expense from July 1, 2022, to July 25, 2022. The expense was a \$3 bank fee charged directly to the campaign account on July 21, 2022. The candidate disclosure shows only a \$200 contribution that was not itemized (No in-kind contributions). The records indicate \$457.51 in in-kind contributions for the candidate's paid expenses. The filing discloses \$200 in monetary contributions that were not received during this period. It was noted that this \$200 entry could have been an attempt to correct the previously unreported \$200. However, this entry remains improper because it was not received during this reporting period. Additionally, it does not appear to be an attempt by the candidate to report a contribution offset for the candidate-paid expense based on the individual amount and total amounts paid. (NOTE: The auditor wants to make readers aware of this fact. Reporting the \$200, if the candidate’s intent was to report candidate-made contributions, was also improper as the amount exceeded \$100 and

required itemized disclosure; otherwise, it could mislead readers into thinking the contributions came from multiple sources that were under \$100. The additional non-compliance for improper itemization is not included below.) As noted, the candidate paid \$457.51 in candidate-identified campaign expenses. In the long-form report, details of those providing in-kind contributions must be disclosed. The candidate did not report these in-kind contributions.

Additionally, the disclosure reports a \$75 advertising expense that did not occur. It was noted that this could be an attempt to report the \$75.59 Vistaprint candidate-paid expense; however, there are two issues. First, the amount would have to be rounded to match, and the statute does not allow rounding in reporting. Additionally, if this was an attempt to report a candidate-paid expense, there appears to be no offsetting contribution. Therefore, the audit concluded that this expense either did not occur or misled the report reader regarding the true activity. Furthermore, the candidate failed to report the \$3 bank fee incurred on the campaign bank account.

The ending balance for the 2022 Second Quarter was reported incorrectly and should be \$200. This also affected the beginning balance of the 2022 Pre-Primary, since it is based on the previous report. The starting balance for the 2022 Pre-Primary should be \$200. The reported \$200 in un-itemized contributions and the \$75 expense were incorrect and should be removed to determine the correct ending balance. Additionally, a \$3 unreported bank fee expense needs to be added. After these adjustments, the ending balance will be \$197, which matches the funds available in the campaign bank account on July 25, 2022. The unreported in-kind contributions do not impact the available balance, which is another reason to report candidate-paid expenses as in-kind. The reported ending balance is incorrect as the candidate reported \$125 instead of the proper \$197.

Non-compliance noted for the period.

- The candidate failed to comply with the intent of the provisions of T.C.A. §§2-10-107(a)(2)(A) by reporting \$200 in unitemized contributions when no monetary contributions were received. The candidate was also non-compliant with parts of T.C.A. §2-10-105 that specify contribution reporting by designated periods.
- The candidate failed to comply with provisions of T.C.A. §§2-10-107(a)(2)(A) and 2-10-107(c) by not reporting \$457.51 in in-kind contributions related to candidate-paid expenses. The candidate was also non-compliant with portions of T.C.A. §2-10-105 that outline contribution reports by designated periods.
- The candidate failed to comply with the intent of the provisions of T.C.A. §§2-10-107(a)(2)(B) by reporting \$75 in advertising expenses that were not incurred. The candidate was also non-compliant with portions of T.C.A. §2-10-105 that outline contribution reporting by designated periods.
- The candidate failed to comply with provisions of T.C.A. §§2-10-107(a)(2)(B) and by failing to report \$3 in bank fees that were incurred. The candidate was also non-compliant with portions of T.C.A. §2-10-105 that outline contribution reporting by designated periods.
- The candidate failed to comply with the provisions of T.C.A. §2-10-107(e) by improperly reporting \$125 in unexpended funds when \$197 in funds were available. This improper reporting results from all the other non-compliance noted up to the end of this period, except for the issue related to the in-kind contribution, which would affect the ending balance if properly reported.

Again, the ending balance is carried over; in this case, the correct amount was \$197, but it was reported as \$125.

2022 Third Quarter covering July 26, 2022, to September 30, 2022. Long-form disclosure by the candidate.

The candidate's records show the following contributions took place from July 26, 2022, to September 30, 2022.

- Monetary contributions – none
- In-kind contributions - The candidate paid expenses highlighted on the personal bank records totaled \$152.21.
 - Paid “Amazon Prime” for \$152.21 on August 8, 2022; the candidate’s notation is “signs”.

The candidate records show expenses incurred from July 26, 2022, to September 30, 2022, as follows.

- Bank fee \$6 - Although the records provided did not include the campaign bank statement for August, the balance changes and monthly statements show a \$3 charge each month on the 21st. The charges in this reporting period appear to have occurred on 8/21/2022 and 9/21/2022.

The candidate disclosure shows un-itemized contributions of \$150 and no in-kind contributions. The records indicate \$152.21 of in-kind contributions from candidate-paid expenses. The result is a disclosure of \$150 in monetary contributions that were not received during the period. It was noted that this \$150 entry could be related to the in-kind contributions; however, the amount would need to be rounded to the nearest tenth, and there is no related expense for \$150—only \$125. Therefore, the entry would still be incorrect because it does not reflect an actual contribution made during this period. Also, as noted in the prior period, if this was a candidate's attempt to report a contribution, it would have to be itemized on a long-form as the amount was over \$100. As noted, the candidate paid \$152.21 in campaign expenses, according to the campaign records. In long-form reports, details of those providing in-kind contributions must be disclosed, but the candidate did not report these candidate in-kind contributions for candidate paid expenses

Additionally, the disclosure reports a \$125 advertising expense that did not occur. It was noted that this could be an attempt to reconcile other misreporting, but the Auditor is unsure how the candidate arrived at the \$125 figure. Therefore, the audit concluded that this expense either did not happen or misled the report’s readers regarding the true activity. Moreover, the candidate failed to report the \$6 in bank fees incurred on the campaign bank account.

As noted, the beginning balance was wrong because of earlier period reporting. The correct starting balance for this period was \$197. As mentioned earlier, the reported contribution of \$150 and expense of \$125 were incorrect and need to be removed to find the proper ending balance. Then, \$6 in bank fees needs to be added to expenses. This results in an ending balance of \$191, which matches the funds in the campaign bank account on September 30, 2022. Again, the unreported in-kind contributions do not have an impact on the available balance. The candidate

incorrectly reported the ending balance on the 2022 Pre-Primary as \$150, instead of the correct amount of \$191.

Non-compliance noted for the period.

- The candidate failed to comply with the intent of T.C.A. §§2-10-107(a)(2)(A) by reporting \$150 in unitemized contributions when no monetary contributions were received. The candidate was also non-compliant with parts of T.C.A. §2-10-105 that specify contribution reporting by designated periods.
- The candidate failed to comply with provisions of T.C.A. §§2-10-107(a)(2)(A) and 2-10-107(c) by not reporting \$152.21 in in-kind contributions related to candidate-paid expenses. The candidate was also non-compliant with parts of T.C.A. §2-10-105 that specify contribution reporting by designated periods.
- The candidate failed to comply with the intent of the provisions of T.C.A. §§2-10-107(a)(2)(B) by reporting \$125 in advertising expenses that were not incurred. The candidate was also non-compliant with portions of T.C.A. §2-10-105 that outline contribution reporting by designated periods.
- The candidate failed to comply with provisions of T.C.A. §§2-10-107(a)(2)(B) and by failing to report \$6 in bank fees that were incurred. The candidate was also non-compliant with portions of T.C.A. §2-10-105 that outline contribution reports by designated periods.
- The candidate failed to comply with the provisions of T.C.A. §2-10-107(e) by incorrectly reporting \$150 in unexpended funds when \$191 in funds were available.

Again, the ending balance is carried over; in this case, the correct amount was \$191, but it was reported as \$150.

2022 Pre-General covering October 1, 2022, to October 29, 2022. Short-form disclosure by candidate.

The candidate records show no contributions between October 1, 2022, and October 29, 2022. They also show one expense of a \$3 bank fee charged on October 21, 2022. The candidate's short form disclosure presents a starting amount of \$150, an ending amount of zero, and no other activity. This short form disclosure suggests one of the following possibilities.

- The candidate failed to report an ending balance because the candidate did not enter the balance. Typically, this occurs when candidates attempt to report no activity and assume the system calculates the beginning and ending balances. Still, the candidate fails to understand that the candidate must input the ending balance data. Note: The most common short form filing is a no-activity filing.
- The candidate is reporting \$150 in expenses that have been incurred, leaving no remaining balance. This is appropriate if only \$150 in expenses occurred and there is no other activity.
- The third, which appears to be less common based on the Auditor's experience, is a candidate who has contributions of \$1,000 or less and expenses of \$1,000 or less, but where the net difference is \$150 more in expenses than contributions. Again, this would be proper.

Which of the three cannot be determined solely by looking at the disclosures but generally requires examining the campaign records or statements from the candidate. The Auditor also cannot clearly determine what occurred or the candidate's intent from the records (nor are there any statements from the candidate). The records only show a \$3 bank fee expense during the period, so the auditor can conclude that the ending balance is incorrect.

As noted, the beginning balance was incorrect due to earlier period reporting. The correct starting balance for this period was \$191. As stated above, the only activity for the period was a \$3 expense for bank fees. The ending balance should therefore be \$188, matching the funds available in the campaign bank account on October 19, 2022. The candidate reported the ending balance incorrectly as \$0 instead of the correct \$188.

Non-compliance noted for the period.

- The candidate was non-compliant with the provisions of T.C.A. §§2-10-107(a)(1) and 2-10-107(e) by failing to report unexpended funds that were available. The candidate reported having \$0 available, but campaign records show there were \$188 in funds still present for disbursement in the campaign account on October 29, 2022.

Again, the ending balance is carried over; in this case, the correct amount was \$188, but it was reported as \$0.

2022 Fourth Quarter covering October 30, 2022, to January 15, 2023. Long-form disclosure by the candidate.

The candidate's records show no contributions from October 30, 2022, to January 15, 2023. They also list expenses incurred from the campaign bank account as follows

- Bank fees totaling \$6, \$3 being charged on 11/21/2022 and 12/21/2022
- A debit card payment to Steele4Congres 11-19gosq.com on 11/21/2022 for \$100.

The candidate disclosure shows un-itemized contributions of \$220 and \$220 in advertising un-itemized expenses. Neither disclosure is supported as existing per the campaign records. These entries concern the Auditor because they suggest the candidate may not have used the records provided to prepare the disclosures, and specifically that the highlighted bank statements may not have been prepared until after the audit notice, in an attempt to recreate records not maintained. Regardless, the audit notes that the \$220 contribution and \$220 in advertising expenses did not occur. The records do show that \$6 in bank fees were charged to the campaign bank account in the period, and a \$100 contribution was made to a likely federal candidate. The candidate reported neither the \$100 contribution nor the fees.

Again, the beginning balance was incorrect due to earlier period reporting. The correct starting balance for this period was \$188. As noted, the reported contributions and expenses did not happen, but there was \$106 in expenses not reported. Correcting this shows the proper ending balance should be \$82 (\$188 minus \$106). The candidate reported \$0. The Auditor notes that reporting a zero balance would be incorrect unless the candidate intended to close the account. There are signs that this might be the case, including that this was the last report filed by the candidate. In such cases, candidate filing accounts reporting zero are typically closed. (This one was closed). Although the Auditor does not know the candidate's actual intent, such a report suggests the

candidate might have been attempting to close out. The Auditor is aware of at least one additional entry the candidate could have failed to report to close the account. The candidate could have returned the remaining funds by reporting an expense of \$82 labeled as “returning candidate’s in-kind contributions.” The Auditor knows that the campaign bank account stayed open through the end of the 2022 Fourth Quarter and remained open until the end of March 2023, still incurring monthly fees. The Auditor also knows that once the account was closed, no notices to file additional reports were sent by the Registry. Additionally, some candidates have claimed leftover funds in a campaign account as the return entry but kept the account open for future use. The Auditor also recognizes that if the candidate did not intend to close the account, there is at least one report with unreported activity—and possibly more—indicating multiple areas of non-compliance. Instead of reporting these issues for the ongoing account and additional misreporting, the Auditor chose to note only that the \$82 was unreported, which would be non-compliant with the statute if the intention was to close the account in the 2022 Fourth Quarter.

Non-compliance noted for the period.

- The candidate failed to comply with the intent of the provisions of T.C.A. §§2-10-107(a)(2)(A) by reporting \$220 in unitemized contributions when no monetary contributions were received. The candidate was also non-compliant with portions of T.C.A. §2-10-105 that outline contribution reports by designated periods.
- The candidate failed to comply with the intent of the provisions of T.C.A. §§2-10-107(a)(2)(B) by reporting \$220 in advertising expenses that were not incurred. The candidate was also non-compliant with portions of T.C.A. §2-10-105 that outline contribution reporting by designated periods.
- The candidate failed to comply with provisions of T.C.A. §§2-10-107(a)(2)(B) by not reporting \$6 in bank fees and a \$100 contribution made to a federal candidate. The candidate was also non-compliant with parts of T.C.A. §2-10-105 that outline contribution reporting by specific periods.
- The candidate failed to comply with provisions of T.C.A. §§2-10-107(a)(2)(B) by not reporting the \$82 in-kind contributions return if the candidate’s intent was to close on the 2022 Fourth Quarter.

It is the auditor's opinion that the candidate was attempting to close; however, if not, the candidate failed to comply with the provisions of T.C.A. §2-10-107(e) by improperly reporting a \$0 ending balance and continued reporting campaign activity in violation of multiple campaign finance statutes until all funds were disbursed or until they were current with the last filing, which was the 2025 Mid-Year.

- 2. Jeffrey Young Crum was non-compliant with T.C.A. §§2-10-105(f) and 2-10-212(c) by failing to maintain contributor data for \$200 in contributions deposited into the campaign account. Additionally, the campaign records are insufficient to support the \$1,332.75 in alleged candidate-paid expenses related to campaign activities.**

Jeffrey Young Crum's campaign records are incomplete in identifying the source of all contributions received. The records also do not confirm whether all campaign expenses paid were related to the campaign.

Before providing the details, the Auditor notes that it appears this candidate failed to maintain a separate campaign bank account to distinguish between campaign activity and personal activity. The problems listed in the report above regarding reporting and record keeping are almost always caused by candidates not keeping accounts separate. This separation includes depositing their own contributions into the campaign account before disbursing funds. Additionally, issues arise when the campaign does not reconcile each reporting period with the records the candidate was or should be maintaining, which is necessary to verify that all activities are properly reported and supported. Although the campaign statute does not specify procedures for preparing, gathering, reconciling, or maintaining records, it does require that these records be sufficient to support the disclosures made and demonstrate the candidate's compliance with campaign finance statutes and contribution limits. However, the Director of Audit and other Registry staff have consistently advised candidates through guidance, recommendations, and reports (like this audit report) to maintain complete records, perform reconciliations, and keep activity separate by maintaining a campaign bank account that includes all candidate contributions and expenses. The candidate's failure to do so appears to have contributed to both findings.

Contributions

Based on the candidate records and reporting, it is the Auditor's belief that all contributions to the campaign are most likely candidate contributions. However, audits require evidence to support the initial beliefs before forming an audit opinion. The records are sufficient to show that the \$1,332.75 in expenses identified by the candidate were paid from the candidate's personal bank account. The issue is the \$200 deposited before June 30, 2022. Again, it is the Auditor's belief that this is likely the initial deposit into the bank account. However, as noted, the Auditor cannot confirm this because the candidate failed to provide bank statements from the start of the campaign account (any prior to 6/30/2022). The second piece of support would be to show that the \$200 came from the candidate's accounts. The Auditor's review of the personal account records provided did not support any transfer, check, or withdrawal of \$200 that could have been placed into the campaign account before 6/30/2022. The last item the audit attempts to obtain is the deposit detail, such as copies of checks, wire transfer details, or cash records; the candidate did not provide these either initially or when requested. As a result, the Auditor cannot confirm the source of the contributions. Consequently, the candidate is non-compliant with maintaining sufficient records to support the \$200 contributions received and deposited into the campaign account.

Expenses - Disbursements

As noted, the candidate provided personal bank records that are highlighted and notated. The highlighted activity is assumed to be candidate-identified campaign activity. Such records are enough to identify the contributor in this case, the candidate, and the payee in most cases, but not all. What the records do not identify is the purpose of the activity and whether that purpose was campaign-related, personal, or for other candidate activities (business, etc.). To support those items, the candidate needs the invoice or receipt and may require additional supporting documents, even if the notations suggest an intended purpose. To clarify the missing data, a few examples are provided.

- Payee unsupported example:

The candidate's bank records show a payment to "ActBlue" for \$400 on May 16, 2022. The candidate notes this as a donation to the Rutherford County Democratic Party. The issue is that ActBlue processes contributions for various candidates and political organizations, including PACs and parties. To confirm this was a contribution to the RCDP, the candidate needs to provide one of the following:

- A receipt or invoice for the ActBlue or a receipt from RCDP identifying the group.
- A screen print when the donation was made on the ActBlue site, or confirmed by ActBlue email, or a history record showing the payee data.

- Purpose unknown and Payee possible unsupported example:

The candidate's bank records show a payment to "Amazon" for \$391.92 on July 1, 2022, and to "Amazon Prime" for \$152.21 on August 8, 2022, with both noted as "signs." As most are aware, Amazon and Amazon Prime sell nearly every good or service imaginable. These items can be campaign-related, personal, or business. The notation "signs" could also imply multiple purposes and types. Additionally, payments to Amazon and Amazon Prime might be linked to sub-vendors who sell products and services through Amazon's platform. Campaign finance laws require reporting the actual recipient of the funds if invoiced by a sub-vendor. In this case, a receipt or invoice should be kept, but other options include a screenshot from the purchase screen or a printout or copy of confirmation emails. Note: Signs are a good example of when additional records might be needed. This expense was paid from a personal account to a vendor who sells almost anything for multiple purposes. Although purchasing signs is a common campaign expense, it is also typical for business or personal use if the invoice may not be detailed enough to show a campaign use. In that case, the invoice or receipt is likely not enough; a photo of the materials received or how they were used can be attached to confirm their purpose. Also, a mockup or directions to a print shop of the item requested can also show the purpose of the campaign.

None of the candidate-paid expenses has supporting invoice receipts or other documentation, and as noted, all were made from the candidate's personal bank account. The only reason they are considered campaign expenses is that the candidate identified them as such. The Auditor believes some of these expenses were actual or intended campaign expenses (the campaign contribution to the RCDP is not necessarily a campaign expense and could be personal; it depends on the candidate's intent. The candidate could do either a campaign or personal expenses, and reporting is only required when designated campaign funds are used, such as funds in a campaign account, like the \$200. However, records are insufficient to confirm this belief. As a result, the candidate is non-compliant because the candidate did not maintain adequate records to show that the \$1,332.75 of expenses identified by the candidate were related to the campaign.

The Auditor's final note is that the auditor is unsure of the expenses listed by the candidate, and funds in the campaign account represent all the expenses incurred for this campaign; thus, there could be more activity that is unreported. However, the Auditor does believe those provided are a large component of the expenses incurred. The Auditor's concern is based on the multiple amounts reported, especially during the fourth quarter, that cannot be tied to specific activity. Additionally, the Auditor cannot determine why the amounts were reported. It is the Auditor's

concern that the candidate never really traced expenses during the campaign but identified expenses afterward upon audit notice, and thus, all the amounts reported were guesses or estimates by the candidate. Such activity could allow smaller transactions to be overlooked and not reported. The campaign appears to be rather small in activity regardless so any other items may be immaterial to those identified in this audit. The result is that there could be additional non-compliance related to expenses, and the auditor would be unaware of those expenses.

RECOMMENDATION TO CANDIDATE

As noted in the audit report, the candidate could have used short form reports for all periods; however, this is not the recommendation of the Director of Audit. The Director of Audit's opinion is that recommendations should not reduce the detail being reported, which would occur by having the candidate remove a long form to report a short form. Additionally, by recommending that the candidate change the two short forms to long forms, the candidate corrections will be easier to identify and match with the audit report. This makes the first recommendation that the candidate should consider long-form reporting in all periods to make the following corrections.

- The candidate should correctly report the monetary contributions received in the period, which appear to be only \$200 per the campaign bank account received during the 2022 Second Quarter. Although the campaign cannot identify the source, if the candidate did contribute these funds (or if any one person contributed these funds), then the candidate should show the \$200 as an itemized contribution from the candidate (or that person). All improperly reported un-itemized contributions should be removed from all subsequent reports.
- The candidate should correctly report the candidate's paid expenses as in-kind contributions from the candidate with a description of the goods purchased in the proper periods in which they occurred. (The Auditor also recommends listing the vendor as an example, "Signs purchased through Amazon").
- The candidate should remove any unitemized expense currently reported as advertising. Then the candidate should add the bank fee expenses noted in the audit to the proper reporting periods. Additionally, the candidate should add the contribution to the federal candidate in the proper period.
- If the candidate intended to close the filing account on the 2022 Fourth Quarter by taking the remaining funds, the candidate should report an \$82 expense paid to the candidate with the purpose of "return of in-kind contributions" dated January 15, 2023. If it was not the candidate's intent to close, the candidate should contact the Registry **immediately** to complete and file all unsubmitted campaign disclosures that are applicable until the filing account can be closed or until the current 2025 Mid-Year filing.

Future elections (if applicable)

The candidate should become familiar with Tennessee Campaign Finance Laws and Campaign Limits Laws, and the recommendations for compliance issued by the Registry (such as these audit reports). The candidate should then develop a campaign record-keeping system that adequately meets the requirements of the campaign financial disclosure statutes. The system should ensure that the campaign reports contributions and expenses fully and correctly based on

the type of form allowed or being selected. Additionally, the record-keeping system should include the retention of all vendor invoices/receipts and other documentation to demonstrate that funds disbursed are allowable and campaign related. This includes having processes that properly document expenses incurred by the candidate. This support should include records to support the in-kind contribution made in the form of a disbursement record, such as cancelled checks or credit card statements from the candidate's personal accounts. The system should also include retaining the invoice, receipts, travel logs, and other supporting expense records to support the services and goods that were purchased and how they were campaign related. Finally, the candidate should reconcile the campaign bank account or other account records to the campaign disclosure statements each reporting period. This reconciliation should ensure that all campaign finance activities are properly recorded and reported by the statutes. This reconciliation should also ensure the campaign has been retained and is maintaining all records for all activities reported for inspection by the Registry in case of audits, complaint responses, or other investigation type actions.

RECOMMENDATION TO REGISTRY

The Director of Audit recommends that the Members of the Registry consider the findings for possible further action. Additionally, the Director of Audit recommends that the Registry approve the audit performed as being sufficient and complete. Finally, the Director of Audit recommends that the Registry post the audit report to the Registry's website, notwithstanding whether a significant penalty is assessed as outlined in T.C.A. §2-10-212(f). The report and related findings will assist current and future candidates in understanding the audit process, the purposes of Registry rules and recommendations, and the types of procedures needed to comply with campaign finance laws.

RESOLUTIONS

CANDIDATE'S CORRECTIVE ACTIONS

As of November 24, 2025, no corrective actions have been completed by the candidate.

REGISTRY OF ELECTION FINANCE ACTIONS

The Registry of Election Finance Members will review Jeffrey Young Crum's 2022 Campaign Finance Audit during its bi-monthly meeting on March 31, 2026. The meeting minutes will document the members' approval, additional items reviewed, and any subsequent actions.