

TENNESSEE REGISTRY OF ELECTION FINANCE

**Contribution Audit of
Judge Robert Weiss's
2021 Year-End Supplemental Campaign Finance Disclosure**

Jay Moeck, CPA, CFE
Director of Audit

STATE OF TENNESSEE



BUREAU OF ETHICS AND CAMPAIGN FINANCE REGISTRY OF ELECTION FINANCE

WRS Tennessee Tower, 2nd Floor
312 Rosa L. Parks Avenue
Nashville, TN 37243-1360
(615) 741-7959
Fax: (615) 532-8905
www.tn.gov/tref

EXECUTIVE DIRECTOR
Bill Young

REGISTRY MEMBERS
Tom Lawless, Chair
Henry Fincher, Past Chair
William J. (Paz) Haynes, III, Secretary
Paige Burcham Dennis
David Golden
Curtis Johnson

Original release: November 24, 2025
Revised release: January 22, 2026
Revised release: March 31, 2026

Members of the Registry of Election Finance
312 Rosa L. Parks Avenue, 2nd floor
Nashville, TN 37243

Registry Members,

The agreed-upon procedures for the Un-itemized Contribution Audit of Judge Robert Weiss's 2021 Year-End Supplemental Campaign Financial Disclosure Statement for Circuit Court, 30-8, are transmitted herewith. This audit was conducted in accordance with the requirements of T.C.A. § 2-10-212.

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

This report is for the information and use of the Members of the Tennessee Registry of Election Finance, as outlined; it is not intended for, and should not be used by anyone other than the Registry without understanding the objectives, purposes, and underlying assumptions. However, this report is a public record.

Sincerely,

Jay Moeck, CPA, CFE
Director of Audit

STATE OF TENNESSEE
REGISTRY OF ELECTION FINANCE

Audit Highlights

Judge Robert Weiss

2021 Year-End Supplemental Contribution Audit

AUDIT OBJECTIVES

The objectives of the audit were to determine Judge Robert Weiss's compliance with certain provisions of campaign finance disclosure laws and regulations, compliance with certain provisions of campaign contribution limit laws and regulations, accuracy and completeness of the un-itemized contribution disclosures on the 2021 Year-End Supplemental Campaign Financial Disclosure Statement, and to recommend appropriate actions to correct any deficiencies.

FINDING(S)

- 1. Judge Robert Weiss was non-compliant with T.C.A. §2-10-105(f) by failing to maintain contributor data for \$400 in un-itemized contributions reported. Due to the lack of records, Judge Robert Weiss cannot support compliance with the campaign finance disclosure statutes or campaign limits laws for these contributions.**
- 2. Judge Robert Weiss was non-compliant with T.C.A. §2-10-107(a)(2)(A)(i) by failing to itemize \$1,000 in campaign contributions from six contributors who contributed more than \$100 during the 2021 Year-End reporting period.**

TABLE OF CONTENTS

	<u>PAGE</u>
INTRODUCTION	
Audit Authority	1
Audit Purpose	1
Audit Scope	1
CAMPAIGN OVERVIEW	
Campaign Organization	2
Overview of Financial Activities	2
CHARTS	
2021 Year-End Campaign Contributions	3
2022 Election Contributions by Source	3
OBJECTIVES, METHODOLOGIES, CONCLUSIONS	
Contributions and Receipts	4
Findings	6
Recommendation to Candidate	9
Recommendation to Registry	11
RESOLUTIONS	
Candidate's Corrective Actions	13
Registry of Election Finance Actions	14

INTRODUCTION

AUDIT AUTHORITY

Tennessee Code Annotated (T.C.A.) §§2-10-206 and 2-10-212 authorize the Registry of Election Finance (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(i), which requires the Registry to audit a candidate's campaign financial disclosure statement if the un-itemized contributions exceed \$5,000 and account for more than 30% of total contributions during a reporting period.

AUDIT PURPOSE

The Registry's contribution audits help and encourage candidates to comply 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. Additionally, the audits support the Registry in enforcing campaign finance limit laws and campaign finance disclosure laws. Finally, the audit reports are prepared to assist the candidate and the State of Tennessee with promoting governmental accountability and integrity.

AUDIT SCOPE

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 report periods are from January 16 to June 30 and from July 1 to January 15 each year. During an election year, the disclosures expand to quarterly, pre-primary, and pre-general reports. This audit relates only to disclosure reports that meet the requirements listed in T.C.A. §2-10-212(i). Therefore, the audit only relates to Judge Robert Weiss's 2021 Year-End Supplemental disclosure.

CAMPAIGN OVERVIEW

CAMPAIGN ORGANIZATION

Judge Robert Weiss was a candidate in the August 4, 2022, election for Circuit Court, 30-8. Judge Robert Weiss filed an Appointment of Political Treasurer Statement with the Registry on September 2, 2021, appointing Daniel R. Woodlief as political treasurer.

The candidate's first financial disclosure for the 2018 campaign was the 2021 Year-End Supplemental disclosure filed on January 25, 2022 (Later amended on 2/7/2022). The candidate's latest financial disclosure report for the 2022 election was the 2025 Mid-Year Supplemental filed on July 8, 2025. The 2025 Mid-Year Supplemental report indicated \$7,137.68 in cash on hand, with no outstanding obligations or loans. As of 2025, the candidate still has funds remaining and has therefore not completed the 2022 election campaign reporting requirements.

OVERVIEW OF FINANCIAL ACTIVITIES

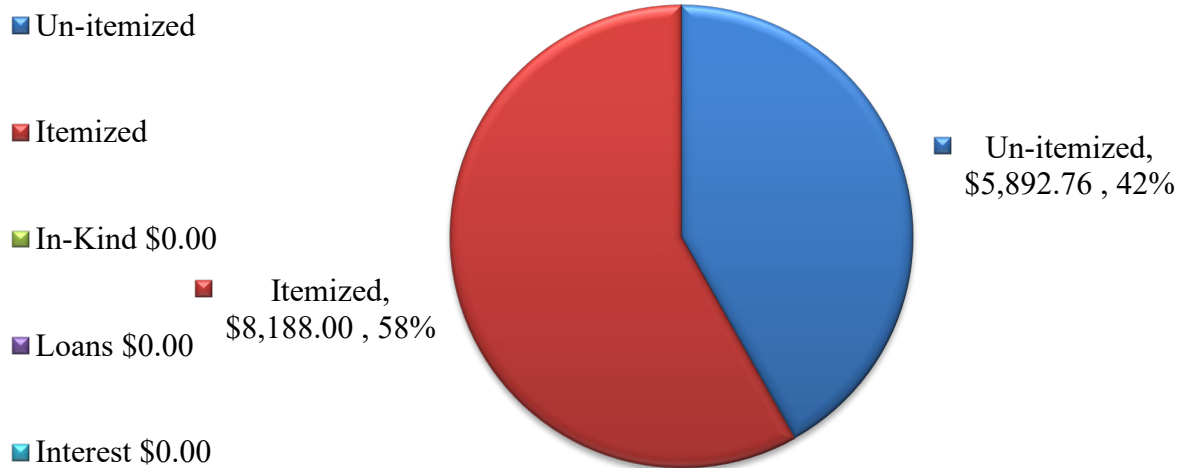
The following financial amounts are a summary of the candidate's financial disclosures. The summarized amounts are from the following disclosure reports: 2021 Year-End Supplemental, 2022 First Quarter, 2022 Second Quarter, 2022 Pre-General, 2022 Third Quarter, and 2022 Fourth Quarter Disclosures. As noted in the audit scope, we only audited un-itemized contributions from disclosures for the 2021 Year-End. The amounts displayed are for informational purposes only.

<u>Summary of Financial Activity</u>		
<u>(Un-audited Amounts)</u>		
Cash on hand on July 1, 2021		\$0.00
Receipts		
Un-itemized	\$9,708.38	
Itemized	38,303.00	
Interest	0.00	
Loans received	0.00	
Total receipts		<u>\$48,011.38</u>
Disbursements		
Un-itemized	1,194.82	
Itemized	38,196.22	
Obligation payments	1,482.66	
Total disbursements		<u>\$40,873.70</u>
Cash on hand on January 15, 2023		<u>\$7,137.68</u>
Loans outstanding on January 15, 2023		\$0.00
Obligations outstanding on January 15, 2023		\$0.00
Total in-kind contributions received		\$427.05

CHARTS

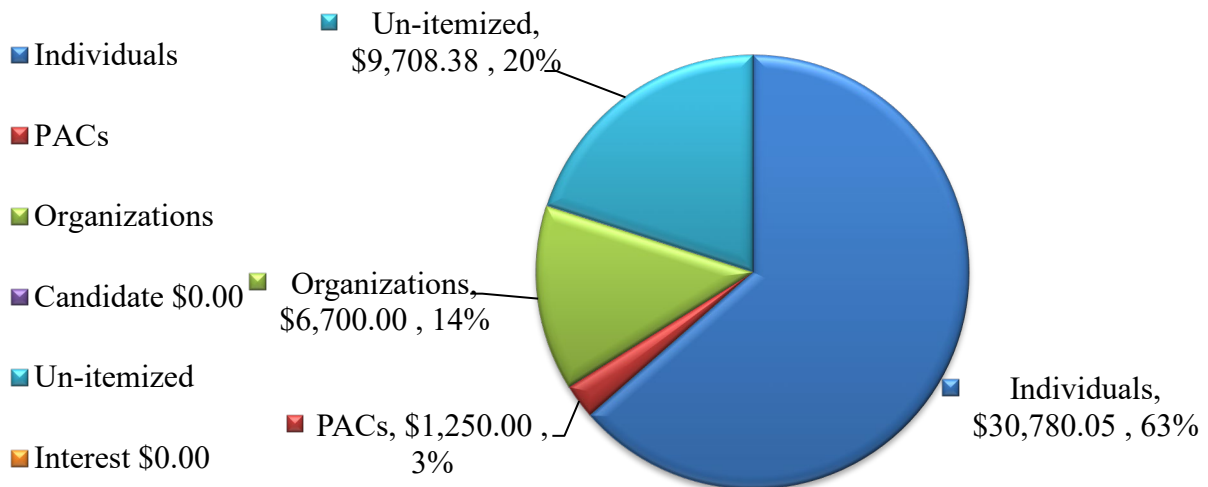
2021 YEAR-END CAMPAIGN CONTRIBUTIONS

The following chart shows the contributions reported by the candidate in the 2021 Year-End Disclosure Statement.



2022 ELECTION CONTRIBUTIONS BY SOURCE

The following chart shows the contributions reported by the candidate for the 2022 election campaign through the 2022 Fourth Quarter disclosure statement. Organizations in this chart represent non-profit organizations, non-PAC campaign organizations, or businesses.



OBJECTIVES, METHODOLOGIES, CONCLUSIONS

CONTRIBUTIONS AND RECEIPTS

Audit Objectives:

The objectives of the audit of un-itemized contributions were to determine whether:

- campaign contributions from individuals and Political Action Committees (PAC) were within 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, and
- all contributions were supported and received per banking records.

Audit Methodology:

The Registry obtained Judge Robert Weiss's 2021 Year-End Supplemental Campaign Financial Disclosure Statement to confirm that the un-itemized contributions reported exceeded \$5,000.00 and accounted for 30% of the total contributions. We asked Judge Robert Weiss to provide all supporting documentation for the \$5,892.76 in un-itemized contributions listed on the 2021 Year-End Disclosure. The campaign's records included bank statements, copies of contributor checks, and a reconciliation of disclosures created by the campaign. The reconciliation featured contributor data and other related records downloaded from online vendors' reports (the campaign used the vendor "PayPal"). Although the campaign did not give a specific list of contributions reported as un-itemized, the auditor could easily determine the list from the reconciliation. The following steps were taken on the candidate's campaign disclosures and supporting documents.

- The campaign records were reviewed to determine if the candidate's un-itemized contributions from July 1, 2021, to January 15, 2022, totaled \$5,892.76.
- The listing of un-itemized contributions (derived from the candidate's reconciliation) was reconciled to the campaign bank accounts to determine if all funds were deposited and adequately supported.
- The listing of un-itemized contributions was reviewed to determine if all contributions were reported, all receipts were reported, all contributions were reported in the proper period, and all contributions complied with T.C.A. §§2-10-105 and 2-10-107.
- The listing of un-itemized contributions prepared by the auditor and the candidate's reported itemized contributions were reviewed to determine whether campaign

contributions from individuals and PACs complied with campaign contribution limits, T.C.A. §2-10-301, et seq.

Audit Conclusion:

Judge Robert Weiss's 2021 Year-End Supplemental Campaign Financial Disclosure Statement reported \$14,080.76 in contributions, of which \$5,892.76 were un-itemized. Thus, un-itemized contributions exceeded \$5,000.00 and accounted for more than 30% of the total contributions reported; therefore, an audit of those contributions is required by T.C.A. § 2-10-212(i).

As noted, the candidate's submissions of campaign records included a reconciliation that the audit used to derive the reported un-itemized contribution listing of \$5,892.76. To determine the completeness of the listing, the contributions reported were compared to the total contributions received in the audit period. The campaign bank account deposits determined to relate to the audit period were \$13,268.68. However, the candidate used an online service that retained fees and was also used for purchasing campaign expenses. The audit determined that the campaign correctly identified \$108.91 in fees collected directly from the contributions and subsequently transferred by PayPal to the campaign account for deposit. The campaign also properly accounted for an additional \$145.17 removed for PayPal purchases. When these amounts are added to the deposit, the total is \$13,522.76. To arrive at the candidate's reported contributions received amount of \$14,080.76, you also need to add \$558. The \$558 amount was reported as an itemized contribution from the campaign treasurer. The candidate's reconciliation indicates that these were not direct contributions to the campaign account, but rather contributions made for purchases the treasurer made on behalf of the campaign. However, the campaign did make one error in identifying contributions received during the period, as noted, before the campaign used PayPal to collect contributions. In using that service, they also received payments from the service's Point-of-Sale (POS) system, which at the time was referred to as PayPal Zettle. Unlike the web-based application, where transactions are reported in full amount and fees retained, Zettle transactions appear as net transactions on the PayPal reports. Thus, the campaign reported transactions of \$48.76, \$48.76, and \$95.24 processed by Zettle, which, based on audit testing of the Zettle fee structure, indicate that these were electronically paid contributions of \$50, \$50, and \$100. Thus, the campaign failed to report an additional \$7.24 in contributions received. Thus, the total for the period was not \$14,080.76 but \$14,088. Similarly, the fees paid to the service for processing the transactions were not reported. The failure to report the \$7.24 in contributions and fees is non-compliant with statute; however, no detailed finding is being presented. The finding was not presented as the error is less than 1% of the contributions reported. Similarly, the expenses are less than 1% of the expenses reported for the period and are not directly related to the audit's purpose of evaluating un-itemized contribution compliance. The improper reporting was corrected by the campaign upon the auditor's request for correction related to audit testing.

In addition, besides causing errors in misreporting the contribution amounts and fees paid by the campaign, Zettle is also the primary issue the campaign faced in being unable to identify the contributors who made the contributions. The campaign received \$300 through Zettle and \$100 in cash at a fundraiser; however, the \$400 could not be traced back to who provided the funds. The campaign was unable to verify its reporting compliance with T.C.A. §2-10-107 and its adherence

to campaign contribution laws for these funds. Details of the non-compliance are reported in Finding 1.

Judge Robert Weiss was also non-compliant with T.C.A. §2-10-107(a)(2)(A)(i) by failing to itemize \$1,000 in campaign contributions from six contributors who contributed in excess of \$100 during the 2021 Year-End reporting period. Details of the non-compliance are reported in Finding 2.

Finally, the audit noted Judge Robert Weiss received \$50 in contributions in excess of the \$50 cash limits from one contributor. The campaign was restricted to only \$50 in cash per person, as the campaign only had a general election. In this instance, the contributor was also the campaign treasurer. The contribution related to the initial \$100 deposit placed into the campaign account to open the account (This was also noted in Finding two as not being itemized); it appears this was made by the Treasurer and made in cash. Although a candidate is not subject to the cash limit or any other campaign limit, the Treasurer is subject to those restrictions; as such, the contribution was \$50 over the cash limit. This was the only non-compliant issue related to the cash limits; the amount is less than 1% of the un-itemized contributions reported, and the error appears to be related to a one-time occurrence and was not systematic to the way the campaign collected cash contributions related to the limits law; as such, no finding will be noted. The improper reporting was corrected by the campaign upon the auditor's request for correction related to audit testing, which involved refunding \$50 to the treasurer for the excess cash contribution.

FINDING(S)

- 1. Judge Robert Weiss was non-compliant with T.C.A. §2-10-105(f) by failing to maintain contributor data for \$400 in un-itemized contributions reported. Due to the lack of records, Judge Robert Weiss cannot support compliance with the campaign finance disclosure statutes or campaign limits laws for these contributions.**

Judge Robert Weiss's campaign records indicate that the campaign received \$400 in funds that could not be associated with any contributor during the 2021 Year-End reporting period. The funds related to two different activities, where contributor data was not collected. The campaign records and bank account show a \$100 cash deposit on November 10, 2021. The only other notation was that the funds were received at a fundraising event (based on the checks in the same deposit, most dated November 4, 2021, appear to indicate the event likely occurred on or about November 4, 2021).

The remaining \$300 were related to the campaign receiving contributions through PayPal's Point-of-Sale system called PayPal Zettle. Contributions related to this system were noted in the audit conclusion for \$200; an additional \$100 was also processed through the system. The difference in the \$200 was that these were electronically made payments (Likely credit card or tap payment services like Apple Pay). PayPal Zettle charges such payment service fees; however, the system can also process cash payments. Cash payments do not incur service fees; the last payment of the four received through Zettle appears to be a cash payment for \$100. As noted previously, the amount reported by Zettle to the campaign is the net amount, which contributes to the reporting errors identified in the audit conclusions. The other issue for the

campaign is that PayPal Zettle provides no records to identify the account holder or contributors of any cash. The campaign maintained no additional system or records to identify these contributors.

The audit testing indicates that Judge Robert Weiss did not maintain or obtain sufficient campaign records of all contributors related to the \$400 received during the 2021 Year-End reporting period. Therefore, the campaign cannot verify compliance with all campaign finance statutes for these contributions currently or during the election. Nor can they verify if they relate to already reported contributors and contributions for which they can provide support. Funds that cannot be attributed to specific contributors are generally considered anonymous and should not be disbursed as campaign expenses.

Without the specific contributor names and amounts contributed, the audit cannot determine campaign compliance for these funds with the campaign finance statute or campaign limits laws. Specifically, the audit cannot determine whether the \$100 in cash deposited or the \$100 in cash processed by Zettle was received in a manner compliant with T.C.A. §2-10-311(a), which limits cash contributions to \$50 per election from each contributor. The \$400 in unsupported contributions were all reported as un-itemized contributions. The \$400 in anonymous contributions received, represent approximately 6.8% of the \$5,892.76 in contributions reported by the candidate for the 2021 Year-End disclosure statement.

2. Judge Robert Weiss was non-compliant with T.C.A. §2-10-107(a)(2)(A)(i) by failing to itemize \$1,000 in campaign contributions from six contributors who contributed more than \$100 during the 2021 Year-End reporting period.

Judge Robert Weiss included \$1,000 in un-itemized contributions that the campaign received from six individuals or entities that should have been itemized during the 2021 Year-End reporting period. T.C.A. §2-10-107(a)(2)(A)(i) requires contributions of more than \$100 from one source received during a reporting period to be itemized. The \$1,000 of improperly reported contributions represents approximately 17.0% of the un-itemized contributions reported by Judge Robert Weiss on the 2021 Year-End Supplemental Campaign Finance Disclosure Statement. The improper reporting appears to be related to the campaign not considering multiple contributions received from the same source during the period. The aggregate amount received from each source has to be calculated to determine what contribution can and cannot be reported as un-itemized. The breakdown of contributions incorrectly reported as un-itemized contributions is as follows:

- The campaign treasurer made multiple contributions during the period by paying for campaign expenses. The campaign identified these transactions and showed the contributions by the treasurer as an itemized contribution of \$558. However, the treasurer also contributed by placing \$100 in cash into the campaign bank account to open the campaign account on September 3, 2021. The additional \$100 contribution was not included with the other \$558 itemized but was improperly included in the un-itemized contributions reported. This is also the contribution noted in the audit conclusion as being over the cash limits.

- One business entity made multiple contributions by checks during the period. One was for \$500, which the candidate properly itemized. Another \$100 was improperly reported in the un-itemized contributions reported.
- Three individuals and one business entity made multiple \$100 contributions. In each case, the contributor issued two checks to the campaign. Each check is for \$100. All four thus gave \$200 to the campaign in the reporting period. The \$800 provided by these contributors was all improperly included in the un-itemized contributions reported.

ADDITIONAL NON-COMPLIANCE NOTED

As a result of the audit testing, the Director of Audit became aware of two other instances of non-compliance, one by the campaign and one by a campaign contributor. Neither is directly related to the purpose of the audit, which is to evaluate un-itemized contributions. However, due to the Director of Audit's ethics standards and responsibilities, the Director is required to report all non-compliance matters; these are listed here for the Member's consideration.

Campaign matter- failure to properly report itemized contributor names.

Judge Robert Weiss has misreported the names of several itemized contributors, in non-compliance with T.C.A. § 2-10-107, on the 2021 Year-End Supplemental. Several contributions from the business are being attributed to the business owner. They are as follows:

- The campaign disclosed a contribution from Shea Moskovitz. However, the check is from a business account of Shea Moskovitz PLLC.
- The campaign disclosed a contribution from Naser Fazlullah. However, the check is from a business account of FSNS LLC (L&S Fish and HotWings).
- The campaign disclosed a contribution from Louis Chiozza. However, the check is from a business account of Law Office of Louis P. Chiozza LLC.

As each of these checks is drawn on a business that could be a donor to the campaign (LLCs), the candidate must report the business. There is one exception, that is if the candidate has in writing that the account on which these checks were drawn was not a source of the funds being provided but was the personal funds of the person being reported (or represents an equity drawn by the business owner as reported or will be reported to the IRS). The campaign has no such records.

Finally, the campaign also received a \$300 check from Kimberly Fall Lentz's account, which the campaign reported as a \$300 contribution from Kimberly Lentz. The check's memo line indicated that the funds were from Sarah Turner (\$150) and Kim Lentz (\$150). In this instance, the campaign appears to have enough written evidence in the memo line to allocate the contribution to the two individuals. Thus, not only did the campaign improperly report Kimberly Lentz's name backward, but it also overstated the contribution by \$150, while failing to report Sarah Turner's \$150 contribution.

Contributor matter – failure of an incorporated business to register and report in 2022

In completing the audit, the Director of Audit confirmed that STONE HIGGS & DREXLER PC was a contributor to the campaign in 2021 and 2022 as part of the review to determine that accurate aggregate limits were maintained. The audit also determined this was an incorporated business. Thus, the firm's limits would be based on the aggregate amount provided to all candidates and their proper reporting as a multicandidate campaign committee if required. The Director of Audit determined that the incorporated business made \$2,000 in campaign contributions to state-level candidates in 2022. State-level candidates are those who file with the Tennessee Registry of Election Finance, which can be easily searched in the campaign finance system. The \$1,000 also applies to local candidate contributions; however, local candidate contributions were not reviewed as part of the audit. The audit determined the firm gave less than \$1,000 in 2021. Based on that data, the firm was required to register as a multi-candidate campaign committee (PAC) to make \$2,000 in contributions in 2022 due to the \$1,000 reporting requirements on incorporated businesses, but not in the audit period. The firm did not register as a multicandidate campaign committee (commonly known as a PAC) or do the required campaign finance filings in 2022.

As the campaign only received \$500 of the \$2,000 in 2022, the candidate was unlikely to be aware that the firm was non-compliant with the statute. Thus, no finding was noted for the campaign. It would appear the non-compliance is related to the firm. Until the Members of the Registry deem the contribution unallowable due to the failure of the firm to register, there is no campaign non-compliance for unallowable contributions.

As for the firm's non-compliance before the issuance of a show cause or other action by the Members to request or compel compliance from the firm, Registry Members should be aware of the following. Currently, the firm has not been requested to register and file based on its 2022 activity. Additionally, the campaign statute appears to impose limits on the timeframe within which such actions can occur. Given the length of time since this audit was initiated and completed, it is likely that this timeframe has passed, absent other evidence of intentional non-compliance or fraudulent activity. The Members should also be aware that the Director of Audit was informed that the Management of the Registry has (or has the intent to) sent notice to the firm to assist them in future compliance if they should again give multiple contributions to state and local candidates in a calendar year that would put them over the reporting requirement.

RECOMMENDATION TO CANDIDATE

Judge Robert Weiss should amend the 2021 Year-End Supplemental Campaign Financial Disclosure Statement to ensure that the campaign has reported all contributions received and properly itemized all contributions from individuals who contributed over \$100 during a reporting period. Additionally, the campaign should amend the report to correctly identify the contributor for the itemized contribution noted in the last section of the audit report.

The Director of Audit also recommends that \$400 in contributions not associated with any specific contributor be removed from un-itemized contributions. The \$400 should be reported as an itemized contribution under the organization name “Anonymous Contributions” and the

campaign's address. This appears consistent with a Tennessee Attorney General's opinion that all contributions received must be reported, whether determined allowable or unallowable. The recommended disclosure will also assist in the other recommendations that follow or actions that the Members of the Registry may take.

Unallowable campaign contributions – Anonymous Contributions

The audit has identified unallowable campaign contributions (the anonymous contributions), which should not have been used (or should not be used) in the campaign and, when possible, should be returned to the contributor. There is also a statutory allowance for the return of improper contributions within 60 days. The Members and Registry Staff typically allow 60 days from the date the candidate is made aware of the unallowable contributions (which may occur upon receipt of the funds or receipt of a non-compliant notice, such as an audit correction notice letter or audit report). Generally, anonymous contributions cannot be returned to the contributor, as they cannot be identified to facilitate the return (with one notable exception: funds received by an online service that are not identifiable). In this instance, the candidate could attempt to have PayPal return \$300 of the \$400; however, the candidate is aware that the PayPal account used is closed, and the activity was several years ago. Thus, the Director of Audit recommends that the candidate follow the guidance provided to other candidates, based on recommendations and the Registry's prior actions to address regular unidentified contributions that are unreturnable. The guidance is that since such contributions cannot be used by the campaign and cannot be returned, such funds should be donated to charity. In this instance, the candidate could either contribute to charity amounts equal to the anonymous contributions identified in the audit or identify any charitable activities already reported to charitable organizations during the campaign (if any) and make any additional charitable contributions as needed. As noted, the campaign account has current funds available to make such a transaction.

Future Elections (if applicable)

Judge Robert Weiss should become refamiliarized with Tennessee laws relating to campaign finance and contribution limits and ensure that all necessary information is provided to all those who collect on the campaign's behalf. Additionally, the candidate and those involved in reporting need to understand the differences in supporting contributions received, reporting requirements, and campaign limits. Those differences are as follows:

- All contributions, regardless of amount, have to be supported by records to show who made the contribution and that the funds provided by the contributor were theirs to give. In short, the candidate's campaign records are required by statute to support all contributions by contributors and sources down to the penny (generally, this will be by transaction).
- Campaign reporting is in two segments. The first reporting requirement is by disclosure statement periods. Then, based on the contribution amounts, contributors who give more than \$100 in aggregate during a period are detailed disclosed (itemized), and those who give \$100 or less in aggregate during the period can be (un-itemized) up to the cap.

Statutory Change: Members and candidates should be aware that, as of 2023, un-itemized contribution reporting has been capped. In all reporting periods starting with the 2023 Mid-Year, the maximum amount a candidate can report in the un-itemized contributions is \$2,000. When a candidate has more than that amount in contributions from those who give \$100 or less in aggregate during the period, a selection by the campaign must be made of which contributions will be reported as un-itemized, and which will be reported as itemized. Due to this change and changes in the contribution audits, the Director of Audit recommends that most candidates itemize all contributions and reserve un-itemized contribution reporting for individuals who give less than \$100 during the period and prefer not to have their information disclosed publicly.

Judge Robert Weiss should maintain contributor data for all campaign contributions received and reconcile the campaign bank account and other campaign records to the campaign disclosures to ensure all disclosures are complete, accurate, and adequately supported by the campaign records. The candidate should also be especially mindful of recording cash contribution data, regardless of the amount contributed. When receiving online contributions, the candidate and those assisting with campaign disclosure must be aware of the required reporting. Those requirements include that the contribution reporting amount is equal to the amount provided to the online service; any reduction from that amount before deposit or transfer to the campaign is reported as campaign expenses for online services (this is regardless of whether the online service considers such fee reductions as paid by a contributor or the campaign). The contribution and related fees are reportable on the day the online service receives the funds (not when the net proceeds are provided to the campaign). When a service fails to provide such data, the campaign should immediately notify the service of its inability to take such transactions and have the transaction reversed appropriately.

RECOMMENDATION TO REGISTRY

The Director of Audit recommends that the Members of the Registry consider the findings and other information noted related to other non-audited campaign disclosures for further action. The Director of Audit recommends the Registry approve the audit performed as being sufficient and complete. Finally, the Director of Audit recommends that the Registry post the audit report on the Registry's website, regardless of 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 the types of procedures required to comply with campaign finance laws.

Sole Proprietorship reporting.

During the completion of this audit, the Director of Audit noted that another business check, reported as coming from the business owner, was listed as an itemized contribution. In that instance, the type of business could not be determined by a simple search of state records for audit purposes (unlike the LLCs above). The absence of business registration on the Secretary of State's website for business searches indicates that the entity is not likely to be incorporated. However, it

could still be an LLC, LLP, GP, or sole proprietorship. The business check was listed as “Law office of” and an attorney's name. In the auditor's experience, this gives even more possibility that it could be a sole proprietorship. As noted, the audit was not to determine proper reporting of itemized contributions; no additional work is performed. In this case, the auditor determined whether the owner or business name could have been reported based on current Registry practices if the business was a sole proprietorship.

After the completion and preparation of this audit report, the Registry issued a memorandum on December 22, 2025, that clarified that the limit of a sole proprietorship contribution is to be applied to the owner. Thus, this audit report was modified on December 29, 2025, to update for this new opinion. This clarification makes the owner’s name the most proper to allow aggregate contribution reporting.

The Director of Audit reminds all candidates that they must obtain and maintain records to support the business type of contribution received. The Director of Audit recommends that, in the case of a sole proprietorship, the candidate obtains a statement from the owner in writing of the business type, a copy of the business license, or other applicable supporting documents of the business type. The Director of Audit also recommends all such contributions be reported in the name of the owner to properly track and report aggregate contributions based on how such sole proprietorship contributions are applied to the owner.”

RESOLUTIONS

CANDIDATE'S CORRECTIVE ACTIONS

After discussing the above findings with Judge Robert Weiss, the campaign took corrective actions on the findings before the Member's final approval, including amending the 2021 Year-End Supplemental on October 15, 2025. The actions taken on items in the audit conclusions are noted in those sections. The corrective action related to the findings are detailed below. The correction below represent all the corrective actions recommended by the Director or Audit for the items the campaign can correct include returns of the \$50 in cash over the limit noted in the audit conclusions, and donating the \$400 in anonymous funds to charity.

Corrective Actions - Finding 1:

The candidate corrected the anonymous contribution matter noted in finding 1 based on the Director of Audit's recommendations. This was done by first removing \$400 from the reported un-itemized amounts and then reporting an itemized contribution using the contributor name "Anonymus" and the campaign address on the 2021 Year-End. This disclosure allows the candidate to follow the past Attorney General opinion that indicates that all contributions received must be reported. Then, as the candidate cannot identify the source to return the unallowable funds, the candidate elected to follow the prior Registry's suggested corrective action by donating the same \$400 amount to a charitable organization in Memphis. The auditor reviewed the donation check and verified the charitable organization's status with the TN Secretary of State records. The candidate then properly reported the donation on their 2025 Mid-Year (The most recent filing). The correction appears to standardly correct the matter noted in finding 1 based on the Registry's prior actions on such a matter.

Corrective Actions - Finding 2:

The candidate corrected the contributions improperly un-itemized in Finding 2 based on the Director of Audit's recommendations. This again required a reduction of the un-itemized amount disclosed in this case by \$1,000 on the 2021 Year-End. Then the candidate added the six contributions that were required to be itemized as noted in the finding and detailed in the audit test-work. The auditor confirmed the correction was complete based on the filings made on October 15, 2025. The correction is complete to properly report based on the audit finding.

Corrective Actions - Campaign matter- failure to properly report itemized contributor names:

The candidate also corrected the improperly itemized contributor names noted in other matters, based on the Director of Audit's recommendations. In this case, the candidate amended the contributor's name from the name of business owners to the name of the business as listed on the checks provided to the campaign. This correction also completes the correction to all matters related to that item and was confirmed by the auditor.

REGISTRY OF ELECTION FINANCE ACTIONS

The Registry of Election Finance Members will review Judge Robert Weiss's 2021 Year-End Supplemental Contribution Audit during its meeting on March 31, 2026. The meeting minutes will document the members' approval, any additional items reviewed, and any subsequent actions taken.