



TENNESSEE REGISTRY OF ELECTION FINANCE

**Contribution Audit of
Juliette Eskridge's
2018 Second Quarter Campaign Finance Disclosure**



STATE OF TENNESSEE



BUREAU OF ETHICS AND CAMPAIGN FINANCE REGISTRY OF ELECTION FINANCE

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August 17, 2023

Members of the Registry of Election Finance
WRS Tennessee Tower, 26th Floor
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Registry Members,

Transmitted herewith is the agreed upon procedures for the unitemized contribution audit of Juliette Eskridge's 2018 Second Quarter Campaign Financial Disclosure Statement for the 2018 election campaign for the House of Representatives District 91. 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 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; and is not intended to be and should not be used by anyone other than the Registry without understanding the 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
REGISTRY OF ELECTION FINANCE

Audit Highlights

Juliette Eskridge

2018 Second Quarter Contribution Audit

AUDIT OBJECTIVES

The objectives of the audit were to determine Juliette Eskridge'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 unitemized contribution disclosures on her 2018 Second Quarter Campaign Financial Disclosure Statement; and to recommend appropriate actions to correct any deficiencies.

FINDING(S)

- 1. Juliette Eskridge failed to obtain and/or maintain proper records to support all contributions received in non-compliance with T.C.A. §§ 2-10-212(c) and 2-10-105(f). The failure to maintain contribution records resulted in the audit test work being unable to confirm complete statutory compliance by the candidate. The audit did indicate possible areas of non-compliance with statutory reporting requirements and failure of the campaign to maintain cash limit compliance.**

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INTRODUCTION

AUDIT AUTHORITY

Tennessee Code Annotated (T.C.A.) §§2-10-207 and 2-10-212 authorize the Registry of Election Finance (the “Registry”) to conduct audits of campaign financial disclosure statements filed with the Registry. This 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 unitemized contributions exceed \$5,000 and account for more than 30% of total contributions during a reporting period.

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 general public. The Registry’s audits provide a tool to the Registry to evaluate the effectiveness of the campaign financial disclosure process. In addition, the audits assist the Registry with the enforcement of 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 of each year. During election years, the disclosures expand to quarterly, pre-primary, and pre-general reports. This audit relates to only disclosure statements that meet the requirements listed in T.C.A. §2-10-212(i). Therefore, the audit only relates to contribution disclosure on Juliette Eskridge’s 2018 Second Quarter Campaign Financial Disclosure Statement.

CAMPAIGN OVERVIEW

CAMPAIGN ORGANIZATION

Juliette Eskridge was a candidate in the August 2, 2018 primary election for the House Representatives for District 91. Ms. Eskridge filed an Appointment of Political Treasurer Statement with the Registry on February 26, 2018 appointing Patricia B. Moore as political treasurer.

The candidate's first financial disclosure for the 2018 campaign was the 2018 First Quarter report filed on April 12, 2018. The candidate's latest financial disclosure report for the 2018 election was the 2018 Fourth Quarter report filed on February 4, 2019. The 2018 Fourth Quarter report indicated \$0.00 cash on hand, no outstanding obligations and no outstanding loans. The candidate has completed her 2018 election campaign reporting requirements.

OVERVIEW OF FINANCIAL ACTIVITIES

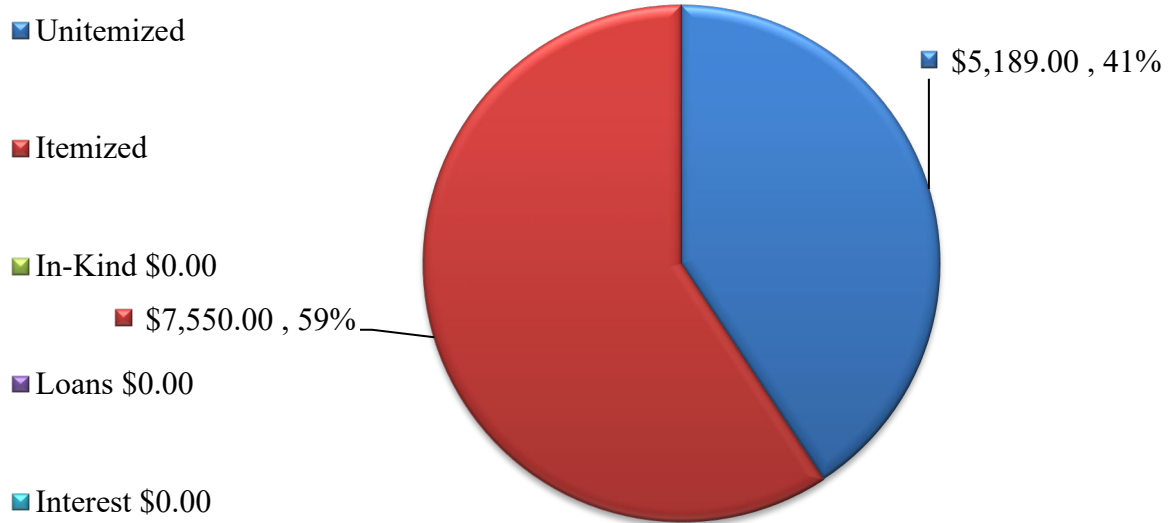
The following financial amounts are a summary of the financial disclosures made by the candidate. The summarized amounts are from the following disclosure reports: 2018 First Quarter, 2018 Second Quarter, 2018 Pre-Primary and 2018 Third Quarter. As noted in the audit scope, we only audited unitemized contributions from disclosures for the 2018 Second Quarter report. The amounts displayed are for informational purposes only.

<u>Summary of Financial Activity</u>		
<u>(Unaudited Amounts)</u>		
Cash on hand at January 16, 2018		\$0.00
Receipts		
Unitemized	\$10,690.06	
Itemized	12,885.00	
Interest	0.00	
Loans receipted	0.00	
Total receipts		<u>\$23,575.06</u>
Disbursements		
Unitemized	641.14	
Itemized	22,733.92	
Obligation payments	200.00	
Loans principal payments	0.00	
Total disbursements		<u>\$23,576.06</u>
Cash on hand at September 30, 2018		<u>\$0.00</u>
Loans outstanding at September 30, 2018		\$0.00
Obligations at September 30, 2018		\$0.00
Total in-kind contributions received		\$125.00

CHARTS

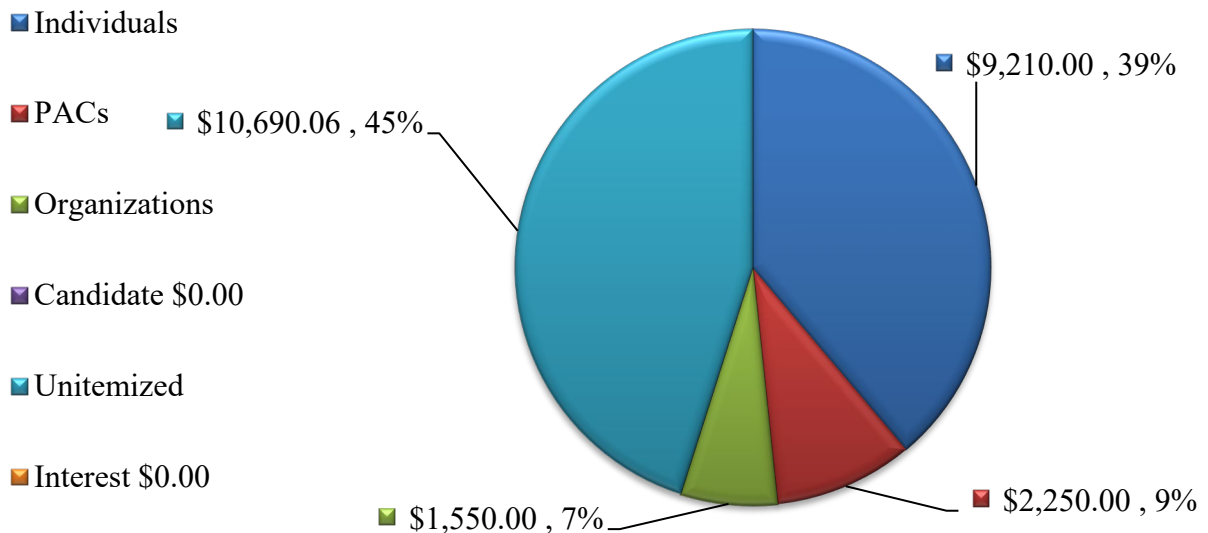
2018 SECOND QUARTER CAMPAIGN CONTRIBUTIONS

The following chart shows the contributions reported by the candidate in the 2018 Second Quarter.



2018 ELECTION CONTRIBUTIONS BY SOURCE

The following chart shows the contributions reported by the candidate for the 2018 election campaign through the 2018 Third Quarter disclosure report. 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 unitemized 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 reported in compliance with the Registry's rules; and
- all contributions were supported by bank statements and deposit slips.

Audit Methodology:

The Registry obtained Juliette Eskridge's 2018 Second Quarter Campaign Financial Disclosure Statement to verify that the unitemized contributions were greater than \$5,000.00 and 30% of the total contributions reported. We requested Juliette Eskridge provide supporting documentation for the unitemized contributions of \$5,189 disclosed on the 2018 Second Quarter Statement. The candidate provided the following campaign records along with a candidate statement indicating these were the items used to prepare the 2018 Second Quarter statement:

- Bank statement for the report period, which is April 2018 to June 2018;
- Some bank deposit receipts for the period (The receipts show deposit totals and cash deposit amounts);
- Five PayPal notification emails of contributor contributions;
- Copies of two checks;
- Candidate prepared listing of 58 contributor names and amounts and a 59th line for T-shirt sales and amount (the 59 items total \$3,136);
- A bank history report showing transactions from 3/29/2018 to 6/5/2018 with 10 deposits highlighted and notation of a deposit error;
- Copies of the carbon copies of campaign account checks issued; and,
- A copy of the submitted Second Quarter statement.

Throughout the audit, the candidate was sent emails with several questions pertaining to the ongoing audit with limited responses. In June of 2019 a draft audit report based on the records provided was prepared and provided to the candidate prior to its release. In response to that notification, the candidate sent several additional items to refute the items noted in the draft. The candidate provided some of the items listed above again and the following additional campaign records:

- Bank statements for April, May and June with the related deposit details from the bank records (showing the checks deposited), except for one deposit noted in the audit conclusion;
- Bank statements for July and August;
- Some of the deposit detail records for August;
- The PayPal history report from 6/14/2018 to 8/3/2018;
- A bank history report for 7/2/2018 to 8/2/2018;
- More bank deposit receipts, including some for July and August (combined with the original records included all deposits in April, May and June were provided);
- A listing from a July fundraiser of contributors and amounts;
- A copy of a specific contribution check requested in an audit email; and,
- Copies of various contributor checks from July 2018 and August 2018.

The following steps were performed on Ms. Eskridge's campaign documentation:

- The campaign records were reviewed to determine if the candidate's unitemized contributions received from April 1, 2018 thru June 31, 2018 totaled \$5,189.
- An attempt to prepare a complete list of unitemized contributions was prepared and compared to the candidate's bank statements to determine if the candidate deposited all funds into a campaign bank account and properly recorded the funds on the campaign finance disclosures.
- The unitemized contributions listed were compared to the candidate's itemized contributions reported during the campaign to determine if campaign contributions from individuals and PACs complied with campaign contribution limits, T.C.A. §§2-10-301, et seq.
- The listing of unitemized contributions noted two bullet points above was reviewed to determine if all contributions were reported, all receipts received were reported, all contributions were reported in the proper period, all contributions followed T.C.A. §§2-10-105 and 2-10-107.

Audit Conclusion:

Juliette Eskridge's 2018 Second Quarter Campaign Financial Disclosure Statement reported unitemized contributions of \$5,189, which was more than 30% of the total contributions reported (\$12,739). The audit determined that the campaign deposited \$12,854 in contributions during the 2018 Second Quarter reporting period per the bank statements. The \$12,854 per the bank statements are the same as the candidate highlighted deposited on the bank history in the original submission noted in the *Audit Methodology* above. As the amounts are close, \$12,739 reported to \$12,854 deposited, a difference of only \$115, it seems likely the candidate's original statement and submission may accurately reflect how the reporting on the 2018 Second Quarter was prepared.

The original submission, however, was insufficient to show the makeup of the \$5,189 in unitemized contributions. As noted in the *Audit Methodology* above, the candidate's original submission included a contributor list and amounts, which only totaled \$3,136, the PayPal notices provided another \$145 and the two checks total \$200. This makes a total of \$3,481, not \$5,189 (and as noted in the sections above, this includes \$195 in T-shirt sales where the contributor is still unidentified). The results of the audit were therefore as follows:

1. There appeared to be \$115 of unreported contributions, as the deposits (\$12,854) were greater than the reported contributions (\$12,739). The identity of the contributor or contributors of those \$115 in contributions could not be determined, nor could the audit determine whether those related to already reported itemized or unitemized contributors.
2. There appeared to be \$1,903 in unitemized contributions unsupported as to the identity of the contributor. The candidate reported \$5,189 in unitemized contributions, but only provided records to support \$3,286. Included in the \$1,903 is \$195 that the candidate identified as T-shirt sales. Such a notation appears to indicate no contributor data was ever obtained for such a transaction.
3. The candidate only fully supported \$345 in unitemized contributions, those being the two checks and five PayPal contributions. The remaining \$2,941 of the \$3,286 (noted in item 2) were only supported by a candidate list showing name, date and amount. The records and list are insufficient to correlate the list to actual funds deposited or even the manner of transfer (i.e., cash or check). Thus, the audit cannot confirm these are the contributor reported nor the funds deposited, however, it is more likely than not.

After the second submission of records was made, the audit test work was completed again. Additionally, as detailed deposit records were provided, the audit attempted to reconcile itemized contributions to the deposits as a method to identify items that may have been reported as unitemized or should have been reported as unitemized. The overall results are similar and the audit still cannot reconcile the amounts reported to the amounts deposited. Nor can the audit determine the actual makeup of the \$5,189 that was reported. However, more details can be determined, while more possible errors were noted. These include:

- The audit identified deposits after June of 2018 that are applicable to the reporting period (dates after the ones noted by the candidate in the original submission, specifically deposits of PayPal contributions). The audit identified two additional PayPal contributions received during the 2018 Second Quarter totaling \$150. This makes a total of \$295 PayPal contributions when added to the original 5 provided that totaled \$145. In reconciling PayPal contributions and deposits, the audit also noted that PayPal fees were never reported as a campaign expense.
- Contributions in two deposits in early April noted on the candidate's highlighted history were reported as itemized in the 2018 First Quarter. This, added to the candidate's original submission, appears to indicate they may not have been reported during the 2018 Second Quarter or were reported in multiple periods.
- The audit was able to identify all the checks deposited from April 1, 2018 to June 30, 2018 by the candidate except one, because of the second submission of deposit detail records. The one exception was a deposit of \$881 on 5/2/2018. The only

record for that deposit was the receipt, which indicates \$464 of the deposit was cash and the remaining \$417 were check contributions.

- As a result of reviewing itemized contributions during the 2018 Second Quarter and having all checks deposited during the period, the audit identified four individuals' itemized contributions that could not be reconciled to check deposits (the reported amounts were \$1,000, \$300, \$300, \$200).
 - The candidate, when asked, indicated that three of these contributions (\$300, \$300, \$200) were made in cash. Although the statement cannot be confirmed, the cash deposits appear to be possible per the deposits made. Such contributions violate the \$50 cash limit per individuals per election. Also, assuming each contributor would be contributing to the primary and general for \$50, the contribution respectively \$200, \$200 and \$100 over the limit. The candidate reported all contribution to the primary so relatedly the candidate failed to properly report \$50 of each allowable contribution.
 - As for the \$1,000 contribution, it was reported received 6/22/2018. After reconciling all the records provided, there is no support to show this contribution was placed into the campaign account. Therefore, the audit resulted in unidentified funds in the deposits during the 2018 Second Quarter, mostly related to cash with the one deposit exception of \$417 that was checks unidentified. However, there is no single deposit or group of deposits during the audit period that support the contribution. Nor could the auditor identify, or the candidate provide a record to indicate the deposit of such a contribution at any time. Thus, the records are insufficient to determine if funds were not deposit or not received; cash or check; or from the contributor identified in the disclosure.
- Using the new records provided, the audit identified 49 checks and 2 e-transfer deposits in amounts of \$100 or less, that were deposited from 4/1/2018 to 6/30/2018. None of these appear to be reported as itemized contributions on the 2018 Second or any other period. Those checks and transfers totaled \$3,920. The audit noted 20 of the 49 checks appeared on the candidate list provided in the original submission. This contribution totaled \$1,295.
- There are items where the audit cannot confirm who the contributor was (and related how much). One is the audit confirmed \$1,967 in cash was deposited in 14 different deposits from 4/1/2018 to 6/30/2018. The other is the \$417 in checks from the \$881 on 5/2/2018 where no detail on the deposit was provided, the total of both is \$2,384. It is the auditor's opinion these deposits could be related to the itemized contributions noted as cash by the candidate that total \$800 and the remaining 39 names plus the t-shirts sales on the candidate list that total \$1,841. However, the amounts are not the same, there is \$2,384 in unknown deposit and \$2,641 in reported contribution or on the candidate list.

The new results after the second submission are still that the candidate records are insufficient to support the disclosure of the unitemized contributions on the 2018 Second Quarter. The audit cannot support the \$5,189 that was the funds received during the period nor the amount of funds deposited, and therefore, a finding is being noted that Juliette Eskridge failed to obtain and/or maintain proper records to support all contribution received in non-compliance with T.C.A.

§§ 2-10-212(c) and 2-10-105(f). The failure to maintain contribution records resulted in the audit test work being unable to confirm complete statutory compliance by the candidate. The audit did indicate possible areas of non-compliance with statutory reporting requirements and failure of the campaign to maintain cash limit compliance. The audit has determined, to the best of the auditor's opinion and by the records provided, the following, which appears to be non-compliant based on the records and statement provided by the candidate, however, as the records are limited these are not reported as separate findings but included in the lack of records finding:

1. There appears to be sufficient evidence to indicate the report was prepared based on the deposit history report and the deposited highlighted by the candidate. Based on the candidate's original statement and the closeness of the amounts (deposits of \$12,854 and reported contributions \$12,739). If that were the case, it would also appear to indicate that the unitemized amount may have be a plug figure calculated after unitemized contributions were reported and somewhat based on PayPal contributions, which could indicate why there is a difference and why some PayPal records were in the first submission.

The actual deposits of contribution received during the 2018 Second Quarter, however, likely do not include the 4/2/2018 deposit or the 4/12/2018 deposit. They do include a portion of the PayPal deposit on 7/11/2018 and that deposit should be adjusted for the related fee expense (PayPal fee expenses were unreported for any PayPal contribution, although it appears the contribution if reported were reported at the proper full contribution amount before the fee).

2. The audit supports the following contributions were received and likely could be or were reported as unitemized:
 - PayPal – Seven contribution totaling \$295 were received from 4/1/2018 to 6/30/2018.
 - 49 checks and 2 e-transfer deposits in amounts of \$100 or less, that were deposited from 4/1/2018 to 6/30/2018, none of which appear to be reported as itemized on the 2018 Second or any other period. Those check and transfers totaled \$3,920. In that amount, there is \$1,400 on 20 checks that were dated 3/22/2018 and deposited on 4/2/2018 (the date of a candidate opening fundraiser) which would not relate to the reporting period and should have been only on the 2018 First Quarter leaving a total of \$2,520.
 - There was \$1,967 in cash was deposited in 14 different deposits from 4/1/2018 to 6/30/2018. The candidate indicate \$800 could be related to itemized contributions. The remainder is \$1,167.
 - \$417 in checks from the \$881 on 5/2/2018 where no detail on the deposit was provided so no contributor could be identified.

The total of these items \$4,399 not the \$5,189 reported.

3. There is \$1,000 reported itemized contributions that was either was not received, not deposited, or deposited well outside the reporting period, for which the candidate gave no record.

4. The candidate has indicated three reported itemized contribution are over the cash limit.
5. The records support the following contribution received during the 2018 Second Quarter should have been itemized.
 - Claudette Mason made \$100 contribution on 4/27/2018 and another \$100 contribution on 6/27/2018. Both should have been itemized.
 - Henry Williamson wrote a \$200 check on 6/16/2018.

FINDING

- **Juliette Eskridge failed to obtain and/or maintain proper records to support all contributions received in non-compliance with T.C.A. §§ 2-10-212(c) and 2-10-105(f). The failure to maintain contribution records resulted in the audit test work being unable to confirm complete statutory compliance by the candidate. The audit did indicate possible areas of non-compliance with statutory reporting requirements and failure of the campaign to maintain cash limit compliance.**

Juliette Eskridge failed to maintain or obtain sufficient campaign records to verify compliance with all campaign finance statutes for the \$5,189 in unitemized campaign contributions reported on the 2018 Second Quarter report. Juliette Eskridge's campaign records were limited under the first submission. Although subsequent submission of records after additional request and preparation of the draft audit reported provided more details, they were still inadequate to support the total \$12,739 contribution disclosed on the 2018 Second Quarter. Nor were they sufficient for the auditor to determine that \$5,189 in unitemized contributions were received. The records were also insufficient to determine the contributors of the \$5,189 and the related amounts those contributors gave to the campaign. Juliette Eskridge's failure to obtain and/or maintain proper records to support all contributions received in non-compliance with T.C.A. §§ 2-10-212(c) and 2-10-105(f). These statutes clearly require candidate to maintain records sufficient to support their disclosures. The audit statutes indicate such records be provided in a manner to the Registry upon request for the audit to confirm those disclosures. Although the audit procedures and audit request attempt to help a candidate to respond to the audit and to request with guidance to help obtain records to replace or supplement the records provided, they do not supplant those requirements. In addition, neither the Registry nor the statute dictate the manner in which the records should be kept by a campaign, but they must be sufficient. It would seem prudent in the case of the unitemized contribution disclosure to maintain a complete listing of contributions disclosed each period at a minimum or maintain copies of all contributions by reporting periods. In this instance, the failure to maintain those records or something similar has made the audit unable to confirm what makes up the reported unitemized contribution on the 2018 Second Quarter. It also makes it impossible to know what period related to specific deposits and if they were disclosed once, multiple times, and properly.

The various items that could be noted from the limited records appear in the audit conclusions. The conclusions also indicate known and possible non-compliance with various statutes. The more known and potential significant items noted again below with the specific statutory cite.

- Juliette Eskridge was non-complaint with T.C.A. §2-10-107(a)(2)(A)(i) by failing to report itemized campaign contributions from two contributors who contributed in excess of \$100 during the 2018 Second Quarter. There could be additional instances of non-compliance, as these can only be identified because they are checks dated in the period and deposited in the period and are not in the itemize disclosures.
 - a. Claudette Mason made \$100 contribution on 4/27/2018 and another \$100 contribution on 6/27/2018. Both should have been itemized.
 - b. Henry Williamson wrote a \$200 check on 6/16/2018.
- Juliette Eskridge was non-complaint with T.C.A. § 2-10-311(a) by receiving cash contributions over the cash limit from three contributors. The candidate has indicated the three following itemized contributions were made in cash and reported on the 2018 Second Quarter to the primary election.
 - a. Hatch Boyce Jr on 6/7/2018 for \$300.
 - b. Michelle Shaw on 6/07/2018 for \$300.
 - c. Myrna Ford on 6/26/2018 for \$200.

Each item is over the \$50 limit per election. As reported, if all contributions were for the primary election, then the two \$300 contributions are each \$250 over the limit and the \$200 is \$150 over. Realizing in most instances contributors designated and the candidate had the choice to allocate \$50 to the general, then each could donate \$100. However, in that instance, the candidate also was non-compliant with T.C.A. § 2-10-107 for failing to report \$50 of each contribution to the general election.

Relatedly, the audit noted several cash contributions and a \$417 check, which could not be attributed to a known contributor. Each contribution that cannot be connected to a contributor would be consider anonymous for the purpose of the audit in most instances. The amount of those unidentified deposits were not provided in the finding but appear in the audit conclusion in part. The actual amount is variable based on the weight you give to the candidate prepared list and the items on it which could not be connected to a deposit. Without the specific contributor names and the respective amounts contributed, the audit could not determine Juliette Eskridge's compliance with the following campaign finance statutes for the cash contributions related to those deposits:

- 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 itemized information for each contributor must include name, address, occupation, employer, date of receipt, and amount of contribution.
- T.C.A. §2-10-311(a) limits cash contributions to \$50 per election for each contributor.

RECOMMENDATION TO CANDIDATE

Unlike other audit reports, the auditor is making no recommendation for corrective actions by Juliette Eskridge to amend her 2018 Second Quarter Campaign Financial Disclosure Statement to ensure that all contributions were reported, reported in the proper period only, and in compliance with the statutes for detail reporting. Nor was there a recommendation to return cash contribution over the limits or donate anonymous funds to a charitable organization as usually recommended. This is due in part because of the lack of records and the inability to confirm what was reported in what periods, what total amounts are over the limits, and what amounts are unsupported. It is also due to the fact that the candidate has already zeroed out the campaign finance filings, so there are no funds in a campaign account. Due to these items, the audit's normal recommended corrective actions would likely cause issue in the subsequent disclosures. As such, the audit will leave any such recommendations to be made by the Members of the Registry. To that end, the auditor would also remind the Members of the Registry this is an audit for 2018 activity completed in 2023, and not only was the account closed, but this candidate subsequently ran again in 2023 in a special election and corrections made on the prior reports could also affect those more current filings which started with the zero balance from 2018.

The audit will recommend in reporting for future elections, Juliette Eskridge should maintain contributor data for all campaign contributions received and reconcile the campaign records include the deposits to her campaign disclosures to ensure all disclosures are complete, accurate and properly supported by the campaign records.

RECOMMENDATION TO REGISTRY

We recommend the Members of the Registry consider the findings for possible further action. We recommend the Registry approve the audit performed as being sufficient and complete. Finally, we recommend 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 statutes and rules, and the types of procedures needed to comply with campaign finance laws.

RESOLUTIONS

CANDIDATE'S CORRECTIVE ACTIONS

See Recommendation to candidate.

REGISTRY OF ELECTION FINANCE ACTIONS

The Members of the Registry of Election Finance will review the 2018 Contribution Audit of Juliette Eskridge's 2018 Second Quarter report during their regular bi-monthly meeting. Approval and any subsequent actions taken by the board will be documented in the board minutes.