



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

**Campaign Finance Audit of
Chief Justice Roger A. Page
Election Year 2022**



Audit Team:

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Director of Audit

STATE OF TENNESSEE



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August 17, 2023

Members of the Registry of Election Finance
WRS Tennessee Tower, 26th Floor
312 Rosa L. Parks Avenue
Nashville, TN 37243

Registry Members,

Transmitted herewith are the agreed upon procedures for the campaign finance audit of Chief Justice Roger A. Page's 2022 election campaign for Tennessee Supreme Court. 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
BUREAU OF ETHICS AND CAMPAIGN FINANCE
REGISTRY OF ELECTION FINANCE

Audit Highlights
Chief Justice Roger A. Page
2022 Campaign Finance Audit

AUDIT OBJECTIVES

The objectives of the audit were to determine Chief Justice Roger A. Page'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 disclosures on the 2022 First Quarter, 2022 Second Quarter, 2022 Pre-General, 2022 Third Quarter and 2022 Fourth Quarter Campaign Financial Disclosure Statements; and to recommend appropriate actions to correct any deficiencies.

FINDING(S)

The audit report contains no findings.

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INTRODUCTION

AUDIT AUTHORITY

Tennessee Code Annotated (T.C.A.) §§ 2-10-206, 2-10-212 authorizes 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(a)(3), which requires the Registry to audit one candidate from the Supreme Court, Court of Appeals and Criminal Court of Appeals.

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 laws require 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. Therefore, the audit reviewed Chief Justice Roger A. Page’s disclosures on the 2022 First Quarter, 2022 Second Quarter, 2022 Pre-Pre-General, 2022 Third Quarter, and 2022 Fourth Quarter Campaign Financial Disclosure Statements.

CAMPAIGN OVERVIEW

CAMPAIGN ORGANIZATION

Chief Justice Roger A. Page was a candidate in the August 4, 2022, general election for Supreme Court. Chief Justice Page filed an Appointment of Political Treasurer Statement with the Registry on July 28, 2022, appointing Ken Kraft as political treasurer.

The candidate's first financial disclosure for the 2022 campaign was the 2022 First Quarter filed on February 27, 2023. As of June 1, 2023, Chief Justice Page's most recent financial disclosure was the 2022 Fourth Quarter, which he filed on January 19, 2023. The Fourth Quarter disclosure indicated \$13,418.80 balance on hand, no outstanding obligations, and no outstanding loans. The candidate has not completed the 2022 election campaign filings.

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: 2022 First Quarter, 2022 Second Quarter, 2022 Pre-General, 2022 Third Quarter and 2022 Fourth Quarter reports after amendments. The amounts displayed are for informational purposes only.

Summary of Financial Activity (Un-audited Amounts)

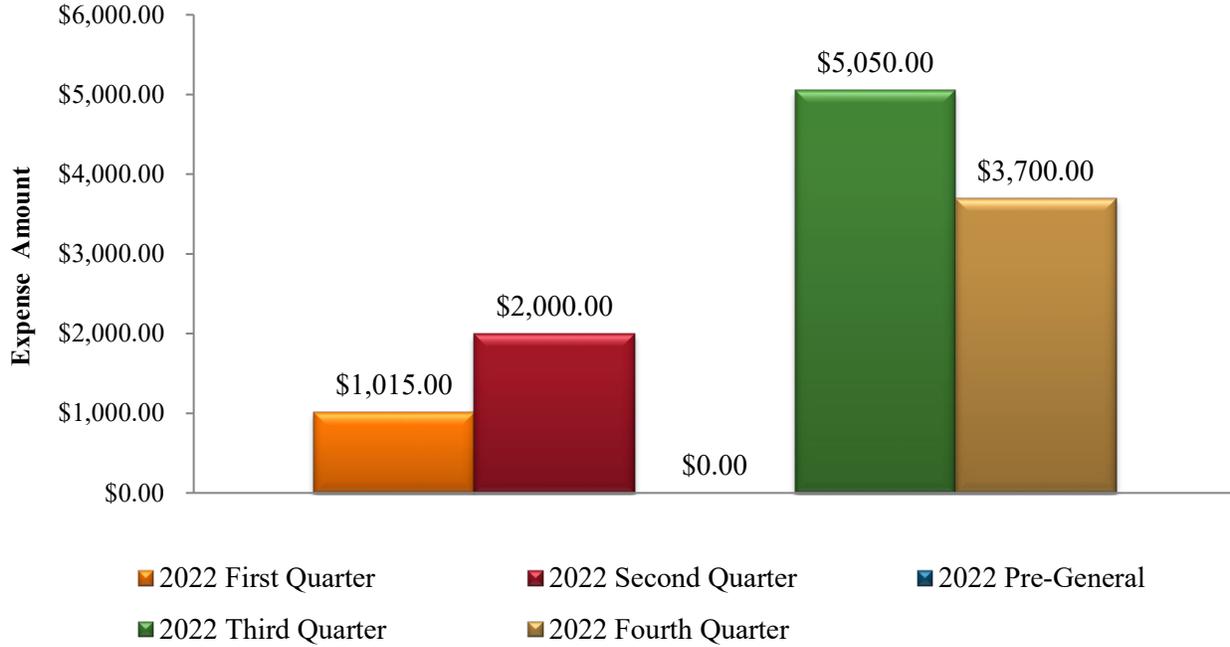
Balance on hand at January 16, 2022		\$25,183.80	¹
Receipts			
Un-Itemized	\$0.00		
Itemized	0.00		
Loans received	0.00		
Interest	0.00		
Total receipts		<u>\$0.00</u>	
Disbursements			
Un-Itemized	15.00		
Itemized	11,750.00		
Loans principal payments	0.00		
Obligation payments	0.00		
Total disbursements		<u>\$11,765.00</u>	
Balance on hand at January 16, 2023		<u>\$13,418.80</u>	
Loans outstanding at January 16, 2023		\$0.00	
Obligations at January 16, 2023		\$0.00	
Total in-kind contributions received		\$0.00	

¹ The balance on hand at 1/16/2022 is funds transferred from the candidate's prior campaigns.

CHARTS

2022 ELECTION EXPENSES BY REPORTING PERIOD

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



OBJECTIVES, METHODOLOGIES, CONCLUSIONS

CONTRIBUTIONS AND RECEIPTS

Audit Objectives:

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.
- all monetary contributions were supported by bank statements and deposit slips;
- all in-kind contributions were supported by donation letter or other appropriate supporting documentation;
- all interest and other investment earnings received were reported, 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
- all loans received from lending institutions were supported by loan agreements.

Audit Methodology:

The Registry obtained Chief Justice Roger A. Page's 2022 Campaign Financial Disclosure Statements from January 16, 2022, to January 15, 2023. We requested Chief Justice Page provide all campaign records to support contributions, loans, and interest that were received during the 2022 election campaign. Chief Justice Page's campaign records for contributions were the campaign bank statements. The following steps were performed on Chief Justice Page's campaign documentation:

- The documentation was reviewed to determine if the candidate's monetary contributions received from January 16, 2022 to January 15, 2023 totaled \$0.00. In addition the documentation was reviewed to determine no loans or interest was received.
- The documentation was reviewed to determine if the candidate's in-kind contributions received from January 16, 2022 through January 15, 2023 totaled \$0.00.

Audit Conclusion:

Chief Justice Roger A. Page’s 2022 Campaign Financial Disclosure Statements from January 16, 2022 through January 15, 2023 and the candidate campaign records indicated that no contributions were obtained for the 2022 election. Chief Justice Roger A. Page’s 2022 election was a retention election for Supreme Court. It is common for such elections to collect no contributions unless an active opposition campaign is occurring. There was no such active opposition campaign in 2022, so the no contribution activity appears reasonable. The campaign records and disclosures also indicated that Chief Justice Roger A. Page had no in-kind contributions or loans for the 2022 election and was only disbursing funds from the prior election cycle.

DISBURSEMENTS AND OBLIGATIONS

Audit Objectives:

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:

The Registry obtained Chief Justice Roger A. Page’s 2022 Campaign Financial Disclosure Statements from January 16, 2022 to January 15, 2023. We requested Chief Justice Page provide campaign records to support all expenses incurred for the 2022 election campaign. Chief Justice Page’s campaign records for expenses included bank statements, cancelled checks, a thank you letter and an invoice. The following steps were performed on the campaign documentation:

- The documentation was reviewed to determine if the candidate’s disbursements from January 16, 2022 to January 15, 2023 totaled \$11,765.
- A list of disbursements was prepared and compared to the candidate’s bank statements and copies of cleared checks to determine if the candidate expended all funds from the campaign bank account.
- The list of disbursements was compared to the candidate’s campaign disclosures and the bank statements to determine if all disbursements were reported.
- The sole unitemized expense reported and the eleven itemized expenditures reported for the entire period were reviewed to determine if all expenditures were reported,

reported in the proper period, reported in compliance with T.C.A. §§2-10-107 and 2-10-114, and reported in compliance with the Registry's rules.

Audit Conclusion:

Chief Justice Roger A. Page's 2022 Campaign Financial Disclosure Statements from January 16, 2022 to January 15, 2023 and the candidate campaign records indicated that the campaign had expenses totaling \$11,765. Due to the small number of transactions, all reported expenses were tested. The audit test work indicates the expenses were incurred, reported timely and in compliance with the campaign finance disclosure statutes. A majority of the expenses were charitable donations and appear to be allowable expenses in compliance with campaign finance laws.

RESOLUTIONS

REGISTRY OF ELECTION FINANCE ACTIONS

The Members of the Registry of Election Finance reviewed the 2022 campaign finance audit of Chief Justice Roger A. Page during their regular bi-monthly meeting in August 2023. The report contained no findings for corrective actions. Approval and any subsequent actions taken by the board will be documented in the board minutes.