

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

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**Campaign Finance Audit of  
Representative Rebecca Alexander  
Election Year 2022**

**Audit Team:**

Jay Moeck, CPA, CFE  
Director of Audit

# STATE OF TENNESSEE



## BUREAU OF ETHICS AND CAMPAIGN FINANCE REGISTRY OF ELECTION FINANCE

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September 24, 2024

Members of the Registry of Election Finance  
404 James Robertson Parkway, Suite 104  
Nashville, TN 37243-1360

Ladies and Gentlemen,

Transmitted herewith are the agreed-upon procedures for the campaign finance audit of Representative Rebecca Alexander's 2022 election campaign for House of Representatives, District 7. 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. It 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**  
Representative Rebecca Alexander  
2022 Campaign Finance Audit

**AUDIT OBJECTIVES**

The objectives of the audit were to determine Rep. Rebecca Alexander'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 2021 Mid-Year Supplemental, 2021 Year-End Supplemental, 2022 First Quarter, 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)**

The audit report contains no findings.

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## **INTRODUCTION**

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### **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 general 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 Rep. Rebecca Alexander’s disclosures on the 2021 Mid-Year Supplemental, 2021 Year-end Supplemental, 2022 First Quarter, 2022 Second Quarter, 2022 Pre-Primary, 2022 Third Quarter, 2022 Pre-General, and 2022 Fourth Quarter Campaign Financial Disclosure Statements.

## CAMPAIGN OVERVIEW

### CAMPAIGN ORGANIZATION

Rep. Rebecca Alexander was a candidate in the November 8, 2022, general House of Representatives District 7 election. Rep. Rebecca Alexander filed an Appointment of Political Treasurer Statement with the Registry on April 4, 2021, appointing Myron Thomas Krieger as political treasurer.

The candidate's first financial disclosure for the 2022 campaign was the 2021 Mid-Year supplemental disclosure filed on July 13, 2021. The last report for the 2022 election was the 2022 Fourth Quarter Report, filed on January 23, 2023. The Fourth Quarter report indicated \$104,466.57 cash on hand, \$20,000 in outstanding loans, and no outstanding obligations. The candidate filed an Appointment of Political Treasurer Statement for the 2024 election on April 1, 2023, transferring the remaining balances to the 2024 election. The transfer ended the 2022 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: 2021 Mid-year Supplemental, 2021 Year-end Supplemental, 2022 First Quarter, 2022 Second Quarter, 2014 Pre-Primary, 2014 Third Quarter, 2014 Pre-General, and 2014 Fourth Quarter reports after amendments. The amounts displayed are for informational purposes only.

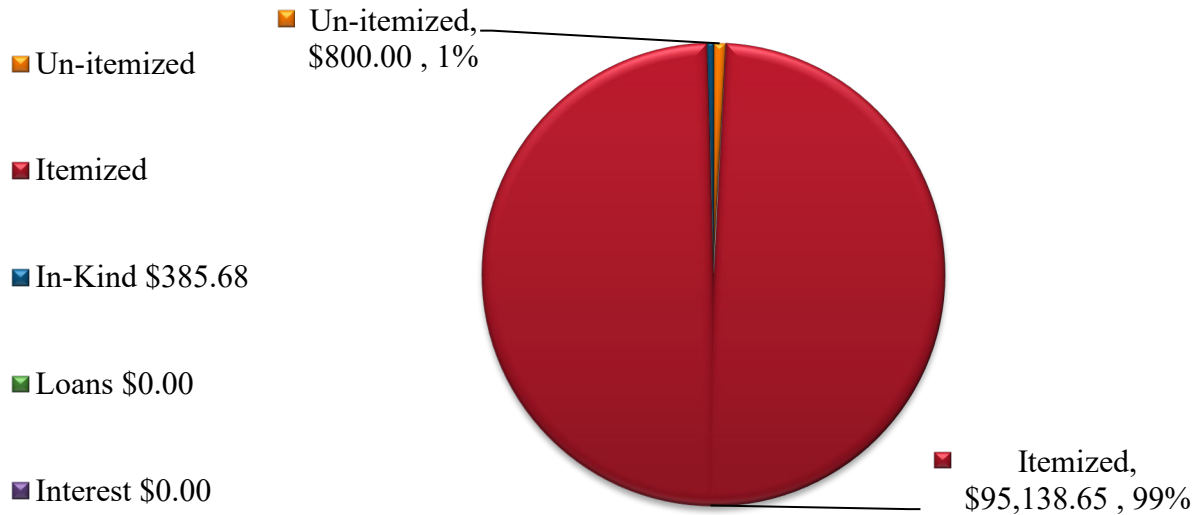
<u>Summary of Financial Activity</u>		
<u>(Un-audited Amounts)</u>		
Cash on hand on January 16, 2021		\$42,761.51 <sup>1</sup>
Receipts		
Un-Itemized	\$800.00	
Itemized	94,850.00	
Loans received	0.00	
Interest	0.00	
Total receipts		<u>\$95,650.00</u>
Disbursements		
Un-Itemized	367.50	
Itemized	33,557.44	
Loans principal payments	0.00	
Obligation payments	0.00	
Total disbursements		<u>\$33,924.94</u>
Cash on hand on January 15, 2023		<u>\$104,486.57</u>
Loans outstanding on January 15, 2023		\$20,000.00
Obligations on January 15, 2023		\$0.00
Total in-kind contributions received		\$385.68

<sup>1</sup> The balance on 1/16/2021 is funds transferred from the candidate's prior election campaigns.

## CHARTS

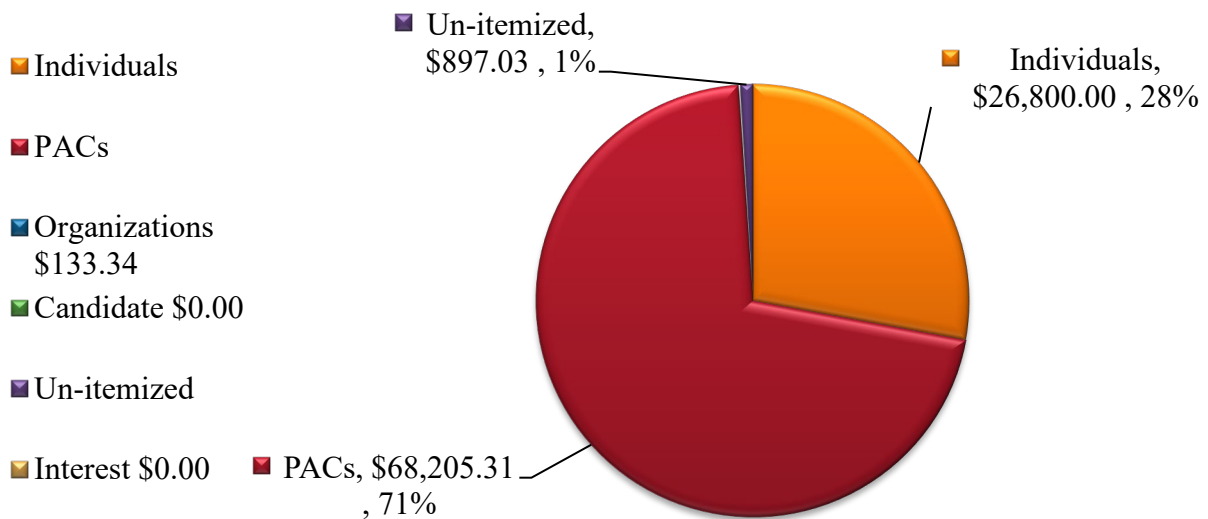
### 2022 ELECTION CAMPAIGN CONTRIBUTIONS

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



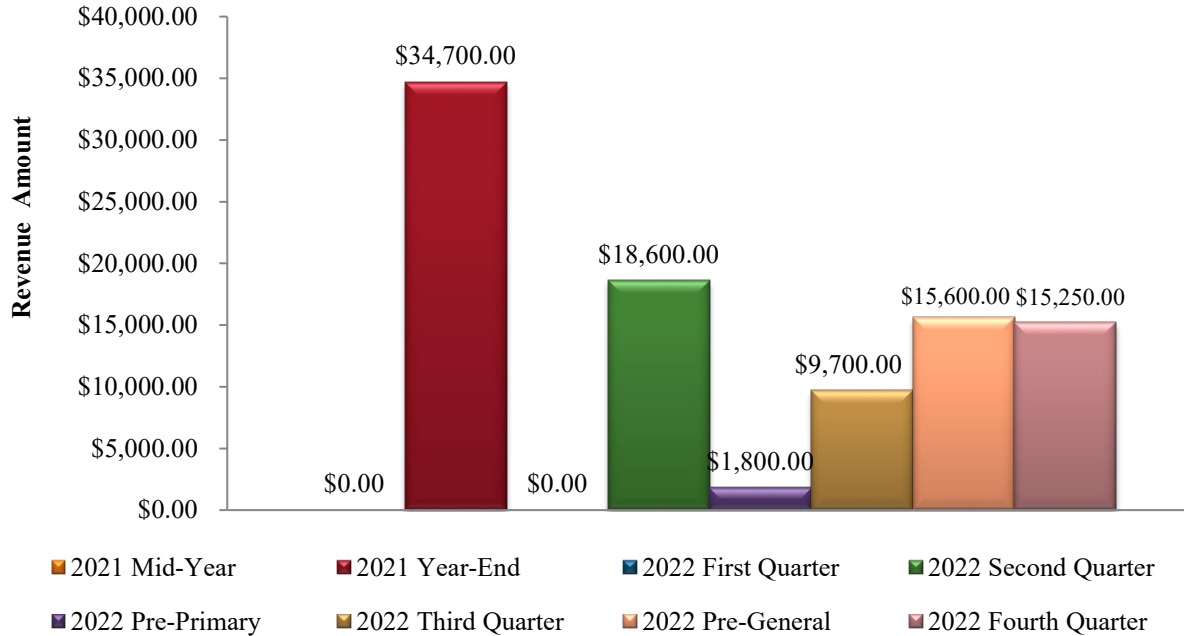
### 2022 ELECTION CONTRIBUTIONS BY SOURCE

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



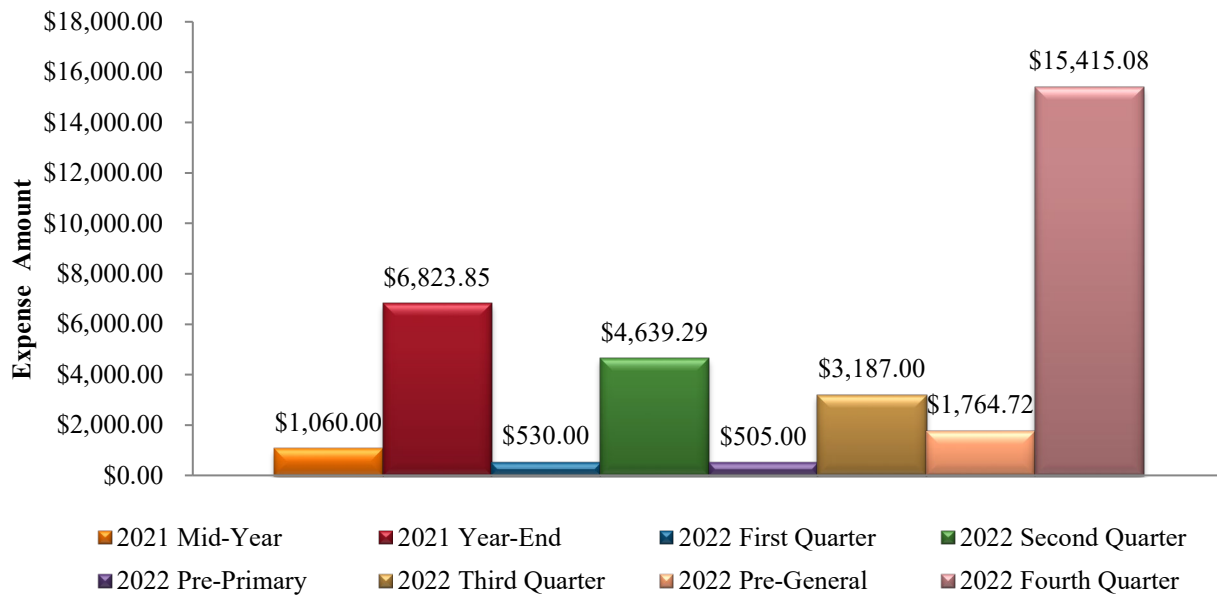
## **2022 ELECTION CONTRIBUTIONS BY REPORTING PERIOD**

The following chart shows the candidate's disclosed contributions for the 2022 election campaign by reporting period.



## **2022 ELECTION EXPENSES BY REPORTING PERIOD**

The following chart shows the candidate's disclosed expenses for the 2022 election campaign by reporting period.



## OBJECTIVES, METHODOLOGIES, CONCLUSIONS

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### 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 a 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 Rep. Rebecca Alexander's 2022 Campaign Financial Disclosure Statements from January 16, 2021, to January 15, 2023. We requested Rep. Rebecca Alexander to provide all campaign records to support all contributions, loans, and interest received during the 2022 election campaign. Rep. Rebecca Alexander's campaign records for contributions included bank statements, deposit slip copies, and contributor check copies. The following steps were performed on Rep. Rebecca Alexander's campaign documentation:

- The documentation was reviewed to determine if the candidate's monetary contributions and interest received from January 16, 2021, to January 15, 2023, totaled \$95,650.
- A reconciliation of monetary contributions reported to funds deposited into the campaign accounts was prepared to determine if the candidate deposited all funds into a campaign bank account and properly reported the funds in the campaign account on the campaign disclosures.

- All \$800 in un-itemized contributions and 30 itemized monetary contributions (9 significant dollar contributions and a sample of 21 others) were compared to the candidate's disclosures and campaign records to determine if campaign contributions from individuals and PACs complied with campaign contribution limits, T.C.A. §2-10-301, et seq.; contributions were correctly reported; contributions were reported in the proper period; contributions were reported in compliance with T.C.A. §§2-10-105 and 2-10-107.
- Due to the low volume of in-kind contributions, no direct testing was performed on the \$385.68 of in-kind contributions reported by the candidate.
- The documentation was reviewed to determine if the candidate's loans received from January 16, 2021, to January 15, 2023, totaled \$0.00.

***Audit Conclusion:***

Rep. Rebecca Alexander's 2022 Campaign Financial Disclosure Statements from January 16, 2021, to January 15, 2023, and the candidate's campaign records indicated that the campaign received and deposited contributions totaling \$96,350. The campaign has no interest earnings during the 2022 election period. The campaign records and disclosures indicated that Rep. Rebecca Alexander had no in-kind contributions or loans.

The audit test work identified that the candidate received contributions from a local political party totaling \$633.34 (\$500 monetary and \$133.34 in-kind), and the records indicated the group was a PAC. In such an instance, the standard audit procedure established by the Registry audit group is to verify the contribution was also reported by the PAC. However, an investigation of the PAC and its related disclosures indicate the PAC had been closed in 2021 by request by the PAC. As it is an irregular circumstance to see a PAC contribution reported from an unregistered PAC, the auditor reviewed all contributions from the PAC to state-level candidates and noted the PAC gave two other candidates a total of \$1,500 (\$1,000 and \$500 respective to each). This indicates the PAC gave more than \$1,000 to candidates in 2022 and would be required to register to make such contributions.

When a group does not register and makes campaign contributions over the allowable amounts, those contributions become unallowable to the candidate. T.C.A. §2-10-307 and prior board actions have allowed candidates who become aware a contribution is unallowable to return the contribution within sixty days and not be a violation of the campaign limits statutes. As the reporting by all the candidates indicates, they were likely unaware the group was unregistered. As such, notification was made to the candidates about the issue noted. Each candidate elected to return the funds to the political party. Thus, the candidates, including Rep. Rebecca Alexander, do not violate the campaign limits law related to this transaction.

Based on the returns of the political party's known contributions, there is also no current evidence that the party still needs to register and file disclosure for 2022.

## **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, reported in compliance with T.C.A. §§2-10-107 and 2-10-114, and reported in compliance with the Registry rules.

### ***Audit Methodology:***

The Registry obtained Rep. Rebecca Alexander's 2022 Campaign Financial Disclosure Statements from January 16, 2021, to January 15, 2022. We requested Rep. Rebecca Alexander provide campaign records to support all expenses during his 2022 election campaign. Rep. Rebecca Alexander's campaign expense records included bank statements, canceled checks, and vendor receipts/invoices. The following steps were performed on the campaign documentation:

- The documentation was reviewed to determine if the candidate's disbursements from January 16, 2021, to January 15, 2023, totaled \$33,924.94.
- 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.
- All unitemized expenses reported and twenty-four itemized expenditures (fifteen significant dollar expenses and a sample of nine expenses 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.

### ***Audit Conclusion:***

Rep. Rebecca Alexander's 2022 Campaign Financial Disclosure Statements from January 16, 2021, to January 15, 2023, indicated expenses totaling \$33,924.94. The candidate's campaign bank records indicated disbursements totaling the same amount. The audit test noted two minor expense reporting issues, detailed in the following paragraphs.

The audit test work determined the candidate failed to itemize \$60 in non-compliance with T.C.A. §2-10-107(B). The candidate's campaign records indicate that on 5/9/2022 and 5/18/2022, the candidate paid Celebrate \$251.85 to rent tables. The payment was made in two parts: \$60 on 5/9/2022 by credit card (with the campaign payment to the card on 9/22/2022) and \$191.85 by check on 5/18/2022. The candidate also reported the expense in two parts: the \$191.85 was reported as an itemized expense to Celebrate. The \$60 was initially reported as an un-itemized expense "reimbursement." That disclosure was changed to tables and chairs after a Registry correction letter (requested by the Director of Audit during the election cycle) to correct the unallowable "Reimbursement" category as in T.C.A §2-10-107(B). However, the expense was still improperly reported as un-itemized, as the \$60 payment must be itemized as the vendor received more than \$100 during the reporting period. No detailed finding was provided as the errors represent less than 1% of the candidate's reported expenses for the 2022 election; in addition, as part of the audit process, the error was noted to the candidate who corrected the improper disclosure.

Although the auditor cannot determine precisely how the campaign was reporting bank fees, it appears fees were improperly reported during several periods by \$5 (overstated and understated). However, the net effect of the various misreporting was \$0 over the 2022 election cycle. In most periods early in the audit period, the candidate was charged \$10 in bank fees, \$5 at the beginning of the month, and \$5 near the end of the month (Later, the fee was dropped to just one \$5 fee a month). In a reporting period of half a month, the fee may or may not always be adequately reported. Still, the miss-reporting will be corrected over time in the following reporting periods. No detailed finding was provided as the errors represent less than 1% of the candidate's reported expenses for the 2022 election, and the net effect was zero. However, the Director of Audit recommends that the candidate be more mindful of reporting the fees in the period they were incurred to avoid a possible error in the balance report that is not corrected later.

## **INTERIM DISCLOSURES**

Due to significant changes to the interim disclosure requirements effective in July 2022, the need to audit interim disclosures as part of the campaign finance audits increased. The changes both lowered contribution thresholds and added expenditure reporting for candidates. Where in the past, limits on individual and PAC contributions had made the interim filing primarily irrelevant, the new changes make interim disclosures likely for a significant number of candidates.

For the 2021-2022 Campaign finance audit and Contribution audits, the Director of Audit determined the audit reporting should be separated from all other reports in the audit report. This was based on the significant changes to statute and because the Members of the Registry of Election Finance have previously been made aware of possible instances of non-compliance presented to them by the Bureau staff after the 2022 Primary and General election interim reporting periods occurred and which they elected to take no action. Future audit reports will incorporate interim reporting in the other sections of the audit report.

Due to prior reporting, the Members of the Registry of Election Finance need to be aware that some of the transactions noted in any audit conclusion and audit findings for a 2022 election could repeat items they have already seen.

***Audit Objectives:***

The objectives of our audit of the interim report were to determine whether:

- all campaign contributions (including loans) from any source received during an interim reporting period that met the reporting thresholds were listed on an interim report as outlined in T.C.A. §2-10-105 (h).
- all reportable contributions received were disclosed on the proper interim report, as outlined in T.C.A. §2-10-105 (h)(3),
- all campaign disbursements to vendors or other payees made during an interim reporting period that met the reportable thresholds were reported on an interim report as outlined in T.C.A. §§2-10-105 (h).
- all reportable expenses received were disclosed on the proper interim report, as outlined in T.C.A. §2-10-105 (h)(3),
- all reportable obligations agreements during an interim reporting period that met the reportable thresholds were reported on an interim report as outlined in T.C.A. §§2-10-105 (h).

***Audit Methodology:***

The Registry obtained Rep. Rebecca Alexander's 2022 Campaign Financial Disclosure Statements from January 16, 2021, to January 15, 2023. The Registry also obtained all interim disclosure reports submitted by the candidate for the 2022 election interim reporting periods. As noted in Contribution and Receipts, we requested Rep. Rebecca Alexander to provide all campaign records to support all contributions, loans, and interest received during the 2022 election campaign. Rep. Rebecca Alexander's campaign records for contributions included bank statements, deposit slip copies, and contributor check copies. As noted in Disbursement and Obligations, we requested Rep. Rebecca Alexander provide campaign records to support all expenses during his 2022 election campaign. Rep. Rebecca Alexander's campaign expense records included bank statements, canceled checks, and vendor receipts/invoices. The following steps were performed on his campaign documentation:

The following steps were performed on Rep. Rebecca Alexander's campaign documentation:

- The documentation was reviewed to determine if any reportable contributions were required to be reported during the 2022 primary or general election interim reporting periods. Identified contributions were listed in a prepared memo related to interim reporting.

- The documentation was reviewed if any disbursement or expense required reporting during the 2022 primary or general election interim reporting periods was identified. Identified expenses were listed in a prepared memo related to interim reporting.
- The documentation was reviewed if any obligation or obligation payment noted in the prior determination required reporting during the 2022 primary or general election interim reporting periods was identified. Identified obligations and related subsequent payments were listed in a prepared memo related to interim reporting.

***Audit Conclusion:***

Rep. Rebecca Alexander had two applicable interim periods for the 2022 election. The primary period was July 26 to August 4, 2022, and the general period was October 30 to November 8, 2022. The interim reports showed the candidate made one interim filing on 11/5/2022 to report one contribution of \$1,400 from an individual. The campaign disclosures show the same contribution correctly in the 2022 4th Quarter. The campaign records support both disclosures. The audit test work indicated the reported contribution noted above was the only contribution required to be reported, and it appears the contribution was reported on the proper interim disclosure.

Rep Rebecca Alexander did not disclose expenses or obligations on an interim report based on the disclosures obtained from the campaign finance website or paper filings. However, the campaign finance disclosures also show multiple expenses paid to Shell & Miller Advertising on 11/7/2022 during the November 2022 interim period. The purpose dates and amount are as follows.

AGENCY FEE	11/07/2022	\$3,300.00
MACHINE SET UP/POSTAGE/NCOA FLAT FEE	11/07/2022	\$3,034.06
TAX	11/07/2022	\$181.24
PRINTING	11/07/2022	\$1,907.82

The total expenses paid to the vendor on that day totaled \$8,432.12. The campaign records for the entry were two invoices, one for the agency fee of \$3,300, dated 11/3/2022. All the other items were on the same invoice (various segments are noted on the invoice) totaling \$5,123.12, also dated 11/3/2022. Each invoice was paid by a campaign account check written on 11/7/2022 for \$3,300 and \$5,123.12, respectively.

Thus, the disclosures and related campaign records indicate that the campaign conducted reportable activity during the general election interim period. This is because the invoices indicate an obligation activity of over \$1000 occurred on 11/3/2022. Interim reporting requires obligation reporting of \$1,000 or higher for a Tennessee House of Representatives candidate. Then, when the obligation payment is made on 11/7/2022, it is reportable again as an obligation payment when the two checks are written out of the campaign account. This is because the vendor received more than \$1,000 in payments that day.

**[Documentation note:** The Director of Audit advises the Members that November 3, 2022, is the known supported date per the records provided; it is possible an obligation was established before that date and before the interim period by contract or verbal agreement for services at an estimated market price, however, if that occurred the information was not provided, and the related obligation was also not reported on any prior campaign finance disclosure as would be required by statute].

Thus, the audit test work concludes that the candidate appears to have failed to comply with the interim reporting requirements twice for the same related obligation activity: on 11/4/2022 to report the obligation and on 11/8/2022 to report the obligation payments (both interim reports are due the day after the activity occurs).

No finding was noted as it is the Director of Audit's opinion that at least a portion of these expenses were likely already reported to the board, and no action was taken; this appears to indicate the Members recognize there may be a learning curve to the statutory changes in the first few periods and are allowing a small amount of non-compliance during that time. To that end the Director of Audit also has add the following information related to obligation and disbursement reporting on campaign finance and interim reports.

### **Director of Audit Comments**

The Director of Audit advises the Members that campaign finance statutes require reporting obligations and obligation payments on quarterly and pre-election campaign finance disclosures and interim reports. However, since being hired by the Registry in 2006, it has been my experience that candidates have generally been advised that obligation reporting on the quarterly and pre-election campaign finance disclosures is only required when an obligation is outstanding at the end of a reporting period. Thus, in most cases, candidates do not report obligations but report such activity when paid. The Members need to be aware of two differences between the quarterly reports/ pre-election disclosures and the interim disclosures that are part of the basis for that assessment.

The first is that expense date data reporting is not required on the typical campaign finance disclosure (Non-interim), except when making contributions to other candidates or PAC to candidate contributions. It appears that the filing system was set up with such information reporting to assist candidates, but it is not a required disclosure. This is why campaign finance audits never report a candidate improperly reporting an expense date; they only report if the candidate did not report an expense in the proper reporting period and only when reported a period late or more. (Candidates are allowed to early report expenses or contributions, as this allows more transparency earlier in the campaign, which appears to be the primary goal of all the reporting, among other benefits to the candidate, Registry, and readers of the reports, this policy of early reporting can allow an obligation and obligation payment to reported as an expense.) In contrast, the statute requires date reporting on the interim report for obligations and expenses.

The second is that the reporting periods are significantly more extended than those for interim reports. Generally (excluding specific special election periods), the shortest campaign finance report is about 25 days and will be a pre-election report. For example, the transactions

noted above, which were invoiced on 11/3 and paid on 11/7, occurred in the same period. Thus, the candidate elected to show the date paid as 11/7 on the campaign finance disclosure. Both dates are in the 2022 Fourth Quarter. Thus, the audit has no exceptions or findings because it was in the proper reporting period, and the date was not required. (Even though an obligation existed on the 3rd through the 7<sup>th</sup>.) The interim report requires a daily reporting period.

The above result means that obligation and obligation payment may be more prominent and required for interim disclosures until assessed otherwise by the Registry members. The Director of Audit recognizes the board's authority by statute to determine what is or is not a violation; as this is a new statute, the board could give directions on how obligation or expense reporting should or could occur in such situations as those above but has yet to for these statutory changes.

For that discussion, I will note that had the matter been brought to the attention of the Director of Audit at the time of invoice for my recommendations on how to report, based on all the above, I would have advised the candidate to pay it immediately and report the expense on the interim report related to 11/3/2022 as an expense (that means the report should be filed by 11/4/2022). This reports the obligation and early reports the obligation payment as an expense on only one report, which appears consistent with our other advisements and statutory intent and provides data to the Citizens of Tennessee as early as possible.

The Director also notes that the candidate's failure to report either way appears to be due to the newness of this process rather than systemic non-compliance by the candidate. The need to report twice by obligation and obligation payment appears to be due to the candidate's delay in payment, even for a short period, and the extreme shortness of the reporting period. The Director of Audit's opinion is that most candidates would not have considered obligation and obligation payment report the above activity. They would follow their usual reporting pattern, only reporting when paid, as that is how they would report the activity quarterly. There will likely be a learning curve if obligation reporting is the proper reporting method that will be noted in these compliance audits.

## **RESOLUTIONS**

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### **REGISTRY OF ELECTION FINANCE ACTIONS**

The Members of the Registry of Election Finance reviewed Rep. Rebecca Alexander's 2022 campaign finance audit during their regular bi-monthly meeting on September 24, 2024. The report contained no findings for corrective actions. The meeting minutes will document the Members' approval and any subsequent actions.