



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

**Campaign Finance Audit of
Ben Claybaker
Election Year 2012**



Audit Team:

Jay Moeck, CPA, CFE
Audit Director

Makaili Denton
Auditor

STATE OF TENNESSEE



BUREAU OF ETHICS AND CAMPAIGN FINANCE
REGISTRY OF ELECTION FINANCE
404 JAMES ROBERTSON PARKWAY, SUITE 104
NASHVILLE, TN 37243-1360
(615) 741-7959
Fax: (615) 532-8905

BOARD MEMBERS
Henry Fincher, Cookeville, Chairperson
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EXECUTIVE DIRECTOR
Drew Rawlins

August 21, 2013

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 Ben Claybaker's 2012 election campaign for House Representative, District 53. This audit was conducted pursuant to the requirements of T.C.A. §2-10-212.

The procedures were developed 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 Registry's internal 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
Audit Director

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

Audit Highlights
Ben Claybaker
2012 Campaign Finance Audit

AUDIT OBJECTIVES

The objectives of the audit were to determine Ben Claybaker'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 2012 Second Quarter, 2012 Pre-Primary, 2012 Third Quarter, 2012 Pre-General and 2012 Fourth Quarter Campaign Financial Disclosure Statements; and to recommend appropriate actions to correct any deficiencies.

FINDINGS

- 1. Mr. Claybaker violated T.C.A. §2-10-107(a)(2)(A)(i) by failing to itemize \$300 in contributions, which were included in un-itemized campaign contributions.**
- 2. Mr. Claybaker failed to report \$1,418.24 in obligations incurred in violation of T.C.A §2-10-107(e).**
- 3. Mr. Claybaker failed to report the proper vendor for \$20,522.74 of his reported expenses in violation of T.C.A §2-10-107.**
- 4. Mr. Claybaker failed to itemize \$1,012.79 in expenditures in violation of T.C.A. §2-10-107(a)(2)(B).**
- 5. Mr. Claybaker failed to obtain and/or retain supporting documentation for all campaign expenditures.**

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INTRODUCTION

AUDIT AUTHORITY

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

In 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 an election year, the disclosures expand to quarterly reports, pre-primary and pre-general reports. Therefore, the audit reviewed Mr. ClayBaker’s disclosures on his 2012 Second Quarter, 2012 Pre-Primary, 2012 Third Quarter, 2012 Pre-General and 2012 Fourth Quarter Campaign Financial Disclosure Statements.

CAMPAIGN OVERVIEW

CAMPAIGN ORGANIZATION

Mr. Claybaker was a candidate in the November 6, 2012 general election for House of Representatives in District 53. Mr. Claybaker filed an Appointment of Political Treasurer Statement with the Registry on April 26, 2012 appointing Sarah Blair as political treasurer.

The candidate's first financial disclosure for the 2012 campaign was the 2012 Second Quarter report filed on July 10, 2012. As of June 1, 2013, Mr. Claybaker's most recent financial disclosure was the 4th Quarter report indicated \$7,537.07 cash on hand, no outstanding obligations and no outstanding loans. The candidate has not completed his 2012 election campaign reporting requirements. The candidate's next filing will be the 2013 Annual Mid-Year campaign finance disclosure which is due July 15, 2013.

OVERVIEW OF FINANCIAL ACTIVITIES

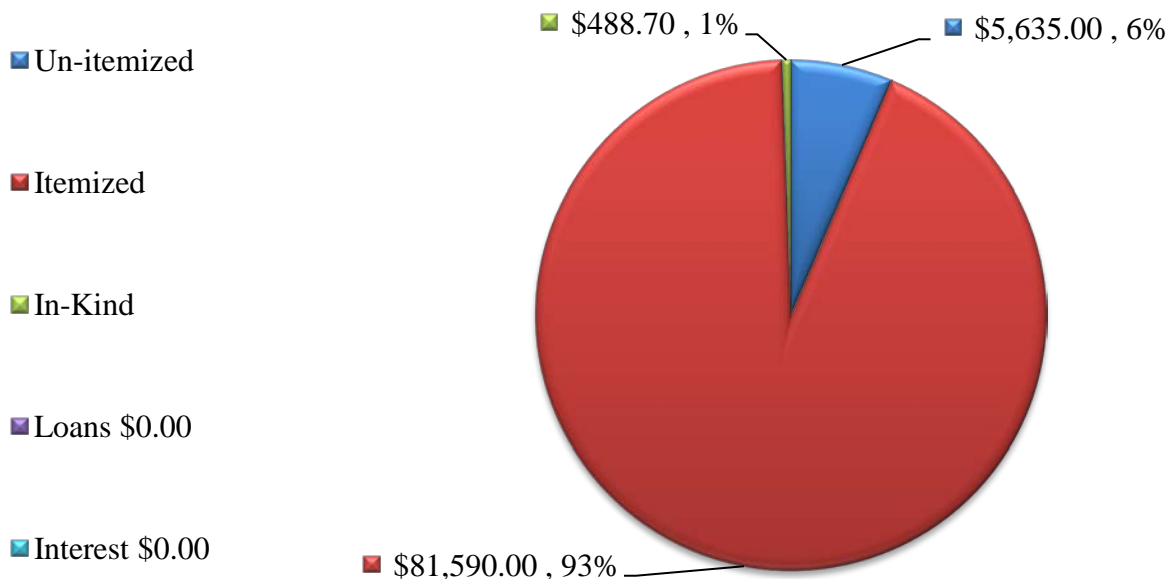
The following financial amounts are a summary of the financial disclosures made by the candidate. The summarized amounts are from the following disclosure reports: 2012 Second Quarter, 2012 Pre-Primary, 2012 Third Quarter, 2012 Pre-General and 2012 Fourth Quarter reports after amendments. The amounts displayed are for informational purposes only.

<u>Summary of Financial Activity</u>		
<u>(Un-audited Amounts)</u>		
Cash on hand at April 26, 2012		\$0.00
Receipts		
Un-Itemized	\$5,635.00	
Itemized	\$81,590.00	
Loans receipted	\$0.00	
Interest	\$0.00	
Total receipts		<u>\$87,225.00</u>
Disbursements		
Un-Itemized	\$2,555.85	
Itemized	\$77,132.08	
Loans principal payments	\$0.00	
Obligation payments	\$0.00	
Total disbursements		<u>\$79,687.93</u>
Cash on hand at January 15, 2013		<u>\$7,537.07</u>
Loans outstanding at January 15, 2013		\$0.00
Obligations at January 15, 2013		\$0.00
Total in-kind contributions received		\$488.70

CHARTS

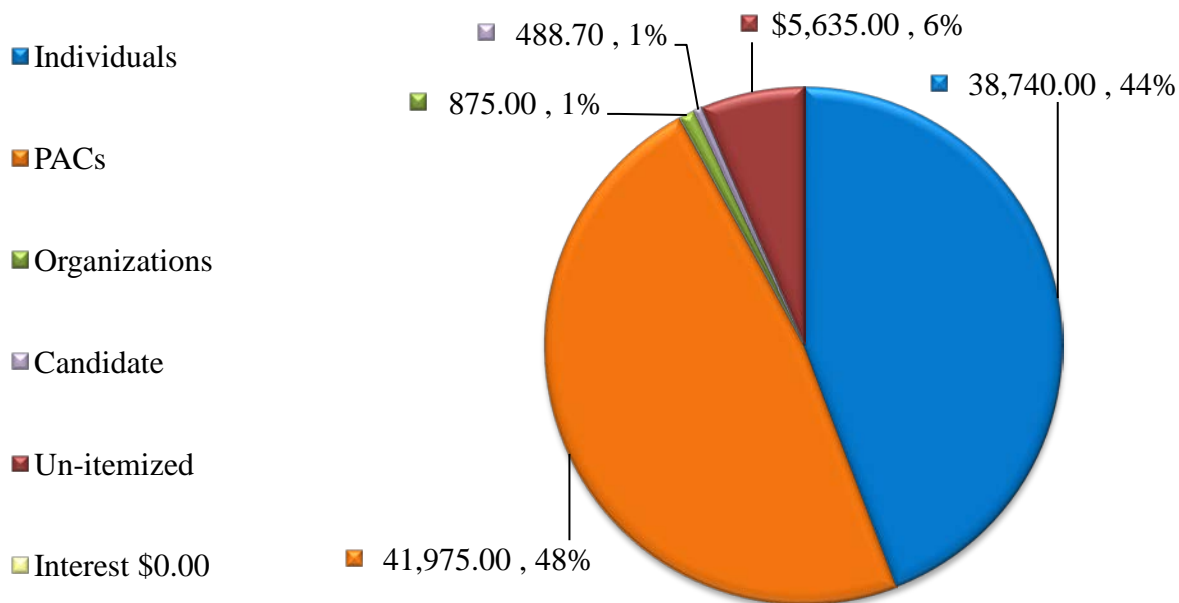
2012 ELECTION CAMPAIGN CONTRIBUTIONS

The following chart shows the contributions reported by the candidate for the 2012 election campaign.



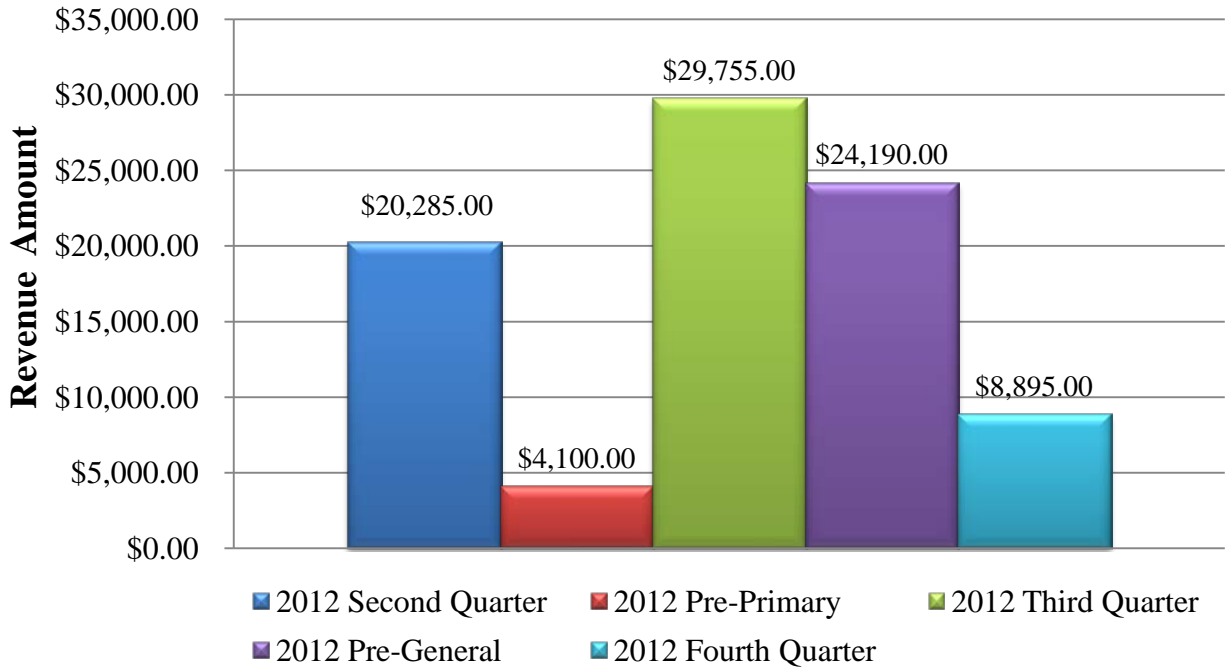
2012 ELECTION CONTRIBUTIONS BY SOURCE

The following chart shows the monetary contributions reported by the candidate for the 2012 election campaign. Organizations in this chart represent non-profit organizations, Non-PAC campaign organizations or businesses.



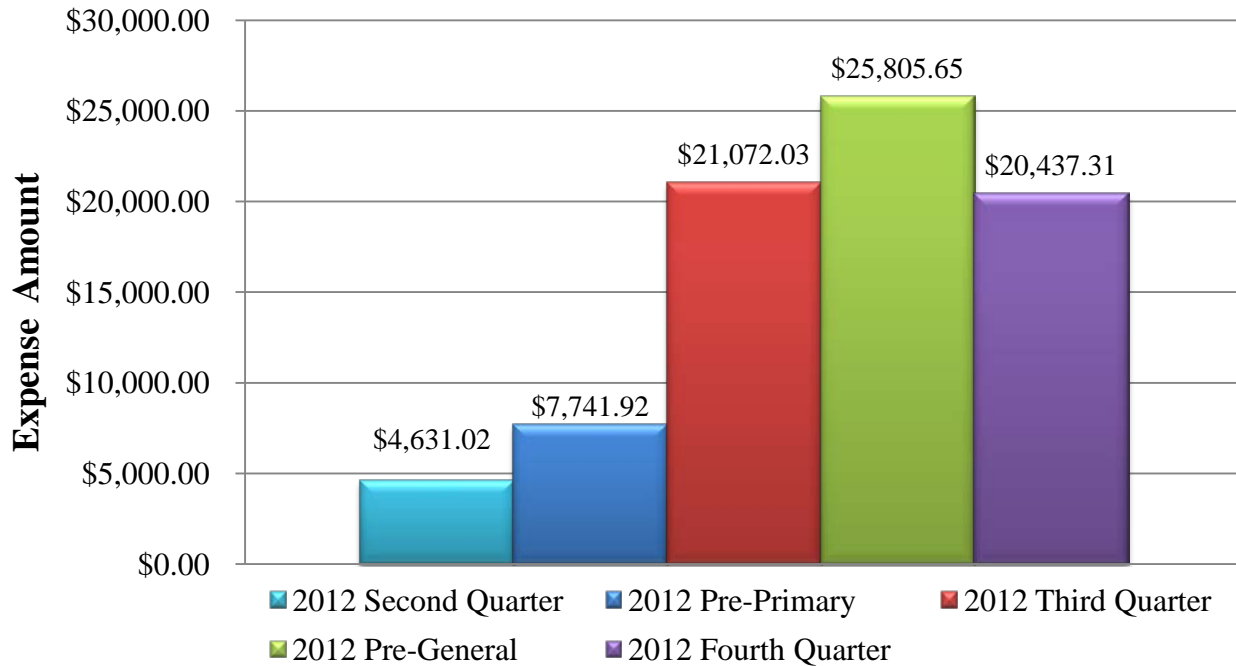
2012 ELECTION CONTRIBUTIONS BY REPORTING PERIOD

The following chart shows the contributions that the candidate reported for the 2012 election campaign by reporting period.



2012 ELECTION EXPENSES BY REPORTING PERIOD

The following chart shows the expenses that the candidate reported for the 2012 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, and reported in compliance with the Registry's rules;
- 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, report in compliance with T.C.A. §§2-10-105 and 2-10-107, and reported in compliance with the Registry's rules; and
- all loans received from lending institutions were supported by loan agreements.

Audit Methodology:

The Registry obtained Mr. Claybaker's 2012 Campaign Financial Disclosure Statements from April 1, 2012 to January 15, 2013. We requested Mr. Claybaker provide his campaign records to support all contributions received during his 2012 election campaign. Mr. Claybaker's campaign records included bank account statements, online service organization transaction reports and copies of contributor checks or canceled contribution checks. The following steps were performed on Mr. Claybaker's campaign documentation:

- The documentation was reviewed to determine if the candidate's monetary contributions from April 1, 2012 to January 15, 2013 totaled \$87,225 and in-kind contributions totaled \$488.70.
- A reconciliation of monetary contributions reported to funds deposited into the campaign account was prepared to determine if the candidate deposited all funds into

a campaign bank account and properly reported the funds in his campaign account on his campaign disclosures.

- All itemized monetary contributions were compared to the candidate's disclosures reported during the election to determine if campaign contributions from individuals and PACs complied with campaign contribution limits, T.C.A. §2-10-301, et seq.; contributions were properly reported; contributions were reported in the proper period; contributions were reported in compliance with T.C.A. §§2-10-105 and 2-10-107; and contributions were reported in compliance with the Registry's rules.

Audit Conclusion:

Mr. Claybakers's 2012 Campaign Financial Disclosure Statements from April 1, 2012 to January 15, 2013 indicate the candidate received \$87,175 in monetary contributions and in-kind contributions of \$488.70. The audit indicated a \$50 net difference in the amount supported by the campaign records and amount reported by the candidate. The overstatement is comprised of various minor reporting errors. These errors included two unreported un-itemized contributions totaling \$70 during two reporting periods, as well as, \$120 overstatement of un-itemized contributions in two reporting periods. In addition to the overstating reporting errors, the candidate improperly reported two \$50 contributions in the wrong reporting period. Also, the candidate failed to report occupation, employer and/or address for two contributors. No findings for these individual reporting errors was included in the audit report, as the individual errors were minor in amount and the overstatement errors appear to be interrelated. The candidate was requested to correct the errors and with the assistance of the Registry audit staff his reports were corrected to properly disclose the reporting errors noted above. In addition to the minor reporting errors, Mr. Claybaker failed to itemize \$300 in contributions from two contributors who contributed more than \$100 during a reporting period (Finding 1).

FINDING

- 1. Mr. Claybaker violated T.C.A. §2-10-107(a)(2)(A)(i) by failing to itemize \$300 in contributions, which were included in un-itemized campaign contributions.**

Mr. Claybaker reported \$300 in un-itemized contributions he received that should have been itemized. Mr. Claybaker's campaign records indicate that he failed to itemize a personal contribution of \$100 during a period where he contributed other funds. Also, the campaign records indicate he received a \$200 contribution from a contributor and included the amount in un-itemized contributions. The failure to itemize these contributions is a violation of T.C.A. §2-10-107(a)(2)(A)(i) which 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 the contribution.

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 Mr. Claybaker's 2012 Campaign Financial Disclosure Statements from April 1, 2012 to January 15, 2013. We requested Mr. Claybaker provide his campaign records to support all expenses during his 2012 election campaign. Mr. Claybaker's campaign records for expenses included bank statements, online service organization transaction reports and vendor receipts/invoices. The following steps were performed on Mr. Claybaker's campaign documentation:

- The documentation was reviewed to determine if the candidate's disbursements from April 1, 2012 to January 15, 2013 totaled \$79,687.93.
- 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 itemized expenditures 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:

Mr. Claybaker's 2012 Campaign Financial Disclosure Statements from April 1, 2012 to January 15, 2013 indicate the candidate disbursed \$79,537.93. The audit indicated a \$150 net difference in the amount disbursed by the bank records and amount reported by the candidate. The overstatement is comprised of various minor reporting errors made by the candidate included are \$30.75 in unreported online contribution collection fees. Also, the overstatement related to \$178.92 overstated un-itemized expenses for campaign/office supplies with no

payment or supporting documents to indicate these expenses were incurred. Finally, the overstatement relates to \$1.83 in misreported expense amounts. The failure to properly report expenses is a violation of T.C.A §2-10-107(a)(2)(B). In addition, the candidate improperly reported a \$280 expense by not providing a complete address for the vendor. Also, the candidate late reported a \$275.31 expense in the pre-general reporting period when the expense was incurred and paid during the third quarter reporting period. Detailed findings for the above noted reporting errors were not written as the amounts are immaterial to the total amount of expenses made by the campaign and does not appear to be systematic errors of the candidate record keeping or reporting process. The candidate was requested to correct the errors and with the assistance of the Registry audit staff, his reports were corrected to properly disclose the reporting errors noted above.

In addition to the errors noted above for which no findings were noted, Mr. Claybaker failed to properly report \$1,418.24 in obligations incurred in violation of T.C.A §2-10-107(e) (Finding 2). Mr. Claybaker failed to report the proper vendor for \$20,522.74 of his reported expenses in violation of T.C.A §2-10-107 (Finding 3). In addition, Mr. Claybaker failed to itemize \$1,012.79 in expenditures in violation of T.C.A. §2-10-107(a)(2)(B). Also, Mr. Claybaker failed to maintain and provide supporting documentation for all campaign expenses and for all the funds disbursed from the campaign account (Finding 3).

2. Mr. Claybaker failed to report \$1,418.24 in obligations incurred, a violation of T.C.A §2-10-107(e).

During the 2012 election Mr. Claybaker reported several printing expense payments. The review of the individual printing expenses indicated \$1,418.24 of the printing expenses should have been reported as an itemized obligation and then a subsequent obligation payment instead of an itemized expense. However, the candidate only reported the expense when it was paid. Based on the campaign records for five of the invoices the order appears to have been placed and delivered in one reporting period and then paid in the subsequent reporting period. The purpose of obligation reporting is to show credit type relationships that can be established between a campaign and a vendor. The relationship establishes an expense the campaign will have to pay at a future point but the candidate can use the service or good in the current reporting period. The five printing expenses met the definition of an obligation. When an obligation is incurred the candidate must report the obligation that reporting period. He must report the actual cost of the obligation if known or estimate the cost. The five expenses cost was known and should have been reported as a \$294.85 obligation in the second quarter, \$121.03 obligation in the pre-primary, \$215.34 in the third quarter and \$787.02 in the pre-general. Then in the subsequent period the payment would be shown as an obligation payment. The failure to report obligations incurred is a violation of T.C.A §2-10-107(e).

3. Mr. Claybaker failed to report the proper vendor for \$20,522.74 of his reported expenses in violation of T.C.A §2-10-107.

Mr. Claybaker reported the incorrect vendor for \$20,522.74 of his expenses. The candidate reported four transactions totaling \$19,634.74 where the candidate reimbursed an individual or a PAC for expenses paid on behalf of the candidate. The candidate then reported the individual or

PAC that received the reimbursement payment as the vendor on his report. The reporting of the reimbursed individual or PAC as the vendor is improper. T.C.A §2-10-107(f) requires a candidate who pays a reimbursement to report the vendor, the company who provided the good or service not the person or group who is receiving the reimbursement payment. One of the four transactions was a reimbursement for purchases to multiple vendors. In this case, each vendor is required to be listed as a separate itemized expense or un-itemized expense based on the amount paid to the vendor from all transactions. In addition to the improper vendor reporting for reimbursements, the candidate had one itemized expense reported to a printing vendor for \$888 that appears to have been paid to the U.S. Postal service instead.

4. Mr. Claybaker failed to itemize \$1,012.79 in expenditures in violation of T.C.A. §2-10-107(a)(2)(B).

Mr. Claybaker failed to itemize \$1,012.79 in expenditures (approximately 40% of un-itemized expenditures reported) pursuant to T.C.A. §2-10-107(a)(2)(B), which requires payments more than \$100 in total to one source during a reporting period include the name, address, amount paid and the purpose that clearly identifies the expenditure is allowable. Mr. Claybaker improperly included the following expenses (Vendors with amounts under \$100 had other purchases during the period resulting in the total paid to the vendor being over \$100):

Reporting Period	Un-itemized Category	Amount to Itemize	Vendor
2012 Third Quarter	Campaign Supplies	\$22.91	Wal-Mart
2012 Third Quarter	Campaign Supplies	\$77.99	Jersey Mikes
2012 Third Quarter	Campaign Supplies	\$13.09	Walgreens
2012 Third Quarter	Campaign Supplies	\$60.35	AT&T
2012 Third Quarter	Campaign Supplies	\$45.00	Walgreens
2012 Third Quarter	Campaign Supplies	\$10.14	Wal-Mart
2012 Third Quarter	Campaign Supplies	\$36.00	Walgreens
2012 Third Quarter	Campaign Supplies	\$9.83	Wal-Mart
2012 Third Quarter	Campaign Supplies	\$5.98	Wal-Mart
2012 Third Quarter	Campaign Supplies	\$32.51	Wal-Mart
2012 Third Quarter	Campaign Supplies	\$10.79	Wal-Mart
2012 Third Quarter	Campaign Supplies	\$88.41	Wal-Mart
2012 Third Quarter	Campaign Supplies	\$61.39	AT&T
2012 Third Quarter	Campaign Supplies	\$45.10	Wal-Mart
2012 Third Quarter	Campaign Supplies	\$12.49	Walgreens
2012 Pre-General	Food & Beverage	\$75.26	Publix
2012 Pre-General	Food & Beverage	\$23.11	Publix
2012 Pre-General	Food & Beverage	\$21.40	Publix
2012 Pre-General	Campaign Supplies	\$51.27	Wal-Mart
2012 Pre-General	Campaign Supplies	\$29.34	Wal-Mart
2012 Pre-General	Campaign Supplies	\$25.67	Wal-Mart
2012 Pre-General	Campaign Supplies	\$10.93	Office Max
2012 Pre-General	Printing	\$96.34	Allegra Print & Imaging
2012 Pre-General	Signs	\$65.55	Signs First
2012 Pre-General	Signs	\$81.94	Signs First

Total \$1,012.79

5. Mr. Claybaker failed to obtain and/or retain supporting documentation for all campaign expenditures.

As noted in the audit conclusion and findings of the report, the campaign records inadequately supported the campaign expenses reported resulting in unreported or misreported expenses. One inadequacy in the campaign records was the candidate's failure to obtain and/or retain supporting documentation such as receipts and invoices for all campaign expenses. This failure is a violation of T.C.A. §2-10-212(c), which states that candidates shall retain copies of all checks, bank statements and vendor receipts for two years after the date of the election. As a result auditors could not determine the candidate's compliance with campaign finance laws for all reported expenses.

In order to determine what expenses were supported and reported the auditor had to perform a reconciliation of the supporting information provided to the campaign account disbursements. At the conclusion of the reconciliation, the audit determined that the candidate failed to maintain receipts for expenses totaling \$24,043.51 of the \$79,687.93 in expenses reported (approximately 30% of the expenses reported). The candidate appears to have used a debit card and checks for most expenses; therefore, the bank statement could be used to verify the vendor and amounts paid. Without the supporting receipt or invoice the audit could not determine if the purchase was for an allowable campaign purpose or the purpose reported.

RECOMMENDATION TO CANDIDATE

Mr. Claybaker should amend his campaign financial disclosure reports to include all campaign contributions received during each reporting period. Also, he should add two itemized contributions for the \$300 noted in Finding 1. In addition, the candidate should reduce un-itemized contributions, in the applicable periods, for overstated contributions or double reported contributions and the \$300 in contribution required to be itemized.

Mr. Claybaker should amend his campaign financial disclosure report to accurately disclose campaign expenditures. To accurately report campaign expenditures he should:

- Add expenditures that were not reported,
- Remove expenditures that were overstated,
- Properly report the vendor name for all expenses including reimbursed expenses,
- Complete the address for the \$280 expense,
- Itemize expenditures incorrectly included in un-itemized expenditures

The audit recommends the candidate not correct the obligation and obligation payments currently reported as expenses or correct the late reported expense of \$275.31. The current disclosures available reflect all the information the correction would provide since only the timing of the disclosure is late. For future reporting periods, the candidate should develop a campaign record-keeping system that adequately meets the requirements of the campaign financial disclosure statutes. The system should ensure that the campaign reports expenses timely and obligations as they occur. In addition, the record keeping system should include the retention of all vendor invoices and receipts. Finally, the candidate should reconcile the campaign bank account to the campaign disclosure statements to ensure that all campaign finance activities are properly recorded and reported.

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 web site notwithstanding whether a significant penalty is assessed, as outlined in T.C.A. §2-10-212(f). The report and related findings will assist current and future candidates in understanding the audit process, the purposes of Registry rules, and types of procedures needed to comply with campaign finance laws.

RESOLUTIONS

CANDIDATE'S CORRECTIVE ACTIONS

After discussing the above findings with Mr. Claybaker, he chose to take corrective action on his reports prior to the Registry's approval of the audit. With the assistance of the Registry staff, Mr. Claybaker amended his 2012 Second Quarter, 2012 Pre-Primary, 2012 Third Quarter, 2012 Pre-General and 2012 Fourth Quarter Campaign Financial Disclosure Statements on July 22, 2013. There is no corrective action listed for Finding 2 as the current disclosure provides all the information related to the expense, only reported in the wrong reporting period. In addition, there is no corrective action listed for Finding 5 as the finding relates to campaign record retention and not the campaign disclosures made by the candidate.

Corrective Actions - Finding 1:

Mr. Claybaker amended the second quarter by removing his personal contribution for \$100 from the un-itemized contributions. Then, he added an itemized personal contribution of \$100. Also, Mr. Claybaker amended the third quarter by removing \$200 in un-itemized contributions. Finally, he added an itemized contribution of \$200 for Cindy Claybaker. The current amended report properly disclosed the errors noted in Finding 1.

Corrective Actions - Finding 3:

Mr. Claybaker amended his third quarter report by changing the vendor for the expense Tennessee Legislative Campaign Committee to Persuasion Partners Inc. He also amended his fourth quarter changing the expense to Tennessee Legislative Campaign Committee to Persuasion Partners Inc. On the same report, he changed the vendor expense from Sandy Houston to Kroger. Finally, the candidate removed \$130.89 from the expense amount to Courtney Holliday on the third quarter report and added two new itemized expenses (Wal-Mart for \$53.13 and Walgreens for \$17.76) and one un-itemized expense (Cricket for \$60). The current amended reports properly disclose the vendor errors noted in finding 3.

Corrective Actions - Finding 4:

Mr. Claybaker amended the third quarter report by reducing the un-itemized expense campaign supplies by \$531.98 and adding the following itemized expense;

Vendor	Purpose	Amount to Itemize
AT&T	Telephone	\$121.74
WalMart	Campaign Supplies	\$225.67
Walgreens	Campaign Supplies	\$106.58
Jersey Mikes	Food & Beverage	\$77.99

Mr. Claybaker amended the pre-general report by reducing the un-itemized expense campaign supplies by \$117.21 and Food/Beverage by \$119.77. Also, the un-itemized expense for signs and printing were removed. The candidate then added the following itemized expenses;

Vendor	Purpose	Amount to Itemize
Allegra Printing and Imaging	Printing	\$96.34
Office Max	Campaign Supplies	\$10.93
Publix	Food & Beverage	\$119.77
Signs First	Signs	\$147.49
Wal-Mart	Campaign Supplies	\$106.28

The current amended reports properly disclose the vendor errors noted in finding 4.

REGISTRY OF ELECTION FINANCE ACTIONS8

The Members of the Registry of Election Finance reviewed the 2012 campaign finance audit of Mr. Claybaker during the August 2013 regular monthly meeting. The report contained five findings for corrective actions. The Registry voted to accept and approve the audit report with no further action.