



TENNESSEE REGISTRY OF ELECTION FINANCE

Campaign Finance Audit of Aubrey Givens Election Year 2006



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May 7, 2008

Members of the Registry of Election Finance
404 James Robertson Parkway, Suite 1614
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Ladies and Gentlemen,

Transmitted herewith are the agreed upon procedures for the campaign finance audit of Mr. Aubrey Givens' 2006 election campaign for Senate. 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 Limits Law. 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 Manager

STATE OF TENNESSEE
REGISTRY OF ELECTION FINANCE
Audit Highlights
Mr. Aubrey Givens
2006 Campaign Finance Audit

AUDIT OBJECTIVES

The objectives of the audit were to determine Mr. Givens' compliance with certain provisions of campaign finance disclosure laws and regulations; compliance with certain provisions of campaign contribution limits laws and regulations; accuracy and completeness of the disclosures on the 2006 Second Quarter, 2006 Pre-Primary, 2006 Third Quarter, and 2006 Fourth Quarter Campaign Financial Disclosure Statements; and to recommend appropriate actions to correct any deficiencies.

FINDINGS

1. Mr. Givens' campaign records indicated that he overstated un-itemized contributions and understated his total loan contributions. Mr. Givens' disclosure statement overstated un-itemized contributions by \$100.00 and understated loan contributions by \$5,000.00. The Registry notified Mr. Givens, on February 9, 2007 that his 2006 campaign was subject to audit. Subsequent to receiving the audit notification and prior to receipt of his campaign records, Mr. Givens filed an amended 2006 third quarter disclosure statement on November 16, 2007 decreasing un-itemized contributions by \$100.00 and increasing loan contributions by \$5,000.00.

2. Mr. Givens did not properly maintain campaign records for un-itemized contributions. Mr. Givens' campaign records indicated that he received un-itemized contributions totaling \$131.00 (40% of the reported un-itemized contributions) from unidentified individuals. Mr. Givens received the contributions at a fundraising event where he did not require the contributors to provide any identifying information. Therefore, we could not determine Mr. Givens' compliance with campaign finance statutes for these contributions.

FINDINGS (cont.)

3. Mr. Givens failed to itemize all expenses to payees who he paid more than \$100.00 during a reporting period. Mr. Givens failed to report all expenditures pursuant to T.C.A. §2-10-107(a)(2)(B), which requires payments of more than \$100.00 to one source during a reporting period to be itemized. Mr. Givens improperly reported \$277.07 of his expenses as un-itemized that were required to be itemized.

4. Mr. Givens improperly reported reimbursement payments. Mr. Givens failed to properly disclose the vendor for \$8,981.50 (15% of itemized campaign expenditures) in violation of T.C.A. §2-10-107(f), which requires campaign expenses paid through reimbursement to be reported from the vendor who provided the good or service, not the entity reimbursed. Mr. Givens reported the individual or business who received the payment from the campaign account instead of the vendor who provided the good or service.

5. Mr. Givens did not follow the Registry rules for bookkeeping. Mr. Givens' campaign disclosure report balance did not agree with his related campaign account. Mr. Givens' campaign account had \$1,826.72 more in funds available than he indicated on his campaign disclosure report. The difference appears to indicate Mr. Givens did not follow Registry Rule 0530-1-1-.02(8), or 0530-1-1-.02(6).

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INTRODUCTION

AUDIT AUTHORITY

In February 2006, the Tennessee Legislators and Governor Phil Bredesen enacted the “Comprehensive Governmental Ethics Reform Act of 2006,” which amended Tennessee’s campaign finance disclosure laws and duties of the Registry of Election Finance. The legislation established the audits of campaign disclosure reports. *Tennessee Code Annotated* (T.C.A.) §§2-10-206 and 2-10-212 authorize the Registry of Election Finance (Registry) to conduct audits of campaign finance 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

Tennessee’s campaign financial disclosure law requires candidates to make biannual financial disclosures as of the date of the first contribution or first expenditure, whichever occurs earlier. The biannual report periods are from January 16 to June 30 and July 1 to January 15 of each year. During an election year, the disclosures expand to quarterly reports, pre-primary reports, and pre-general reports. This audit relates to disclosures made subsequent to the passage and approval of the Comprehensive Governmental Ethics Reform Act of 2006. The act was approved on February 15, 2006. Therefore, the audit reviewed only Mr. Givens’ disclosures on his 2006 Second Quarter, 2006 Pre-Primary, 2006 Third Quarter, and 2006 Fourth Quarter Campaign Financial Disclosure Statements. As of January 31, 2008, the candidate had filed the 2006 Annual Mid-Year Supplemental (2007) and 2006 Annual Year-End Supplemental (2007) Campaign Financial Disclosure Statements, which covered campaign activities from January 16, 2007 to January 15, 2008. These reports are part of the candidate’s 2006 campaign disclosures; however, the disclosures were not included in the audit procedures since the reports were prepared after the commencement of the audit process.

CAMPAIGN OVERVIEW

CAMPAIGN ORGANIZATION

Mr. Givens was a candidate in the August 3, 2006 primary election for Senate for district 17. Mr. Givens filed an Appointment of Political Treasurer Statement with the Registry on March 3, 2006 appointing Virginia Townzen as political treasurer.

The candidate's first financial disclosure for the 2006 campaign was the 2006 first quarter report filed on April 4, 2006. As of January 31, 2008, Mr. Givens' most current financial disclosure report was the 2006 annual year-end supplemental (2007), which he filed on January 31, 2008. The 2006 annual year-end supplemental (2007) report indicated \$5,141.52 in cash on hand, \$0.00 in outstanding obligations, and \$63,300.00 in outstanding loans. The candidate has not completed his 2006 election campaign reporting requirements. The candidate's next report will be due on July 15, 2008 and will cover the period of January 16, 2008 to June 30, 2008.

OVERVIEW OF FINANCIAL ACTIVITIES

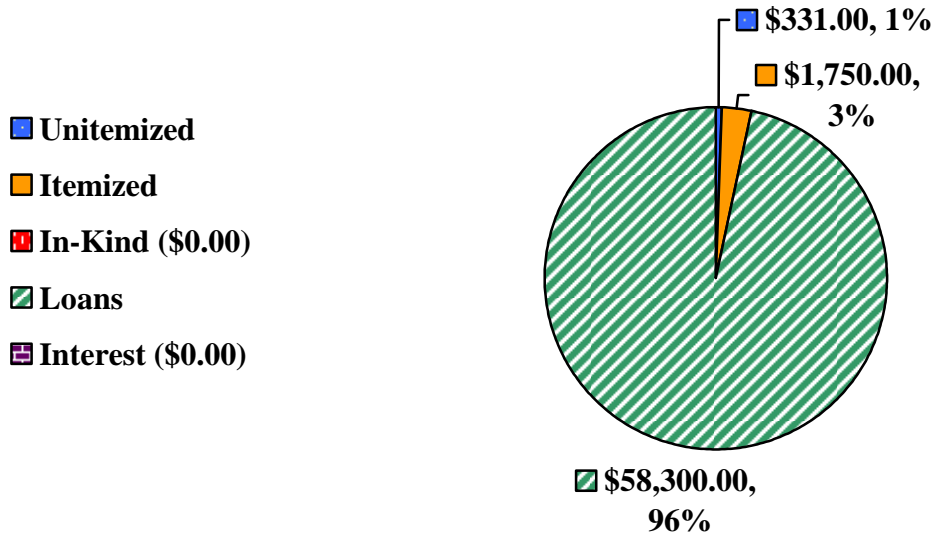
The following financial amounts are a summary of the financial disclosures made by the candidate. The summarized amounts are from the following disclosure reports: 2006 first quarter, 2006 second quarter, 2006 pre-primary, 2006 third quarter, 2006 fourth quarter, and 2006 annual mid-year supplemental (2007) after amendments. As noted in the audit scope, we only audited disclosures from the 2006 second quarter through the 2006 fourth quarter. The amounts displayed are for informational purposes only.

<u>Summary of Financial Activity</u>		
<u>(Un-audited Amounts)</u>		
Cash on hand at January 1, 2006		\$0.00
Receipts		
Itemized	\$1,750.00	
Un-itemized	331.00	
Interest	0.00	
Loans received	58,300.00	
Total receipts		<u>\$60,381.00</u>
Disbursements		
Itemized	58,845.53	
Un-itemized	1,274.18	
Loans principal payments	0.00	
Total disbursements		<u>\$60,119.71</u>
Cash on hand at June 30, 2007		<u>\$261.29</u>
Loans outstanding at June 30, 2007		\$63,300.00
Obligations at June 30, 2007		\$0.00
Total in-kind contributions received		\$0.00

CHARTS

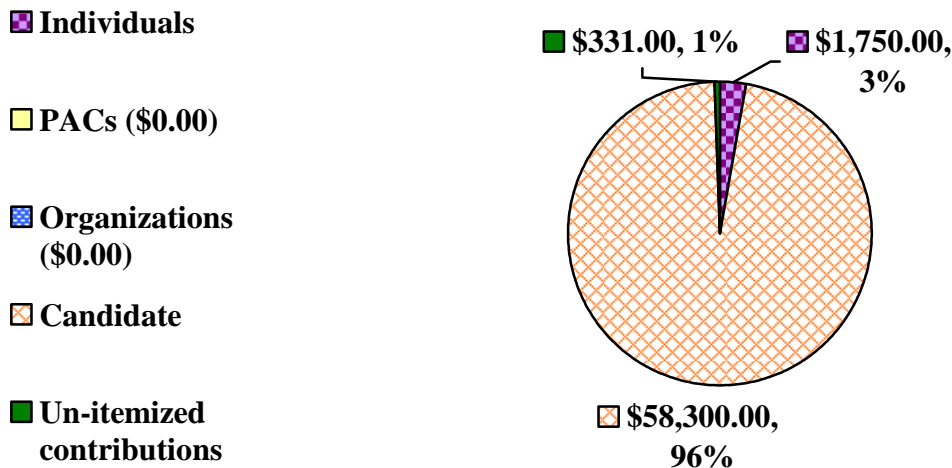
2006 ELECTION CAMPAIGN CONTRIBUTIONS

The following chart shows the contributions reported by the candidate for the 2006 election campaign.



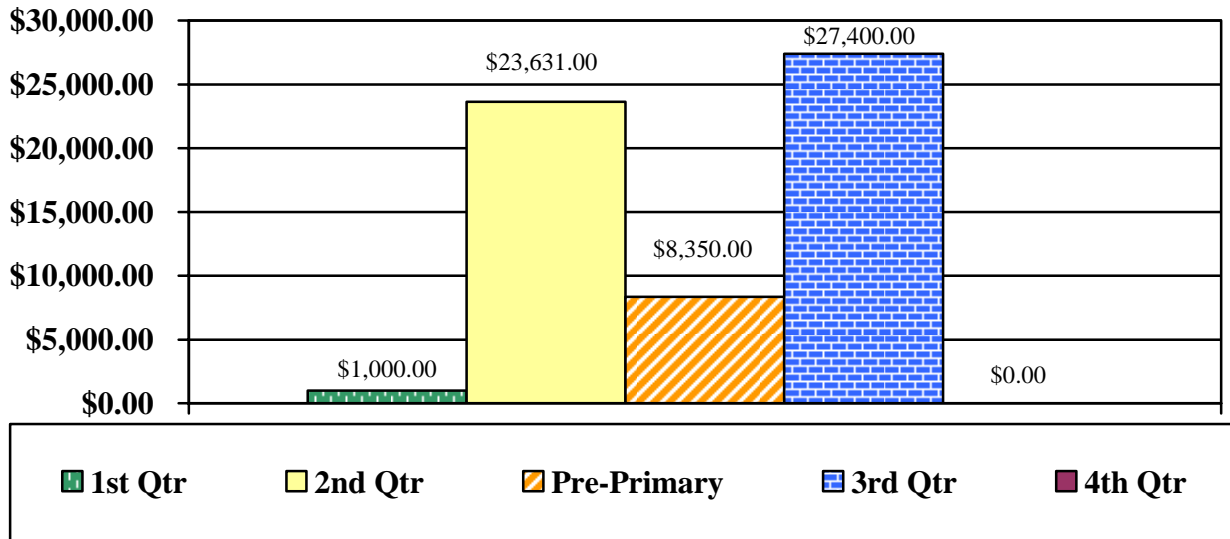
2006 CONTRIBUTIONS BY SOURCE

The following chart shows the contributions reported by the candidate for the 2006 election campaign. Organizations in this chart represent non-profit organizations, individual campaign organizations, or non-incorporated businesses.



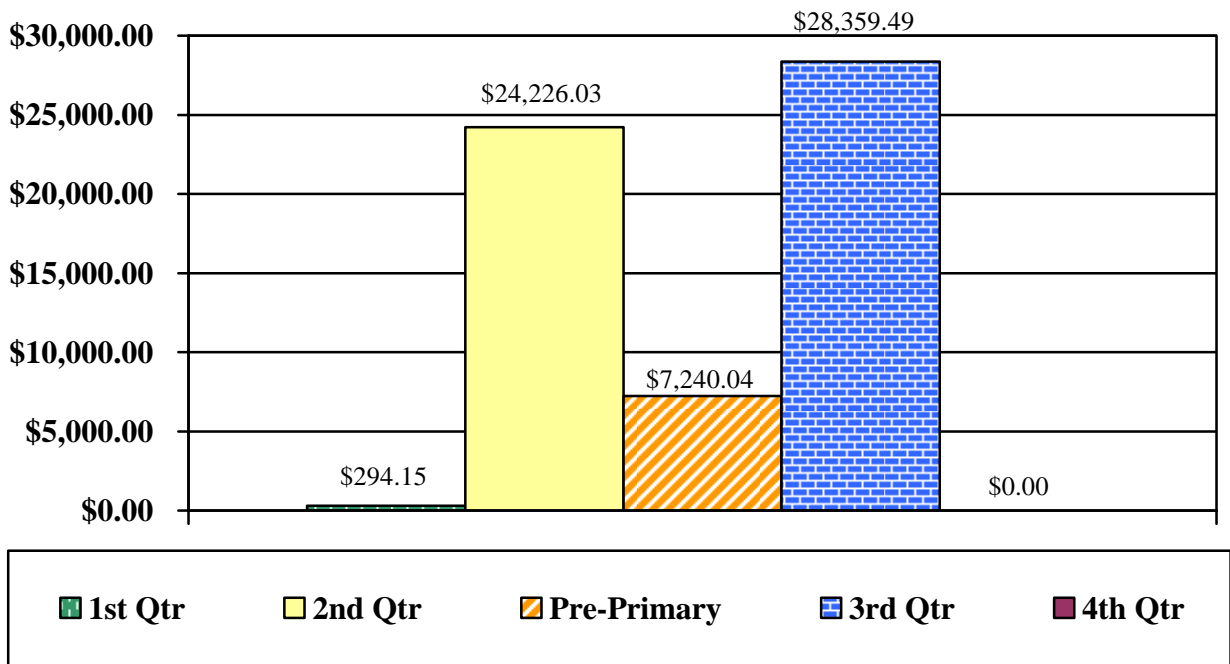
2006 ELECTION CONTRIBUTIONS BY REPORTING PERIOD

The following chart shows the contributions that the candidate reported for the 2006 election campaign by reporting period.



2006 ELECTION EXPENSES BY REPORTING PERIOD

The following chart shows the expenses that the candidate reported for the 2006 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:

- 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;
- 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;
- loans received were reported to the Registry, reported in the proper period, and in compliance with T.C.A. §§2-10-105 and 2-10-107, and reported in compliance with the Registry's rules; and
- loans received from lending institutions were supported by loan agreements.

Audit Methodology:

The Registry obtained Mr. Givens' 2006 Campaign Financial Disclosure Statements from April 1, 2006 to January 15, 2007. We requested Mr. Givens to provide his campaign records to support all contributions, loans, and interest that he received during his 2006 election campaign. Mr. Givens' campaign records for contributions included bank statements that included photocopies of deposit slips. The following steps were performed on Mr. Givens' campaign documentation:

- The documentation was reviewed to determine if the candidate's contributions received from April 1, 2006 thru January 15, 2007 totaled \$2,081.00.

- A list of 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.
- A list of contributions by contributor was prepared and compared to the candidate's itemized contributions 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.
- Contribution lists and bank statements were reviewed to determine if all contributions were reported, all receipts received were reported, all contributions were reported in the proper period, all contributions were reported in compliance with T.C.A. §§2-10-105 and 2-10-107, and all contributions were reported in compliance with the Registry's rules.
- The candidate's bank statements were reviewed to determine if the candidate received loans from April 1, 2006 thru January 15, 2007 totaling \$58,300.00.
- A schedule of loans received and payments made by source was prepared and compared to the candidate's bank statements to determine if the candidate deposited all loan proceeds into a campaign bank account and made all payments from campaign funds.
- The schedule of loans was compared to loan agreements or other supporting documentation to determine the source and terms of the loans received.
- The schedule of loans was reviewed to determine if all loan activity was 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 were in compliance with the Registry's rules.

Audit Conclusion:

Mr. Givens' 2006 Campaign Financial Disclosure Statements from April 1, 2006 to January 15, 2007 included the 2006 second quarter, 2006 pre-primary, 2006 third quarter, and 2006 fourth quarter. Mr. Givens' campaign records indicated that he received contributions totaling \$1,981.00 and deposited the in funds into his campaign account. Mr. Givens' campaign records also indicated that he made personal loans to the campaign totaling \$63,300.00 and deposited the funds into his campaign account. Therefore, Mr. Givens' campaign records indicated that he overstated un-itemized contributions and understated his total campaign loan contributions prior to audit notification. (Finding 1) In addition, Mr. Givens did not properly maintain his campaign records in order for us to determine his compliance with campaign finance statutes for his un-itemized contributions. (Finding 2) Mr. Givens' campaign records indicated that the contributions he reported complied with campaign finance limits and campaign finance laws, except as noted in the findings. Mr. Givens reported no in-kind contributions or interest.

FINDING

1. Mr. Givens' campaign records indicated that he overstated un-itemized contributions and understated his total loan contributions prior to audit notification.

Mr. Givens' original disclosure statement overstated un-itemized contributions by \$100.00 and understated loan contributions by \$5,000.00. Mr. Givens filed his original 2006 Third Quarter Campaign Financial Disclosure Statement on October 16, 2006 reporting total un-itemized contributions of \$100.00 and loan contributions of \$27,300.00. On February 9, 2007, the Registry notified Mr. Givens that his 2006 campaign was subject to audit. Subsequent to receiving the audit notification and prior to receipt of his campaign records, Mr. Givens filed an amended 2006 third quarter disclosure statement on November 16, 2007 reporting un-itemized contributions of \$0.00 and loan contributions of \$32,300.00. As the candidate only reported a total of \$331.00 in un-itemized contributions for his 2006 campaign, the overstatement represents 30% of the un-itemized contributions reported. The candidate reported total loan proceeds during his 2006 campaign of \$58,000.00. The \$5,000.00 understatement represents a 8.62% increase in loans for the campaign.

Mr. Givens' misstatements indicated that he did not follow Registry Rule 0530-1-1-.02(8) for performing reconciliations between his bank account and his financial disclosure statements to verify the accuracy of the information that he reported. Campaign finance disclosure laws require a candidate running for state office to file disclosure statements of all contributions received. The candidate's failure to report \$5,000.00 in loan contributions that he received on the original third quarter report violated T.C.A. §§2-10-105 and 2-10-107.

2. Mr. Givens did not properly maintain campaign records for un-itemized contributions.

Mr. Givens' campaign records indicated that he received \$131.00 in un-itemized contributions (40% of the reported un-itemized contributions) from unidentified individuals. Mr. Givens received the contributions at a fundraising event where he did not require the contributors to provide any identifying information. Mr. Givens indicated that the donations averaged approximately \$2.00 dollars per person and that no contribution was greater than \$10.00. However, Mr. Givens did not obtain or maintain any documentation to indicate the amount each person contributed. Without the specific contributors' names and amounts contributed for \$131.00 in anonymous cash contributions, we could not determine Mr. Givens compliance with the following campaign finance statutes:

- T.C.A. §2-10-107(a)(2)(A)(i) requires contributions of more than \$100.00 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. §2-10-302 establishes limits on contributions to candidates from a person or multicandidate committee (PAC).
- T.C.A. §2-10-311(a) limits cash contributions to \$50.00 per election for each contributor.

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. Givens' 2006 Campaign Financial Disclosure Statements from April 1, 2006 to January 15, 2007. We requested Mr. Givens to provide his campaign records to support all expenditures that he had during his 2006 election campaign. Mr. Givens' campaign records for expenditures included vendor receipts, copies of disbursement checks, cancelled checks, and campaign bank statements. The following steps were performed on Mr. Givens' campaign documentation:

- The documentation was reviewed to determine if the candidate's disbursements from April 1, 2006 thru January 15, 2007 totaled \$59,825.56.
- 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 and bank statements were reviewed to determine if all expenses were reported, reported in the proper period, reported in compliance with T.C.A. §§2-10-107 and 2-10-114, and in compliance with the Registry's rules.

Audit Conclusion:

Mr. Givens' 2006 Campaign Financial Disclosure Statements and campaign records indicated that he had un-itemized expenses totaling \$1,198.53 and itemized expenses totaling \$58,627.03 from April 1, 2006 to January 15, 2007. The records also indicated that Mr. Givens failed to itemize all expenditures to individuals or vendors who he paid more than \$100.00 during a reporting period. (Finding 3) Mr. Givens improperly reported entities, which made payments on behalf of the campaign in violation of campaign finance laws (Finding 4). Mr. Givens' procedures for documenting campaign activities were inadequate and were in violation of campaign finance laws (Finding 5). The campaign records and disclosures indicated that all expenses, except those noted in the findings, complied with campaign finance laws.

FINDINGS

3. Mr. Givens failed to itemize all expenses to payees who he paid more than \$100.00 during a reporting period.

Mr. Givens failed to report all expenditures pursuant to T.C.A. §2-10-107(a)(2)(B), which requires payments of more than \$100.00 in total to one source during a reporting period to be itemized. The itemized expenditures must include the name, address, amount paid to the source, and the purpose of the payment that clearly identifies that the expenditure was allowable. The campaign records indicated the following errors:

- The candidate made seven purchases from the Wilson Farmers Cooperative during the pre-primary reporting period. The candidate reported \$31.97 as un-itemized expenditures for materials to install signs (3 expenditures), \$142.09 as un-itemized expenditures for gas (3 expenditures), and \$326.28 as an itemized expenditure for campaign sign installation.
- The candidate reported two expenditures totaling \$103.01 to “Kwik and Easy” fuel station on his pre-primary report as un-itemized expenditures for gas.

Mr. Givens improperly reported expenditures of \$277.07 as un-itemized that were required to be itemized.

4. Mr. Givens improperly reported reimbursement payments.

Mr. Givens failed to properly disclose the vendor for \$8,981.50 (15% of itemized campaign expenditures) in violation of T.C.A. §2-10-107(f). T.C.A. §2-10-107(f) states the following concerning expenditures which are reimbursements, “Payments to a person as reimbursement for expenditures made by the person on behalf of the candidate or committee shall be disclosed as payments to the vendor who provided the item or service to the candidate or committee, not the person who is reimbursed.” The campaign records indicated the following errors:

- The candidate reimbursed a business for television advertising expenses totaling \$8,729.50. The candidate reported the advertising expenses as an itemized expenditure to the business instead of the television stations.
- The candidate reimbursed an individual for four gas purchases totaling \$175.00 from various gas stations. The candidate reported the gas purchases as an itemized expenditure to the individual instead of the gas stations.
- The candidate reimbursed another individual for two gas purchases totaling \$77.00. The candidate reported the gas purchases as an itemized expenditure to the individual instead of the gas stations.

5. Mr. Givens did not follow the Registry rules for bookkeeping.

Mr. Givens' campaign disclosure report balance did not agree with his related campaign account. Mr. Givens' campaign account had \$1,826.72 more in funds available than he indicated on his campaign disclosure report. The \$1,826.72 difference is due to the following transactions:

- Mr. Givens wrote two reimbursement checks to himself totaling \$1,162.63 and one check to an individual for \$35.90 from the campaign account for the \$1,198.53 un-itemized expenditures reported during the campaign prior to audit notification. The checks, however, were never cashed. In addition, the campaign records indicated that the candidate paid \$49.00 of the \$1,198.53 twice by reimbursing himself \$49.00 with a reimbursement check and again by automatic withdrawal from the bank for \$10.00 and by a check to the U.S. Postal Service for \$39.00 from the campaign account.
- Mr. Givens reported an obligation of \$628.19 to Concept One during the second quarter reporting period. The candidate then removed the obligation from the pre-primary report. Mr. Givens wrote a \$628.19 check to pay the expense; however, he did not report the related expense. When a candidate shows a payment of an obligation the Registry's campaign finance system only removes the obligation and does not record the related expense. We requested the candidate to record the expense in order to correct the error. As of March 14, 2008, the candidate had not corrected the error and as of February 29, 2008, the check for the expense had not cleared the bank.

The un-cashed checks indicated that the transactions may not have been properly recorded. As of February 29, 2008, the checks have been outstanding for over a year. As a result, the expenditures appear to have been contributions to the campaign. Therefore, the candidate should either report the expenditures as monetary contributions or remove the expenditures and report the transactions as in-kind contributions.

Mr. Givens did not follow Registry Rule 0530-1-1-.02(8), which states that a candidate should perform bank reconciliations that reconcile the bank account and the campaign records to the financial disclosure statements. In addition, the candidate did not follow Registry Rule 0530-1-1-.02(6) which requires all expenditures be made from the campaign account to prevent candidates from comingling personal and campaign funds in order to prevent inaccurate reporting of campaign activities or the misuse of campaign funds.

RECOMMENDATION TO CANDIDATE

Mr. Givens should amend his campaign financial disclosure reports to itemize all expenditures to vendors who he paid in excess of \$100.00 during a reporting period. In addition, Mr. Givens should amend his campaign financial disclosure reports to disclose the vendor who provided the good or service to the campaign, not the person who he reimbursed.

For future elections, 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:

- Contributions and expenditures are adequately documented.
- Contributions are deposited in the campaign account within ten days of receipt.
- Contributions made for a primary election can be distinguished from those made for a general election.
- The aggregate amount of contributions received per election from each contributor can be determined.

The candidate should establish a campaign account into which all contributions are deposited and expenditures are paid. The candidate should retain all check copies, bank statements, and vendor receipts in order to comply with the audit process and to verify his compliance with campaign finance statutes. In addition, the candidate should ensure the campaign bank account reconciles to the campaign disclosure statements in a timely manner in order to verify that all campaign finance activities are properly recorded and reported.

RECOMMENDATION TO REGISTRY

We recommend the Registry approve the audit performed as being sufficient and complete. Additionally, we recommend the Registry post the audit report to the Registry's website. 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.

CANDIDATE'S CORRECTIVE ACTIONS

After notifying Mr. Givens of the above findings, he chose to take corrective actions on his reports prior to the Registry's approval of the audit. Mr. Givens amended his 2006 Second Quarter and Pre-Primary Campaign Financial Disclosure Statements on April 8, 2008.

Corrective Actions - Finding 3:

On his amended second and pre-primary reports, Mr. Givens moved \$277.07 from un-itemized expenditures to itemized expenditures by making the changes below. The current amended reports properly disclosed these expenditures.

- Mr. Givens added seven purchases from the Wilson Farmers Cooperative during the pre-primary reporting period. He added three expenditures totaling \$31.97 for signs installation and three expenditures totaling \$142.09 for gas. He then removed \$31.97 from the un-itemized expenditures for sign installation and \$142.09 from the un-itemized expenditures for gas.
- Mr. Givens added two itemized expenditures to Kwik and Easy totaling \$103.01 for fuel. He then removed \$103.01 from the un-itemized expenditures for gas.

Corrective Actions - Finding 5:

On his amended second and pre-primary reports, Mr. Givens added \$1,133.40 in monetary contributions and \$664.09 in in-kind contributions from an individual and organization while reducing un-itemized expenditures by \$35.90. The transactions were made to better reflect the actual result of the un-cashed campaign disbursement checks. The current amended reports properly disclosed these expenditures.

- Mr. Givens added \$651.15 in contributions from himself on the second quarter report.
- Mr. Givens added \$482.25 in contributions from himself on the pre-primary report.
- Mr. Givens added \$35.90 in in-kind contributions from an individual on the pre-primary report. He then removed \$35.90 from the un-itemized expenditures for gas.
- Mr. Givens added \$628.19 in in-kind contributions from a organization on the pre-primary report.

REGISTRY OF ELECTION FINANCE ACTIONS

The Members of the Registry of Election Finance reviewed the 2006 campaign finance audit of Mr. Givens during the May 14, 2008 regular monthly meeting. The report contained five findings for corrective actions. The Registry voted to accept and approve the audit report and to issue a show cause notice for improperly reporting reimbursement payments. Subsequent actions by the Registry related to the show cause notice will appear in the subsequent board minutes.