



STATE OF MAINE  
COMMISSION ON GOVERNMENTAL ETHICS  
AND ELECTION PRACTICES  
135 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0135

Commission Meeting 10/29/2021  
Agenda Item #6

To: Commissioners  
From: Jonathan Wayne, Executive Director  
Date: October 20, 2021  
Re: Update on Audits of 2020 Maine Clean Election Act Candidates

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In August and September, Runyon Kersteen Ouellette (RKO) completed its audits of the 2020 Maine Clean Election Act candidates. We scheduled for your October 29, 2021 meeting an appearance by Jen Connors to describe the completion of the audits and present to you a report summarizing RKO's findings. As you can see from the chart included in her report, the compliance by MCEA candidates with the reporting, spending, and record-keeping requirements of the program continues to be high. Attached is RKO's summary report on the audits and the final audit reports completed since the Commission's July 30, 2021 meeting.

RKO continues to observe that MCEA candidates (like some of our other campaign finance filers) do not understand that entering into an oral agreement to buy services is an "expenditure" that must be reported. This requirement stems from the definitions of expenditure in campaign finance law, which include not just the making of a payment but also "a contract, promise or agreement, expressed or implied, whether or not legally enforceable, to make any expenditure." 21-A M.R.S. §§ 1012(3)(A) & 1052(4)(B). Based on these definitions, the Commission adopted a rule stating that placing an order for a good or service, accepting delivery, or promising a payment are all reportable events. 94E C.M.R. Ch. 1, § 7(3).

In response to RKO's recommendations in the report, the Commission staff has not had sufficient time to confer internally and with counsel about whether we should propose changes to statute or rules. We are happy to hear any feedback you have, but we do not have a proposal at this time. The status quo sets a high standard for reporting by PACs,

parties, candidates, *etc.*, but it does result in a significant portion of candidates technically being out of compliance (for example, an order for a mailing made in July should be reported as an unpaid obligation at that time, but is not reported until September when the payment is made). Even if a change in the legal requirements is advisable, we hesitate to propose any change that would take effect in the first quarter of 2022, an election year. Sometimes creating exceptions or thresholds can make a simple rule more complicated.

In terms of educating candidates on current requirements, we believe we have done our utmost to advise candidates on the issue of reporting unpaid debts but will look for additional means through trainings, ad hoc guidance, newsletters, *etc.* With regard to the issue of educating candidates that they cannot spend MCEA funds to reimburse themselves for travel that occurred before qualifying for MCEA funding, we believe our materials are already quite explicit but will continue to look for opportunities for improvement.

The Commission staff would like to express its appreciation for the efforts of everyone at Runyon Kersteen Ouellette in completing the audits, including Jen Connors, Marcus Pratt, Casey Leonard, and administrative staff.

Thank you for your consideration of this agenda item.

**MAINE COMMISSION ON GOVERNMENTAL ETHICS AND  
ELECTION PRACTICES**

**Special Report on 2020 Maine Clean Election Act Campaigns  
for the House of Representatives and Senate**

**October 8, 2021**

**MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES**  
**Special Report**  
**2020 Maine Clean Election Act Campaigns**

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## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and its staff in ensuring that the 2020 Maine Clean Election Act (MCEA) candidates for the House of Representatives and Senate complied with the reporting requirements of the MCEA and the Candidate's Guide to the MCEA published by the Commission. The period covered by our procedures is for the entire 2020 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Candidates were chosen from a list of certified State Senate and House of Representative candidates for the November 3, 2020 general election that participated in the MCEA program. From the list of candidates, we eliminated candidates that were audited in 2018 and 2016 and that had no substantial violations. From the remaining candidates, we then selected a sample utilizing a statistical random number generating formula to select 39 of the aforementioned candidates (29 from the House of Representatives and 10 from the Senate). In addition, we added one Senate candidate that was selected by the Commission for special purpose (cause). The special purpose review was undertaken at the request of the Commission staff based on concerns regarding additional irregularities in the candidate's campaign finance reporting.

All of the clean election candidates were included in the review process.

Once we obtained the selected documentation from the candidates, we performed the procedures noted below in determining the compliance of the candidates:

- Reviewed all campaign bank statements for the 2020 election cycle and ensured that the campaign finance reports submitted during the 2020 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).
- Reviewed all selected disbursements and ensured there was proof of payment.

- Judgmentally selected disbursements from those reported in the campaign finance reports, which in the aggregate represented at least fifty percent of the candidate's disbursements. Reviewed the selected disbursement transactions and ensured that they were substantiated by supporting, third party documentation and were for allowable expenditures under the MCEA. In addition, ensured that mileage logs supported selected reimbursements for mileage and that the total mileage and dollar amount on the mileage logs recalculated based on the individual trips and the applicable reimbursement rate.
- Reviewed purchases reported on the campaign finance reports to identify any equipment purchased with MCEA funds and ensure that the equipment was sold at fair market value and that sale proceeds were returned to the Maine Ethics Commission in a timely manner.
- Reviewed all of the campaign bank statements from the 2020 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.
- Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

Of the procedures performed above, there were 20 candidates who had just exceptions and four that had findings (significant exceptions to the guidance or violations of the MCEA), three of which also had exceptions.

The table below summarizes the number of the exceptions and findings and the nature of such:

Summary	House (29)	Senate (10)	Special Purpose – Senate (1)	Total Exceptions /Findings
Candidates with no exceptions/ findings	10	5	1	16
<b>Findings:</b>				
Candidate used MCEA funds to reimburse mileage from the seed money reporting period	3	-	-	3
Candidate significantly over and under reported certain expenditures	1	-	-	1
<b>Exceptions:</b>				
Incorrect vendor name on report	2	1	-	3
Transaction on incorrect campaign finance report	4	-	-	4
Transaction lacked supporting documentation	2	-	-	2
Expenditures over/under reported	2	-	-	2
Unable to verify expenditures were paid with MCEA funds	1	1	-	2
Obligation not reported as unpaid debt on campaign finance report	13	7	-	20
MCEA funds used to purchase money orders for qualifying contributions were not re-deposited in the campaign bank account (small amounts)	1	-	-	1
Seed money contributions lacked supporting documentation	1	-	-	1
Seed money contributions reported incorrectly	-	1	-	1
Unspent MCEA funds returned more than 42 days after the election	1	-	-	1

As a result of the procedures performed, several trends came to light during the review of the 2020 MCEA campaigns. In particular, we noted the following:

1. Some of the candidates were under the impression that obligations of MCEA funds were not required to be reported on the campaign finance reports until either a payment was made or services were rendered by the vendor. However, under the Commission’s rules (Chapter 1, Section 7(C)(B)), *placing an order for goods or services with a vendor that obligates a candidate to pay the vendor at a future time is an action that must be reported as a debt.*
2. Three candidates were not aware that MCEA funds may not be used to reimburse the candidates for mileage or other expenditures incurred prior to certification as a clean election candidate. According to M.R.S.A. Title 21-A, *candidates may not use MCEA funds to pay for goods or services received prior to qualifying for MCEA funding (certification).*

3. Some candidates reported expenditure dates that were not based on when the transactions originated, which should be the date of actual payment, or the date of the invoice/obligation, whichever came first. Therefore, the transactions were reported on the incorrect campaign finance reports

In response to the aforementioned trends, we therefore make the following recommendations:

1. Reporting of obligations – The Commission should consider revising its requirements for reporting unpaid obligations, either by extending the amount of time allowed to report such transactions, such as requiring reporting within a month of payment, or revising the types of expenditures that are required to be reported as unpaid obligation (e.g., transactions over a certain threshold).
2. Reimbursements of mileage – The Commission should consider revising the guidance for candidates to explicitly explain that mileage from the seed money reporting period can only be reimbursed with seed money contributions.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commissioners and staff of the Maine Ethics Commission and is not intended to be and should not be used by anyone other than these specified parties.



October 8, 2021  
South Portland, Maine



**MCEA 2020 CAMPAIGNS  
SUMMARY OF RESULTS**

				Findings		Exceptions					
Candidate's Name		Type	District	No Exceptions/ Findings	MCEA Funds Reimbursed Mileage from Seed Money Period	Expenditures Significantly Under/Over Reported	Incorrect Vendor Name on Report	Transaction on Incorrect Campaign Report	Transaction Lacked Supporting Documentation	Expenditures Under/Over Reported	Unable to Verify Expenditure Paid With MCEA Funds
1	Bashinsky	Toni	H	54			X				
2	Bell	Arthur	H	47	X						
3	Bellows	Shenna	S	14	X						
4	Berryment	Christopher	H	116	X						
5	Bourgelais	Peter	H	112							
6	Branch	Katherine	S	19	X						
7	Chappell	Marc	H	15				X			
8	Collins	Jan	S	17	X						
9	Contreni	Margarita	H	119	X						
10	Daigle	Robert	S	32							
11	Davis	Stephen	H	51		X					
12	Delli Paoli	Nicolas	H	130	X						
13	Doore	Donna	H	85	X						
14	Elliott	William	H	97		X			X		X
15	Emery	Deborah	H	76	X						
16	Gere	Traci	H	9							
17	Godin	Patricia	H	139							
18	Grohoski	Nicole	H	132	X						
19	Hamilton	Christopher	H	88		X			X		
20	Hasenfus	Tavis	H	81							
21	Landry Jr.	Scott	H	113						X	
22	Langley	Brian	S	7	X						
23	Lauzon	Daniel	H	20							
24	Lyman	Sheila	H	74			X				
25	Magnan	Veronica	H	131	X						
26	Maxmin	Chloe	S	13							
27	Moore	Marianne	S	6							
28	Morse	Kenneth	H	71	X						
29	Nadeau	Cathy	H	78	X						
30	Pietroski	Joseph	H	81							
31	Rafferty	Joseph	S	34	X						
32	Riley	Christina	H	74				X			
33	Rivard	Sara	S	30			X				X
34	Roberts	Tiffany	H	6		X				X	
35	Schaefer	Brian	S	1	X						
36	Seavey	Stedman	H	9							
37	Skolfield	Thomas	H	112							
38	Stewart	Trey	S	2							
39	Thompson	Timothy	H	30				X			
40	Thorne	James	H	103				X			

**MCEA 2020 CAMPAIGNS  
SUMMARY OF RESULTS**

**Exceptions**

	Candidate's Name	Type	Obligations	MCEA Funds	Seed	Seed	Unspent
			Not Reported As Unpaid Debt	Used to Purchase Qualifying Contributions Were Not Re-Deposited	Money Contributions Lacked Documentation	Money Contributions Reported Incorrectly	Funds Returned More Than 42 Days After Election
1	Bashinsky	Toni	H				
2	Bell	Arthur	H				
3	Bellows	Shenna	S				
4	Berryment	Christopher	H				
5	Bourgelais	Peter	H	X X			
6	Branch	Katherine	S				
7	Chappell	Marc	H				
8	Collins	Jan	S				
9	Contreni	Margarita	H				
10	Daigle	Robert	S	X			
11	Davis	Stephen	H				
12	Delli Paoli	Nicolas	H				
13	Doore	Donna	H				
14	Elliott	William	H	X			
15	Emery	Deborah	H				
16	Gere	Traci	H	X X			
17	Godin	Patricia	H	X			
18	Grohoski	Nicole	H				
19	Hamilton	Christopher	H				
20	Hasenfus	Tavis	H	X			
21	Landry Jr.	Scott	H	X			
22	Langley	Brian	S				
23	Lauzon	Daniel	H	X			
24	Lyman	Sheila	H				
25	Magnan	Veronica	H				
26	Maxmin	Chloe	S	X			
27	Moore	Marianne	S	X			
28	Morse	Kenneth	H				
29	Nadeau	Cathy	H				
30	Pietroski	Joseph	H	X	X		
31	Rafferty	Joseph	S				
32	Riley	Christina	H	X			
33	Rivard	Sara	S	X X		X	
34	Roberts	Tiffany	H	X			X
35	Schaefer	Brian	S				
36	Seavey	Stedman	H		X		
37	Skolfield	Thomas	H	X			
38	Stewart	Trey	S	X X			
39	Thompson	Timothy	H				
40	Thorne	James	H				



Certified Public Accountants and Business Consultants

August 3, 2021

Mr. Robert Daigle  
15 Talbot Drive  
Arundel, ME 04046

Subject: 2020 Campaign Compliance Report

Dear Mr. Daigle:

Enclosed please find the final report concerning the review of your 2020 Senate campaign contributions and expenditures.

We anticipate presenting the report to the Commission in Augusta. You will be invited to appear before the Commission to discuss the exception. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exception.

Thank you for your cooperation during the review process.

A handwritten signature in cursive script that reads "Jennifer Connors".

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

**MAINE COMMISSION ON GOVERNMENTAL ETHICS AND  
ELECTION PRACTICES**

**Maine Clean Election Act Compliance Report  
Candidate: Robert Daigle**

**August 3, 2021**



Certified Public Accountants and Business Consultants

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for Senate candidate Robert Daigle, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2020 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2020 campaign of Robert Daigle for the Senate for which MCEA funds were used. There was one exception reported and no findings, which is enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2020 election cycle and ensured that the campaign finance reports submitted during the 2020 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were seventy-three transactions on the candidate's bank statements. We verified that all of the transactions were included, agreed in dollar amount, and reported on the correct report based on the transaction date, except as follows:

**Exception:** In the 11 Day Pre-General Report, the candidate reported an expenditure to Spectrum Marketing of \$3,530.67 dated September 21, 2020. On further investigation, we determined that the expenditure was made up of three invoices of \$700, \$681.67, and \$2,149 dated August 26, 2020, September 3, 2020, and September 8, 2020, respectively. The expenditure should have been reported as an unpaid obligation on the 42 Day Pre-General Report, which has a reporting period of August 19, 2020 through September 15, 2020.

**Procedure:** Reviewed all selected disbursements and ensured there was proof of payment.

**Result:** We obtained copies of cancelled checks for those payments made by check; the rest of the disbursements, which were made by debit card were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.

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**Procedure:** Judgmentally selected disbursements from those reported in the campaign finance reports, which in the aggregate represented at least fifty percent of the candidate's disbursements. Reviewed the selected disbursement transactions and ensured that they were substantiated by supporting, third party documentation and were for allowable expenditures under the MCEA. In addition, ensured that mileage logs supported selected reimbursements for mileage and that the total mileage and dollar amount on the mileage logs recalculated based on the individual trips and the applicable reimbursement rate.

**Result:** Of the six disbursements selected for testing, all were supported by third party documentation. We reviewed all of the disbursements and determined there were no reimbursements for mileage. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

**Procedure:** Reviewed purchases reported on the campaign finance reports to identify any equipment purchased with MCEA funds and ensure that the equipment was sold at fair market value and that sales proceeds were returned to the Maine Ethics Commission in a timely manner.

**Result:** The candidate purchased equipment for \$167.75 on November 2, 2020. The equipment was sold at the end of the campaign and the proceeds of \$127.50 were returned to the Maine Clean Election Fund on December 9, 2020. In addition, we noted the candidate purchased equipment of \$67.97 on February 27, 2020. However, as that purchases was done during the Seed Money reporting period, the equipment was not required to be sold.

**Procedure:** Reviewed all of the campaign bank statements from the 2020 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions. All seed money contributions were within the allowable threshold and were from individuals. In addition, there were no additional contributions received after the candidate's certification.

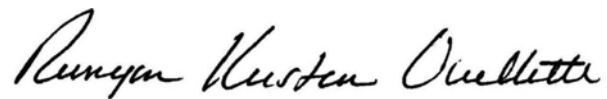
**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** A disbursement dated December 8, 2020 in the amount of \$500.55 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

Commissioners  
Maine Ethics Commission  
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We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commissioners and staff of the Maine Ethics Commission and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Remya Kristen Ouellette". The signature is written in a cursive style with a large initial 'R'.

August 3, 2021  
South Portland, Maine



September 15, 2021

Mr. Stephen Davis  
46 Grover Lane  
Harswell, ME 04079

Subject: 2020 Campaign Compliance Report

Dear Mr. Davis:

Enclosed please find the final report concerning the review of your 2020 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report to the Commission in Augusta. You will be invited to appear before the Commission to discuss the finding. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the finding.

Thank you for your cooperation during the review process.

A handwritten signature in cursive script that reads "Jennifer Connors".

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE



**MAINE COMMISSION ON GOVERNMENTAL ETHICS AND  
ELECTION PRACTICES**

**Maine Clean Election Act Compliance Report  
Candidate: Stephen Davis**

**September 15, 2021**



Certified Public Accountants and Business Consultants

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Stephen Davis, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2020 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2020 campaign of Stephen Davis for the House of Representatives for which MCEA funds were used. The report contains one finding, which is enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2020 election cycle and ensured that the campaign finance reports submitted during the 2020 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were forty transactions on the candidate's bank statements. We verified that all of the transactions were included, agreed in dollar amount, and reported on the correct report based on the transaction date.

**Procedure:** Reviewed all selected disbursements and ensured there was proof of payment.

**Result:** We obtained copies of cancelled checks for those payments made by check; the rest of the disbursements, which were made by debit card, were substantiated through review of bank statements.

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**Procedure:** Judgmentally selected disbursements from those reported in the campaign finance reports, which in the aggregate represented at least fifty percent of the candidate's disbursements. Reviewed the selected disbursement transactions and ensured that they were substantiated by supporting, third party documentation and were for allowable expenditures under the MCEA. In addition, ensured that mileage logs supported selected reimbursements for mileage and that the total mileage and dollar amount on the mileage logs recalculated based on the individual trips and the applicable reimbursement rate.

**Result:** Of the three disbursements selected for testing, all were supported by third party documentation. We reviewed all of the disbursements and determined there were two reimbursements for mileage, one of which was selected for testing and was supported by mileage logs. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act, except as follows:

**Finding:** On November 6, 2020 and September 25, 2020, the Davis campaign paid \$125.87 and \$105.75, respectively, for a total of \$231.62 to reimburse the candidate for vehicle travel. The payments consisted of Maine Clean Election Act funds, which the candidate received for the primary election. The payment was intended to reimburse travel during the period of May 26, 2020 through November 5, 2020, and to partially reimburse travel incurred prior to May 26, 2020. According to the mileage logs that the candidate maintained, he traveled 460 miles during the period of May 26, 2020 through November 5, 2020. Accordingly, he was eligible to use \$207 in MCEA funds to reimburse himself for this period (460 miles x \$0.45 per mile). Therefore, the portion of the \$231.62 in payments that was attributable to travel before May 26, 2020 was \$24.62. Although inadvertent, this is not permitted by the Maine Clean Election Act, because Mr. Davis qualified for MCEA funding on May 26, 2020 and candidates may not use MCEA funds to pay for goods or services received prior to qualifying for MCEA funding (certification) (21-A M.R.S.A. § 1125(2-A)(A)).

**Procedure:** Reviewed purchases reported on the campaign finance reports to identify any equipment purchased with MCEA funds and ensure that the equipment was sold at fair market value and that sales proceeds were returned to the Maine Ethics Commission in a timely manner.

**Result:** No purchases of equipment were reported on the campaign finance reports.

**Procedure:** Reviewed all of the campaign bank statements from the 2020 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions. All seed money contributions were within the allowable threshold and were from individuals. In addition, there were no additional contributions received after the candidate's certification.

**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** A disbursement dated December 8, 2020 in the amount of \$2,197.90 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commissioners and staff of the Maine Ethics Commission and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Remya Kristen Ouellette". The signature is written in a cursive, flowing style.

September 15, 2021  
South Portland, Maine



Certified Public Accountants and Business Consultants

September 15, 2021

William Elliott, Jr.  
49 Springbrook Drive, 1C  
Belfast, ME 04915

Subject: 2020 Campaign Compliance Report

Dear Mr. Elliott:

Enclosed please find the final report concerning the review of your 2020 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report to the Commission in Augusta. You will be invited to appear before the Commission to discuss the exceptions and finding. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exceptions and finding.

Thank you for your cooperation during the review process.

A handwritten signature in cursive script that reads "Jennifer Connors".

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

**MAINE COMMISSION ON GOVERNMENTAL ETHICS AND  
ELECTION PRACTICES**

**Maine Clean Election Act Compliance Report  
Candidate: William Elliott, Jr.**

**September 15, 2021**



Certified Public Accountants and Business Consultants

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate William Elliott, Jr., which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2020 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2020 campaign of William Elliott, Jr. for the House of Representatives for which MCEA funds were used. There were three exceptions reported and one finding, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2020 election cycle and ensured that the campaign finance reports submitted during the 2020 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were eleven transactions on the candidate's bank statements. We verified that all of the transactions were included, agreed in dollar amount, and reported on the correct report based on the transaction date, except as follows:

**Exception:** In the 11 Day Pre-General Report, the candidate reported an expenditure to J. Black Printing of \$3,100 dated October 5, 2020. On further investigation, we determined that four of the five expenditures included in the total reported were for the services provided between August 19, 2020 and September 16, 2020. Therefore, \$2,951.09 of the expenditures should have also been reported as an unpaid obligation on the Seed Money Report, which has a reporting period of July 15, 2020 through September 22, 2020.

**Procedure:** Reviewed all selected disbursements and ensured there was proof of payment.

**Result:** We obtained copies of cancelled checks for those payments made by check; the rest of the disbursements, which were made by debit card were substantiated through review of bank statements, except as follows:

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**Exception:** We selected two expenditures to J. Black Printing of \$3,100 and \$191.63, reported on the 11 Day Pre-General and 42 Day Post-General reports, respectively. Of those amounts, we received proof of payment of \$1,000 for the \$3,100 expenditure and no proof of payment for the \$191.63 expenditure.

**Procedure:** Judgmentally selected disbursements from those reported in the campaign finance reports, which in the aggregate represented at least fifty percent of the candidate's disbursements. Reviewed the selected disbursement transactions and ensured that they were substantiated by supporting, third party documentation and were for allowable expenditures under the MCEA. In addition, ensured that mileage logs supported selected reimbursements for mileage and that the total mileage and dollar amount on the mileage logs recalculated based on the individual trips and the applicable reimbursement rate.

**Result:** Of the three disbursements selected for testing, all were supported by third party documentation, except as follows. We reviewed all of the disbursements and determined there was one reimbursements for mileage. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

**Exception:** The candidate reported an expenditure of \$191.63 to J. Black Printing with an explanation of balance due, reimbursed candidate, dated October 31, 2020, for which the candidate did not retain an invoice or receipt.

**Finding:** On October 9, 2020, the Elliott campaign paid \$176 to reimburse the candidate for vehicle travel. The payments consisted of Maine Clean Election Act funds, which the candidate received for the primary election. The payment was intended to reimburse travel during the period of August 18, 2020 through September 23, 2020. According to the mileage logs that the candidate maintained, he traveled 90 miles on September 23, 2020. Accordingly, he was eligible to use \$40.50 in MCEA funds to reimburse himself for this period (90 miles x \$0.45 per miles). Therefore, the portion of the \$176 in payments that was attributable to travel before September 23, 2020 was \$135.50. Although inadvertent, this is not permitted by the Maine Clean Election Act, because Mr. Elliot qualified for MCEA funding on September 22, 2020 and candidates may not use MCEA funds to pay for goods or services received prior to qualifying for MCEA funding (certification) (21-A M.R.S.A. § 1125(2-A)(A)).

**Procedure:** Reviewed purchases reported on the campaign finance reports to identify any equipment purchased with MCEA funds and ensure that the equipment was sold at fair market value and that sales proceeds were returned to the Maine Ethics Commission in a timely manner.

**Result:** No purchases of equipment were reported on the campaign finance reports.



**Procedure:** Reviewed all of the campaign bank statements from the 2020 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions. All seed money contributions were within the allowable threshold and were from individuals. In addition, there were no additional contributions received after the candidate's certification.

**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** A disbursement dated November 17, 2020 in the amount of \$15.27 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commissioners and staff of the Maine Ethics Commission and is not intended to be and should not be used by anyone other than these specified parties.



September 15, 2021  
South Portland, Maine



Certified Public Accountants and Business Consultants

August 3, 2021

Ms. Traci Gere  
7 Towne Street  
Kennebunkport, ME 04046

Subject: 2020 Campaign Compliance Report

Dear Ms. Gere:

Enclosed please find the final report concerning the review of your 2020 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report to the Commission in Augusta. You will be invited to appear before the Commission to discuss the exceptions. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exceptions.

Thank you for your cooperation during the review process.

A handwritten signature in cursive script that reads "Jennifer Connors".

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

**MAINE COMMISSION ON GOVERNMENTAL ETHICS AND  
ELECTION PRACTICES**

**Maine Clean Election Act Compliance Report  
Candidate: Traci Gere**

**August 3, 2021**



Certified Public Accountants and Business Consultants

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Traci Gere, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2020 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2020 campaign of Traci Gere for the House of Representatives for which MCEA funds were used. There were two exceptions and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2020 election cycle and ensured that the campaign finance reports submitted during the 2020 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were eighty-one transactions on the candidate's bank statements. We verified that all of the transactions were included, agreed in dollar amount, and reported on the correct report based on the transaction date, except as follows:

**Exception:** In the 42 Day Pre-General Report, the candidate reported five expenditures to Frame Media that totaled \$7,500, all dated September 14, 2020. On further investigation, we determined that the transactions were entered into on August 11, 2020. Therefore, the transactions should have also been reported as an unpaid obligation on the 42 Day Post-Primary Report, which has a reporting period of July 1, 2020 through August 18, 2020.

**Exception:** In the 11 Day Pre-General Report, the candidate reported an expenditure to Frame Media of \$1,587 dated September 23, 2020. On further investigation, we determined that the Frame Media transaction was entered into on August 11, 2020. Therefore, the transaction should have also been reported as an unpaid obligations on the 42 Day Post-Primary Report, which has a reporting period of July 1, 2020 through August 18, 2020.

**Procedure:** Reviewed all selected disbursements and ensured there was proof of payment.

**Result:** We obtained copies of cancelled checks for those payments made by check; the rest of the disbursements, which were made by debit card were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.

**Procedure:** Judgmentally selected disbursements from those reported in the campaign finance reports, which in the aggregate represented at least fifty percent of the candidate's disbursements. Reviewed the selected disbursement transactions and ensured that they were substantiated by supporting, third party documentation and were for allowable expenditures under the MCEA. In addition, ensured that mileage logs supported selected reimbursements for mileage and that the total mileage and dollar amount on the mileage logs recalculated based on the individual trips and the applicable reimbursement rate.

**Result:** Of the eight disbursements selected for testing, all were supported by third party documentation. We reviewed all of the disbursements and determined there were no reimbursements for mileage. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

**Procedure:** Reviewed purchases reported on the campaign finance reports to identify any equipment purchased with MCEA funds and ensure that the equipment was sold at fair market value and that sales proceeds were returned to the Maine Ethics Commission in a timely manner.

**Result:** No purchases of equipment were reported on the campaign finance reports.

**Procedure:** Reviewed all of the campaign bank statements from the 2020 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions. All seed money contributions were within the allowable threshold and were from individuals. In addition, there were no additional contributions received after the candidate's certification.

**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** A disbursement dated December 8, 2020 in the amount of \$71.11 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commissioners and staff of the Maine Ethics Commission and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Remya Kristen Ouellette". The signature is written in a cursive style with a large initial 'R'.

August 3, 2021  
South Portland, Maine



Certified Public Accountants and Business Consultants

August 3, 2021

Christopher Hamilton  
6 South Fowles Lane  
Whitefield, ME 04353

Subject: 2020 Campaign Compliance Report

Dear Mr. Hamilton:

Enclosed please find the final report concerning the review of your 2020 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report to the Commission in Augusta. You will be invited to appear before the Commission to discuss the exception and finding. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exception and finding.

Thank you for your cooperation during the review process.

A handwritten signature in cursive script that reads "Jennifer Connors".

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

**MAINE COMMISSION ON GOVERNMENTAL ETHICS AND  
ELECTION PRACTICES**

**Maine Clean Election Act Compliance Report  
Candidate: Christopher Hamilton**

**August 3, 2021**





Certified Public Accountants and Business Consultants

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Christopher Hamilton, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2020 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2020 campaign of Christopher Hamilton for the House of Representatives for which MCEA funds were used. There was one exception and one finding, which is enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2020 election cycle and ensured that the campaign finance reports submitted during the 2020 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were ninety-three transactions on the candidate's bank statements. We verified that all of the transactions were included, agreed in dollar amount, and reported on the correct report based on the transaction date.

**Procedure:** Reviewed all selected disbursements and ensured there was proof of payment.

**Result:** We obtained copies of cancelled checks for those payments made by check; the rest of the disbursements, which were made by debit card were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.

**Procedure:** Judgmentally selected disbursements from those reported in the campaign finance reports, which in the aggregate represented at least fifty percent of the candidate's disbursements. Reviewed the selected disbursement transactions and ensured that they were substantiated by supporting, third party documentation and were for allowable expenditures under the MCEA. In addition, ensured that mileage logs supported selected reimbursements for mileage and that the total mileage and dollar amount on the mileage logs recalculated based on the individual trips and the applicable reimbursement rate.

**Result:** Of the twelve disbursements selected for testing, the amounts were supported by third party documentation, except as follows. We reviewed all of the disbursements and determined there were three disbursements for mileage, all of which were supported by mileage travel logs. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act, except as follows.

**Exception:** The candidate reported an expenditure to the United States Post Office of \$105 on the 11 Day Pre Primary Report dated June 30, 2020, which was selected for testing. The candidate provided a receipt for an expenditure of \$105 to the United States Post Office, but the receipt was dated October 5, 2020 and was reported as a separate transaction on the 11 Day Pre General Report. Therefore, we were unable to verify the services provided for the June 30, 2020 expenditure. However, as the expenditure was a debit card transaction, we were able to verify the date, amount, and name of the vendor through review of the bank statement.

**Finding:** On October 30, 2020, the campaign paid \$649.35 to reimburse the candidate for vehicle travel. The payment consisted of Maine Clean Election Act Funds, which the candidate received for the primary election. On review of the candidate's mileage log, we determined that the mileage log included a total of 1,443 miles, of which 336 miles were incurred on the dates March 8, 2020 through March 16, 2020, which made up \$151.20 of the total reimbursement (336 x \$.45 reimbursement rate). As the dates in March were prior to the candidate's certification as a clean election candidate, the mileage was not eligible to be reimbursed with clean election funds. According the Maine Clean Election Act, MCEA funds may not be used to pay for goods or services received prior to qualifying for MCEA funding (certification). (21-A M.R.S.A. § 1125(2-A)(A)).

**Procedure:** Reviewed purchases reported on the campaign finance reports to identify any equipment purchased with MCEA funds and ensure that the equipment was sold at fair market value and that sales proceeds were returned to the Maine Ethics Commission in a timely manner.

**Result:** No purchases of equipment were reported on the campaign finance reports.

**Procedure:** Reviewed all of the campaign bank statements from the 2020 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions. All seed money contributions were within the allowable threshold and were from individuals. In addition, there were no additional contributions received after the candidate's certification.

**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** A disbursement dated December 4, 2020 in the amount of \$1,323.86 brought the balance in the campaign bank account to \$0. The disbursement occurred within the forty-two day threshold.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commissioners and staff of the Maine Ethics Commission and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Remya Hudson Ouellette". The signature is written in a cursive, flowing style.

August 3, 2021  
South Portland, Maine



Certified Public Accountants and Business Consultants

August 17, 2021

H. Scott Landry, Jr.  
PO Box 23  
Farmington, ME 04938

Subject: 2020 Campaign Compliance Report

Dear Mr. Landry:

Enclosed please find the final report concerning the review of your 2020 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report to the Commission in Augusta. You will be invited to appear before the Commission to discuss the exceptions. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exceptions.

Thank you for your cooperation during the review process.

A handwritten signature in cursive script that reads "Jennifer Connors".

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

**MAINE COMMISSION ON GOVERNMENTAL ETHICS AND  
ELECTION PRACTICES**

**Maine Clean Election Act Compliance Report  
Candidate: H. Scott Landry, Jr.**

**August 11, 2021**



## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate H. Scott Landry, Jr., which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2020 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2020 campaign of H. Scott Landry, Jr. for the House of Representatives for which MCEA funds were used. There were two exceptions and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2020 election cycle and ensured that the campaign finance reports submitted during the 2020 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were thirty-two transactions on the candidate's bank statements. We verified that all of the transactions were included, agreed in dollar amount, and reported on the correct report based on the transaction date, except as follows:

**Exception:** The candidate reported an expenditure on the 11 Day Pre-General Report of \$772.00 to Franklin Broadcasting dated October 8, 2020. However, the review of the bank statement and a copy of the check that cleared the bank, we determined the expenditure should have been reported as \$722; a difference of \$50. The result was that the amount paid to Franklin Broadcasting was over stated in the 11 Day Pre-General Report and the candidate owes the difference of \$50 to the Maine Clean Election Fund.

**Exception:** In the 11 Day Pre-General Report, the candidate reported an expenditure to Frame Media of \$6,737 dated September 24, 2020. On further investigation, we determined that the transaction was initiated on August 8, 2020. Therefore, this amount should also have been reported as an unpaid obligation on the 42 Day Post-Primary Report, which has a reporting period of July 1, 2020 through August 18, 2020.

**Procedure:** Reviewed all selected disbursements and ensured there was proof of payment.

**Result:** We obtained copies of cancelled checks for those payments made by check; the rest of the disbursements, which were made by debit card were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.

**Procedure:** Judgmentally selected disbursements from those reported in the campaign finance reports, which in the aggregate represented at least fifty percent of the candidate's disbursements. Reviewed the selected disbursement transactions and ensured that they were substantiated by supporting, third party documentation and were for allowable expenditures under the MCEA. In addition, ensured that mileage logs supported selected reimbursements for mileage and that the total mileage and dollar amount on the mileage logs recalculated based on the individual trips and the applicable reimbursement rate.

**Result:** The one disbursement selected for testing was supported by third party documentation. We reviewed all of the disbursements and determined there were no reimbursements for mileage. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

**Procedure:** Reviewed purchases reported on the campaign finance reports to identify any equipment purchased with MCEA funds and ensure that the equipment was sold at fair market value and that sales proceeds were returned to the Maine Ethics Commission in a timely manner.

**Result:** No purchases of equipment were reported on the campaign finance reports.

**Procedure:** Reviewed all of the campaign bank statements from the 2020 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions. All seed money contributions were within the allowable threshold and were from individuals. In addition, there were no additional contributions received after the candidate's certification.

**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** A disbursement dated November 13, 2020 in the amount of \$2,042.11 brought the balance in the campaign bank account to \$91.87, which was made up of a beginning balance of \$41.87 and \$50 of unspent, unreturned clean election funds. The disbursement occurred within the forty-two day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commissioners and staff of the Maine Ethics Commission and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Remya Kristen Ouellette". The signature is written in a cursive style with a large initial 'R'.

August 11, 2021  
South Portland, Maine





Certified Public Accountants and Business Consultants

September 15, 2021

Daniel Lauzon  
301 Depot Road  
Lebanon, ME 04027

Subject: 2020 Campaign Compliance Report

Dear Mr. Lauzon:

Enclosed please find the final report concerning the review of your 2020 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report to the Commission in Augusta. You will be invited to appear before the Commission to discuss the exception. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exception.

Thank you for your cooperation during the review process.

A handwritten signature in cursive script that reads "Jennifer Connors".

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

**MAINE COMMISSION ON GOVERNMENTAL ETHICS AND  
ELECTION PRACTICES**

**Maine Clean Election Act Compliance Report  
Candidate: Daniel Lauzon**

**September 15, 2021**



Certified Public Accountants and Business Consultants

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners  
Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Daniel Lauzon, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2020 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2020 campaign of Daniel Lauzon for the House of Representatives for which MCEA funds were used. There was one exception reported and no findings, which is enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2020 election cycle and ensured that the campaign finance reports submitted during the 2020 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were fifty-one transactions on the candidate's bank statements. We verified that all of the transactions were included, agreed in dollar amount, and reported on the correct report based on the transaction date, except as follows:

**Exception:** In the 42 Day Pre-General Report, the candidate reported three expenditures to Frame Media totaling \$8,437 dated September 15, 2020. On further investigation, we determined that the services were provided on August 11, 2020. Therefore, the transactions should have also been reported as an unpaid obligation on the 42 Day Post-Primary Report, which has a reporting period of July 1, 2020 through August 18, 2020.

**Procedure:** Reviewed all selected disbursements and ensured there was proof of payment.

**Result:** We obtained copies of cancelled checks for those payments made by check; the rest of the disbursements, which were made by debit card were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.

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**Procedure:** Judgmentally selected disbursements from those reported in the campaign finance reports, which in the aggregate represented at least fifty percent of the candidate's disbursements. Reviewed the selected disbursement transactions and ensured that they were substantiated by supporting, third party documentation and were for allowable expenditures under the MCEA. In addition, ensured that mileage logs supported selected reimbursements for mileage and that the total mileage and dollar amount on the mileage logs recalculated based on the individual trips and the applicable reimbursement rate.

**Result:** Of the three disbursements selected for testing, all were supported by third party documentation. We reviewed all of the disbursements and determined there was one reimbursement for mileage, which was supported by a mileage log. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

**Procedure:** Reviewed purchases reported on the campaign finance reports to identify any equipment purchased with MCEA funds and ensure that the equipment was sold at fair market value and that sales proceeds were returned to the Maine Ethics Commission in a timely manner.

**Result:** No purchases of equipment were reported on the campaign finance reports.

**Procedure:** Reviewed all of the campaign bank statements from the 2020 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions. All seed money contributions were within the allowable threshold and were from individuals. In addition, there were no additional contributions received after the candidate's certification.

**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** We verified that all Maine Clean Election funds were spent and therefore, there were no funds returned.

Commissioners  
Maine Ethics Commission  
Page 3

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commissioners and staff of the Maine Ethics Commission and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Remya Hudson Ouellette". The signature is written in a cursive style with a large initial 'R' and 'O'.

September 15, 2021  
South Portland, Maine



August 3, 2021

Sheila Lyman  
14 Lyman Lane  
Livermore Falls, ME 04524

Subject: 2020 Campaign Compliance Report

Dear Ms. Lyman:

Enclosed please find the final report concerning the review of your 2020 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report to the Commission in Augusta. You will be invited to appear before the Commission to discuss the exception. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exception.

Thank you for your cooperation during the review process.

A handwritten signature in cursive script that reads "Jennifer Connors".

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

**MAINE COMMISSION ON GOVERNMENTAL ETHICS AND  
ELECTION PRACTICES**

**Maine Clean Election Act Compliance Report  
Candidate: Sheila Lyman**

**August 3, 2021**



Certified Public Accountants and Business Consultants

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Sheila Lyman, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2020 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2020 campaign of Sheila Lyman for the House of Representatives for which MCEA funds were used. There was one exception reported and no findings, which is enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2020 election cycle and ensured that the campaign finance reports submitted during the 2020 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were twenty-one transactions on the candidate's bank statements. We verified that all of the transactions were included, agreed in dollar amount, and reported on the correct report based on the transaction date, except as follows:

**Exception:** In the 42 Day Post-General Report, the candidate reported a payment to Sheila Lyman of \$572.13 dated October 23, 2020. On further inquiry, we determined that the payment was a reimbursement for supplies purchased from B.J.'s Wholesale Club for a campaign event. The *2020 Candidate Guidebook* requires reimbursements to be reported on the campaign finance reports under the name of the vendor to which the original disbursement was made, and not the name of the individual to whom the reimbursement for the original expenditure was made.

**Procedure:** Reviewed all selected disbursements and ensured there was proof of payment.

**Result:** We obtained receipts for reimbursements and checks for selected disbursements; the rest of the disbursements, which were made by debit card, were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.

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**Procedure:** Judgmentally selected disbursements from those reported in the campaign finance reports, which in the aggregate represented at least fifty percent of the candidate's disbursements. Reviewed the selected disbursement transactions and ensured that they were substantiated by supporting, third party documentation and were for allowable expenditures under the MCEA. In addition, ensured that mileage logs supported selected reimbursements for mileage and that the total mileage and dollar amount on the mileage logs recalculated based on the individual trips and the applicable reimbursement rate.

**Result:** Of the five disbursements selected for testing, all were supported by third party documentation. We reviewed all reported transactions and determined there were no reimbursements for mileage. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

**Procedure:** Reviewed purchases reported on the campaign finance reports to identify any equipment purchased with MCEA funds and ensure that the equipment was sold at fair market value and that sales proceeds were returned to the Maine Ethics Commission in a timely manner.

**Result:** No purchases of equipment were reported on the campaign finance reports.

**Procedure:** Reviewed all of the campaign bank statements from the 2020 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions. All seed money contributions were within the allowable threshold and were from individuals. In addition, there were no additional contributions received after the candidate's certification.

**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** A disbursement dated December 14, 2020 in the amount of \$1,043.30 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commissioners and staff of the Maine Ethics Commission and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Remya Kristen Ouellette". The signature is written in a cursive, flowing style.

August 3, 2021  
South Portland, Maine



Certified Public Accountants and Business Consultants

September 15, 2021

Sara Rivard  
57 Underhill Drive  
Gorham, ME 04038

Subject: 2020 Campaign Compliance Report

Dear Ms. Rivard:

Enclosed please find the final report concerning the review of your 2020 Senate campaign contributions and expenditures.

We anticipate presenting the report to the Commission in Augusta. You will be invited to appear before the Commission to discuss the exceptions. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exceptions.

Thank you for your cooperation during the review process.

A handwritten signature in cursive script that reads "Jennifer Connors".

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

**MAINE COMMISSION ON GOVERNMENTAL ETHICS AND  
ELECTION PRACTICES**

**Maine Clean Election Act Compliance Report  
Candidate: Sara Rivard**

**September 15, 2021**



Certified Public Accountants and Business Consultants

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for Senate candidate Sara Rivard, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2020 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2020 campaign of Sara Rivard for the Senate for which MCEA funds were used. There were five exceptions and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2020 election cycle and ensured that the campaign finance reports submitted during the 2020 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were one hundred and twenty-one transactions on the candidate's bank statements. We verified that all of the transactions were included, agreed in dollar amount, and reported on the correct report based on the transaction date, except as follows:

**Exception:** In the campaign finance reports, the candidate reported the following expenditures to the United States Post Office (USPS):

- In the Seed Money Report four expenditures of \$350, \$420, \$140, and \$35 dated March 16, 2020, March 18, 2020, March 30, 2020, and April 13, 2020, respectively.
- In the 11 Day Pre-Primary Report one expenditure of \$35 dated May 28, 2020.
- In the 42 Day Post-Primary Report one expenditure of \$140 dated August 17, 2020.
- In the 42 Day Pre-General Report one expenditure of \$35 dated August 19, 2020.
- In the 11 Day Pre-General Report one expenditure of \$7.95.

However, when we reviewed these expenditures on the campaign bank statements, we noted that the expenditures were made to the UPS Store.

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**Exception:** The candidate reported an expenditure on the Seed Money Report, of \$65.18 dated April 22, 2020 to Maine Senate Republican Majority PAC. We determined that a portion of this expenditure was reported as an in-kind contribution from the candidate of \$44.26 on the Seed Money Report dated April 22, 2020. However, the expenditure portion of this purchase was not made from the campaign bank account, thus we were unable to verify if the expenditure was actually paid or properly reported.

**Exception:** The candidate reported two expenditures on the 42 Day Pre-General Report to Spectrum Advertising of \$1,552 and \$1,450, dated September 3, 2020. On further investigation, we determined that the services were provided on August 11, 2020 and August 5, 2020, respectively. Therefore, the transactions should have also been reported as an unpaid obligation on the 42 Day Post-Primary Report, which has a reporting period of July 1, 2020 through August 18, 2020.

**Exception:** The candidate reported an expenditure on the 11 Day Pre-General Report, of \$3,252.27 dated September 23, 2020 to Anania Media. On further investigation, we determined that the services were provided on September 8, 2020. Therefore, the transaction should have also been reported as an unpaid obligation on the 42 Day Pre-General Report, which has a reporting period of August 19, 2020 through September 15, 2020.

**Procedure:** Reviewed all selected disbursements and ensured there was proof of payment.

**Result:** We obtained copies of cancelled checks for those payments made by check; the rest of the disbursements, which were made by debit card were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.

**Procedure:** Judgmentally selected disbursements from those reported in the campaign finance reports, which in the aggregate represented at least fifty percent of the candidate's disbursements. Reviewed the selected disbursement transactions and ensured that they were substantiated by supporting, third party documentation and were for allowable expenditures under the MCEA. In addition, ensured that mileage logs supported selected reimbursements for mileage and that the total mileage and dollar amount on the mileage logs recalculated based on the individual trips and the applicable reimbursement rate.

**Result:** Of the ten disbursements selected for testing, all were supported by third party documentation. We reviewed all of the disbursements and determined there were no reimbursements for mileage. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

**Procedure:** Reviewed purchases reported on the campaign finance reports to identify any equipment purchased with MCEA funds and ensure that the equipment was sold at fair market value and that sales proceeds were returned to the Maine Ethics Commission in a timely manner.

**Result:** No purchases of equipment were reported on the campaign finance reports.

**Procedure:** Reviewed all of the campaign bank statements from the 2020 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions, except as follows. All seed money contributions were within the allowable threshold and were from individuals, except as follows. In addition, there were no additional contributions received after the candidate's certification.

**Exception:** The candidate reported \$3,000 in contributions on the Seed Money Report. However, the deposits to the campaign bank statement totaled \$3,030 between February 2, 2020 and April 7, 2020. The additional \$30 that was deposited was not included on the Seed Money Report and as we were not provided information on the additional amount, we were unable to verify the donation was from an individual and that seed money contributions did not exceed the \$100 threshold per individual.

**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** A disbursement dated December 8, 2020 in the amount of \$9.86 brought the balance in the campaign bank account to \$98.18. The disbursement occurred within the forty-two day threshold.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commissioners and staff of the Maine Ethics Commission and is not intended to be and should not be used by anyone other than these specified parties.



September 15, 2021  
South Portland, Maine



Certified Public Accountants and Business Consultants

September 15, 2021

H. Stedman Seavey  
PO Box 7267  
Cape Porpoise, ME 04014

Subject: 2020 Campaign Compliance Report

Dear Mr. Seavey:

Enclosed please find the final report concerning the review of your 2020 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report to the Commission in Augusta. You will be invited to appear before the Commission to discuss the exception. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exception.

Thank you for your cooperation during the review process.

A handwritten signature in cursive script that reads "Jennifer Connors".

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE



**MAINE COMMISSION ON GOVERNMENTAL ETHICS AND  
ELECTION PRACTICES**

**Maine Clean Election Act Compliance Report  
Candidate: H. Steadman Seavey**

**September 15, 2021**



Certified Public Accountants and Business Consultants

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate H. Steadman Seavey, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2020 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2020 campaign of H. Steadman Seavey for the House of Representatives for which MCEA funds were used. There was one exception and no findings, which is enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2020 election cycle and ensured that the campaign finance reports submitted during the 2020 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were nineteen transactions on the candidate's bank statements. We verified that all of the transactions were included, agreed in dollar amount, and reported on the correct report based on the transaction date.

**Procedure:** Reviewed all selected disbursements and ensured there was proof of payment.

**Result:** We obtained copies of cancelled checks for those payments made by check; the rest of the disbursements, which were made by debit card were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.

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**Procedure:** Judgmentally selected disbursements from those reported in the campaign finance reports, which in the aggregate represented at least fifty percent of the candidate's disbursements. Reviewed the selected disbursement transactions and ensured that they were substantiated by supporting, third party documentation and were for allowable expenditures under the MCEA. In addition, ensured that mileage logs supported selected reimbursements for mileage and that the total mileage and dollar amount on the mileage logs recalculated based on the individual trips and the applicable reimbursement rate.

**Result:** Of the two disbursements selected for testing, both were supported by third party documentation. We reviewed all of the disbursements and determined there were no reimbursements for mileage. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

**Procedure:** Reviewed purchases reported on the campaign finance reports to identify any equipment purchased with MCEA funds and ensure that the equipment was sold at fair market value and that sales proceeds were returned to the Maine Ethics Commission in a timely manner.

**Result:** No purchases of equipment were reported on the campaign finance reports.

**Procedure:** Reviewed all of the campaign bank statements from the 2020 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions. In addition, there were no additional contributions received after the candidate's certification. All seed money contributions were within the allowable threshold and were from individuals, except as follows:

**Exception:** The candidate was not able to provide supporting documentation for all of the seed money contributions. Therefore, we were unable to verify that all seed money amounts were contributed by individuals. However, we were able to trace the deposits to the deposit slips and none of the deposits for the missing contributions exceeded \$100 individually.

**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** A disbursement dated December 5, 2020 in the amount of \$3,164.40 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commissioners and staff of the Maine Ethics Commission and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Remya Kristen Ouellette". The signature is written in a cursive style with a large initial 'R'.

September 15, 2021  
South Portland, Maine