



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

To: Commissioners
From: Jonathan Wayne, Executive Director
Date: August 16, 2023
Re: Update on Audits of 2022 Maine Clean Election Act Candidates

The Commission on Governmental Ethics and Election Practices audits the campaign finances of all candidates for Governor who participate in the Maine Clean Election Act (MCEA) program and a random selection of 20% of the MCEA candidates for the Legislature. The Commission audits these candidates because more than \$4 million in public funds is paid to them each election year. The audits are conducted by an accounting firm selected through a competitive bidding process. The 2022 audits of legislative candidates have been conducted by Runyon Kersteen Ouellette, an accounting and business consulting firm based in South Portland which conducted the audits of 2018 and 2020 MCEA candidates. This year, the firm (referred to below as RKO) has been auditing 42 candidates for the Maine Legislature.

After the 2022 general election, RKO randomly selected the candidates who would be audited. The firm later requested documents from the selected candidates, such as bank account statements, invoices, mileage logs (if the campaign reimbursed anyone for vehicle travel), *etc.* Sometimes the documents provided by the candidates were incomplete, which required follow-up by the auditors and later by Commission staff. While most candidates are cooperative, slow responders can affect the progress of some of the audits. This year's audits are being supervised by Jen Connors. She is expected to attend the Commission's August 23, 2023 meeting in person to describe the audit and answer any questions. The Commission staff appreciates the efforts of the entire audit team at RKO.

The audit process includes the preparation of a report for each candidate selected for an audit. If RKO finds minor deviations from the MCEA reporting and

recordkeeping requirements, those issues are noted in the report as “exceptions.” Legal violations are referred to as “findings.” If RKO discovers any exceptions or findings, a draft version of the report is prepared and sent to the candidate, who may provide additional information or submit any written response they would like. RKO then prepares a final audit report. The 24 final audit reports completed to date are attached for your reference.

At this time, RKO has conducted testing for 35 of the 42 candidates. Testing is underway for the remaining seven candidates. Twenty-four final audit reports have been sent to the candidates and three others have been drafted.

The 2022 audits thus far show a very high rate of compliance among MCEA candidates, which has been the pattern of the most recent election years. RKO has found exceptions for a number of candidates that involve a minor reporting or recordkeeping issue (*e.g.*, not reporting an unpaid debt when a vendor invoiced the candidate for goods or services, and instead reporting the expenditure in the next report period once the bill was paid). The 24 attached final audit reports do not include any findings. We expect that the next update will include a small number of findings.



Certified Public Accountants and Business Consultants

August 8, 2023

Ms. Dana Appleby
2432 St. John Road
St. John Plantation, ME 04743

RE: 2022 Campaign Compliance Report

Dear Ms. Appleby:

Enclosed please find the final report concerning the review of your 2022 House 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: Dana Appleby**

June 16, 2023



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 enumerated below for House of Representatives candidate Dana Appleby, for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Dana Appleby for the House of Representatives for which MCEA funds were used. The draft report was issued with four exceptions reported. This report has been subsequently revised as the candidate provided additional information. The remaining two exceptions are enumerated below.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were forty-five 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 payment receipts and 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 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 reimbursement 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 \$66.46 to Circle K dated October 19, 2022, for which the candidate did not retain a receipt.

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 2022 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.

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).

Exception: A disbursement dated January 11, 2023 in the amount of \$235.03 brought the balance in the campaign bank account to zero. The disbursement did not occur within the forty-two day threshold, as required.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in cursive script that reads "Remya Hudson Ouellette".

June 16, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

May 31, 2023

Hon. Donna Bailey
7 Scrimshaw Lane
Saco, ME 04072

Subject: 2022 Campaign Compliance Report

Dear Sen. Bailey:

Enclosed please find the final report concerning the review of your 2022 Senate campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Donna Bailey**

May 19, 2023



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 enumerated below for Senate candidate Donna Bailey for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Donna Bailey for the Senate for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were twenty-five 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. 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 vendor 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 2022 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 2, 2022 in the amount of \$1,218.18 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Commissioners
Maine Ethics Commission
Page 3

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

May 19, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

July 25, 2023

Hon. Anne M. Carney
21 Angell Point Rd.
Cape Elizabeth, ME 04107

Subject: 2022 Campaign Compliance Report

Dear Sen. Carney:

Enclosed please find the final report concerning the review of your 2022 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: Anne Carney**

May 31, 2023



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 enumerated below for Senate candidate Anne Carney for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Anne Carney for the Senate for which MCEA funds were used. There were eight exceptions and no findings, which are enumerated below.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were fifty-four 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:

Exceptions: There were four transactions that were reported on dates other than the earliest date of the transaction, as follows:

- The candidate reported an expenditure on the 42 Day Pre-General Report of \$500 dated September 3, 2022 to Claudia Dricot for photography. However, the invoice for the expenditure was for services from June 30, 2022 and July 27, 2022. The transaction should have been reported as an unpaid debt on the 42 Day Post-Primary Report, which has a reporting period of June 1, 2022 to July 19, 2022.
 - The candidate reported an expenditure on the 11 Day Pre-General Report of \$300 dated October 24, 2022 to Sara Lennon for campaign ads. However, the invoice for the expenditure was for services provided from September 19 through October 24, 2022. The transaction should have been reported as an unpaid debt on the 42 Day Pre-General Report, which has a reporting period of July 20, 2022 to September 20, 2022.
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Exceptions, continued:

- The candidate reported an expenditure on the 11 Day Pre-General Report of \$4,093.03 dated September 22, 2022 to Erikson Communication for digital advertising, which was the date of payment. However, the invoice for the expenditure was dated September 20, 2022. The transaction should have been reported as an unpaid debt on the 42 Day Pre-General Report, which has a reporting period of July 20, 2022 to September 20, 2022.
- The candidate reported the following expenditures to Masthead Media for advertisements on various dates:
 - 11-Day Pre-General expenditure of \$528.20 dated September 23, 2022.
 - 11-Day Pre-General expenditure of \$1,027.40 dated October 17, 2022.
 - 11-Day Pre-General expenditure of \$528.20 dated October 17, 2022.
 - 11-Day Pre-General expenditure of \$528.20 dated October 25, 2022.
 - 42-Day Post-General expenditure of \$1,027.40 dated November 23, 2022.

However, on further investigation, we determined the candidate entered into an agreement with the vendor on August 10, 2022. Therefore, the services should have been reported as unpaid debt on the 42-Day Pre-General Report, which has a reporting period of July 20, 2022 to September 20, 2022:

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 payment receipts and 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 seven 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 \$1,160.49 on April 16, 2022. As the purchase 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 2022 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 13, 2022 in the amount of \$12,483.36 brought the balance in the campaign bank account to zero.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



May 31, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

August 8, 2023

Hon. Margaret M. Craven
41 Russell St
Lewiston, ME 04240

RE: 2022 Campaign Compliance Report

Dear Rep. Craven:

Enclosed please find the final report concerning the review of your 2022 House 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.

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: Margaret Craven**

June 17, 2023



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 enumerated below for House of Representatives candidate Margaret Craven for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaign.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Margaret Craven 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 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were twenty-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 payment receipts and 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 five 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 2022 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.

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 12, 2022 in the amount of \$2,162.08 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion; respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed upon procedures engagement.

This report is intended solely for the information and use 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 cursive script that reads "Raymond Kursten Ouellette".

June 17, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

May 31, 2023

Hon. Matthea Elizabeth Laren Daughtry
40 Federal Street
Brunswick, ME 04011

RE: 2022 Campaign Compliance Report

Dear Sen. Daughtry:

Enclosed please find the final report concerning the review of your 2022 Senate campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Matthea Elizabeth Laren Daughtry**

May 31, 2023



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 enumerated below for Senate candidate Matthea Daughtry for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Ethics Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Matthea Daughtry for the Senate for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

The procedures and the associated results are as follows:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were thirty 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: All disbursements were made by debit card or check and were substantiated through payment receipts and 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 five vendor 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 2022 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 20, 2022 in the amount of \$52.29 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Commissioners
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We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in cursive script that reads "Raymond Weston Ouellette".

May 31, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

March 16, 2023

Mr. Jason Edward Desjardins
306 North Bath Road
Bath, ME 04530

RE: 2022 Campaign Compliance Report

Dear Mr. Desjardins:

Enclosed please find the final report concerning the review of your 2022 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Jason Desjardins**

March 16, 2023



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 enumerated below for House of Representatives candidate Jason Desjardins for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Ethics Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Jason Desjardins for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

The procedures and the associated results are as follows:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were sixteen 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: All disbursements were made by debit card and were substantiated through payment receipts and 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 three vendor 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 2022 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 22, 2022 in the amount of \$529.13 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Commissioners
Page 3

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Maine Ethics Commission and is not intended and should not be used by anyone other than those 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'.

March 16, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

April 28, 2023

Hon. James Dill
72 Sunset Drive
Old Town, ME 04468

Subject: 2022 Campaign Compliance Report

Dear Rep. Dill:

Enclosed please find the final report concerning the review of your 2022 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: James Dill**

April 28, 2023



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 enumerated below for House of Representatives candidate James Dill for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of James Dill for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were twenty-four 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. 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 three vendor 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 2022 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).

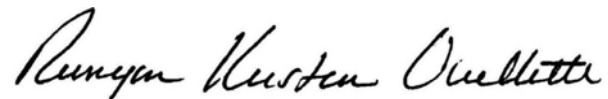
Result: A disbursement dated November 22, 2022 in the amount of \$3,653.12 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Commissioners
Maine Ethics Commission
Page 3

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

April 28, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

March 16, 2023

Senator-elect. Jill Christine Duson
101 Pennell Avenue
Portland, ME 04103

RE: 2022 Campaign Compliance Report

Dear Senator-elect. Duson:

Enclosed please find the final report concerning the review of your 2022 Senate campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Jill Duson**

March 16, 2023



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 enumerated below for Senate candidate Jill Duson for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Ethics Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Jill Duson for the Senate for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were fifty-six 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: All disbursements were made by debit card and were substantiated through payment receipts and 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 nine vendor 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 2022 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).

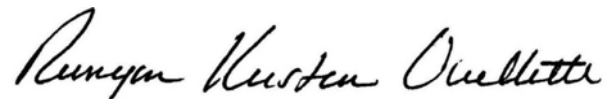
Result: A disbursement dated December 13, 2022, in the amount of \$1,084.21 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Commissioners
Page 3

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in black ink that reads "Raymond Kursten Ouellette". The signature is written in a cursive style with a large initial 'R'.

March 16, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

April 30, 2023

Hon. Jessica Fay
141 Spiller Hill Rd
Raymond, ME 04071

RE: 2022 Campaign Compliance Report

Dear Rep. Fay:

Enclosed please find the final report concerning the review of your 2022 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Jessica Fay**

April 30, 2023



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 enumerated below for House of Representatives candidate Jessica Fay for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Jessica Fay for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were thirty-five 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 three vendor disbursements selected for testing, all were supported by third party documentation. We reviewed all of the disbursements and determined there were no mileage reimbursements. 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 2022 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, 2022, in the amount of \$1,480.13 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in cursive script, reading "Raymond Kursten Ouellette".

April 30, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

August 8, 2023

Ms. Heather Elizabeth Garrold
740 Brooks Road
Knox, ME 04986

RE: 2022 Campaign Compliance Report

Dear Ms. Garrold:

Enclosed please find the final report concerning the review of your 2022 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Heather Garrod**

June 19, 2023



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 enumerated below for House of Representatives candidate Heather Elizabeth Garrold for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Ethics Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Heather Elizabeth Garrold for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

The procedures and the associated results are as follows:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were forty-four 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: All disbursements were made by debit card and were substantiated through payment receipts and 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 four vendor disbursements selected for testing, all were supported by third party documentation. All mileage reimbursements were supported by completed mileage logs. 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 ensured 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 2022 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 12, 2022 in the amount of \$431.18 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Commissioners
Page 3

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in cursive script that reads "Remya Kristen Ouellette".

June 19, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

August 8, 2023

Hon. Traci Gere
72 Sunset Drive
Old Town, ME 04468

RE: 2022 Campaign Compliance Report

Dear Rep. Gere:

Enclosed please find the final report concerning the review of your 2022 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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**

June 19, 2023



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 enumerated below for House of Representatives candidate Traci Gere for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Ethics Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Traci Gere for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

The procedures and the associated results are as follows:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 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: All disbursements were made by debit card and were substantiated through payment receipts and 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 four vendor 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 2022 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 6, 2022 in the amount of \$671.12 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Commissioners
Page 3

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

June 19, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

April 30, 2023

Hon. Randall Adam Greenwood
38 Witherell Rd
Wales, ME 04280

RE: 2022 Campaign Compliance Report

Dear Rep. Greenwood:

Enclosed please find the final report concerning the review of your 2022 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Randall Greenwood**

April 30, 2023



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 enumerated below for House of Representatives candidate Randall Greenwood for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Randall Greenwood for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were thirty 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 bank statements for the payments made by ACH; the rest of the transactions were by credit card and were substantiated through review of credit card 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 four vendor 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 \$179.35 on June 19, 2022. The equipment was sold November 4, 2022 for \$134.55.

Procedure: Reviewed all of the campaign bank statements from the 2022 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: The candidate spent all clean election funds and therefore, had no funds to return to the Maine Ethics Commission.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

April 30, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

April 5, 2023

Representative Kathy Irene Javner
131 Pea Ridge Rd
Chester, ME 04457

RE: 2022 Campaign Compliance Report

Dear Representative Javner:

Enclosed please find the final report concerning the review of your 2022 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Kathy Javner**

April 5, 2023



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 enumerated below for House of Representatives candidate Kathy Javner for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Kathy Javner for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 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.

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 were made by debit card, which we verified through review of the campaign 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 five vendor disbursements selected for testing, all were supported by third party documentation. All mileage reimbursements were supported by completed mileage logs. 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 2022 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, 2022 in the amount of \$726.72 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaign. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Commissioners
Maine Ethics Commission
Page 3

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

April 5, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

April 5, 2023

Hon. Michel Lajoie
279 Old Greene Rd
Lewiston, ME 04240

RE: 2022 Campaign Compliance Report

Dear Rep. Lajoie:

Enclosed please find the final report concerning the review of your 2022 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Michel Lajoie**

April 5, 2023



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 enumerated below for House of Representatives candidate Michel Lajoie for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for review of the 2022 clean election campaigns.

The Maine Ethics Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Michel Lajoie for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were twenty-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 payment receipts and 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: One vendor disbursement was selected for testing and it 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 2022 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.

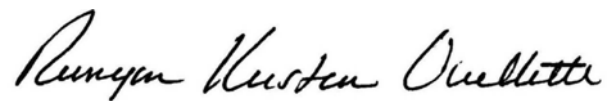
Procedure: Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

Result: A disbursement dated November 28, 2022 in the amount of \$1,117.11 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaign. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

April 5, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

April 5, 2023

Ms. Christina M. Ouellette
19 Highland Avenue
Bradley, ME 04411

RE: 2022 Campaign Compliance Report

Dear Ms. Ouellette:

Enclosed please find the final report concerning the review of your 2022 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Christina M. Ouellette**

April 5, 2023



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 enumerated below for House of Representatives candidate Christina Ouellette for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Christina Ouellette for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were seventy 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 seven vendor disbursements selected for testing, all were supported by third party documentation. No mileage reimbursements were reported. 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 2022 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 1, 2022, in the amount of \$465.52 brought the balance in the campaign account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaign. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Commissioners
Maine Ethics Commission
Page 3

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Maine Ethics Commission and is not intended and should not be used by anyone other than those 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'.

April 5, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

July 25, 2023

Hon. Tiffany Danielle Roberts
35 Buttonwood Rd
South Berwick, ME 03908

RE: 2022 Campaign Compliance Report

Dear Rep. Roberts:

Enclosed please find the final report concerning the review of your 2022 House 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: Tiffany Roberts**

May 31, 2023



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 enumerated below for House of Representatives candidate Tiffany Roberts for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Tiffany Roberts 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 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were thirty-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:

Exceptions: The candidate reported two expenditures to a consultant as of the date the payment cleared the bank statement instead of when the checks were written, as follows:

The candidate reported an expenditure on the 11 Day Pre-General Report dated September 22, 2022 to Melanie Merz for consulting. However, the check for the expenditure was dated September 12, 2022. The expenditure should have been reported on the 42 Day Pre-General Report, which has a reporting period of July 20, 2022 through September 20, 2022.

The candidate reported an expenditure on the 42 Day Post-General Report dated October 28, 2022 to Melanie Merz for consulting. However, the check for the expenditure was dated October 18, 2022. The expenditure should have been reported on the 11 Day Pre-General Report, which has a reporting period of September 21, 2022 through October 25, 2022.

The candidate's response to these exceptions has been included with this report as an attachment.

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 payment receipts and 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: Four vendor disbursements were selected for testing and they were all 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 2022 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 13, 2022 in the amount of \$508.95 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



May 31, 2023
South Portland, Maine

Tiffany Roberts
35 Buttonwood Road
South Berwick, ME 03908

Jonathan Wayne, Executive Director
Maine Commission on Governmental and Election Practices
45 Memorial Circle
Augusta, ME 04330

May 31, 2023

Dear Mr. Wayne:

I am writing to you in response to the completion of my 2022 State Representative campaign audit conducted by the Maine Ethics Commission and Runyon Kersteen Ouellette.

I was very happy to see only two exceptions noted by this audit, as well as almost complete compliance with Maine finance and Clean Elections rules and laws. My campaign worked very hard to be accurate, transparent and comply completely with these rules and laws.

In reference to the two exceptions noted, where two expenditures should have been reported on different finance reports, I wanted to offer my apology for these errors, and let you know that these errors were made in good faith, and due to confusion over what triggers the reporting of expenditures and the reporting requirements of the finance reports. My campaign has since clarified this confusion and is committed to continuing to strive to always be in compliance with these rules and law.

Thank you to you and your staff for all the assistance you provide before, during and after the campaign.

Sincerely,

Tiffany Roberts



Certified Public Accountants and Business Consultants

April 30, 2023

Hon. Margaret Rotundo
446 College Street
Lewiston, ME 04280

Subject: 2022 Campaign Compliance Report

Dear Sen. Rotundo:

Enclosed please find the final report concerning the review of your 2022 Senate campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Margaret Rotundo**

April 30, 2023



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 enumerated below for Senate candidate Margaret Rotundo for the 2022 election cycle.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Margaret Rotundo for the Senate for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were sixty-eight 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 vendor 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 2022 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, 2022 in the amount of \$968.24 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean elections. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

April 30, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

July 27, 2023

Mr. James William Sorcek
31 Pinnacle Drive
Auburn, ME 04210

RE: 2022 Campaign Compliance Report

Dear Mr. Sorcek:

Enclosed please find the final report concerning the review of your 2022 House 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.

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: James Sorcek**

May 31, 2023



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 enumerated below for House of Representatives candidate James Sorcek for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of James Sorcek 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 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were thirty-nine 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 42 Day Pre-General Report of \$2,850.54 dated August 29, 2022 to Olympic Consulting. On further investigation, we determined that the candidate made a deposit of \$269.46 dated August 21, 2022 on an invoice for \$3,120. The remaining balance of \$2,850.54 was paid on August 29, 2022. The expenditure should have been reported as an unpaid obligation on the Seed Money Report, which has a reporting period of July 21, 2022 through August 23, 2022.

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 two vendor disbursements selected for testing, both were supported by third party documentation. There were four mileage reimbursements that were supported by complete mileage logs. 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 \$69.78 on August 29, 2022. The equipment was sold November 21, 2022 for \$52.34.

Procedure: Reviewed all of the campaign bank statements from the 2022 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: Two disbursements dated November 21, 2022 \$52.34 and December 6, 2022 for \$24.57 brought the balance in the campaign bank account to zero.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election reviews. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in cursive script that reads "Raymond Hudson Ouellette".

May 31, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

May 31, 2023

Mr. Christopher Vincent Struebing
188 Blake Rd
Standish, ME 04084

RE: 2022 Campaign Compliance Report

Dear Mr. Struebing:

Enclosed please find the final report concerning the review of your 2022 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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 Struebing**

May 31, 2023



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 enumerated below for House of Representatives candidate Christopher Struebing for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Ethics Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Christopher Struebing for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

The procedures and the associated results are as follows:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were sixty-nine 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: All disbursements were made by debit card or check and were substantiated through payment receipts and 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 five vendor 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 2022 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: Two disbursements dated December 14, 2022 in the amount of \$368.02 and January 3, 2023 in the amount of \$787.42 brought the balance in the campaign bank account to zero. The first disbursement occurred within the forty-two-day threshold, the second disbursement occurred within five days of the candidate receiving a refund from a vendor.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

May 31, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

July 25, 2023

Mr. Timothy B. Throckmorton
145 Pine Trail
Dedham, ME 04429

Subject: 2022 Campaign Compliance Report

Dear Mr. Throckmorton:

Enclosed please find the final report concerning the review of your 2022 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.

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: Timothy Throckmorton**

June 16, 2023



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 enumerated below for House of Representative candidate Timothy Throckmorton for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Timothy Throckmorton 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 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 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, except as follows:

Exception: The candidate reported an expenditure on the 11-Day Pre-General Report of \$700.00 dated October 5, 2022 to Frame Media. Upon further investigation it was determined that payment for these services occurred on August 17, 2022. This transaction should have been reported on the 42 Day Pre-General Report which has a reporting period of July 20, 2022 to September 20, 2022.

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 payment receipts and 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 two disbursements selected for testing, both were supported by third party documentation. The candidate provided mileage logs for one of the mileage reimbursements; the remaining mileage reimbursements were not selected for testing. 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 2022 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 29, 2022 in the amount of \$162.47 brought the balance in the campaign bank account to zero.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use 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 that reads "Remya Kristen Ouellette". The signature is written in a cursive, flowing style.

June 16, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

April 30, 2023

Mr. Joseph Velozo
9 Dyer Rd
Gorham, ME 04038

RE: 2022 Campaign Compliance Report

Dear Mr. Velozo:

Enclosed please find the final report concerning the review of your 2022 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Joseph Velozo**

April 30, 2023



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 enumerated below for House of Representatives candidate Joseph Velozo for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Joseph Velozo for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were thirty-five 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: All of the disbursements were made by debit card and 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 three vendor 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 2022 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 7, 2022 in the amount of \$2,647.66 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in cursive script, reading "Raymond Kursten Ouellette".

April 30, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

August 8, 2023

Ms. Jennifer L. White
32 Krams Point Rd.
Raymond, ME 04071

RE: 2022 Campaign Compliance Report

Dear Ms. White:

Enclosed please find the final report concerning the review of your 2022 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.

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: Jennifer White**

June 12, 2023



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 enumerated below for Senate candidate Jennifer White for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Jennifer White for the Senate 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 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 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.

Exception: The candidate reported an expenditure on the 42-Day Pre-General Report of \$5,606.22 dated July 20, 2022 to Spectrum Marketing Company for lawn signs. However, the invoice for the expenditure was dated July 6, 2022 and the receipt for payment was dated July 19, 2022. The transaction should have been reported on the 42-Day Post-Primary Report, which has a reporting period of June 1, 2022 to July 19, 2022.

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 nine vendor 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 2022 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 7, 2022 in the amount of \$306.28 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

June 12, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

August 8, 2023

Ms. Kendra A. Williams
168 Grammar St.
Sanford, ME 04073

Subject: 2022 Campaign Compliance Report

Dear Ms. Williams:

Enclosed please find the final report concerning the review of your 2022 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.

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: Kendra Williams**

May 31, 2023



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 enumerated below for Senate candidate Kendra Williams for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Kendra Williams for the Senate 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 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were eighty-six 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 42-Day Pre-General Report of \$2,250.00 dated August 15, 2022 to Melissa Alipalo. Upon further investigation, it was determined that a portion of these services were provided between July 4, 2022 and July 19, 2022 and should have been reported as an obligation on the 42-Day Post-Primary Report which has a reporting period of June 1, 2022 to July 19, 2022.

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 payment receipts and 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 vendor disbursements selected for testing, all were supported by third party documentation and mileage reimbursements were supported by a complete 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 2022 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 6, 2022 in the amount of \$1,996.00 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 engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in cursive script that reads "Remya Hudson Ouellette".

May 31, 2023
South Portland, Maine



Certified Public Accountants and Business Consultants

May 18, 2023

Hon. Stanley Paige Zeigler, Jr
60 Freedom Pond Rd
Montville, ME 04941

Subject: 2022 Campaign Compliance Report

Dear Mr. Zeigler:

Enclosed please find the final report concerning the review of your 2022 House of Representatives campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

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: Stanley Paige Zeigler, Jr.**

May 18, 2023



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 enumerated below for House of Representatives candidate Stanley Paige Zeigler, Jr. for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Stanley Paige Zeigler, Jr for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were fifty-nine 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: One vendor disbursement was selected for testing. It 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: The candidate purchased equipment for \$179.34 on October 12, 2022. The equipment was sold November 22, 2022 for \$134.51 and the proceeds were returned to the Commission.

Procedure: Reviewed all of the campaign bank statements from the 2022 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 22, 2022 in the amount of \$1,957.22 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in cursive script, reading "Raymond Kursten Ouellette".

May 18, 2023
South Portland, Maine