



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: July 24, 2019  
Re: Update on Audits of 2018 Maine Clean Election Act Candidates

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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 MCEA candidates for the Legislature.

If the auditor determines that the campaign has deviated from reporting and record-keeping procedures, the auditor will send a draft version of the report containing proposed exceptions or findings. The candidate is provided an opportunity to respond to the draft report in writing. After considering the candidate's response, the auditor prepares a final audit report that is mailed to the candidate.

The Commission's contract auditors will attend your July 30 meeting to update you on the progress of the audits. Since your last meeting, 23 final audit reports have been completed and mailed to candidates, as shown in the table on the next page of this memo. The final audit reports are attached, including any written response by the candidate. In the view of the Commission staff, the exceptions and findings do not require any action by you. (You assessed a penalty against one of the candidates, John Clark, at your March 6, 2019 meeting for accepting contributions after qualifying for MCEA funds.)

Thank you for your consideration of this update.

<b>Candidate</b>	<b>Date Mailed</b>	<b>Number of Exceptions</b>	<b>Number of Findings</b>
Alley, Robert	7/8/2019	1	0
Aruda, Nathalie	6/3/2019	0	0
Black, Russell	7/8/2019	3	0
Clark, John	6/25/2019	1	1
Craven, Margaret	7/12/2019	3	0
Devin, Michael	7/8/2019	2	0
Dow, Dana	7/12/2019	1	0
Evangelos, Jeffrey	6/12/2019	2	0
Fortman, Laura	6/7/2019	1	0
Giles, Jayne Crosby	7/3/2019	2	0
Herbig, Erin	5/31/2019	0	0
Hiatt, Joshua	6/28/2019	0	0
Hobbs, Daniel	5/29/2019	1	0
Jackson, Troy	7/19/2019	3	0
Kornfield, Victoria	5/29/2019	1	0
Lauzon, Daniel	7/19/2019	6	1
Lippincott, William	6/12/2019	1	0
Meyer, Michele	6/26/2019	2	1
Millett, Rebecca	5/31/2019	0	0
Morales, Victoria	5/31/2019	0	0
Stone, Matthew	6/28/2019	2	0
Tucker, Ralph	6/12/2019	0	0
Tyler, Thomas	5/31/2019	0	0



July 8, 2019

Hon. Robert W. Alley, Sr.  
19 Church Street  
Beals Island, ME 04611

Subject: 2018 Campaign Compliance Report

Dear Representative Alley:

Enclosed please find the final report concerning the review of your 2018 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report at the July 30, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exception. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exception.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

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

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

**June 11, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Robert Alley, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Robert Alley for the House of Representatives for which MCEA funds were used. There was one exception reported and no findings, which is enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were 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. 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:** Two disbursements were selected for testing, and both were supported by third party documentation. There was also one reimbursement for mileage, which was selected for testing and which was supported by travel 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 2018 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions, except for the \$50 deposit to establish the bank account, which was properly excluded from the reports. 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).

**Exception:** A disbursement dated January 3, 2019 in the amount of \$1,223.73 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 not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

A handwritten signature in black ink that reads "Ryan Kristen Ouellette". The signature is written in a cursive, flowing style.

June 11, 2019  
South Portland, Maine



Certified Public Accountants and Business Consultants

May 31, 2019

Ms. Nathalie Arruda  
1313 Bald Mountain Road  
Orland, ME 04472

Subject: 2018 Campaign Compliance Report

Dear Ms. Arruda:

Enclosed please find the final report concerning the review of your 2018 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: Nathalie Arruda**

**May 31, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Nathalie Arruda, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Nathalie Arruda 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 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were fifty-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.

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

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

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

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

**Procedure:** Reviewed all of the campaign bank statements from the 2018 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.

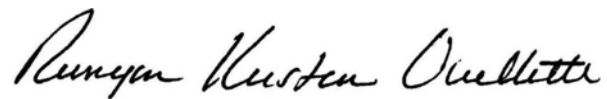
**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** A disbursement dated December 11, 2018 in the amount of \$1,626.98 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

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

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

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

May 31, 2019  
South Portland, Maine



Certified Public Accountants and Business Consultants

July 8, 2019

Hon. Russell J. Black  
123 Black Road  
Wilton, ME 04294

Subject: 2018 Campaign Compliance Report

Dear Senator Black:

Enclosed please find the final report concerning the review of your 2018 Senate campaign contributions and expenditures.

We anticipate presenting the report at the July 30, 2019 Commission meeting 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: Russell Black**

**June 11, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for Senate candidate Russell Black, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Russell Black for the Senate for which MCEA funds were used. There were three exceptions reported and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

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

**Exception:** In the 11 Day Pre-General Report, the candidate reported an expenditure to Maine Senate Republican Majority PAC of \$362.50 dated September 26, 2018. On further investigation, we determined that the services were provided on September 10, 2018. Therefore, the transaction should have also been reported as an unpaid obligation on the 42 Day Pre-General Report, which has a reporting period of July 18, 2018 through September 18, 2018.

**Exception:** In the 11 Day Pre-General Report, the candidate reported a payment to Media Mogul of \$150 on October 10, 2018. Upon further investigation, we determined that the actual total for this expenditure was \$175.

**Exception:** In the 42 Day Post-General Report, the candidate reported several expenditures that were paid through reimbursement totaling \$1,105. Upon further investigation it was determined that the total expended and reimbursed for these expenditures was \$1,060.

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

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

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

**Procedure:** Reviewed all of the campaign bank statements from the 2018 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 11, 2018 in the amount of \$3,254.09 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.



Commissioners  
Maine Ethics Commission  
Page 3

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

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

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

June 11, 2019  
South Portland, Maine



June 25, 2019

Mr. John R. Clark  
70 Pleasant Street  
Hartland, ME 04943

Subject: 2018 Campaign Compliance Report

Dear Mr. Clark:

Enclosed please find the final report concerning the review of your 2018 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report at the July 30, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exception and finding. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the finding.

We appreciate 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: John R. Clark**

**June 25, 2019**



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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate John R. Clark, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of John R. Clark for the House of Representatives for which MCEA funds were used. There was one exception and one finding reported, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 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, except as follows:

**Exception:** In his 11 Day Pre-General Report, the candidate reported a payment to Harland Clarke of \$10.80 dated October 23, 2018. On further investigation, we determined that the payment was for the purchase of campaign checks and was paid for on March 14, 2018.

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

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

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

**Procedure:** Reviewed all of the campaign bank statements from the 2018 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, except as noted in the following exception.

**Finding:** Upon review of the campaign bank statements, it was discovered that the candidate had collected an additional \$171 of seed money that was not reported, of which \$125 was collected after the candidate was certified as a clean election candidate.


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

**Result:** A disbursement dated December 5, 2018 in the amount of \$216.83 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

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

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

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

June 25, 2019  
South Portland, Maine



July 12, 2019

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

Subject: 2018 Campaign Compliance Report

Dear Representative Craven:

Enclosed please find the final report concerning the review of your 2018 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report at the July 30, 2019 Commission meeting 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". The signature is written in black ink and is positioned above the typed name.

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report  
Candidate: Margaret Craven**

**June 26, 2019**





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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Margaret Craven, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Margaret Craven for the House of Representatives for which MCEA funds were used. There were three exceptions reported and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

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

**Exception:** In the 11 Day Pre-Primary Report, the candidate reported an expenditure to the Sun Journal of \$600 dated May 29, 2018. However, the check to the Sun Journal was dated May 30, 2018 and the check was a prepayment for advertisements that were run in June 2018. Since the 11 Day Pre-Primary report has a reporting period of April 21, 2018 through May 29, 2018, the expenditure should have been reported on the 42 Day Post-Primary report.

**Exception:** In the 42 Day Pre-General Report, the candidate reported an expenditure to the United States Post Office for stamps of \$125.76 dated August 6, 2018. However, the receipt for the expenditure indicated the stamps were purchased from Office Max.

**Exception:** In the 42 Day Pre-General Report, the candidate reported an expenditure of \$10.54 to Office Depot, dated August 4, 2018. We verified the transaction was not paid out of the campaign bank account and the candidate was not reimbursed for this expenditure.

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

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

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

**Procedure:** Reviewed all of the campaign bank statements from the 2018 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions, except for the deposit of \$250 that was used to open the campaign bank account and that was properly excluded from the reports. All seed money contributions were within the allowable threshold and were from individuals, except as noted in the following exception. 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 30, 2018 in the amount of \$556.78 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

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

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

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

June 26, 2019  
South Portland, Maine



July 8, 2019

Hon. Michael Devin  
1 Hillcrest Rd.  
Newcastle, ME 04553

Subject: 2018 Campaign Compliance Report

Dear Representative Devin:

Enclosed please find the final report concerning the review of your 2018 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report at the July 30, 2019 Commission meeting 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: Michael Devin**

**June 12, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Michael Devin, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Michael Devin for the House of Representatives for which MCEA funds were used. There were two exceptions reported and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 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, except as follows:

**Exception:** The candidate reported an expenditure on the Seed Money Report to Michael Devin in the amount of \$646.70, dated April 17, 2018. However, the expenditure was a reimbursement to the candidate for the purchase of a phone and related equipment from U.S. Cellular. Therefore, the vendor listed on the campaign finance report should have been U.S. Cellular.

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

**Exception:** The candidate reported an expenditure of \$70.20 to Mike's Place with an explanation of pizza for campaign workers, dated November 7, 2018, for which the candidate did not retain an invoice or 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:** The only equipment purchased was paid for with seed money contributions. Therefore, the requirement to sell equipment purchased with MCEA funds at fair market value did not apply.

**Procedure:** Reviewed all of the campaign bank statements from the 2018 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, 2018 in the amount of \$3,625.84 brought the balance in the campaign bank account to \$25.09. The disbursement occurred within the forty-two day threshold. The balance in the account has been retained to cover an outstanding check of \$22.90 that was issued during the campaign and reported as an expenditure on the 11 Day Pre-General Report.

Commissioners  
Maine Ethics Commission  
Page 3

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

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

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

June 12, 2019  
South Portland, Maine





July 12, 2019

Hon. Dana Dow  
30 Kalers Pond Road  
Waldoboro, ME 04479

Subject: 2018 Campaign Compliance Report

Dear Senator Dow:

Enclosed please find the final report concerning the review of your 2018 Senate campaign contributions and expenditures.

We anticipate presenting the report at the July 30, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exception. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exception.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report  
Candidate: Dana Dow**

**June 25, 2019**



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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for Senate candidate Dana Dow, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Dana Dow for the Senate for which MCEA funds were used. There was one exception reported and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were twenty-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, except as follows:

**Exception:** The candidate reported an expenditure on the Seed Money Report to Dana Dow in the amount of \$240.00, dated April 25, 2018. However, the expenditure was a reimbursement to the candidate for money order fees, which were purchased from the United States Post Office. Therefore, the vendor listed on the campaign finance report should have been U.S. Post Office.

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

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

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

**Procedure:** Reviewed all of the campaign bank statements from the 2018 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 17, 2018 in the amount of \$519.25 brought the balance in the campaign bank account to \$0. The disbursement occurred within the forty-two day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

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

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

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

June 25, 2019  
South Portland, Maine



June 11, 2019

Hon. Jeffrey Evangelos  
465 Waldoboro Road  
Friendship, ME 04547

Subject: 2018 Campaign Compliance Report

Dear Representative Evangelos:

Enclosed please find the final report concerning the review of your 2018 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report at the July 30, 2019 Commission meeting 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: Jeffrey Evangelos**

**June 11, 2019**



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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Jeffrey Evangelos, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Jeffrey Evangelos for the House of Representatives for which MCEA funds were used. There were two exceptions reported and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 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, except as follows:

**Exception:** In the 42 Day Pre-General Report, the candidate reported one expenditure to Harland Clarke of \$30.48 dated August 3, 2018. Upon further investigation, it was determined that the expenditure was incurred on July 5, 2018. The 42 Day Pre-General Report has a reporting period of July 18, 2018 through September 18, 2018. The expenditure should have been reported on the 42 Day Post-Primary Report which has a reporting period of May 30, 2018 through July 17, 2018. The candidate's response to this exception has been included with this report as an attachment.

**Exception:** In the 11 Day Pre-General Report, the candidate reported one expenditure to Target Marketing of \$2,783.52 dated September 24, 2018. Upon further investigation, it was determined that the expenditure contained multiple invoices. One of the invoices for \$927.84 was dated September 14, 2018. This invoice should have been reported as an unpaid obligation on the 42 Day Pre-General report. The candidate's response to this exception 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. 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 disbursements selected for testing, all were supported by third party documentation. We reviewed all reported transactions and determined there were reimbursements for mileage, all of which selected for testing had proper documentation. 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 2018 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, except as noted in the following exception. In addition, there were no additional contributions received after the candidate's certification.

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

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

Commissioners  
Maine Ethics Commission  
Page 3

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

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

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

June 11, 2019  
South Portland, Maine

Representative Evangelos

Responses Communicated via Phone Call

Regarding the first exception for the reporting of the checks purchase from Harland Clarke on the incorrect report, the candidate reported them as of the date he knew of the purchase, which was when he received his July bank statement. He did not know the date of the purchase, as the bank makes the purchase for checks as a direct transfer from the bank account, until he received his bank statement. He did not know he should go through the process of a report amendment for something as routine and trivial as a check reorder.

Regarding the second exception for the missed reporting of a debt on the 42 Day Pre-General Report, he noted that he reported his expenditures like normal and where the invoice and payment were 10 days apart, he did not realize nor does he feel any additional reporting was warranted.



Certified Public Accountants and Business Consultants

May 29, 2019

Ms. Laura A. Fortman  
10 Oyster Creek Lane  
Nobleboro, ME 04555

Subject: 2018 Campaign Compliance Report

Dear Ms. Fortman:

Enclosed please find the final report concerning the review of your 2018 Senate campaign contributions and expenditures.

We anticipate presenting the report at the July 30, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exception. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the 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: Laura Fortman**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for Senate candidate Laura Fortman, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Laura Fortman for the Senate for which MCEA funds were used. There was one exception reported and no findings, which is enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were sixty 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 to JVA Campaigns, LLC in the amount of \$20,462.40. The payments for these services were not made until the following reporting period in late September, early October. The expenditures should have been reported as an outstanding obligation on the 42 day Pre-General Report and subsequently as an expenditure on the 11 Day-Pre-General Report. The candidate's response to this exception 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 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 reported transactions and determined there were no reimbursements for mileage. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

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

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

**Procedure:** Reviewed all of the campaign bank statements from the 2018 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 10, 2018 in the amount of \$325.86 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

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

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

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

May 8, 2019  
South Portland, Maine



Laura A. Fortman  
10 Oyster Creek Lane  
Nobleboro, Maine 04555  
[Laura.A.Fortman@gmail.com](mailto:Laura.A.Fortman@gmail.com)

May 20, 2019

Jennifer Conners, CPA  
Casey Leonard  
Runyon Kersteen Ouellette  
20 Long Creek Drive  
South Portland, Maine 04106

Subject: Fortman 2018 Campaign Compliance Report

Dear Ms. Conners:

Thank you for permitting me to comment on the review of my 2018 Senate campaign. You cite one exception in the report:

**Exception:** "The candidate reported an expenditure on the 42 Day Pre-General Report to JVA Campaigns, LLC in the amount of \$20,462.40. The payments for these services were not made until the following reporting period in late September, early October. The expenditures should have been reported as an outstanding obligation on the 42 day Pre-General Report and subsequently as an expenditure on the 11 Day -Pre-General Report."

**Response:** The four different invoices from JVA Campaigns totaling \$20,462.40 were included in the 42 day Pre-General report because the order for the four different mailings was made in that time period. According to the 2018 Candidate Quick Guide distributed by Maine Commission on Governmental Ethics and Election Practices, "If a campaign places an order or enters into an agreement for services, it has incurred a debt. **Debts must be reported even if no payment has been made** and no goods or services have been received. If a campaign has any unpaid or outstanding debts at the end of a reporting period, **those debts must be reported in that report.**"

I relied on the guidance in the Quick Guide and believe that I was in compliance with the reporting requirements.

Sincerely,

  
Laura A. Fortman



Certified Public Accountants and Business Consultants

June 26, 2019

Hon. Jayne Crosby Giles  
15 Tozier Street  
Belfast, ME 04915

Subject: 2018 Campaign Compliance Report

Dear Ms. Giles:

Enclosed please find the final report concerning the review of your 2018 Senate campaign contributions and expenditures.

We plan to present the report at the July 30, 2019 Commission meeting 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: Jayne Crosby Giles**

**June 25, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for Senate candidate Jayne Crosby Giles, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Jayne Crosby Giles for the Senate for which MCEA funds were used. There were two exceptions reported and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were eighty-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 of \$66 on the Seed Money Report, which was a reimbursement for money order fees to the candidate, and the candidate was reported as the vendor. However, the money order fees were paid to the United States Post Office and therefore, the vendor reported should have been the United States Post Office. The candidate's response to this exception has been included with this report as an attachment.

**Exception:** The candidate reported an expenditure of \$350 paid to the United States Post Office on the 42 Day Post-General Report, which includes expenditures made on or after October 24, 2018. However, the check to the United States Post Office was dated October 18, 2018 and the candidate verified that the purchase took place on October 19, 2018. Based on the information provided, the expenditure should have been reported on the 11 Day Pre-General Report. The candidate's response to this exception 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 review of bank statements. Therefore, there was proof of payment for all selected disbursements.

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

**Result:** Of the twelve disbursements selected for testing, all were supported by third party documentation. There was also one reimbursement for mileage, which was selected for testing and which was supported by travel 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 2018 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.

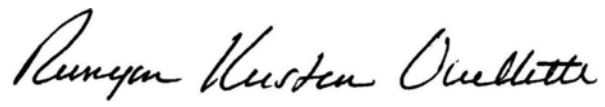
**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** A disbursement dated December 11, 2018 in the amount of \$60.29 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

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

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

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

June 25, 2019  
South Portland, Maine

Jayne Crosby Giles (207) 944-0380 jaynegiles11@gmail.com

15 Tozier Street  
Belfast, Maine 04914

June 25, 2019

Runyon Kersteen Ouellette  
Attn: Jennifer Conners/Casey Leonard  
20 Long Creek Drive  
South Portland, ME 04106

RE: MCEA Audit – Senate District 11 – Jayne Crosby Giles

Dear Jennifer and Casey:

This letter is in response to your June 16<sup>th</sup> letter that I received on June 24<sup>th</sup> regarding the audit of my 2018 Senate campaign. You shared a copy of the report that will be presented to the Ethics Commission in July.

The report notes two exceptions. The following provides additional explanation:

**Exception 1:** The Audit Report notes that the United States Post Office (USPS) should have been listed as the Vendor for a \$66 expense dated 4/12/18 on my Seed Money Report filed 4/13/2019. However, Schedule B of the Expenditure Report lists “Payee” not Vendor. I had purchased the money orders, paid the \$66 in fees, and then submitted the receipt to my Treasurer for reimbursement. Because the \$66 check was paid to me personally, the report names me as the Payee and not the USPS.

I have re-read Schedule B and the instructions. Possibly, my Treasurer and I misunderstood but that is the reason for my name being listed, rather than, the post office.

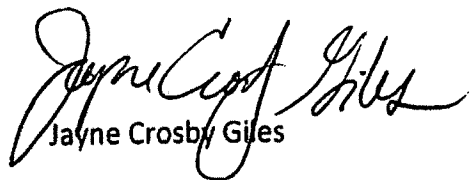
**Exception 2:** The failure to report the \$350 on the 11-day report in October was an oversight on my part. I had purchased stamps from the USPS on Friday, October 19<sup>th</sup>. The check did not clear the bank until 10/24<sup>th</sup>. My Treasurer finished the report that day and filed it on the morning of October 25<sup>th</sup>. He did not see this as a cleared bank item and I had not notified him of the purchase. Thus, reporting the \$350 in stamps purchased was overlooked. This was done in error. I did not intentionally mean to under-report expenditures during the reporting period from 9/19/18 to 10/23/18.

Jayne Crosby Giles (207) 944-0380 jaynegiles11@gmail.com

The remainder of the report appears to be an accurate accounting for the campaign's finances. I thank you for the thorough review of my 2018 Senate MCEA campaign funds.

If you have additional questions on these or other matters regarding the campaign, please let me know.

Sincerely,

  
Jayne Crosby Giles

*Sent via email*

*CC: Jonathan Wayne, Maine Ethics Commission, Executive Director*

*Scott Hawthorne*





Certified Public Accountants and Business Consultants

May 31, 2019

Hon. Erin D. Herbig  
P.O. Box 1015  
Belfast, ME 04915

Subject: 2018 Campaign Compliance Report

Dear Senator Herbig:

Enclosed please find the final report concerning the review of your 2018 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: Erin Herbig**

**May 31, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for Senate candidate Erin Herbig, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Erin Herbig 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 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 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.

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

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

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

**Result:** Of the eighteen disbursements selected for testing, all were supported by third party documentation. There was one disbursement reported for the reimbursement of mileage; however, that transaction was 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 2018 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 11, 2018 in the amount of \$366 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

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

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

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

May 31, 2019  
South Portland, Maine



Certified Public Accountants and Business Consultants

June 26, 2019

Mr. Joshua T. Hiatt  
185 Moosehead Blvd.  
Bangor, ME 04401

Subject: 2018 Campaign Compliance Report

Dear Mr. Hiatt:

Enclosed please find the final report concerning the review of your 2018 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: Joshua Hiatt**

**June 26, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Joshua Hiatt, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Joshua Hiatt 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 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were ninety-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.

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

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

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

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

**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 2018 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.

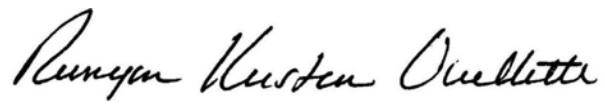
**Procedure:** Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

**Result:** A disbursement dated December 10, 2018 in the amount of \$71.64 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

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

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

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

June 26, 2019  
South Portland, Maine



May 29, 2019

Hon. Daniel J. Hobbs  
30 Crediford Road  
Wells, ME 04090

Subject: 2018 Campaign Compliance Report

Dear Representative Hobbs:

Enclosed please find the final report concerning the review of your 2018 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report at the June 4, 2019 Commission meeting 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 exception.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

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

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

**March 26, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Daniel Hobbs, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Daniel Hobbs for the House of Representatives for which MCEA funds were used. There was one exception reported and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

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

**Exception:** In his 11 Day Pre-General Report, the candidate reported a payment to William Hobbs of \$19.77 dated October 5, 2018. On further inquiry, we determined that the payment was a reimbursement for materials purchased from Lowe's. The *2018 Candidate Guidebook* requires reimbursements to be reported on the campaign finance reports under the name of the vendor to which the original disbursement was made, and not the name of the individual to whom the reimbursement for the original expenditure was made.

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

**Result:** We obtained copies of cancelled checks for those payments made by check. Therefore, there was proof of payment for all selected disbursements.

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

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

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

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

**Procedure:** Reviewed all of the campaign bank statements from the 2018 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, except as noted in the following exception. 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 11, 2018 in the amount of \$110.10 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

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

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

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

March 26, 2019  
South Portland, Maine



Certified Public Accountants and Business Consultants

July 19, 2019

Hon. Troy Jackson  
167 Allagash Road  
Allagash, ME 04774

Subject: 2018 Campaign Compliance Report

Dear Senator Jackson:

Enclosed please find the final report concerning the review of your 2018 Senate campaign contributions and expenditures.

We plan to present the report at the July 30, 2019 Commission meeting 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: Troy Jackson**

**June 28, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for Senate candidate Troy Jackson, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Troy Jackson for the Senate for which MCEA funds were used. There were three exceptions reported and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

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

**Exception:** The candidate withdrew \$30 from the campaign bank account on June 6, 2018 and the amount was not redeposited nor was it reported on the campaign finance report as an expenditure. On further inquiry, we determined the \$30 was withdrawn from the campaign bank account to purchase \$5 money orders for qualifying contributions and should have been redeposited but was not.

**Exception:** The candidate wrote a check to the Knights of Columbus for \$42 on May 28, 2019 that cleared the campaign bank account on June 12, 2018 but the amount was not reported as an expenditure on the campaign finance report.

**Exception:** The candidate reported two expenditures to Joe's Country Store of \$53 each dated September 2, 2018 on the 42 Day Pre-General Report. However, only one disbursement of \$53 to Joe's Country Store cleared the campaign bank account in September. On further inquiry, the candidate determined that one of the expenditures of \$53 reported on the 42 Day Pre-General Report was most likely a duplicate entry on the report.

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

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

**Result:** There was one purchase of equipment from the campaign bank account that was not subsequently sold at fair market value. However, we determined that that the equipment was lost during the campaign and was replaced by the candidate with equipment purchased with personal funds. Therefore, there was not requirement to sell the equipment at fair market value.

**Procedure:** Reviewed all of the campaign bank statements from the 2018 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions, except for the beginning balance in the campaign bank account of \$153.80, which was subsequently withdrawn and properly excluded from the campaign finance report. 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, leaving a negative balance of \$7.30 in the campaign bank account. Therefore, there was no requirement to repay unspent clean election funds.

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

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

A handwritten signature in cursive script, reading "Remya Kristen Ouellette".

June 28, 2019  
South Portland, Maine



May 29, 2019

Hon. Victoria Kornfield  
48 Madison Street  
Bangor, ME 04401

Subject: 2018 Campaign Compliance Report

Dear Representative Kornfield:

Enclosed please find the final report concerning the review of your 2018 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report at the June 4, 2019 Commission meeting 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 exception.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report  
Candidate: Victoria Kornfield**

**May 14, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Victoria Kornfield, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Victoria Kornfield for the House of Representatives for which MCEA funds were used. There was one exception reported and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were 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:

**Exception:** In her 11 Day Pre-General Report, the candidate reported a payment to Mach3Media of \$4,398 dated September 27, 2018. On further investigation, we determined that the invoice date of the transaction was September 8, 2018. The 11 Day Pre-General Report has a reporting period of September 19, 2018 through October 23, 2018. Based on the invoice date, this order should have been reported as an unpaid debt on the 42 Day Pre-General Report which has a reporting period of July 18, 2018 through September 18, 2018.

**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.

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

**Result:** One disbursement was selected for testing, and was supported by third party documentation. We reviewed all reported transactions and determined there were no reimbursements for mileage. In addition, the 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 2018 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:** No deposits were identified on the campaign bank statements that were not MCEA funds.

**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, 2018 in the amount of \$1,177 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

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



Commissioners  
Maine Ethics Commission  
Page 3

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

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

May 14, 2019  
South Portland, Maine



Certified Public Accountants and Business Consultants

July 19, 2019

Mr. Daniel J. Lauzon  
301 Depot Rd.  
Lebanon, ME 04027

Subject: 2018 Campaign Compliance Report

Dear Mr. Lauzon:

Enclosed please find the final report concerning the review of your 2018 Senate campaign contributions and expenditures.

We anticipate presenting the report at the July 30, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exceptions and finding. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exceptions and finding.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

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

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

**July 3, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for Senate candidate Daniel Lauzon, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Daniel Lauzon for the Senate for which MCEA funds were used. There were eight exceptions and one finding, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were sixty-seven 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 an expenditure to Hannaford for \$10 for money order fees, dated February 15, 2018. In addition, the campaign disclosed two additional money order purchases of \$60 each dated March 3, 2018 and June 12, 2018 for which \$10 fees were paid in each transaction. The fees were paid by the candidate on his personal credit card and were for qualifying contributions; however, the candidate did not reimburse himself with campaign funds for the expenditures. The candidate should have been reimbursed for the campaign expenditures.

**Exception:** On April 2, 2018, the candidate made a payment to Facebook by debit card of \$16.99 that was not reported on the Seed Money Report.

**Exception:** The candidate had two expenditures to the United States Post Office of \$50 each that cleared the campaign bank statement on October 22, 2018 and October 29, 2018. However, the candidate only reported one expenditure to the United States Post Office of \$50 on the 42 Day Post-General Report dated October 29, 2018.

**Exception:** Two expenditures of \$20 and \$28.62 cleared the campaign bank account on March 28, 2019 and March 28, 2019, respectively that were not included on the campaign finance reports and were not related to the campaign. As the expenditures were not related to the campaign, the expenditures should not have been paid from the campaign bank account.

**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 disbursements selected for testing, all were supported by third party documentation. We reviewed all of the disbursements and determined there were two reimbursements for mileage, both of which were supported by 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 2018 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

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

**Finding:** The candidate reported an expenditure of \$20 to Hannaford for money order fees dated June 28, 2018. On the campaign finance bank statement for June 2018, there is a debit card transaction paid to Hannaford for \$120 dated June 28, 2018. As the additional \$100 was used to purchase money orders for qualifying contributions, the \$100 should have been redeposited to the campaign bank account and was not.

**Exception:** The candidate reported an expenditure of \$10 to Hannaford for money order fees dated March 23, 2018. On the campaign bank statement for March 2018 there is a debit card transaction paid to Hannaford for \$60 dated March 23, 2018 and on the April 2018 campaign bank statement there is a deposit of \$35 dated April 16, 2018. Per the candidate, the amounts withdrawn and subsequently deposited were for qualifying contributions. Therefore, \$50 should have been redeposited to the campaign bank account, which means there was \$15, or three money orders that were not redeposited.

**Exception:** The candidate reported a contribution of \$50 from an individual dated March 27, 2018 on the Seed Money Report that was deposited into the campaign bank account on April 2, 2018. However, the candidate was unable to provide documentation for the contribution so we were unable to verify that the contribution was from an individual. In addition, on further inquiry, the candidate explained that the \$50 deposit was for qualifying contributions. If the deposit was indeed for qualifying contributions, then the amount should not have been reported on the Seed Money Report as a Seed Money Contribution.

**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 of the clean election funds and therefore, there was no requirement to repay unspent funds.

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

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



July 3, 2019  
South Portland, Maine



Certified Public Accountants and Business Consultants

June 11, 2019

Mr. William J. Lippincott  
30 Wilbur Drive  
Hampden, ME 04444

Subject: 2018 Campaign Compliance Report

Dear Mr. Lippincott:

Enclosed please find the final report concerning the review of your 2018 Senate campaign contributions and expenditures.

We anticipate presenting the report at the July 30, 2019 Commission meeting 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 exception.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report  
Candidate: William Lippincott**

**June 11, 2019**





Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for Senate candidate William Lippincott, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of William Lippincott for the Senate for which MCEA funds were used.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were sixty-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:

**Exception:** The candidate reported an expenditure of \$553.69 paid to JVA Campaigns on his 11 Day Pre-Primary Report. However, the expenditure was a partial payment on a larger invoice of \$2,415.69, of which \$1,862.00 was reported as an expenditure on the Seed Money Report. The balance of \$553.69 should have been reported as an unpaid debt on the Seed Money Report as it was owed to the vendor. The candidate's response to this exception 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 review of bank statements. Therefore, there was proof of payment for all selected disbursements.

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

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

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

**Result:** We noted one purchase of equipment, but as the expenditure was less than the \$50 threshold for reporting and for resale at fair market value; the transaction was excluded from the requirements for equipment.

**Procedure:** Reviewed all of the campaign bank statements from the 2018 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 17, 2018 in the amount of \$12.82 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

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

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

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

June 11, 2019  
South Portland, Maine

## Conners, Jennifer

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**From:** Bill Lippincott <wjl3@tds.net>  
**Sent:** Monday, June 10, 2019 4:49 PM  
**To:** Conners, Jennifer  
**Cc:** Mary Poulin  
**Subject:** Senate campaign audit

Jennifer,

I received your letter today concerning my campaign expenses. You listed one exception, an expenditure of \$553.69 paid to JVA Campaigns on my 11 day Pre-Primary Report.

To explain: We had received an invoice from JVA for \$2,415.69 for palm cards and clincher cards. We had not received the cards. We paid \$1,862.00 to JVA on 4/20/18 as a down payment for the cards to come; we reported that on our seed money report.

When we received the cards, we paid the balance of \$553.69 and reported that on the 11 day Pre-Primary Report.

We understood that this was permissible, upon the advice of others, But if it was not, we are now educated to that fact. All of the money was spent as reported. Do we need to file amended reports?

Sincerely,

Bill Lippincott

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June 26, 2019

Hon. Michele Meyer  
58 Odiorne Lane  
Eliot, ME 03903

Subject: 2018 Campaign Compliance Report

Dear Representative Meyer:

Enclosed please find the final report concerning the review of your 2018 House of Representatives campaign contributions and expenditures.

We plan to present the report at the July 30, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exceptions and finding. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance.

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: Michele Meyer**

**June 26, 2019**



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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Michele Meyer, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Michele Meyer for the House of Representatives for which MCEA funds were used. There were two exceptions and one finding, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

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

**Exception:** In her 42 Day Post-Primary Report, the candidate reported an expenditure to Mercy Street Studio for \$167.75. Upon further investigation, we determined that the invoice date of the transaction was July 17, 2018, however the payment date was October 23, 2018. Based on the invoice date and payment date, this transaction should have also been reported as a debt on the 42 Day Post-Primary Report, and 42 Day Pre-General Report, and then reported as an expenditure on the 11 Day Pre-General Report.

**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 eleven disbursements selected for testing, all were supported by third party documentation, except as follows. 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.

**Exception:** The candidate reported an expenditure to the United State Postal Service of \$175 on the 11 Day Pre-General Report for which she did not retain an invoice or receipt. Therefore, we were unable to verify the nature of the purchase. We were, however able to verify the vendor and amount through review of the debit card payment.

**Finding:** Throughout the campaign, the candidate made multiple expenditures to Facebook. The campaign's treasurer paid for Facebook expenditures with a personal account, and would then be reimbursed with campaign funds. During the review of the campaign, several instances were found where the treasurer had not been reimbursed for Facebook expenditures. The total effect of these unreimbursed Facebook expenditures was \$94.31, which was owed to the treasurer. A reimbursement to the treasurer was issued out of the unspent funds that had been previously remitted to the Commission.

**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 2018 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 15, 2018 in the amount of \$1,145.75 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

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

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

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

June 26, 2019  
South Portland, Maine



Certified Public Accountants and Business Consultants

May 31, 2019

Hon. Rebecca Millett  
12 Waumbek Rd.  
Cape Elizabeth, ME 04107

Subject: 2018 Campaign Compliance Report

Dear Senator Millett:

Enclosed please find the final report concerning the review of your 2018 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: Rebecca Millett**

**May 31, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for Senate candidate Rebecca Millett, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Rebecca Millett 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 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were forty-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, which were made by debit card, were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.

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

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

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

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

**Procedure:** Reviewed all of the campaign bank statements from the 2018 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 10, 2018 in the amount of \$725.84 brought the balance in the campaign bank account to \$2. The disbursement occurred within the forty-two day threshold.

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

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

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

May 31, 2019  
South Portland, Maine



May 31, 2019

Hon. Victoria E. Morales  
98 Thirlmere Avenue  
South Portland, ME 04106

Subject: 2018 Campaign Compliance Report

Dear Representative Morales:

Enclosed please find the final report concerning the review of your 2018 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: Victoria Morales**

**May 31, 2019**





Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Victoria Morales, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Victoria Morales 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 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

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

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

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

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

**Result:** Of the three 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 2018 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, 2018 in the amount of \$3,579.73 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

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

Commissioners  
Maine Ethics Commission  
Page 3

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

A handwritten signature in black ink that reads "Rungya Kristen Ouellette". The signature is written in a cursive, flowing style.

May 31, 2019  
South Portland, Maine



Certified Public Accountants and Business Consultants

June 25, 2019

Mr. Matthew Stone  
168 Johnson Ln., Apt. 1  
West Gardiner, ME 04345

Subject: 2018 Campaign Compliance Report

Dear Mr. Stone:

Enclosed please find the final report concerning the review of your 2018 Senate campaign contributions and expenditures.

We plan to present the report at the July 30, 2019 Commission meeting 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 black ink 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: Matthew Stone**

**June 25, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for Senate candidate Matthew Stone, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Matthew Stone for the Senate for which MCEA funds were used. There was two exceptions reported and no findings, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were one hundred and 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, except as follows:

**Exception:** In his 11 Day Pre-General Report, the candidate reported a payment to Anania Media of \$1,200 dated October 12, 2018. On further investigation, we determined that the invoice date of the transaction was September 10, 2018. The 11 Day Pre-General Report has a reporting period of September 19, 2018 through October 23, 2018. Based on the invoice date, the transaction should also have been reported as a debt on the 42 Day Pre-General Report that has a reporting period of July 18, 2018 through September 18, 2018. The candidate's response to this exception has been included with this report as an attachment.

**Exception:** In his 42 Day Post-Primary Report, the candidate reported an expenditure of \$21 to the Pittston Fair on July 2, 2018. On further investigation (including consultation with the candidate), we determined that the payment date of the transaction was, in fact, July 20, 2018 and the candidate had apparently mistyped the date. The 42 Day Pre-General Report has a reporting period of July 18, 2018 through September 18, 2018. Based on the invoice date, this order should have been reported on the 42 Day Pre-General Report which has a reporting period of July 18, 2018 through September 18, 2018. The candidate's response to this exception 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. 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:** Eleven disbursements were selected for testing, and were supported by third party documentation. We reviewed all reported transactions and determined all reimbursements for mileage were properly substantiated. In addition, the 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 2018 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

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

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

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

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

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

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

June 25, 2019  
South Portland, Maine



Matt Stone  
Responses to Exceptions

I apologize for the delay. It took longer than expected to receive the cancelled check back from Winthrop FCU's bank check processing vendor. I've attached all the requested documents and provided answers to each of your questions/concerns (see below).

In the 42 day post-primary report you have a few expenditures that are paid by check that do not clear the bank statement until after the reporting period is over; can you provide us with something to verify those expenditures are reported on the proper report?

Answer: \$21 to Pittston fair date 7/2/18 (It appears we mixed up the breakdown of the reimbursements for cost of entry to the Monmouth and Pittston fairs). It should have been \$24 for the Pittston Fair and \$18 for the Monmouth Fair. This was due to confusion on my part as the candidate. Originally, I collected a mixture of ticket stubs, bracelets, and written receipts from the two fair grounds in order to reimburse myself the cost of attending each fair with a group of volunteers. When the commission staff pointed out that we had reported these reimbursements incorrectly as a bulk transaction to myself, I submitted amendments for each fair. It was at this point that I miskeyed the Pittston Fair's entry for "7/29" as "7/2" by accident. I was able to confirm this by looking at the dates of photos from our campaign Facebook page.

One of the items we selected for testing in the 11 Day Pre-General Report (\$2,663.88 to Anania Media) is dated 9/20/18 on the report; however, the invoice you provided has a date of 9/10/18. Based on the invoice date I would have expected it to show up on the 42 day pre-general report. Is this just a slight oversight or do you have something you can provide that confirms the item should have been reported on the 11 Day Pre-General Report?

Answer: This appears to be an error on our part. We didn't receive the invoice or the videos until after the deadline, but we did record the videos before the deadline. We put the 20th as the date because that was the day we had access to the videos. Perhaps this needs to be amended as an unpaid debt for the 42 day pre-general report that was then paid in the 11 day pre-general report (?) I recognize that I should have asked the commission for guidance on this one, but didn't think of it at the time.



June 11, 2019

Hon. Ralph L. Tucker  
15 McKeen Street  
Brunswick, ME 04011

Subject: 2018 Campaign Compliance Report

Dear Representative Tucker:

Enclosed please find the final report concerning the review of your 2018 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: Ralph Tucker**

**June 11, 2019**



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Ralph Tucker, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Ralph Tucker 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 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 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; the rest of the disbursements, which were made by debit card, were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.

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

**Result:** Of the two disbursements selected for testing, 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 2018 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 10, 2018 in the amount of \$5,389.66 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners  
Maine Ethics Commission  
Page 3

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

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

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

June 11, 2019  
South Portland, Maine



May 31, 2019

Mr. Thomas M. Tyler  
30 Buckfield Dr.  
Windham, ME 04062

Subject: 2018 Campaign Compliance Report

Dear Mr. Tyler:

Enclosed please find the final report concerning the review of your 2018 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: Thomas Tyler**

**May 31, 2019**





Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Thomas Tyler, which were agreed to by the Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission), solely to assist the Commissioners and staff in ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2018 election cycle. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We reviewed the transactions for the 2018 campaign of Thomas Tyler 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 2018 election cycle and ensured that the campaign finance reports submitted during the 2018 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.

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

**Result:** Of the three disbursements selected for testing, all were supported by third party documentation. We reviewed all of the disbursements and determined there were 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 2018 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 19, 2018 in the amount of \$32.36 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

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

Commissioners  
Maine Ethics Commission  
Page 3

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

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

May 31, 2019  
South Portland, Maine