

Agenda

Item #4



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

To: Commission Members

From: Vincent W. Dinan, Staff Auditor 

Date: October 23, 2007

Subject: October, 2007 Candidate Audit Report Submittals

Materials submitted with the October, 2007 Commission packet include the four candidate audit reports listed below.

Candidate Name	District	Disposition
Patricia LaMarche	2006 Gubernatorial Candidate	See Commission Agenda
John Churchill	HD 7	See Commission Agenda
Rep. Boyd Marley	HD 114	See Commission Agenda
Sheila Rollins	HD 98	See Commission Agenda

Audit Findings of "No Exceptions" are submitted for information and file, and no additional action is required by the Commission.



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October 1, 2007

Audit Report No. 2006-HR046

**Candidate: Representative Boyd Marley
House District 114**

Background

Representative Boyd Marley was re-elected to the Maine House of Representatives, District 114, in the 2006 general election. The Commission on Governmental Ethics and Election Practices (Commission) certified Rep. Marley as a Maine Clean Election Act (MCEA) candidate on March 21, 2006. MCEA candidates are required under the Act to submit reports of their receipts, expenditures, outstanding campaign debt, and equipment purchases and dispositions for specified periods during the election cycle.

Audit Scope

Examination of selected candidate contribution and expenditure transactions occurring during the following campaign reporting periods:

- Seed Money
- Six Day Pre-Primary
- 42 Day Post-Primary
- Six Day Pre-General
- 42 Day Post-General

Transactions subject to review were those recorded in the candidate's accounting records and reported to the Commission. The audit's purpose was to determine if the identified receipts and payments (1) were properly approved by the candidate or his authorized representative; (2) were adequately documented as evidenced by original vendor invoices and cancelled checks or other acceptable disbursement documentation; and (3) complied in all material respects with the requirements of the Maine Clean Election Act and the Commission's rules.

Audit Findings and Recommendations

Finding No. 1 – incomplete documentation of campaign expenditures: the Marley campaign reported two expenditures that were inadequately documented: Donahue Advertising for \$111.95 and Bayside Printing for \$250.00. In both cases, the campaign did not maintain the vendor invoices in their accounting files, and according to Rep. Marley, were not able to obtain copies from the vendors. In each case, the expenditure was supported by a cancelled check payable to the merchant. Without the vendor invoices, the auditor was unable to verify the campaign purpose of the expenditures.

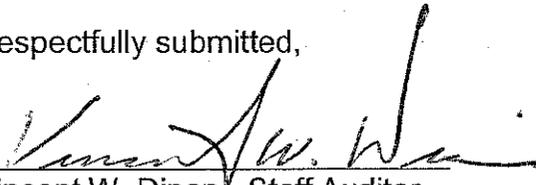
Criteria: 21-A M.R.S.A. §1016, "Each treasurer shall keep detailed records of all contributions received and of each expenditure that the treasurer or candidate makes or authorizes...."

Recommendation: the Commission staff recommends that the Commission find Rep. Marley in technical violation of the cited provision of the MCEA. However, given the generally good condition of the Marley campaign's records, the staff further recommends that the Commission not assess a penalty.

Candidate's Comments

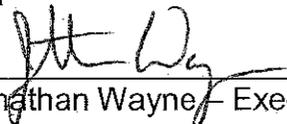
Rep. Marley did not comment on the report.

Respectfully submitted,



Vincent W. Dinan - Staff Auditor

Approved:



Jonathan Wayne - Executive Director



STATE OF MAINE
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September 24, 2007

Audit Report No. 2006-HR045

**Candidate: Sheila H. Rollins
House District 98**

Background

Sheila H. Rollins was a candidate for the Maine House of Representatives, District 98, in the 2006 general election. The Commission on Governmental Ethics and Election Practices (Commission) certified Ms. Rollins as a Maine Clean Election Act (MCEA) candidate on April 20, 2006. MCEA candidates are required under the Act to submit reports of their receipts, expenditures, outstanding campaign debt, and equipment purchases and dispositions for specified periods during the election cycle.

Audit Scope

Examination of selected candidate contribution and expenditure transactions occurring during the following campaign reporting periods:

- Seed Money
- Six Day Pre-Primary
- 42 Day Post-Primary
- Six Day Pre-General
- 42 Day Post-General

Transactions subject to review were those recorded in the candidate's accounting records and reported to the Commission. The audit's purpose was to determine if the identified receipts and payments (1) were properly approved by the candidate or her authorized representative; (2) were adequately documented as evidenced by original vendor invoices and cancelled checks or other acceptable disbursement documentation; and (3) complied in all material respects with the requirements of the Maine Clean Election Act and the Commission's rules.

Audit Findings and Recommendations

Finding – Incomplete documentation: the candidate reported a \$96.00 expenditure for postage during the 42 Day Post-Primary reporting period. The disbursement was supported by a cancelled check, but no invoice or receipt showing the items purchased was on file.

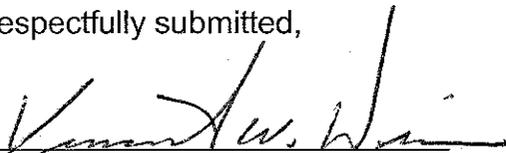
Criterion: 21-A M.R.S.A. §1016, "Each treasurer shall keep detailed records of all contributions received and of each expenditure that the treasurer or candidate makes or authorizes...."

Recommendation: the Commission staff recommends a finding of technical violation of the cited provision of the Act, but given the candidate's generally excellent record-keeping, the staff believes that there should be no penalty assessment.

Candidate's Comments

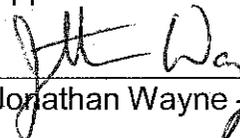
Ms. Rollins had no comment on the audit finding and recommendation.

Respectfully submitted,



Vincent W. Dinan - Staff Auditor

Approved:



Jonathan Wayne - Executive Director