To: Commissioners  
From: Jonathan Wayne, Executive Director  
        Emma Burke, Candidate Registrar  
Date: August 22, 2017  
Re: Staff Comments on Audit Exceptions and Findings

The majority of the audits of 2016 Maine Clean Election Act (MCEA) candidates have been completed by the accounting firm of Runyon Kersteen Ouellette. This memo is to offer staff comments on two compliance issues that have arisen in the audits. We suspect that the candidates who failed to comply did not understand the legal requirements.

- A candidate for state or county office in Maine must report a debt or unpaid obligation if the candidate has received (but not paid for) campaign goods or services, or otherwise entered into an obligation to pay for campaign goods or services.
- MCEA candidates may not use MCEA funds to pay for goods and services they received before qualifying for public campaign funds (“certification”). Any such goods or services must be paid for with seed money contributions. The audits have found three candidates who used MCEA funds to reimburse themselves for vehicle travel that occurred before they were certified to receive MCEA funding.

LEGAL REQUIREMENTS AND PROCEDURES

Duty to report debits. In Maine campaign finance law, the definition of “expenditure” includes “a contract, promise or agreement, expressed or implied, whether or not legally enforceable, to make any expenditure.” (21-A M.R.S.A. § 1012(3)(2)) Title 21-A, § 1017(5) states a “report must contain the itemized expenditures made or authorized during the report filing period…” Chapter 1, Section 7(3)(A) & (B) of the Commission Rules state that an expenditure is to be reported when an order is placed, using the date
on which the first of the following events occurs: “(1) The placement of an order for a good or service; (2) The signing of a contract for a good or service; (3) The delivery of a good or the performance of a service by the vendor; (4) A promise or an agreement (including an implied one) that a payment will be made; or (5) The making of a payment for a good or service.”

Paying for pre-certification goods and services. The provision in the MCEA governing seed money states that candidates must use seed money to pay for goods or services received during the qualifying period prior to MCEA certification. (21-A M.R.S.A § 1125(2-A)) The statute specifically prohibits candidates from using MCEA funds to pay for goods or services received before certification.

Some MCEA candidates choose to use campaign funds to reimburse themselves for their use of their vehicle when traveling for campaign purposes. This is optional. If they choose to make travel reimbursements with MCEA funds, they are required to keep a log of their campaign trips that includes the purpose of each trip and the number of miles traveled. The campaign may reimburse the candidate for travel at a rate of no more than $0.44 per mile, and the candidate must have documented sufficient campaign travel to justify the amount of the reimbursement.

When the Commission staff reviews campaign finance reports filed by MCEA candidates, we do our best within staff and time constraints to look for travel reimbursements. Rather than require candidates to submit all their logs to our office, the Commission staff typically asks candidates who reimburse for vehicle travel to amend their reports to include the dates of travel and number of miles traveled in the “description” field of their expenditures.

COMMENTS BY COMMISSION STAFF ON AUDIT FINDINGS

Reporting Debts
Candidates, PACs, political parties and others are required to report debts and unpaid obligations. The guidebook for 2016 MCEA candidates contains a paragraph offering advice on this topic on pages 49-50.
The Commission staff has been aware for some time that the duty to report a debt or unpaid obligation may not be as obvious as disclosing a cash contribution or payment. Unfortunately, the 2016 audits have suggested that the lack of understanding is more widespread than we had thought. Of the 31 candidates whose audits will be presented at your August 30th meeting, the auditor found that twelve candidates should have reported a debt in an earlier report period. For example, based on the date of an invoice for a campaign mailing, the auditors found that a candidate should have disclosed a debt in the campaign finance report due in July, but the candidate did not report the purchase of the mailing until the September report – after the candidate had paid the mailhouse.

We have examined our educational materials for 2016 candidates on this topic. While the issue was mentioned in the 2016 candidate guidebooks, we see room for improvement for future election years. For 2018 elections, the Commission staff will be improving our education on this issue, including:

- mentioning the duty to report unpaid debits in the more concise Quick Guide that all candidates receive upon registering
- reminding candidates of the duty to report unpaid debts in the reminder newsletters for the July and September 2018 campaign finance reports
- including the issue in the pre-deadline reminder emails beginning in the middle of the 2018 election year
- highlighting the issue more prominently in the more lengthy candidate guidebooks.

We have identified three of the audited 2016 candidates whose campaign finance reports could be considered late because the debts were significant and went unreported for months. Due to widespread lack of understanding of this issue, however, we propose not assessing late-filing penalties against these three candidates. Rather, in the interest of treating similarly-situated candidates consistently, we propose rescinding a $200 late-filing penalty that was assessed at your March 3, 2017 meeting against a 2016 first-time, traditionally financed candidate for a similar violation. The penalty assessed to that candidate was one of the first times the Commission has assessed a late-filing penalty because the campaign finance report did not contain an unpaid debt. That candidate’s
report would be considered late, but the penalty would be waived entirely (if you approve).

Candidates’ use of MCEA funds to reimburse themselves for travel
Under the MCEA provision cited above, candidates must pay for all goods and services received before certification with seed money – not MCEA funds.¹ This was a suggestion by the Commission to the Legislature after the 2006 elections. The purpose was to minimize the risk of bootstrapping by candidates – using MCEA funds to retroactively pay for their activities to qualify for MCEA funding.

Since 2010, the Commission has found a handful of candidates who used MCEA funds to pay for goods or services – or reimburse themselves for travel – prior to certification. Generally, we have asked these candidates to repay these amounts or assessed a penalty for the misuse of MCEA funds. The financial impact on these candidates usually has not been large.

The 2016 audits found three candidates, so far, who used (respectively) $426, $245, and $117 in MCEA funds to reimburse themselves for travel that they conducted before they were certified as MCEA candidates. The candidates have already received final audit reports including this finding. The Commission staff sent out a memo today to the candidates notifying them that their audits would be among the 31 audits presented at your August 30th meeting. We explained that the Commission staff may propose that the candidates repay the reimbursement or that the Commission assess a smaller monetary penalty. We notified them that any decision by you would be made at your September 28th meeting, and that the candidates would have a full opportunity to respond. (Due to timing issues, we did not believe there was adequate notice for them to respond to these proposals for your August 30th meeting.) If you have any feedback on these proposals, please let us know.

The Commission staff has reviewed our educational materials for MCEA candidates on this issue. Our guidebook and other materials are clear that MCEA funds may not be

¹ Candidates for State Representative may collect up to $1,000 in seed money and Senate candidates may collect up to $3,000.
spent “for goods and services” received before certification. The Commission staff recognizes that this guidance does not specifically mention mileage reimbursements, but there would be no reason to exclude mileage from the more general term of services. The Commission staff will be sure to clarify in future published guidance that pre-certification travel must be paid for with seed money only.

Thank you for your consideration of this memo.
# List of Reports for 8/30/17 Meeting

## Reports with no exceptions:

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Office</th>
<th>District</th>
<th>Date of Report</th>
<th># Exceptions-Findings</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ackley, Kent</td>
<td>H</td>
<td>82</td>
<td>7/14/2017</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Beck, Henry</td>
<td>S</td>
<td>16</td>
<td>7/25/2017</td>
<td>N/A</td>
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</tr>
<tr>
<td>Bickford, Bruce</td>
<td>H</td>
<td>63</td>
<td>6/26/2017</td>
<td>N/A</td>
<td></td>
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<tr>
<td>Deschambault, Susa</td>
<td>S</td>
<td>32</td>
<td>5/29/2017</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Dunphy, Michelle</td>
<td>H</td>
<td>122</td>
<td>6/5/2017</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Fulford, Jonathan</td>
<td>S</td>
<td>11</td>
<td>6/5/2017</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Harrington, Matthew</td>
<td>H</td>
<td>19</td>
<td>7/14/2017</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Hartford, Joshua</td>
<td>H</td>
<td>105</td>
<td>7/10/2017</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Lawrence, Mark</td>
<td>H</td>
<td>2</td>
<td>6/22/2017</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Miramant, David</td>
<td>S</td>
<td>12</td>
<td>8/6/2017</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Tepler, Denise</td>
<td>H</td>
<td>54</td>
<td>7/21/2017</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Timmons, Michael</td>
<td>H</td>
<td>45</td>
<td>8/18/2017</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Vitelli, Eloise</td>
<td>S</td>
<td>23</td>
<td>6/9/2017</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

## Reports with findings (and in some cases exceptions as well):

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Office</th>
<th>District</th>
<th>Date of Report</th>
<th># Exceptions-Findings</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alley, Rock</td>
<td>S</td>
<td>6</td>
<td>6/23/2017</td>
<td>1</td>
<td>Finding - candidate used MCEA funding received after certification to reimburse mileage from the seed money reporting period.</td>
</tr>
<tr>
<td>Pew, Sidney</td>
<td>H</td>
<td>117</td>
<td>6/5/2017</td>
<td>2</td>
<td>Finding - candidate used MCEA funding received after certification to reimburse mileage from the seed money reporting period.  Exception - one disbursement reported as the wrong vendor.</td>
</tr>
<tr>
<td>Turner, April</td>
<td>H</td>
<td>99</td>
<td>7/10/2017</td>
<td>2</td>
<td>Finding - candidate used MCEA funding received after certification to reimburse mileage from the seed money reporting period.  Exception - one disbursement reported on the incorrect campaign report.</td>
</tr>
<tr>
<td>Candidate</td>
<td>Office</td>
<td>District</td>
<td>Date of Report</td>
<td># Exceptions</td>
<td>Description</td>
</tr>
<tr>
<td>-----------------</td>
<td>--------</td>
<td>----------</td>
<td>----------------</td>
<td>--------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Amadon, Anne</td>
<td>H</td>
<td>107</td>
<td>6/7/2017</td>
<td>5</td>
<td>1 disbursement reported as the wrong vendor; three disbursements reported on the incorrect campaign report. One disbursement exceeded the recommended amount/unit for shirts.</td>
</tr>
<tr>
<td>Berry, Seth</td>
<td>H</td>
<td>55</td>
<td>7/23/2017</td>
<td>3</td>
<td>One disbursement reported on the incorrect campaign report; 2 seed money contributions lacked supporting documentation</td>
</tr>
<tr>
<td>Breton, Elijah</td>
<td>H</td>
<td>65</td>
<td>7/10/2017</td>
<td>5</td>
<td>One disbursement reported on the incorrect campaign report; 2 seed money contributions lacked supporting documentation; 2 disbursements lacked detailed receipts/invoices.</td>
</tr>
<tr>
<td>Capehart, Gary</td>
<td>H</td>
<td>125</td>
<td>6/22/2017</td>
<td>7</td>
<td>Two disbursements for money orders that were not reported correctly. Two vendor credits that were not netted against the related disbursements on the campaign reports. One disbursement reported on the incorrect campaign report. One disbursement that was not reported on the campaign report.</td>
</tr>
<tr>
<td>Carpenter, Michael</td>
<td>S</td>
<td>2</td>
<td>6/5/2017</td>
<td>1</td>
<td>One disbursement was reported on the incorrect campaign report.</td>
</tr>
<tr>
<td>Carroll, Aaron</td>
<td>H</td>
<td>21</td>
<td>5/12/2017</td>
<td>1</td>
<td>One disbursement was reported on the incorrect campaign report.</td>
</tr>
<tr>
<td>Cornelio, Keith</td>
<td>H</td>
<td>74</td>
<td>5/28/2017</td>
<td>3</td>
<td>Two disbursements were reported on the incorrect campaign reports. Unspent MCEA funds were returned to the commission more than 42 days after the election date.</td>
</tr>
<tr>
<td>Caterina, Jean-Marie</td>
<td>S</td>
<td>30</td>
<td>7/14/2017</td>
<td>1</td>
<td>Collected $2,975 in seed money but reported $3,000 collected.</td>
</tr>
<tr>
<td>Gibson, Gerry</td>
<td>H</td>
<td>17</td>
<td>5/22/2017</td>
<td>2</td>
<td>Two disbursements were reported on the incorrect campaign reports.</td>
</tr>
<tr>
<td>Guerrette, Timothy</td>
<td>S</td>
<td>1</td>
<td>6/5/2017</td>
<td>1</td>
<td>One disbursement from the campaign bank account was not reported on the campaign report.</td>
</tr>
<tr>
<td>Candidate</td>
<td>Office</td>
<td>District</td>
<td>Date of Report</td>
<td># Exceptions</td>
<td>Description</td>
</tr>
<tr>
<td>---------------</td>
<td>--------</td>
<td>----------</td>
<td>----------------</td>
<td>--------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Hobart, Brian</td>
<td>H</td>
<td>55</td>
<td>5/29/2017</td>
<td>2</td>
<td>One disbursement reported on the incorrect campaign report. No supporting documentation was retained for seed money contributions.</td>
</tr>
<tr>
<td>Hymanson, Patricia</td>
<td>H</td>
<td>4</td>
<td>7/14/2017</td>
<td>2</td>
<td>One reimbursement reported on the incorrect campaign report. One seed money contribution lacked supporting documentation.</td>
</tr>
<tr>
<td>Ladd, Charles</td>
<td>S</td>
<td>25</td>
<td>8/6/2017</td>
<td>3</td>
<td>One disbursement reported as the wrong vendor; one disbursement reported on the incorrect campaign report; one disbursement missing an invoice/receipt.</td>
</tr>
<tr>
<td>Meil, Kathleen</td>
<td>H</td>
<td>94</td>
<td>6/10/2017</td>
<td>1</td>
<td>One disbursement was missing an invoice/receipt.</td>
</tr>
<tr>
<td>Montague, Teresa</td>
<td>H</td>
<td>129</td>
<td>7/10/2017</td>
<td>1</td>
<td>One disbursement reported as the wrong vendor and for the wrong transaction (Reported Staples for fax fees; actually Post Office for postage)</td>
</tr>
</tbody>
</table>
July 21, 2017

Mr. Rock A. Alley  
P.O. Box 486  
Jonesport, ME 04649

Subject: 2016 Campaign Compliance Report

Dear Mr. Alley:

Enclosed please find the final report concerning the review of your 2016 Senate campaign contributions and expenditures.

We anticipate presenting the report at the August 30, 2017 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the finding. Jonathan Wayne, the Commission’s Executive Director, will contact you beforehand to schedule your appearance to discuss the finding.

Thank you for your cooperation during the review process.

Jennifer Conners  
Jennifer Conners, CPA  
Runyon Kersteen Ouellette
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: Rock Alley

June 23, 2017
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 Rock 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 2016 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 2016 campaign of Rock Alley for the Senate for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

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

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

Result: We obtained copies of cancelled checks for those payments made by check; the rest of the disbursements, which were made by debit card, were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.
Procedure: Judgmentally selected disbursements from those reported in the campaign finance reports, which in the aggregate represented at least fifty percent of the candidate’s disbursements. Reviewed the selected disbursement transactions and ensured that they were substantiated by supporting, third party documentation and were for allowable expenditures under the MCEA. In addition, ensured that mileage logs supported 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. Three of the selected disbursements were reimbursements for mileage and all were supported by mileage logs that recalculated correctly based on the applicable mileage rate.

Finding: On June 23, 2016, the Alley campaign paid $1,032.29 to reimburse the candidate for vehicle travel. This payment consisted of Maine Clean Election Act funds, which the candidate received for the primary election. The payment was intended to cover travel during the period of 4/15/2016 – 5/24/2016, and to partially reimburse the candidate for travel conducted prior to 4/15/2016. According to the mileage logs that the candidate maintained, he traveled 2,081 miles during the period of 4/15/2016 – 5/24/2016. Accordingly, he was eligible to use $915.64 in MCEA funds to reimburse himself for this period (2,081 miles x $0.44 per miles). Therefore, the portion of the $1,032.29 payment that was attributable to travel before 4/15/2016 was $116.65 ($1,032.29 - $915.64). Although inadvertent, this is not permitted by the Maine Clean Election Act, because Mr. Alley qualified for MCEA funding on 4/11/2016 and candidates may not use MCEA funds to pay for goods or services received prior to qualifying for MCEA funding (certification). (21-A M.R.S.A. § 1125(2-A)(A)). The candidate’s response to this exception has been included with this report as an attachment.

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 2016 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. In addition, ensured that no additional contributions were received after the candidate’s certification.

Result: All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions. All seed money contributions were within the allowable threshold and were from individuals. In addition, there were no additional contributions received after the candidate’s certification.
Procedure: Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).

Result: A disbursement dated December 12, 2016 in the amount of $2,470.49 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.

June 23, 2017
South Portland, Maine
<table>
<thead>
<tr>
<th>Date of Travel</th>
<th>Starting Mileage</th>
<th>Ending Mileage</th>
<th>No. of Miles</th>
<th>Reimbursement Calculated</th>
</tr>
</thead>
<tbody>
<tr>
<td>4/15/2016</td>
<td>206,845.00</td>
<td>207,227.00</td>
<td>382.00</td>
<td>168.08</td>
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<tr>
<td>4/26/2016</td>
<td>207,234.00</td>
<td>207,571.00</td>
<td>337.00</td>
<td>148.28</td>
</tr>
<tr>
<td>5/5/2016</td>
<td>26,485.00</td>
<td>26,912.00</td>
<td>427.00</td>
<td>187.88</td>
</tr>
<tr>
<td>5/3/2016</td>
<td>207,575.00</td>
<td>207,884.00</td>
<td>309.00</td>
<td>135.96</td>
</tr>
<tr>
<td>5/16/2016</td>
<td>207,890.00</td>
<td>208,193.00</td>
<td>303.00</td>
<td>133.32</td>
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<tr>
<td>5/20/2016</td>
<td>208,196.00</td>
<td>208,403.00</td>
<td>207.00</td>
<td>91.08</td>
</tr>
<tr>
<td>5/24/2016</td>
<td>208,422.00</td>
<td>208,538.00</td>
<td>116.00</td>
<td>51.04</td>
</tr>
</tbody>
</table>

**Total Mileage Expenditures**: 2,081.00

**Total expenditures eligible for reimbursement**: 915.64

Reimbursement 6/23/17 for mileage through 5/24/16 $\ (1,032.29)$

**Over reimbursement**: $\ (116.65)$
### Financial Activity Summary

<table>
<thead>
<tr>
<th>Description</th>
<th>Total for This Period</th>
<th>Total for Campaign</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Cash Balance from Last Report</td>
<td>$302.91</td>
<td></td>
</tr>
<tr>
<td>2. Seed Money Contributions</td>
<td>$0.00</td>
<td>$810.00</td>
</tr>
<tr>
<td>3. Maine Clean Election Act Payments &amp; Authorizations</td>
<td>$25,000.00</td>
<td>$26,989.72</td>
</tr>
<tr>
<td>4. Sale of Campaign Property (Schedule E, Part 2)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>5. Other Cash Receipts (Interest, Etc.)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>6. Minus Expenditures (Schedule B)</td>
<td>-$4,523.47</td>
<td>-$7,020.28</td>
</tr>
<tr>
<td>7. Cash Balance at Close of Period</td>
<td>$20,779.44</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>Other Activity</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. In-Kind Seed Money Contributions</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>9. Total Unpaid Debts at Close of Period (Schedule D)</td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>DATE OF EXPENDITURE</td>
<td>PAYEE</td>
<td>REMARK</td>
</tr>
<tr>
<td>---------------------</td>
<td>-------</td>
<td>--------</td>
</tr>
<tr>
<td>6/18/2016</td>
<td>JVA CAMPAIGNS, LLC 240 N. 5TH ST., SUITE 360 COLUMBUS, OH 43215</td>
<td>BALANCE OF PAYMENT DUE FOR PALM CARDS/FLYERS.</td>
</tr>
<tr>
<td>6/27/2016</td>
<td>ROCK A ALLEY 50 KELLEY POINT RD, JONESPORT, ME 04649</td>
<td>MILEAGE REIMBURSEMENT FOR PARADES &amp; CAMPAIGNING: MILBRIDGE, CHERRYFIELD, EASTPORT, MACHIAS, CALAIS, HARRINGTON, WINTER HARBOR</td>
</tr>
<tr>
<td>6/27/2016</td>
<td>ROCK A ALLEY 50 KELLEY POINT RD, JONESPORT, ME 04649</td>
<td>Offset due to update of filed item</td>
</tr>
<tr>
<td>6/28/2016</td>
<td>TIME 4 PRINTING 588 ROOSEVELT TRAIL WINDHAM, ME 04062</td>
<td>DESIGN AND PRODUCTION OF MAGNETIC SIGNS FOR VEHICLE ROCK A. ALLEY FOR SENATE</td>
</tr>
<tr>
<td>6/29/2016</td>
<td>ELMERS COUNTRY STORE GASOLINE US ROUT 1 COLUMBIA FALLS, ME 04623</td>
<td>REIMBURSEMENT TO CAMPAIGN ACCOUNT BY CHECK FOR EXPENDITURE ON MAY 20TH FOR C.FEENEY-ALLEY. Returned Expenditure</td>
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<tr>
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<td>250 TWO COLOR YARD SIGNS ROCK A. ALLEY FOR SENATE</td>
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**TOTAL EXPENDITURES FOR CANDIDATE:** $4,523.47
July 10, 2017

Jennifer Connors
Runyan Keersteen Oullette

I am responding at the behest of Rock and Carmen Alley to the statement made (see below) in the letter dated July 3rd, 2017 regarding the 2016 Campaign Compliance Report for Rock A. Alley.

Finding: On June 23, 2016, the Alley campaign paid $1,032.29 to reimburse the candidate for vehicle travel. This payment consisted of Maine Clean Election Act funds, which the candidate received for the primary election. The payment was intended to cover travel during the period of 4/15/2016 – 5/24/2016, and to partially reimburse the candidate for travel conducted prior to 4/15/2016. According to the mileage logs that the candidate maintained, he traveled 2,081 miles during the period of 4/15/2016 – 5/24/2016. Accordingly, he was eligible to use $915.64 in MCEA funds to reimburse himself for this period (2,081 miles x $0.44 per miles). Therefore, the portion of the $1,032.29 payment that was attributable to travel before 4/15/2016 was $116.65 ($1,032.29 - 915.64). Although inadvertent, this is not permitted by the Maine Clean Election Act, because Mr. Alley qualified for MCEA funding on 4/11/2016 and candidates may not use MCEA funds to pay for goods or services received prior to qualifying for MCEA funding (certification). (21-A M.R.S.A. § 125(2-A)(A))

1) Having had no prior experience, we decided the prudent approach was to discuss any purchases and claims for reimbursement with the MCEA representative.

2) Prior to formal submission of all but the last two required Campaign Finance Reports, beginning with the Seed Money Report, we requested and received review of these reports by the MCEA representative to verify that proposed submissions were in compliance with MCEA procedures and regulations.

3) With this process, reimbursements were made only after consulting with the MCEA representative.

4) On occasion after formal submission of a Campaign Finance Report, the MCEA representative would request that expenses and or reimbursements be reported in a different format, even going back to the Seed Money Report, which I believe, the recommendation should have been to amend the Seed Money Report with respect to the travel reimbursement in question for that period.

5) See example below sent with the letter in which the travel expenses reflect the carryover of the remainder of travel reimbursement. As stated in item #1 above, the carryover was made after having consulted with the MCEA representative.
6) On this same report is repayment of $9.27 (See below) to the Campaign. This amount was claimed in the prior report after receiving advice from MCEA representative. Subsequently, they reversed that advice and the money was returned to the Campaign by the Candidate. Had the MCEA staff advised, contrary to their initial direction for reporting that travel reimbursement, as they did in this example, the Candidate would have been able to reimburse the Campaign immediately as was the case with the $9.27.

7) This finding is clearly the result of the Campaign diligently following the advice of the MCEA staff in good faith.

### REMARK
**BALANCE OF PAYMENT DUE FOR PALM CARDS/FLYERS.**

**MILEAGE REIMBURSEMENT FOR PARADES & CAMPAIGNING: MILBRIDGE, CHERRYFIELD, EASTPORT, MACHIAS, CALAIS, HARRINGTON, WINTER HARBOR**

### TYPE
**UT**

### TOTAL EXPENDITURES FOR CANDIDATE:

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I would be happy to discuss questions you may have after reviewing this letter.

Sincerely

Jennifer Jainer
(207) 263-6629
Treasurer for Rock Alley during the 2016 Campaign
July 21, 2017

Mr. Sidney Pew
P.O. Box 592
East Andover, ME 04226

Subject: 2016 Campaign Compliance Report

Dear Mr. Pew:

Enclosed please find the final report concerning the review of your 2016 House campaign contributions and expenditures.

We anticipate presenting the report at the August 30, 2017 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 exception and finding.

Thank you for your cooperation during the review process.

Jennifer Conners, CPA
Runyon Kersteen Ouellette
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: Sidney Pew

June 5, 2017
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 Sidney Pew, 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 2016 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 2016 campaign of Sidney Pew for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were sixty-nine transactions on the candidate’s bank statements. We verified that all of the transactions were included and agreed in dollar amount. However, of the sixty-nine transactions, there was one debit card transaction with Amazon.com dated July 8, 2016 that was reported as Staplemania.

**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 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. In addition, there was one reimbursement for mileage that was paid to the candidate on September 30, 2016 by check in the amount of $1,017.28. The mileage reimbursement was supported by mileage logs that agreed both for the number of miles and the dollar amount of the reimbursement, as recalculated at the applicable reimbursement rate.

Finding: Although the reimbursement for mileage was calculated correctly and supported by mileage logs, a portion of the reimbursement (approximately $244.64) was not an allowable cost as the candidate incurred the mileage prior to becoming a Maine Clean Election Fund candidate. The mileage that was incurred prior to the Clean Election funding should have been paid out of seed money contributions. However, the candidate spent all of the seed money contributions received and therefore, Maine Clean Election Fund proceeds of $500, received by the candidate on March 18, 2016, were used to reimburse the mileage. See the attachment for a summary of the mileage and related reimbursement incurred prior to the candidate’s certification date of March 18, 2016. The candidate’s response to this finding has been included with this report as an attachment.

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 transaction for the purchase of an iPad and related accessories. As the iPad and accessories were paid for with Seed Money contributions instead of MCEA funds, the requirement to sell the equipment at fair market value did not apply.

Procedure: Reviewed all of the campaign bank statements from the 2016 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. In addition, ensured that no additional contributions were received after the candidate’s certification.

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

Procedure: Reviewed supporting documentation to determine that the balance of MCEA funds not spent were returned to the Maine Ethics Commission and were returned promptly (within forty-two days of the election).
Result: A disbursement dated November 28, 2016 in the amount of $547.77 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.

June 5, 2017
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Runyon Kersteen Ouellette

Re: Maine Commission on Government Ethics and Election Practices
   Maine Clean Election Act Compliance Report
   Candidate: Sidney Pew

I am in receipt of the 2016 Campaign Compliance Report performed by Runyon Kersteen Ouellette in which they state it contains one reporting exception and one finding. The exception I believe they are referring to even through it is not stated as an exception is about the reimbursement for mileage which is their only finding.

After rereading and reviewing the 2016 MCEA Candidate Guidebook I found where it is stated that a contemporaneous travel log must be kept for reimbursement. The dates and mileage referenced in the finding was mileage incurred when I was going door to door to get signatures for nomination papers, meeting with the treasurer and delivering qualifying contributions to Augusta. There is no reference I could find where it is stated that mileage incurred prior to becoming a certified MCEA candidate should have been paid out of seed money.

Respectfully

Sidney Pew
August 18, 2017

Ms. April Turner
P.O. Box 1
Freedom, ME 04941

Subject: 2016 Campaign Compliance Report

Dear Ms. Turner:

Enclosed please find the final report concerning the review of your 2016 House of Representatives campaign contributions and expenditures.

We anticipate presenting the report at the August 30, 2017 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the finding and exceptions. Jonathan Wayne, the Commission’s Executive Director, will contact you beforehand to schedule your appearance to discuss the finding.

Thank you for your cooperation during the review process.

Jennifer Conners
Jennifer Conners, CPA
Runyon Kersteen Ouellette
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND
ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: April Turner

July 10, 2017
Commissioners
Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate April Turner, 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 2016 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 2016 campaign of April Turner for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were fifty-six transactions on the candidate’s bank statements. We verified that all of the transactions were included and agreed in dollar amount to amounts reported in the campaign finance reports. However, there was one payment to Mach3 Media dated 11/21/16 that was reported on the 42 Day Post-General Report, but the invoice was dated 7/28/2016 and therefore, the amount should have been reported as an obligation on the 42 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 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. In addition, there were three reimbursements for mileage, of which we selected one to test. The selected reimbursement was paid to the candidate on July 29, 2016 by check in the amount of $425.92. The mileage reimbursement was supported by mileage logs that agreed both for the number of miles and the dollar amount of the reimbursement, as recalculated at the applicable reimbursement rate.

**Finding:** Although the $425.92 reimbursement for mileage was calculated correctly and supported by mileage logs, the reimbursement was not an allowable cost as the candidate incurred the mileage prior to becoming a Maine Clean Election Fund candidate. The mileage that was incurred prior to the Clean Election funding should have been paid out of seed money contributions. However, the candidate spent all of the seed money contributions received and therefore, Maine Clean Election Fund proceeds of $5,000, received by the candidate on June 22, 2016, were used to reimburse $425.92 to the candidate for mileage. See the attachment for a summary of the mileage and related reimbursement incurred prior to the candidate’s certification in May 2016.

**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 2016 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 and did not exceed the $100 threshold per donor. In addition, there were no additional contributions received after the candidate’s certification. We were also able to verify the total seed money contributions of $515.14 agreed with the total deposits in the campaign bank account for the seed money period. However, the candidate did not retain documentation for the individual seed money contributions and therefore, we were unable to verify the accuracy of individual seed money contributions on the Seed Money Report. See the attached Seed Money Report for amounts that were reported by the 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 February 7, 2017 in the amount of $224.65 brought the balance in the campaign bank account to zero. The disbursement did not occur within the required 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.

[Signature]

July 10, 2017
South Portland, Maine
Maine Ethics Commission
Turner, April
Report Attachment

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**Total** 968 425.92 Paid to candidate 7/29/16
**SCHEDULE A**  
**CASH CONTRIBUTIONS**

- For contributors who gave more than $50, the names, address, occupation, and employer must be reported. If "information requested" is listed instead of occupation and employer, the candidate is waiting to receive that information.
- Cash contributions of $50 or less can be added together and reported as a lump sum.
- Contributor Types

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<tr>
<th>DATE RECEIVED</th>
<th>CONTRIBUTOR</th>
<th>OCCUPATION AND TYPE</th>
<th>TYPE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>2/24/2016</td>
<td>ROSANNA BOWMAN 75 HARTS MILL RD HOPE, ME 04847</td>
<td>UNEMPLOYED DESCRIPTION: Student</td>
<td>1</td>
<td>$50.00</td>
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<tr>
<td>2/24/2016</td>
<td>APRIL TURNER 36 BRYANT RD FREEDOM, ME 04941</td>
<td>HOME COUNSELORS INC DESCRIPTION: VISITATION SUPPORT SPECIALIST</td>
<td>2</td>
<td>$60.00</td>
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<tr>
<td>3/3/2016</td>
<td>CHERYL GALE 43 WEARE RD SEABROOK, NH 03874</td>
<td>SELF EMPLOYED DESCRIPTION: Healthcare/Medical</td>
<td>1</td>
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<tr>
<td>3/6/2016</td>
<td>GAIL CHASE 314 CLARK RD UNITY, ME 04988</td>
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<tr>
<td>3/6/2016</td>
<td>MARTHA FOISY 26 CLARK RD FREEDOM, ME 04941</td>
<td>1</td>
<td>$25.00</td>
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<tr>
<td>3/7/2016</td>
<td>CATHERINE ROBBINS 17 BRAGDON RD MONTIVILLE, ME 04941</td>
<td>WALDO COUNTY HOSPITAL DESCRIPTION: Office and Administrative Occupations</td>
<td>1</td>
<td>$50.00</td>
</tr>
<tr>
<td>Date</td>
<td>Name</td>
<td>Address</td>
<td>Description</td>
<td>Donation</td>
</tr>
<tr>
<td>------------</td>
<td>-------------------------------</td>
<td>-----------------------------</td>
<td>------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>3/8/2016</td>
<td>NELLIE FARRIS</td>
<td>160 BELMONT Blvd, Belfast, ME 04915</td>
<td>Retired</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>DONATION IS FROM BOTH NELLIE AND RICHARD FARRIS, OF THE SAME ADDRESS</td>
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</tr>
<tr>
<td>3/9/2016</td>
<td>Contributors Giving $50 or Less</td>
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<td></td>
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<tr>
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<td>3/9/2016</td>
<td>Contributors Giving $50 or Less</td>
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<td>3/9/2016</td>
<td>Contributors Giving $50 or Less</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3/23/2016</td>
<td>ROBERT GALE</td>
<td>43 WEARE RD, Seabrook, ME 03874</td>
<td>Seabrook Station</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Nuclear Power Plant</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Science/Technology</td>
<td></td>
</tr>
<tr>
<td>4/16/2016</td>
<td>Contributors Giving $50 or Less</td>
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<td></td>
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<td>4/16/2016</td>
<td>Contributors Giving $50 or Less</td>
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</tr>
<tr>
<td>4/19/2016</td>
<td>Contributors Giving $50 or Less</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td></td>
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<tr>
<td>TOTAL CASH CONTRIBUTIONS</td>
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<td></td>
</tr>
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</table>
June 22, 2017

Ms. Anne Amadon
94 Back Road
Skowhegan, ME 04976

Subject: 2016 Campaign Compliance Report

Dear Ms. Amadon:

Enclosed please find the final report concerning the review of your 2016 House campaign contributions and expenditures.

We anticipate presenting the report at the July 26, 2017 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.

Jennifer Conners, CPA
Runyon Kersteen Ouellette
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: Anne Amadon

June 7, 2017
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 Anne Amadon, 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 2016 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 2016 campaign of Anne Amadon for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were seventy-two transactions on the candidate’s bank statements. We verified that all of the transactions were included and agreed in dollar amount to amounts reported in the campaign finance reports. However, there was one check paid to J.P. Fontane dated October 24, 2016 that was reported as Beeline Cable. In another three instances, the transactions were reported on the incorrect campaign finance report because they were reported as of the date the transactions cleared the bank and not the date of the original transactions. See the attachment for the transactions included in the exceptions noted above.

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 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 no reimbursements for mileage. We noted one transaction for the purchase of polo shirts and t-shirts paid to Maine Fire Equipment on 7/19/2016 in which the costs of the individual shirts ranged from $12-18.68, not including embroidery. In total, the candidate ordered twenty-nine shirts at a total price of $396.00, which averaged to about $13.66 per shirt. The costs paid for the shirts exceeded the amounts recommended in the Maine Clean Election Act 2016 Candidate Guidebook, which states the cost for such items should not exceed $10 individually. Although the costs of the individual shirts were not excessive, they did exceed the recommended amounts. See the attachment for the transaction included in the exception noted above.

**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 transaction for the purchase of a Dell laptop. As the laptop was paid for with Seed Money contributions instead of MCEA funds, the requirement to sell the equipment at fair market value did not apply.

**Procedure:** Reviewed all of the campaign bank statements from the 2016 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 and did not exceed the $100 threshold per donor. In addition, there were no additional contributions received after the candidate’s certification.
Commissioners  
Maine Ethics Commission  
Page 3

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, 2016 in the amount of $441.42 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.


June 7, 2017  
South Portland, Maine
<table>
<thead>
<tr>
<th>Statement Transaction</th>
<th>Date</th>
<th>Disbursements</th>
<th>Vendor</th>
<th>Type</th>
<th>Description</th>
<th>Date</th>
<th>Payor</th>
<th>Type</th>
<th>Agreed</th>
<th>Report</th>
<th>Report</th>
<th>Allowable</th>
<th>Notes</th>
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<tbody>
<tr>
<td>42 Day Post-Primary 6/1/16 - 7/19/16</td>
<td>7/19/2016</td>
<td>396.00</td>
<td>Maine Fire Equipment</td>
<td>Check no. 208</td>
<td>Short sleeve polos and t-shirts (29 total) with &quot;vote for Anne&quot; embroidered/printed</td>
<td>X</td>
<td>X</td>
<td>No</td>
<td>Price per unit $12-18.68/unit. Per guidance, should not cost more than $10/unit. See email from Erin</td>
<td></td>
<td></td>
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<tr>
<td>11 Day Pre-General 9/21/16 - 10/25/16</td>
<td>9/22/2016</td>
<td>282.00</td>
<td>USPS</td>
<td>Check no. 212</td>
<td>N/A</td>
<td>No</td>
<td>X</td>
<td>N/A</td>
<td>Should have been reported on the 42 Day Pre-General Report; reported date 9/22/16</td>
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<tr>
<td></td>
<td>9/27/2016</td>
<td>297.19</td>
<td>Staples</td>
<td>Check no. 207</td>
<td>N/A</td>
<td>No</td>
<td>X</td>
<td>N/A</td>
<td>Should have been reported on the 42 Day General Report; reported date 9/27/16</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>42 Day Post-General 10/26/16 - 12/13/16</td>
<td>10/31/2016</td>
<td>400.00</td>
<td>JP Fontane</td>
<td>Check no. 218</td>
<td>N/A</td>
<td>No</td>
<td>No</td>
<td>N/A</td>
<td>Reported date 10/31/16 and should have been included on the 11 Day Pre-General Report; vendor listed as Beeline. Per candidate, payment was to JP Fontane for independent contracted services and the ad was run by Beeline Cable. Verified JP Fontane is an advertising firm through review of their website.</td>
<td></td>
<td></td>
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<td></td>
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</table>

| Number of Exceptions | 3 | 1 | 1 |

X Test completed without exception
No Exception noted
N/A Test does not apply
August 4, 2017

Honorable Seth A. Berry
1245 River Road
Bowdoinham, ME 04008

Subject: 2016 Campaign Compliance Report

Dear Representative Berry:

Enclosed please find the final report concerning the review of your 2016 House campaign contributions and expenditures.

We anticipate presenting the report at the August 30, 2017 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.

Jennifer Conners
Jennifer Conners, CPA
RUNYON KERSTEEN OUELLETTE
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: Seth Berry

July 23, 2017
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 Seth Berry, 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 2016 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 2016 campaign of Seth Berry for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were sixty-nine transactions on the candidate’s bank statements. We verified that all of the transactions were included, agreed in dollar amount. However, there was one payment to Mach3 Media of $6,770.00 that was reported on the 11 Day Pre-General Report as dated 9/23/16 but should have been reported on the 42 Day Pre-General Report. See the attachment for the transaction included in the exception noted above. 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 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. Also, all reimbursements for mileage were supported by mileage logs that agreed both for the number of miles and the dollar amount of the reimbursement, as recalculated at the applicable reimbursement rate. In addition, three of the selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act. The fourth transaction selected for testing did not have a detailed receipt and we were unable to verify the nature of the disbursement. However, as the disbursement was below the threshold for which the Maine Ethics Commission requires documentation ($50), we do not consider the lack of detail to be an exception.

**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 2016 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of $100 per donor. In addition, ensured that no additional contributions were received after the candidate’s certification.

**Result:** All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions. In addition, there were no additional contributions received after the candidate’s certification. However, there were two amounts reported on the Seed Money Report of $175 and $25 reported as “Contributors Giving $50 or Less”. As the candidate did not retain any additional documentation for the seed money contributions, we were unable to verify that all contributions were from individuals or that they were reported correctly. Also, as the amount of $175 exceeded the $100 threshold, we were unable to verify that there were no individual contributions included in that amount that exceeded the $100 threshold. However, the seed money contributions deposited in the campaign bank account agreed with the total contributions on the Seed Money Report. In addition, we verified that there were no additional contributions received after the candidate’s certification. See the attachments for the transactions included in the exceptions noted above. The candidate’s response to this exception has been included with this report as an attachment.
Commissioners
Maine Ethics Commission
Page 3

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

Result: A disbursement dated December 12, 2016 in the amount of $1,695.07 brought the balance in the campaign bank account to $1. 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.

July 23, 2017
South Portland, Maine
<table>
<thead>
<tr>
<th>Statement</th>
<th>Transaction Date</th>
<th>Disbursements</th>
<th>Vendor</th>
<th>Type</th>
<th>Description</th>
<th>Date Agreed</th>
<th>Amount Agreed</th>
<th>Payor Agreed</th>
<th>Notes</th>
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<tbody>
<tr>
<td>11 Day Pre-General Report</td>
<td>9/28/2016</td>
<td>6,770.00</td>
<td>Mach3 Media</td>
<td>Check no. 1145</td>
<td>Direct mailers, including production, printing and postage.</td>
<td>No</td>
<td>X</td>
<td>X</td>
<td>Should have been reported on the 42 Day Pre-General Report; reported date 9/23/16 but invoice dated 9/15/16.</td>
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No. Exceptions 1 0 0

X Test completed without exception
No Exception noted
U Unable to verify
# Seed Money Contributions

**Filed:**

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<th>Date</th>
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<th>Total</th>
<th>From</th>
<th>Occup. &amp; Emp.</th>
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<td>3/14</td>
<td>$100</td>
<td>$100</td>
<td>Heather Cox</td>
<td>self-employed</td>
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<tr>
<td>3/14</td>
<td>100</td>
<td>200</td>
<td>Greg Howard</td>
<td>Cenova &amp; Gould Street</td>
</tr>
<tr>
<td>3/17</td>
<td>100</td>
<td>300</td>
<td>Billy Baker-Digilio</td>
<td>Back Liest Personnel</td>
</tr>
<tr>
<td>3/20</td>
<td>100</td>
<td>400</td>
<td>Alice Elliott</td>
<td>Colby College</td>
</tr>
<tr>
<td>3/21</td>
<td>100</td>
<td>500</td>
<td>Richard Evans</td>
<td>Education</td>
</tr>
<tr>
<td>3/21</td>
<td>100</td>
<td>600</td>
<td>David Richardson</td>
<td>Media/PR</td>
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<tr>
<td>3/26</td>
<td>&lt;50</td>
<td>&lt;75</td>
<td>Carolyn Welder</td>
<td>MSB 75</td>
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<tr>
<td>3/26</td>
<td>100</td>
<td>875</td>
<td>Bob Lennig</td>
<td>Nurse</td>
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<td>3/30</td>
<td>100</td>
<td>975</td>
<td>Bob Lennig</td>
<td>Retired</td>
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<tr>
<td>3/31</td>
<td>&lt;50:25</td>
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✓ Traced to the seed money report
SCHEDULE A
CASH CONTRIBUTIONS

- For contributors who gave more than $50, the names, address, occupation, and employer must be reported. If "information requested" is listed instead of occupation and employer, the candidate is waiting to receive that information.
- Cash contributions of $50 or less can be added together and reported as a lump sum.
- Contributor Types

1 = Individual
2 = Candidate/ Spouse/ Domestic Partner
3 = Commercial Source
4 = Nonprofit Organization
5 = Political Action Committee
6 = Political Party Committee
7 = Ballot Question Committee
8 = Other Candidate/ Candidate Committee
9 = Candidate / Candidate Committee
10 = General Treasury Transfer
11 = Transfer from Previous Campaign
12 = Contributors giving $50 or less
13 = Contributors giving $100 or less
14 = Contributors giving $200 or less
15 = MCEA Payment
16 = Financial Institution

<table>
<thead>
<tr>
<th>DATE RECEIVED</th>
<th>CONTRIBUTOR</th>
<th>OCCUPATION AND EMPLOYER</th>
<th>TYPE</th>
<th>AMOUNT</th>
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<td>3/14/2016</td>
<td>HEATHER COX</td>
<td>SELF</td>
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<td>1318 RIVER RD BOWDOINHAM, ME 04008</td>
<td>DESCRIPTION: General Business</td>
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<tr>
<td>3/14/2016</td>
<td>GREG HOWARD</td>
<td>CONOVER + GOULD STRATEGY GROUP</td>
<td>1</td>
<td>$100.00</td>
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<tr>
<td>3/14/16</td>
<td>3/14/16 HARPSEND, ME 04079</td>
<td>DESCRIPTION: Media/Public Relations</td>
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<tr>
<td>3/17/2016</td>
<td>WILLIAM BAKER DIGIULIO</td>
<td>ROCK COAST PERSONNEL</td>
<td>1</td>
<td>$100.00</td>
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<tr>
<td></td>
<td>359 LITCHFIELD RD BOWDOIN, ME 04287</td>
<td>DESCRIPTION: STAFFING</td>
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<tr>
<td>3/20/2016</td>
<td>ALICE ELLIOTT</td>
<td>COLBY COLLEGE</td>
<td>1</td>
<td>$100.00</td>
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<tr>
<td></td>
<td>14 BEECH ST RICHMOND, ME 04357</td>
<td>DESCRIPTION: Teacher/Education</td>
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<tr>
<td>3/21/2016</td>
<td>RICHARD EVANS</td>
<td>RETIRED</td>
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<td></td>
<td>61 MAIN ST BOWDOINHAM, ME 04008</td>
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<td>3/21/2016</td>
<td>DAVID RICHESON</td>
<td>MARINA MAHER COMMUNICATIONS</td>
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<tr>
<td></td>
<td>100 W 118TH ST #2F NEW YORK, NY 10026</td>
<td>DESCRIPTION: Media/Public Relations</td>
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<tr>
<td>3/26/2016</td>
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<td>3/26/2016</td>
<td>CAROLYN MELCHER</td>
<td>MSAD 75</td>
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<td></td>
<td>1656 AUGUSTA RD BOWDOIN, ME 04287</td>
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<td>3/30/2016</td>
<td>ROBERT LENNA</td>
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<tr>
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<td>PO BOX 185 CENTER’S POINT RD BOWDOINHAM, ME 04008</td>
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</tbody>
</table>

TOTAL CASH CONTRIBUTIONS $1,000.00
Dear Mr. Wayne,

I am writing to request a waiver of penalties I may have incurred by reporting a campaign expense a week late, and by not recording the source of my seed money donations of $50 or less. These are the first errors I have made to my knowledge in five campaigns. I am grateful to the audit team for picking up these errors. The mistakes are entirely my responsibility and I am determined to avoid any such mistakes in the future.

Regarding the payment to Mach3Media, I received the invoice for payment by email on the same day it was due, 9/15/16. I then paid the invoice on 9/23/16 and in a clerical error, entered the expenditure on the same day. I should have entered the expenditure as occurring on 9/15 when I received the invoice, not on 9/23. An expenditure is made when the expense is incurred, not when the check is cut.

Regarding the seed money donations, I failed to record the names of individuals who wrote me checks of $50 or less. Since this is not required on the seed money report, I did not realize I had to record it. This was an important lesson and a mistake I will certainly not make again!

Although I was confident that I was filing the reports correctly, I know that the burden is on me, as a candidate, to know all rules and regulations and to avoid clerical error. I am not aware of any errors in past reporting for my two audits and five House campaigns, or my several years with a PAC. I take full responsibility and am determined not to repeat these mistakes in the future. If the commission is able to waive penalties in this one instance I would be very grateful.

Many thanks for your important work.

Seth Berry
State Representative, House District 55

Betsy Steen, Treasurer

/cc: Jennifer Conners, Runyon Kersteen Ouellette
August 18, 2017

Mr. Elijah Ty Breton
42 Birchwood Lane
Poland, ME 04274

Subject: 2016 Campaign Compliance Report

Dear Mr. Breton:

Enclosed please find the final report concerning the review of your 2016 House campaign contributions and expenditures.

We anticipate presenting the report at the August 30, 2017 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.

Jennifer Conners
Jennifer Conners, CPA
Runyon Kersteen Ouellette
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: Elijah Breton

July 10, 2017
Commissioners
Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Elijah Breton, 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 2016 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 2016 campaign of Elijah Breton for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were fifty-four transactions on the candidate’s bank statements. We noted one transaction that was reported as of the date the payment was made and not as of the date of the original obligation and therefore, the transaction was not reported on the correct campaign finance report. See the attachment for the transaction included in the exception noted above.

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 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. However, there were two disbursements for which the invoices/receipts were not detailed: an August 8, 2016 payment of $136.87 to OfficeMax, which the candidate reported was for the printing of postcards; and a September 20, 2016 payment of $51.55 to Hobby Lobby, which the candidate reported was for stencils. Therefore, we were unable to verify the nature of the purchase and that they were allowable expenditures under the Clean Election Act. We also reviewed all reported transactions and determined there were no reimbursements for mileage. See the attachment for the transactions included in the exceptions noted above.

**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 2016 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. The candidate used a fundraising website for seed money contributions and two of the contributions were reported on the website as anonymous (one for $45 and one for $100). In his Seed Money Report, the candidate attributed the $100 contribution to Matthew Orama, and the $45 contribution was disclosed as part of the $250 received from “Contributors Giving $50 or Less”. As the candidate did not retain any additional documentation for the seed money contributions besides the fundraising website, we were unable to verify that all contributions were from individuals or that they were reported correctly. However, the seed money contributions reported on the fundraising page agreed with the total contributions reported on the Seed Money Report. In addition, we verified that all seed money contributions were within the allowable threshold and that there were no additional contributions received after the candidate’s certification. See the attachment for the transactions included in the exceptions noted above.
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 18, 2016 in the amount of $70.76 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.

[Signature]

July 10, 2017
South Portland, Maine
<table>
<thead>
<tr>
<th>Statement Date</th>
<th>Transaction Date</th>
<th>Disbursements</th>
<th>Vendor</th>
<th>Type</th>
<th>Description</th>
<th>Date Agreed</th>
<th>Purpose Agrees</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/9/2016</td>
<td>8/8/2016</td>
<td>136.87</td>
<td>OfficeMax</td>
<td>Debit</td>
<td>Unknown</td>
<td>X</td>
<td>U</td>
<td>Per report, purchased post cards. Receipt is not detailed so unable to verify.</td>
</tr>
<tr>
<td>9/20/2016</td>
<td>9/20/2016</td>
<td>51.55</td>
<td>Hobby Lobby</td>
<td>Debit</td>
<td>Unknown</td>
<td>X</td>
<td>U</td>
<td>Per report, purchased stencils. Receipt is not detailed so unable to verify.</td>
</tr>
<tr>
<td>9/21/2016</td>
<td>9/20/2016</td>
<td>204.08</td>
<td>Hammond Lumber</td>
<td>Debit</td>
<td>4 x 8 boards; 2 x 4 K.D. spruce</td>
<td>No</td>
<td>X</td>
<td>Order on invoice dated 9/20/16; should have been reported on 42 Day Pre-General Report as an obligation.</td>
</tr>
</tbody>
</table>

No. Exceptions 1 2

X Test completed without exception
No Exception noted
U Unable to verify
My name is Elijah Breton and I am running to be the next representative of District 65 for the Maine House of Representatives!

I am trying to raise $1,000 for seed money to start my campaign. This money will be put toward initial supplies such as palm cards and signs.

I am a small town individual who wants to represent the community's voice. I plan on trying to generate small business development, restructure funding for education so lower income areas still get the proper education needed, and ensure that the middle class is looked out for.

It is an absolute honor to have this opportunity and you can help make my journey a successful one.
#1 Fundraising Platform
People have raised more money on GoFundMe than anywhere else.

GoFundMe Guarantee
Your donation is protected. If anything is not right, we'll give you a full refund.

5-Minute Support
Contact us with your questions and we'll reply in 5 minutes—24/7.

Sue Levesque
16 months ago (Offline Donation)

Anonymous
16 months ago

$100

Viewing 24 of 24 Donations

16 months ago

(Offline Donation)

Share

$100

Anonymous

Share

$100
July 21, 2017

Mr. Gary Capehart
P.O. Box 2822
Bangor, ME 04402-2822

Subject: 2016 Campaign Compliance Report

Dear Mr. Capehart:

Enclosed please find the final report concerning the review of your 2016 House campaign contributions and expenditures.

We anticipate presenting the report at the August 30, 2017 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.

Jennifer Conners, CPA
Runyon Kersteen Ouellette
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: Gary Capehart

June 22, 2017
Commissioners
Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below for House of Representatives candidate Gary Capehart, 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 2016 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 2016 campaign of Gary Capehart for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were sixty-two transactions on the candidate’s bank statements. Of those transactions, there were two disbursements for money orders that were only reported at the amount of the fees, which should have been reported at the full amount as the related contributions were already reported net of the fees. In addition, we noted two disbursements that were reported as of the date the payments were made and not as of the date of the original obligations. We also identified two vendor credits that should have been netted against the related disbursements on the campaign finance reports but they were excluded from the reports. We also noted one disbursement that was not included in the campaign finance reports. See the attachment for the transactions included in the exceptions noted above. The candidate’s response to this exception has been included with the 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 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 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 2016 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of $100 per donor. In addition, ensured that no additional contributions were received after the candidate’s certification.

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

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

**Result:** A disbursement dated December 6, 2016 in the amount of $1,028.54 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.

June 22, 2017
South Portland, Maine
<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
<th>Vendor</th>
<th>Type</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>4/11/2016</td>
<td>28.50</td>
<td>WM Supercenter</td>
<td>Debit</td>
<td></td>
<td>X No; Reported as $3.50 money order fees; net of proceeds</td>
</tr>
<tr>
<td>4/11/2016</td>
<td>39.90</td>
<td>WM Supercenter</td>
<td>Debit</td>
<td></td>
<td>X No; Reported as $4.90 money order fees; net of proceeds</td>
</tr>
<tr>
<td>6/27/2016</td>
<td>5.57</td>
<td>Staples</td>
<td>Debit</td>
<td></td>
<td>No X; Reported date 7/27/16 but transaction date 6/26/16; should have been reported on the 42 Day Post-Primary Report</td>
</tr>
<tr>
<td>10/28/2016</td>
<td>3,290.20</td>
<td>Bangor Letter Shop</td>
<td>Debit</td>
<td>Process mailing; postcards</td>
<td>No X; Reported date 10/27/16 but invoices dated 10/17 and 10/24/16; should have been reported on the 11 Day Pre-General Report</td>
</tr>
<tr>
<td>10/31/2016</td>
<td>86.14</td>
<td>Dysart</td>
<td>Debit</td>
<td></td>
<td>No N/A; Amount not reported</td>
</tr>
<tr>
<td>11/23/2016</td>
<td>(21.55)</td>
<td>Facebook</td>
<td>Credit</td>
<td></td>
<td>X No; Credit was not reported and therefore, the expenditure was over reported</td>
</tr>
<tr>
<td>11/23/2016</td>
<td>(49.98)</td>
<td>Facebook</td>
<td>Credit</td>
<td></td>
<td>X No; Credit was not reported and therefore, the expenditure was over reported</td>
</tr>
</tbody>
</table>

No. Exceptions: 3 4
18 July, 2017

From: Gary E. Capehart  P.O. Box 2822 Bangor, 04402-2822  Home 1094 Essex St. 
Bangor, 04401

To: Jennifer Conners RKO 20 Long Creek Drive South Portland, Maine 04106

Subj: 2016 Campaign Compliance Report

Both money order purchases 4/9/16 $28.50 and 4/10/16 $39.90 were reported at 
the purchase price of the MO I then realized that I was to just report the costs of 
purchasing the MO. Here I am still confused.

6/26/16 $5.57 at Staples which was found misplaced in the wrong receipts folder 
which I then called about and then made the report, possibly in error.

10/17/16 and 10/24/16 $3,290.20 was an accumulation of payments for work 
done which I paid promptly upon another MCEF deposit. I considered the report 
as to the time I paid the bill.

10/31/16  $86.14 This may have been not reported for I misplaced the receipt.
After the election going through bank statements, I found this expenditure I 
believe which then balanced the account.

11/23/16 $21,554.50 and $49.98 were refunded by 
Facebook which became part of the 
$1,028.54 returned to the MCEF. This 
"brought the balance in the campaign 
account to zero."

Respectfully submitted,

Gary E. Capehart

P.S. With deadlines and solicitations out of state 
we'll be away until 25 July 2016.
June 5, 2017

Mr. Michael E. Carpenter
P.O. Box 1406
Houlton ME, 04730

Subject: 2016 Campaign Compliance Report

Dear Senator Carpenter:

Enclosed please find the final report concerning the review of your 2016 Senate campaign contributions and expenditures.

We anticipate presenting the report at the June 21, 2017 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.

Jennifer Conners
Jennifer Conners, CPA
Runyon Kersteen Ouellette
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: Michael Carpenter

June 5, 2017
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 Michael Carpenter, 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 2016 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 2016 campaign of Michael Carpenter for the Senate for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were thirty-two transactions on the candidate’s bank statements. We verified that all of the transactions were included and agreed in dollar amount. However, of the thirty-two transactions, one transaction with the Aroostook Print Shop of $1,339.85 was reported as of the date the check was written (August 31, 2016) but not the date of the invoice (June 28, 2016). The payment was reported on the 42 Day Pre-General Report and should have been reported on the 42 Day Post-Primary Report as an outstanding obligation. 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 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 2016 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. In addition, ensured that no additional contributions were received after the candidate’s certification.

**Result:** All deposits identified on the campaign bank statements were MCEA funds, which were properly identified and reported. Therefore, there were no seed money contributions reported.

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

**Result:** A disbursement dated December 20, 2016 in the amount of $682.73 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.

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.

[Signature]

June 5, 2017
South Portland, Maine
May 22, 2017

Maine Ethics Commission
45 Memorial Circle
Augusta, ME 04330

Members of the Commission on Governmental and Election Practices,

I am writing in response to the 2016 campaign compliance audit report issued on March 31st of this year.

While the audit concluded that all of my transactions were accounted for, I wanted to comment on the one transaction from the Aroostook Print shop that had the incorrect date listed and was on the wrong report. This was a simple administrative error, which I have talked to my treasurer about and will be easily corrected in the future.

Thanks for allowing me to respond to the report, and I appreciate your efforts to make sure candidates and legislators are conducting themselves in an appropriate manner.

Sincerely,

Mike Carpenter
District 2

Mike.Carpenter@legislature.maine.gov
Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Website: legislature.maine.gov/senate
June 21, 2017

Mr. Aaron R. Carroll
P.O. Box 94
Limerick, ME 04048-0094

Subject: 2016 Campaign Compliance Report

Dear Mr. Carroll:

Enclosed please find the final report concerning the review of your 2016 House campaign contributions and expenditures.

We anticipate presenting the report at the July 26, 2017 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.

Jennifer Conners
Jennifer Conners, CPA
Runyon Kersteen Ouellette
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: Aaron Carroll

May 12, 2017
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 Aaron Carroll, 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 2016 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 2016 campaign of Aaron Carroll for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were fourteen transactions on the candidate’s bank statements. We verified that all of the transactions were included and agreed in dollar amount to amounts reported in the campaign finance reports. We noted one payment to Mach3 Media for $622.00 that was reported as of the date November 14, 2016 on the 42 Day Post-General Report. This transaction should have been reported on the 42 Day Pre-General Report as an unpaid obligation as the payment was a partial payment on an invoice dated August 27, 2016.

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

**Result:** We obtained copies of cancelled checks and 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 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 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 2016 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of $100 per donor. In addition, ensured that no additional contributions were received after the candidate’s certification.

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

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

Result: A disbursement dated December 12, 2016 in the amount of $502.98 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.

May 12, 2017
South Portland, Maine
July 21, 2017

Mr. Keith Cornelio
P.O. Box 41
Jay, ME 04239

Subject: 2016 Campaign Compliance Report

Dear Mr. Cornelio:

Enclosed please find the final report concerning the review of your 2016 House campaign contributions and expenditures.

We anticipate presenting the report at the August 30, 2017 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.

Jennifer Conners, CPA
Runyon Kersteen Ouellette
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 Keith Cornelio, 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 2016 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 2016 campaign of Keith Cornelio for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 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 and agreed in dollar amount to amounts reported in the campaign finance reports. In two instances, transactions were reported on the incorrect campaign finance report because they were reported as of dates close to when the transactions cleared the bank on the 11 Day Pre-General Report, when they should have been reported as unpaid obligations on the 42 Day Pre-General Report. Under the Commission’s rules (Chapter 1, Section 7(3)(B), placing an order for goods or services with a vendor that obligates a candidate to pay the vendor at a future time is an action that must be reported as a debt. Nevertheless, if the candidate received a comment from the vendor that no money was owed until the product was ready to ship; it is understandable that, under the circumstances the candidate did not realize that he was required to report the debt. See the attachment for the transactions included in the exceptions noted above. 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 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 2016 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 29, 2016 in the amount of $690.00 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.

May 28, 2017
South Portland, Maine
<table>
<thead>
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<th>Vendor</th>
<th>Type</th>
<th>Description</th>
<th>Date</th>
<th>Amount</th>
<th>Vendor</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>11 Day Pre-General Report 9/21/16 - 10/25/16</td>
<td>9/26/2016</td>
<td>805.00</td>
<td>Spectrum Marketing</td>
<td>Debit</td>
<td>Design, proof and printing</td>
<td>No</td>
<td>X</td>
<td>X</td>
<td>Reported date 9/23/16 but invoice dated 9/1/16; should have been reported on the 42 Day Pre-General Report</td>
</tr>
<tr>
<td></td>
<td>10/7/2016</td>
<td>1,948.49</td>
<td>Spectrum Marketing</td>
<td>Debit</td>
<td>Double sided signs</td>
<td>No</td>
<td>X</td>
<td>X</td>
<td>Reported date 10/6/16; invoice of $870 dated 9/20/16 should have been reported on 42 Day Pre-General Report</td>
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<tr>
<td>42 Day Post General 10/26/16 - 12/13/16</td>
<td>1/20/2017</td>
<td>690.00</td>
<td>Maine Clean Election</td>
<td>Check No. 111</td>
<td>Return of balance</td>
<td>No</td>
<td>X</td>
<td>X</td>
<td>Reported as 12/13/16 but check dated 12/29/16, so paid late.</td>
</tr>
</tbody>
</table>

Number of Exceptions 3 0 0

X Test completed without exception
No Exception noted
N/A Test does not apply
The "invoices" from Spectrum were like a quote, and we were told by our representative, that we were working with at Spectrum, that we did not owe anything until the product was ready to ship. When they called us that the product was finished and ready to ship, that is when we submitted the credit card for payment and when we reported the expense,
August 4, 2017

Ms. Jean Marie Caterina
311 Gorham Road
Scarborough, ME 04074

Subject: 2016 Campaign Compliance Report

Dear Ms. Caterina:

Enclosed please find the final report concerning the review of your 2016 Senate campaign contributions and expenditures.

We anticipate presenting the report at the August 30, 2017 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.

Jennifer Conners, CPA
Runyon Kersteen Ouellette
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 Jean Marie Caterina, 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 2016 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 2016 campaign of Jean Marie Caterina for the Senate for which MCEA funds were used.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were sixty-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.
**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 reimbursements for mileage and that the total mileage and dollar amount on the mileage logs recalculated based on the individual trips and the applicable reimbursement rate.

**Result:** Of the ten disbursements selected for testing, all were supported by third party documentation. We reviewed all 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 2016 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, with the exception of $100 deposited to maintain the bank balance, which was properly excluded from the reports. However, we noted that the candidate collected $2,975 in seed money contributions but reported $3,000 in contributions on the Seed Money Report. The candidate’s response to this exception has been included with the report as an attachment.

**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, 2016 in the amount of $1,435.43 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.

July 14, 2017
South Portland, Maine
Good morning, Jennifer -

Thank you for the work done on my audit. I am not sure why the tally for Seed Money is off by $25. That is most peculiar. I had sent you the list of donors and the tally which I am attaching here. I am not an accountant and neither is my Treasurer, so if that is all we are off in a campaign of almost $60,000 and we were able to return money to the Clean Elections Fund, I would say we did pretty well all things considered!

If the Commission needs me to come up and talk to them, I am happy to do so. As Emma Burke can attest, we were nothing if not diligent in making sure we did everything by the book. I hope the Commission will agree that there was no intent of any malfeasance or avoidance of fiduciary duty in our campaign fundraising. I value the Clean Elections process and would do nothing to harm it. I appreciate that the taxpayers are allowing us to use public funds and understand my fiduciary duty to expend those funds wisely.

Thank you again for your work. Please accept this as acknowledgement of the receipt of your report and as my comments on same. Please let me know if I am needed in Augusta.

Best,

Jean-Marie Caterina
Former Clean Elections candidate
Senate District 30

Jean-Marie Caterina,
Seniors Real Estate Specialist
Broker, Caterina MacLean Group
The Maine Real Estate Network
75 John Roberts Road
South Portland, Maine 04106

catmacgroup@gmail.com
207-318-3440
www.wesellmaine.com
www.facebook.com/WeSellMaine
MLX 006675

Senior Real Estate Specialist
Member, Buy Local Scarborough

Emails sent or received shall neither constitute acceptance of conducting transactions via electronic means nor shall create a binding contract in the absence of a fully signed written
June 21, 2017

Mr. Gerry R. Gibson
59 Victoria Lane
North Waterboro, ME 04061

Subject: 2016 Campaign Compliance Report

Dear Mr. Gibson:

Enclosed please find the final report concerning the review of your 2016 House campaign contributions and expenditures.

We anticipate presenting the report at the July 26, 2017 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.

Jennifer Conners, CPA
Runyon Kersteern Ouellette
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 Gerry Gibson, 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 2016 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 2016 campaign of Gerry Gibson for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were ten transactions on the candidate’s bank statements. We verified that all of the transactions were included and agreed in dollar amount to amounts reported in the campaign finance reports. There were two instances where the transactions were reported on the incorrect campaign finance report because they were reported as of the date the transactions cleared the bank and not the date of the original transactions. See the attachment for the transactions included in the exceptions noted above.

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

Result: We obtained copies of cancelled checks or money orders for those payments made by check or money order; 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.
Commissioners
Maine Ethics Commission
Page 2

**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 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 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 2016 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:** There were no seed money contributions reported and all deposits were properly reported as 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 December 16, 2016 in the amount of $155.94 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.

May 22, 2017
South Portland, Maine
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<th>Description</th>
<th>Notes</th>
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</tr>
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<tbody>
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<td>9/22/2016</td>
<td>9/15/2016</td>
<td>340.00</td>
<td>Signrocket.com</td>
<td>Debit</td>
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<td>10/5/2016</td>
<td>8/27/2016</td>
<td>4,122.00</td>
<td>Mach3Media</td>
<td>Check No. 1001</td>
<td>House direct mail</td>
<td>No</td>
<td>Reported date 10/5/16 but invoice dated 8/27/16; Should have been reported on 42-Day Pre-General Report</td>
</tr>
</tbody>
</table>

X Test completed without exception
No Exception noted

Number of Exceptions 2
June 22, 2017

Mr. Timothy C. Guerrette
P.O. Box 224
Caribou, ME 04736

Subject: 2016 Campaign Compliance Report

Dear Mr. Guerrette:

Enclosed please find the final report concerning the review of your 2016 Senate campaign contributions and expenditures.

We anticipate presenting the report at the July 26, 2017 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.

Jennifer Conners
Jennifer Conners, CPA
Runyon Kersteen Ouellette
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 Timothy Guerrette, 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 2016 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 2016 campaign of Timothy Guerrette for the Senate for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 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. Of the transactions reviewed, there was one disbursement of $29.87 that was not included in the campaign finance reports. In addition, we noted two disbursements that were reported as of the date the payments were made and not as of the date of the original obligation. See the attachment for the transactions included in the exceptions noted above.

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 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 2016 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, 2016 in the amount of $158.70 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.

June 5, 2017
South Portland, Maine
**Maine Ethics Commission**

**Guerrette, Timothy**

**Test**

### From Bank Statements & Copies of Deposit Slips/Canceled Checks

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<tr>
<th>Statement Transaction</th>
<th>Date</th>
<th>Amount</th>
<th>Vendor</th>
<th>Type</th>
<th>Description</th>
<th>Notes</th>
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<td>9/21/2016</td>
<td>29.87</td>
<td>SW Collins</td>
<td>Debit</td>
<td>N/A</td>
<td>No</td>
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<td><strong>11 Day Pre-General (9/21/16-10/25/16)</strong></td>
<td>10/3/2016</td>
<td>1,538.08</td>
<td>Anania Media</td>
<td>Check #117</td>
<td>Production for TV ad</td>
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<td>11/1/2016</td>
<td>4,408.25</td>
<td>Eaton River Strategies</td>
<td>Check #120</td>
<td>Mailers &amp; Postage</td>
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| No. Exceptions | 3 |

**X** Test completed without exception

**No** Exception noted
June 22, 2017

Mr. Brian Hobart  
239 Ridge Road  
Bowdoinham, ME 04008

Subject: 2016 Campaign Compliance Report

Dear Mr. Hobart:

Enclosed please find the final report concerning the review of your 2016 House campaign contributions and expenditures.

We anticipate presenting the report at the July 26, 2017 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.

Jennifer Conners, CPA  
Runyon Kersteen Ouellette
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: Brian Hobart

May 29, 2017
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 Brian Hobart, 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 2016 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 2016 campaign of Brian Hobart for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were twenty-seven transactions on the candidate’s bank statements. We verified that all of the transactions were included and agreed in dollar amount to amounts reported in the campaign finance reports. However, there was one payment to Aurora Marketing dated 10/25/2016 that was reported on the 11 Day Pre-General Report, but the invoice was dated 8/22/2016 and therefore, the amount should have been reported as an obligation on the 42 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 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 was one small reimbursement for mileage; however, we did not verify the accuracy of the reimbursement as the transaction was not selected for testing.

**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 2016 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 and did not exceed the $100 threshold per donor. In addition, there were no additional contributions received after the candidate’s certification. We were also able to verify the total seed money contributions of $691.86 agreed with the total deposits and beginning balance in the campaign bank account for the seed money period. However, the candidate did not retain documentation for the individual seed money contributions and therefore, we were unable to verify the accuracy of individual contributions on the Seed Money Report. See the attached Seed Money Report for amounts that were reported by the 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:** All Clean Election Act funds were spent by the candidate during the campaign and therefore, there was no return of unused funds 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.

May 29, 2017
South Portland, Maine
2016 CAMPAIGN FINANCE REPORT
FOR MCEA CANDIDATES

<table>
<thead>
<tr>
<th>COMMITTEE</th>
<th>TREASURER</th>
</tr>
</thead>
<tbody>
<tr>
<td>HON. BRIAN DAVID HOBART</td>
<td>TYLER WASHBURN</td>
</tr>
<tr>
<td>239 RIDGE ROAD</td>
<td>583 MAIN ST. PO BOX 63</td>
</tr>
<tr>
<td>BOWDOINHAM, ME 04008</td>
<td>BOWDOIN, ME 04287</td>
</tr>
<tr>
<td>PHONE: (207) 666-3075</td>
<td>PHONE: (207) 504-2928</td>
</tr>
<tr>
<td>EMAIL: <a href="mailto:BHOBART733@GMAIL.COM">BHOBART733@GMAIL.COM</a></td>
<td>EMAIL: <a href="mailto:TYLERWASHBURN2011@GMAIL.COM">TYLERWASHBURN2011@GMAIL.COM</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>REPORT</th>
<th>DUE DATE</th>
<th>REPORTING PERIOD</th>
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</thead>
<tbody>
<tr>
<td>SEED MONEY REPORT</td>
<td>04/20/2016</td>
<td>01/01/2016 - 04/20/2016</td>
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</table>

FINANCIAL ACTIVITY SUMMARY

<table>
<thead>
<tr>
<th>CASH ACTIVITY</th>
<th>TOTAL FOR THIS PERIOD</th>
<th>TOTAL FOR CAMPAIGN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. CASH BALANCE FROM LAST REPORT</td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>2. SEED MONEY CONTRIBUTIONS</td>
<td>$691.86</td>
<td>$691.86</td>
</tr>
<tr>
<td>3. MAINE CLEAN ELECTION ACT PAYMENTS &amp; AUTHORIZATIONS</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>4. SALE OF CAMPAIGN PROPERTY (SCHEDULE E, PART 2)</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
<td>5. OTHER CASH RECEIPTS (INTEREST, ETC.)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>6. MINUS EXPENDITURES (SCHEDULE B)</td>
<td>$681.80</td>
<td>$681.80</td>
</tr>
<tr>
<td>7. CASH BALANCE AT CLOSE OF PERIOD</td>
<td>$10.06</td>
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<table>
<thead>
<tr>
<th>OTHER ACTIVITY</th>
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</thead>
<tbody>
<tr>
<td>8. IN-KIND SEED MONEY CONTRIBUTIONS</td>
<td>$0.00</td>
</tr>
<tr>
<td>9. TOTAL UNPAID DEBTS AT CLOSE OF PERIOD (SCHEDULE D)</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

I, TYLER WASHBURN, CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT IS TRUE, ACCURATE, AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

REPORT FILED BY: TYLER WASHBURN
REPORT FILED ON: 04/03/2016
LAST MODIFIED: 04/03/2016
PRINTED: 02/20/2017
COMMITTEE ID: 8642
**SCHEDULE A**

**CASH CONTRIBUTIONS**

- For contributors who gave more than $50, the names, address, occupation, and employer must be reported. If "information requested" is listed instead of occupation and employer, the candidate is waiting to receive that information.
- Cash contributions of $50 or less can be added together and reported as a lump sum.
- Contributor Types

<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Individual</td>
</tr>
<tr>
<td>2</td>
<td>Candidate/ Spouse/ Domestic Partner</td>
</tr>
<tr>
<td>3</td>
<td>Commercial Source</td>
</tr>
<tr>
<td>4</td>
<td>Nonprofit Organization</td>
</tr>
<tr>
<td>5</td>
<td>Political Action Committee</td>
</tr>
<tr>
<td>6</td>
<td>Political Party Committee</td>
</tr>
<tr>
<td>7</td>
<td>Ballot Question Committee</td>
</tr>
<tr>
<td>8</td>
<td>Other Candidate/ Candidate Committee</td>
</tr>
<tr>
<td>9</td>
<td>Candidate / Candidate Committee</td>
</tr>
<tr>
<td>10</td>
<td>General Treasury Transfer</td>
</tr>
<tr>
<td>11</td>
<td>Transfer from Previous Campaign</td>
</tr>
<tr>
<td>12</td>
<td>Contributors giving $50 or less</td>
</tr>
<tr>
<td>13</td>
<td>Contributors giving $100 or less</td>
</tr>
<tr>
<td>14</td>
<td>Contributors giving $200 or less</td>
</tr>
<tr>
<td>15</td>
<td>MCEA Payment</td>
</tr>
<tr>
<td>16</td>
<td>Financial Institution</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DATE RECEIVED</th>
<th>CONTRIBUTOR</th>
<th>OCCUPATION AND EMPLOYER</th>
<th>TYPE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/27/2016</td>
<td>LINDA BAKER</td>
<td>RETIRED</td>
<td>1</td>
<td>$100.00</td>
</tr>
<tr>
<td>1/28/2016</td>
<td>TRANSFER</td>
<td></td>
<td>11</td>
<td>$301.86</td>
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<tr>
<td>1/28/2016</td>
<td>CONTRIBUTORS GIVING $50 OR LESS</td>
<td></td>
<td>12</td>
<td>$40.00</td>
</tr>
<tr>
<td>2/13/2016</td>
<td>ANDREA GILPATRICK</td>
<td>RETIRED</td>
<td>1</td>
<td>$100.00</td>
</tr>
<tr>
<td>3/14/2016</td>
<td>CONTRIBUTORS GIVING $50 OR LESS</td>
<td></td>
<td>12</td>
<td>$100.00</td>
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<tr>
<td>3/30/2016</td>
<td>BRIAN HOBART</td>
<td>DESCRIPTION: Retired</td>
<td>2</td>
<td>$50.00</td>
</tr>
</tbody>
</table>

**TOTAL CASH CONTRIBUTIONS** $691.86
### SCHEDULE B
### EXPENDITURES

#### EXPENDITURE TYPES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CNS</td>
<td>Campaign consultants</td>
</tr>
<tr>
<td>CON</td>
<td>Contribution to other candidate, party, committee</td>
</tr>
<tr>
<td>EQP</td>
<td>Equipment (office machines, furniture, cell phones, etc.)</td>
</tr>
<tr>
<td>FND</td>
<td>Fundraising events</td>
</tr>
<tr>
<td>FOD</td>
<td>Food for campaign events, volunteers</td>
</tr>
<tr>
<td>LIT</td>
<td>Print and graphics (flyers, signs, palmcards, t-shirts, etc.)</td>
</tr>
<tr>
<td>MHS</td>
<td>Mail house (all services purchased)</td>
</tr>
<tr>
<td>OFF</td>
<td>Office rent, utilities, phone and internet services, supplies</td>
</tr>
<tr>
<td>OTH</td>
<td>Other</td>
</tr>
<tr>
<td>PHO</td>
<td>Phone banks, automated telephone calls</td>
</tr>
<tr>
<td>POL</td>
<td>Polling and survey research</td>
</tr>
<tr>
<td>POS</td>
<td>Postage for U.S. Mail and mail box fees</td>
</tr>
<tr>
<td>PRO</td>
<td>Other professional services</td>
</tr>
<tr>
<td>PRT</td>
<td>Print media ads only (newspapers, magazines, etc.)</td>
</tr>
<tr>
<td>RAD</td>
<td>Radio ads, production costs</td>
</tr>
<tr>
<td>SAL</td>
<td>Campaign workers' salaries and personnel costs</td>
</tr>
<tr>
<td>TRV</td>
<td>Travel (fuel, mileage, lodging, etc.)</td>
</tr>
<tr>
<td>TVN</td>
<td>TV or cable ads, production costs</td>
</tr>
<tr>
<td>WEB</td>
<td>Website design, registration, hosting, maintenance, etc.</td>
</tr>
</tbody>
</table>

#### DATE OF EXPENDITURE | PAYEE | REMARK | TYPE | AMOUNT
--- | --- | --- | --- | ---
3/15/2016 | AURORA MARKETING 2 GRAND STREET AUGUSTA, ME 04330 | BUMPER STICKERS | LIT | $105.50
3/25/2016 | U S POSTAL SERVICE MAIN STREET RICHMOND, ME 04357 | POSTAGE | POS | $49.00
3/30/2016 | AURORA MARKETING 2 GRAND STREET AUGUSTA, ME 04330 | PALM CARDS | LIT | $527.30

**TOTAL EXPENDITURES FOR CANDIDATE:** $681.80
July 25, 2017

Honorable Patricia Hymanson
34 High Pine Road
York, ME 03909

Subject: 2016 Campaign Compliance Report

Dear Representative Hymanson:

Enclosed please find the final report concerning the review of your 2016 House campaign contributions and expenditures.

We anticipate presenting the report at the August 30, 2017 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.

Jennifer Conners, CPA
Runyon Kersteen Ouellette
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: Patricia Hymanson

July 14, 2017
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 Patricia Hymanson, 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 2016 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 2016 campaign of Patricia Hymanson for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 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 and agreed in dollar amount. However, there was one reimbursement to the candidate for a disbursement that was reported as of the date the reimbursement was made and not the date of the original obligation. See the attachment for the transaction included in the exception noted above. 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 the selected transactions and 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 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 2016 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. However, there was one contribution of $25 for which the candidate did not retain supporting documentation and therefore, we were unable to verify that the $25 contribution was from an individual or that it was reported properly. However, we were able to substantiate $480 of the $505 reported as seed money contributions. In addition, there were no additional contributions received after the candidate’s certification. The candidate’s response to this exception has been included with this report as an attachment.

**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 were no unspent funds to return to the Commission.
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.

[Signature]

July 14, 2017
South Portland, Maine
<table>
<thead>
<tr>
<th>Statement Transaction Date</th>
<th>Date</th>
<th>Disbursements</th>
<th>Vendor</th>
<th>Type</th>
<th>Description</th>
<th>Notes</th>
<th>Report Agreed</th>
<th>Report Agreed</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>42 Day Post-General Report 10/26/16 - 12/13/16</td>
<td>11/21/2016 10/25/2016</td>
<td>559.48</td>
<td>Patricia Hymanson</td>
<td>Check #1034</td>
<td>Reimbursement for multiple items</td>
<td></td>
<td>No</td>
<td>X</td>
<td>Of this amount, only the $72.80 purchase from Infinite Imaging was selected for testing, so the support reviewed was only for that one transaction. Amount should have been reported on the 11 Day Pre-General Report as the invoice was dated 10/25/16 but reported date was 11/6/16.</td>
</tr>
</tbody>
</table>

No. Exceptions 1 0

X Test completed without exception
No Exception noted
July 24, 2017

Dear Maine Commission on Governmental Ethics and Election Practices,

Thank you for the opportunity to respond to the two exceptions noted in the RKO July 14, 2017 audit of my 2016 Maine House of Representatives campaign in compliance with the Clean Elections process.

1. Reimbursement for $72.80 from Infinite Imaging. This receipt was in my wallet and I found it late, submitting it 12 days after the invoice date. This was an oversight on my part.

2. One seed money contribution for $25 and the donor not recorded. My treasurer and I were using this directive from the Clean Campaign website and not recording the donor for a contribution of less than $50 seemed to be in compliance with this directive:
   “Information Required from Contributors
   For seed money contributions that are greater than $50, the campaign must include in the seed money report the date and amount of the contribution, and the name, address, occupation, and principal place of business (employer) of the contributor.”

I hope this explains the two exceptions adequately. I will be out of the country in the beginning of August, not available until August 21 or thereafter.

Sincerely,

Patricia Hymanson

District 4  Ogunquit, Sanford (part), Wells (part) and York (part)
August 22, 2017

Mr. Charles Barton Ladd
388 Foreside Road
Falmouth, ME 04105

Subject: 2016 Campaign Compliance Report

Dear Mr. Ladd:

Enclosed please find the final report concerning the review of your 2016 Senate campaign contributions and expenditures.

We anticipate presenting the report at the August 30, 2017 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.

Jennifer Conners, CPA
RUNYON KERSTEEEN OUELLETTE
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: Charles Ladd

August 6, 2017
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 Charles Ladd, 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 2016 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 2016 campaign of Charles Ladd for the Senate for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were twenty-nine transactions on the candidate’s bank statements. We noted one payment of $119.71 dated April 5, 2016 that was paid to Cellular Sales for a cell phone but that was reported as paid to Verizon Wireless. In addition, there was one payment of $15.74 dated August 1, 2016 to Walmart that was reported with a date of October 9, 2016. The payment to Walmart was reported on the 11 Day Pre-General Report and should have been reported on the 42 Day pre-General Report. See the attachment for the transactions included in the exceptions noted above.

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 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, five were supported by third party documentation. However, there was one disbursement to Winter People for t-shirts dated April 21, 2016 of $126.00 for which the candidate 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 payment was made to Winter People as we obtained a copy of the original check. We also reviewed all reported transactions and determined there was one reimbursement for mileage. The reimbursement for mileage was not selected for testing. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act. See the attachment for the transaction included in the exceptions noted above.

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 a cell phone reported on the campaign finance reports. However, the purchase was paid for with Seed Money contributions instead of MCEA funds, and therefore, the requirement to sell the equipment at fair market value did not apply.

Procedure: Reviewed all of the campaign bank statements from the 2016 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: As all clean election funds were spent during the 2016 campaign, there were no excess funds to be returned to the Commission.
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.

August 22, 2017
South Portland, Maine
<table>
<thead>
<tr>
<th>Statement</th>
<th>Transaction</th>
<th>Disbursements</th>
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<th>Type</th>
<th>Description</th>
<th>Date Vendor</th>
<th>Purpose</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Cellular Sales</td>
<td>Debit</td>
<td>Cell phone</td>
<td>X</td>
<td>No</td>
<td>X Reported as Verizon Wireless</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Winter People</td>
<td>Check No. 309</td>
<td>Unknown</td>
<td>4/26/2016</td>
<td>4/21/2016</td>
<td>126.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td>X</td>
<td>U Per candidate, could not find receipt</td>
</tr>
<tr>
<td>11 Day Pre-General Report 9/21/16 - 10/25/16</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>8/1/2016</td>
<td>8/1/2016</td>
<td>15.74</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Walmart</td>
<td>Check No. 314</td>
<td>Unknown</td>
<td></td>
<td>No</td>
<td>X N/A Reported date 10/9/16 but cleared the bank 8/1/16; should have been reported on the 42 Day Pre-General Report</td>
</tr>
</tbody>
</table>

No. Exceptions 1 1 1

X Test completed without exception
No Exception noted
U Unable to verify
July 21, 2017

Mr. Kathleen Meil
90 Old Rockland Street
Rockport, ME 04856

Subject: 2016 Campaign Compliance Report

Dear Ms. Meil:

Enclosed please find the final report concerning the review of your 2016 House campaign contributions and expenditures.

We anticipate presenting the report at the August 30, 2017 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.

Jennifer Conners
Jennifer Conners, CPA
Runyon Kersteen Ouellette
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 Kathleen Meil, 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 2016 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 2016 campaign of Kathleen Meil for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were fifty-nine transactions on the candidate’s bank statements. We verified that all of the transactions were included and agreed in dollar amount to amounts reported in the campaign finance reports.

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

Result: We obtained copies of cancelled checks or treasurer’s checks for those payments made by check or treasurer’s 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 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 thirteen disbursements selected for testing, twelve were supported by third party documentation. However, there was one disbursement to the United States Postal Service for stamps dated September 7, 2016 of $102 for which the candidate did not retain a receipt or invoice. Per the candidate, the Postal Service was unable to reprint the receipt and therefore, we were unable to verify the nature of the purchase. We were, however, able to verify the payment was made to the United States Postal Service as the payment was made by debit card and therefore, the vendor’s name was listed on the respective bank statement. We reviewed all reported transactions and determined there were no reimbursements for mileage. For the transactions that were supported by documentation, we were able to verify that the 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 2016 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 and did not exceed the $100 threshold per donor. 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 19, 2016 in the amount of $591.74 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.

June 10, 2017
South Portland, Maine
August 6, 2017

Ms. Theresa Montague
1178 Airline Road
Clifton, ME 04428

Subject: 2016 Campaign Compliance Report

Dear Ms. Montague:

Enclosed please find the final report concerning the review of your 2016 House campaign contributions and expenditures.

We anticipate presenting the report at the August 30, 2017 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.

Jennifer Conners, CPA
Runyon Kersteen Ouellette
MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

Maine Clean Election Act Compliance Report
Candidate: Theresa Montague

July 10, 2017
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 Theresa Montague, 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 2016 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 2016 campaign of Theresa Montague for the House of Representatives for which MCEA funds were used.

Specific procedures and results are described below:

Procedure: Reviewed all campaign bank statements for the 2016 election cycle and ensured that the campaign finance reports submitted during the 2016 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

Result: There were forty-seven transactions on the candidate’s bank statements. We noted one payment of $21.31 dated August 31, 2016 that was paid to the United States Post Office for postage but that was reported as paid to Staples for fax fees.

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 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 also 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: We noted two purchases of equipment reported on the campaign finance reports. However, one of the purchases, which was for a printer, was paid for with Seed Money contributions instead of MCEA funds, and therefore, the requirement to sell the equipment at fair market value did not apply. The other purchase, which was for a landline phone, was subsequently sold at fair market value (established as 75% of the original purchase price) and the proceeds of $45 were deposited in the campaign bank account.

Procedure: Reviewed all of the campaign bank statements from the 2016 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of $100 per donor. In addition, ensured that no additional contributions were received after the candidate’s certification.

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

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

Result: A disbursement dated December 2, 2016 in the amount of $100.96 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.

July 10, 2017
South Portland, Maine