



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

Commission Meeting 07/30/2021
Agenda Item #7

To: Commissioners
From: Jonathan Wayne, Executive Director
Date: July 19, 2021
Re: Update on Audits of 2020 Maine Clean Election Act Candidates

The Commission on Governmental Ethics and Election Practices audits the campaign finances of all candidates for Governor who participate in the Maine Clean Election Act (MCEA) program and a random selection of MCEA candidates for the Legislature. Last year, the Commission staff invited proposals from accounting firms to conduct the audits. The successful bidder was Runyon Kersteen Ouellette, an accounting and business consulting firm based in South Portland which conducted the audits of 2016 and 2018 MCEA candidates. This year, the firm has been auditing 40 MCEA candidates who ran for the Maine Legislature in 2020.

After each audit is completed, the auditors send the candidate a final audit report. Minor deviations from the MCEA reporting and record-keeping requirements are noted as “exceptions,” and legal violations are referred to as “findings.” Some reports contain no exceptions or findings. Auditor Jen Connors will attend your July 30 meeting to update you on the progress of the audits.

As of today, 29 final reports have been mailed:

- 15 reports contain no findings or exceptions
- 13 reports contain exceptions only
- 1 report contains one finding and some exceptions (Tiffany Roberts).

Please see attached chart. We do not believe any action needs to be taken by you with regard to any of these candidates. Another 11 audits are in progress that are not shown on the chart.

With regard to Tiffany Roberts, her campaign omitted two expenditures in campaign finance reports (\$461.80 and \$170.82), overstated another expenditure by \$700 because of a down payment made in April, and neglected to report two small payments to Facebook. While these errors are regrettable, in the context of a campaign costing \$13,276 that involved 57 expenditures, we believe her treasurer's reporting was largely compliant and no action by you is necessary.

We wish to provide you with some context for one issue frequently noted by the auditor as an exception. The definition of the term "expenditure" in statute (copied on next page) includes not just making a payment, but also entering into a contract, promise or agreement to make a payment. More than 15 years ago (when the Commission paid matching funds to MCEA candidates based on independent expenditure reports and 24-hour reports), the Commission adopted a rule (Ch. 1, § 7(3)) stating that placing an order for a good or service, or receiving a good or service, constitute a reportable expenditure even if no payment had been made. Consequently, our e-filing system includes a feature for our campaign finance filers to report a "debt." When a candidate, party committee, political action committee or ballot question committee has ordered or received a good or service but has not paid for it when filing a campaign finance report, the filer should report a debt under our forms. A debt is a kind of expenditure, but we use a different term for it in our online filing system to draw attention to it and to distinguish it from expenditures involving a payment of money.

In spite of our best efforts (*e.g.*, written guidance, mentioning the concept in email reminders for filing deadlines), many candidates still do not understand that ordering a good or service that obligates them to make a payment constitutes an event that must be included in a campaign finance report. We plan to continue to educate candidates on the issue, but we do not have any new strategies to propose. For your information, in more serious cases, if a candidate has waited several weeks to report a significant unpaid debt and only reported the purchase *after the general election*, we have brought those cases to you as a late filing of a campaign finance report. That is our intention for 2020 candidates, if the audit uncovers any of these more serious cases. Thank you.

21-A M.R.S. § 1012(3). Definition of Expenditure

3. Expenditure. The term "expenditure:"

A. Includes:

- (1) A purchase, payment, distribution, loan, advance, deposit or gift of money or anything of value made for the purpose of influencing the nomination or election of any person to state, county or municipal office, except that a loan of money to a candidate by a financial institution in this State made in accordance with applicable banking laws and regulations and in the ordinary course of business is not included;
- (2) A contract, promise or agreement, expressed or implied, whether or not legally enforceable, to make any expenditure

Ethics Commission Rules, 94-270 C.M.R. Ch. 1, § 7(3)

3. Reporting Debts and Unpaid Obligations

- A. The following events constitute expenditures, even if the payment for a good or service has not been made at the time of the event:
 - (1) The placement of an order for a good or service;
 - (2) The signing of a contract for a good or service;
 - (3) The acceptance of the delivery of a good or the performance of a service by vendor; or
 - (4) A promise or an agreement (including an implied one) that a payment will be made in exchange for a good or service.
- B. For reporting purposes, the expenditures listed in paragraph A are designated as debts or obligations prior to payment for the goods or services being made.
- C. If a person required to file a campaign finance report has a debt or obligation which remains unpaid at the end of the report period, the person shall report the date, amount, vendor, and purpose of the debt or obligation. If the exact amount is not known, the person filing the report shall report an estimate of the amount (preferably obtained in a written statement from the vendor).
- D. If a debt or obligation occurs in the same report period as a payment for that debt or obligation, the person filing the report will report only the payment, not the debt or obligation.

Tracking of 2020 Audit Final Reports

Office	Candidate	Final Report to MEC	Number of Exceptions	Number of Findings	Type of Finding/Exception
H 54	Bashinsky Toni	06/10/21	1	0	Seed Money Report: reported \$95 reimbursement for postal box rental as payment to self instead of USPS
H 47	Bell Arthur	04/12/21	0	0	
S 14	Bellows Shenna	06/10/21	0	0	
H 116	Berryment Christopher	04/12/21	0	0	
H 112	Bourgelais Peter	04/30/21	2	0	<u>42 Day Pre-General</u> : \$5,000 expenditure to Frame Media should have been reported in the 42 Day Post-Primary; <u>11 Day Pre-General</u> : 3 expenditures to Frame Media & Facebook totalling \$4,137 should have also been reported as unpaid obligations in 42 Day Post-Primary
S 19	Branch Katherine	07/01/21	0	0	
H 15	Chappell Marc	07/02/21	1	0	<u>11 Day Pre-General</u> : \$686.20 expenditure to the Times Record should have been reported in the 42 Day Post-General
S 17	Collins Jan	04/12/21	0	0	
H 119	Contreni Margarita	04/12/21	0	0	
H 130	Delli Paoli Nicolas	04/12/21	0	0	
H 85	Doore Donna	04/12/21	0	0	
H 76	Emery Deborah	07/01/21	0	0	
H 139	Godin Patricia	06/10/21	1	0	<u>11 Day Pre-General</u> : \$766 expenditure to Frame Media should have also been reported as an unpaid obligation in the 42 Day Pre-General
H 132	Grohoski Nicole	04/12/21	0	0	

Tracking of 2020 Audit Final Reports

Office	Candidate	Final Report to MEC	Number of Exceptions	Number of Findings	Type of Finding/Exception
H 81	Hasenfus Tavis	06/10/21	1	0	42 Day Pre-General: 2 expenditures to Frame Media (\$1,955 and \$6,087) should have also been reported as unpaid obligations in the 42 Day Post-Primary
S 7	Langley Brian	07/19/21	0	0	
H 131	Magnan Veronica	04/12/21	0	0	
S 13	Maxmin Chloe	07/02/21	1	0	11 Day Pre-General: \$11,792.46 expenditure to the Lincoln County News should have also been reported as an unpaid obligation in the 42 Day Pre-General
S 6	Moore Marianne	07/19/21	1	0	Finding-42 Day Pre-General: \$1,940 expenditure to Spectrum Marketing should have also been reported as an unpaid obligation in the 42 Day Post-Primary
H 71	Morse Kenneth	04/14/21	0	0	
H 81	Pietroski Joseph	07/01/21	2	0	42 Day Pre-General: \$31 purchase of money orders incorrectly reported (should have only been \$1 fee-\$15 for MOs, \$15 personal items); 42 Day Post-General: \$547 expenditure to the Bangor Letter Shop should have also been reported as an unpaid obligation in the 11 Day Pre-General
S 34	Rafferty Joseph	07/05/21	0	0	

Tracking of 2020 Audit Final Reports

Office	Candidate	Final Report to MEC	Number of Exceptions	Number of Findings	Type of Finding/Exception
H 74	Riley Christina	07/19/21	2	0	Finding-42-Day Post Primary: 8/4 reported expenditure to Amazon for \$38.04 not in campaign bank statements; \$41.13 expenditure to Amazon should have been reported in 42-Day Post-General; \$3,500 expenditure on 8/31 to Frame Media was part of a \$5,416 expenditure and should have been reported as an unpaid debt in the 42-day Post-Primary
H 6	Roberts Tiffany	07/01/21	3	1	FINDING-42 Day Pre-General: \$6,087 expenditure to Frame Media should have been reported as \$5,387; \$461.80 expenditure was not reported in the 11 Day Pre-General; \$170.82 expenditure was not reported in the 42 Day Post-General. Exceptions: \$7.15 & \$25 expenditures to Facebook were not reported in 42 Day Pre & Post General reports; 42 Day Post Primary: \$159 expenditure to Mercy Street Studio was actually \$167.75; \$2.73 refund from Google should have been reported in Seed Money report; Seed Money: \$700 expenditure to Frame Media reported but \$5,387 outstanding debt should have been reported through the 11 Day Pre-General
S 1	Schaefer Brian	06/02/21	0	0	

Tracking of 2020 Audit Final Reports

Office	Candidate	Final Report to MEC	Number of Exceptions	Number of Findings	Type of Finding/Exception
H 112 Skolfield	Thomas	04/30/21	1	0	<u>11 Day Pre-General</u> : \$2,681.80 expenditure to Spectrum Marketing should have also been reported as an unpaid obligation in the 42 Day Pre-General
S 2 Stewart	Trey	07/02/21	2	0	<u>42 Day Post-Primary</u> : \$109 & \$3,661.90 expenditures to Spectrum Marketing should have also been reported as unpaid obligations in the 11 Day Pre-Primary; <u>42 Day Pre-General</u> : \$7,837 expenditure to WAGM TV should have also been reported as an unpaid obligation in the 42 Day Post-Primary
H 30 Thompson	Timothy	07/02/21	1	0	<u>42 Day Post-General</u> : \$30 expenditure to Coast Line Credit Union should have been reported in 11 Day Pre-Primary
H 103 Thorne	James	07/01/21	1	0	<u>2020 Jan Semi-Annual</u> : \$200 expenditure to Bangor Letter Shop should have been reported in the 2019 July Semi-Annual



June 7, 2021

Toni Bashinsky
10 Western Ave.
Topsham, ME 04086

Subject: 2020 Campaign Compliance Report

Dear Ms. Bashinsky:

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

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

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Toni Bashinsky**

May 27, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

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

Specific procedures and results are described below:

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

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

Exception: In the Seed Money Report, the candidate reported a payment to Toni Bashinsky of \$95.00 dated May 11, 2020. On further inquiry, we determined that the payment was a reimbursement for the rental of a post office box. The *2020 Candidate Guidebook* requires reimbursements to be reported on the campaign finance reports under the name of the vendor to which the original disbursement was made, and not the name of the individual to whom the reimbursement for the original expenditure was made. 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 receipts for reimbursements; the rest of the disbursements, which were made by debit card, were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.

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

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

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

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

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

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

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

Result: A disbursement dated November 18, 2020 in the amount of \$3,402.90 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

May 27, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

April 9, 2021

Mr. Arthur Bell
14 Atlantic Reach
Yarmouth, ME 04096

Subject: 2020 Campaign Compliance Report

Dear Mr. Bell:

Enclosed please find the final report concerning the review of your 2020 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Arthur Bell**

April 1, 2021



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Arthur Bell for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 8, 2020 in the amount of \$377.61 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

April 1, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

June 7, 2021

Ms. Shenna Bellows
33 Kerns Hill Road
Manchester, ME 04347

Subject: 2020 Campaign Compliance Report

Dear Ms. Bellows:

Enclosed please find the final report concerning the review of your 2020 Senate campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Shenna Bellows**

May 27, 2021



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Shenna Bellows for Senate for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 15, 2020 in the amount of \$2,085.61 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

May 27, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

April 12, 2021

Mr. Christopher Berryment
129 Main Street
Mexico, ME 04257

Subject: 2020 Campaign Compliance Report

Dear Mr. Berryment:

Enclosed please find the final report concerning the review of your 2020 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

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

April 2, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Christopher Berryment for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

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

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

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

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

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

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

Result: A disbursement dated November 6, 2020 in the amount of \$1,193.77 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

April 2, 2021
South Portland, Maine



April 29, 2021

Mr. Peter Bourgelais
8 Pinkham Hill Road
Phillips, ME 04966

Subject: 2020 Campaign Compliance Report

Dear Mr. Bourgelais:

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

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

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Peter Bourgelais**

April 29, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

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

Specific procedures and results are described below:

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

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

Exception: In the 42 Day Pre-General Report, the candidate reported an expenditure to Frame Media of \$5,000.00 dated September 8, 2020. On further investigation, we determined that the transaction was entered into on August 17, 2020. Therefore, the transaction should have also been reported as an unpaid obligation on the 42 Day Post-Primary Report, which has a reporting period of July 1, 2020 through August 18, 2020. The candidate's response to this exception has been included with this report as an attachment.

Exception: In the 11 Day Pre-General Report, the candidate reported three expenditures to Frame Media and Facebook that totaled \$4,137.00 dated September 21, 2020. On further investigation, we determined that the transactions were entered into on August 17, 2020. Therefore, the transactions should have also been reported as unpaid obligations on the 42 Day Post-Primary Report, which has a reporting period of July 1, 2020 through August 18, 2020. The candidate's response to this exception has been included with this report as an attachment.

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 14, 2020 in the amount of \$585.21 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

April 29, 2021
South Portland, Maine

April 29, 2021

Ms Jennifer Conners

Runyon Kersteen Ouellette

2 Long Creek Drive

South Portland Maine 04106

Subject: 2020 Campaign Compliance Report

Dear Ms. Conners:

It should be noted that no commitment was made to Frame Media on Aug 17. As shown in the emails, we had proposed a partial buy on that day that consisted of entirely digital, with no mail component. Frame Media responded with the advice to lead with mail and add digital as funds became available. We decided to follow Frame Media's advice and since we did not have the funds for even the minimum suggestion (\$3652), we did not confirm an order for anything at that time.

As noted in our letter of April 27th, we did not have available funds and hence made no commitment until Sept 7 with the first check mailed Sept 8th.

Sincerely,

Donna Chamberlain



Certified Public Accountants and Business Consultants

June 27, 2021

Ms. Katherine Branch
253 Halls Pond
South Paris, ME 04281

Subject: 2020 Campaign Compliance Report

Dear Ms. Branch:

Enclosed please find the final report concerning the review of your 2020 Senate campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Katherine Branch**

June 27, 2021



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Katherine Branch for Senate for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

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

Result: All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions except for one small amount. 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 and the small amount that was not reported was not spent and was returned to the Maine Clean Election Fund.

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

Result: A disbursement dated December 4, 2020 in the amount of \$29.79 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

June 27, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

June 30, 2021

Marc Chappell
78 Franklin Street
Saco, ME 04072

Subject: 2020 Campaign Compliance Report

Dear Mr. Chappell:

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

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

Thank you for your cooperation during the review process.

A handwritten signature in black ink, appearing to read "Casey Leonard". The signature is stylized and cursive.

Casey Leonard, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Marc Chappell**

June 30, 2021



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

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

Specific procedures and results are described below:

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

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

Exception: The candidate reported an expenditure on the 11 Day Pre-General Report of \$686.20 dated October 20, 2020 to the Times Record. Upon further investigation it was determined that payment for these services occurred on October 21, 2020. This transaction should have been reported on the 42 Day Post-General Report which has a reporting period of October 21, 2020 to December 8, 2020.

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

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

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

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

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

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

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

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

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

Result: A disbursement dated January 8, 2021 in the amount of \$339.03 brought the balance in the campaign bank account to zero.

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

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

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

June 30, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

April 12, 2021

Ms. Jan Collins
PO Box 360
East Wilton, ME 04234

Subject: 2020 Campaign Compliance Report

Dear Ms. Collins:

Enclosed please find the final report concerning the review of your 2020 Senate campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Jan Collins**

April 2, 2021



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Jan Collins for the Senate for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 8, 2020 in the amount of \$759.03 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

April 2, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

April 12, 2021

Ms. Margarita Contreni
P.O. Box 1753
Greenville, ME 04441

Subject: 2020 Campaign Compliance Report

Dear Ms. Contreni:

Enclosed please find the final report concerning the review of your 2020 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Margarita Contreni**

April 1, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Margarita Contreni for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

Result: Of the four vendor disbursements selected for testing, all were supported by third party documentation. In addition, one mileage reimbursement was supported by a complete mileage log. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

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

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

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

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

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

Result: The candidate spent all clean election funds and therefore, had no funds to return to the Maine Ethics Commission.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

April 1, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

April 12, 2021

Mr. Nicolas Delli Paoli
PO Box 454
Bucksport, ME 04416

Subject: 2020 Campaign Compliance Report

Dear Mr. Delli Paoli:

Enclosed please find the final report concerning the review of your 2020 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Nicolas Delli Paoli**

April 2, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners
Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Nicolas Delli Paoli for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

Result: All selected disbursements were made by debit card and were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements.

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

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

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

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

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

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

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

Result: A disbursement dated November 29, 2020 in the amount of \$1,999.48 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

April 2, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

April 12, 2021

Ms. Donna Doore
49 Pleasant Hill Road
Augusta, ME 04330

Subject: 2020 Campaign Compliance Report

Dear Ms. Doore:

Enclosed please find the final report concerning the review of your 2020 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Donna Doore**

April 2, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Donna Doore for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

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

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

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

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

Result: There were no deposits other than MCEA funds.

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

Result: A disbursement dated November 23, 2020 in the amount of \$583.63 brought the balance in the campaign bank account to ninety cents. The disbursement of \$583.63 occurred within the forty-two-day threshold and the ninety-cent balance was subsequently returned to the Maine Ethics Commission.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

April 2, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

June 30, 2021

Deborah Emery
58 Old Winthrop Road
Wayne, ME 04284

Subject: 2020 Campaign Compliance Report

Dear Ms. Emery:

Enclosed please find the final report concerning the review of your 2020 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

A handwritten signature in black ink, appearing to read "Casey Leonard". The signature is stylized and cursive.

Casey Leonard, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Deborah Emery**

June 30, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Deborah Emery for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

Result: Of the three disbursements selected for testing, all were supported by third party documentation. In addition, 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, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

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

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

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

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

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

Result: A disbursement dated December 15, 2020 in the amount of \$513.05 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

June 30, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

June 7, 2021

Patricia Godin
45 Raft Cove Road
Trescott TWP, ME 04652

Subject: 2020 Campaign Compliance Report

Dear Ms. Godin:

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

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

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Patricia Godin**

May 27, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Patricia Godin for the House of Representatives for which MCEA funds were used. There was one exception and no findings, which are enumerated below.

Specific procedures and results are described below:

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

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

Exception: In the 11 Day Pre-General Report, the candidate reported a payment to Frame Media of \$766.00 dated September 28, 2020. On further investigation, we determined that the transaction was entered into on September 5, 2020. Therefore, the transaction should also have been reported as an unpaid obligation on the 42 Day Pre-General Report, which has a reporting period of August 19, 2020 through September 15, 2020. The candidate's response to this exception has been included with this report as an attachment.

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 9, 2020 in the amount of \$11.69 brought the balance in the campaign bank account to \$1.25. The disbursement occurred within the forty-two day threshold.

Commissioners
Maine Commission on Governmental Ethics and Election Practices
Page 3

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

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

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

May 27, 2021
South Portland, Maine

Runyon Kersteen Ouellette
20 Long Creek Drive
So. Portland, Maine 04106
Att: Jennifer Conners

May 8, 2021

Dear Ms. Conners:

This letter is in reply to your letter to me dated April 26, 2021 regarding your findings of the audit on my 2020 House of Representatives campaign contributions and expenditures.

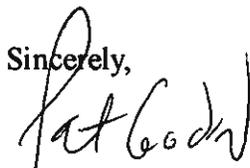
The exception noted that I reported a transaction to Frame Media on the 11 day Pre-General Report when I should have reported it on the 42 Day Pre-General Report.

My understanding of reporting rules was governed by my past experience as a school administrator where, for accounting purposes, an "expense" is not recognized until a bill is paid. Prior to that, it is considered an "encumbrance." That is the reason I did not list the Sept. 5, 2020 invoice (the encumbrance) from Frame Media on the 42 Day Pre-General Report, but did list it on the 11 Day Pre-General Report because I paid the bill (the expense) on Sept. 28, 2020.

Additionally, I would make the observation that I was consistent in how I differentiated between encumbrances and expenses (according to my understanding of the terms) with all other transactions listed in the filing reports.. That is, listing expenses on reports with the dates that I paid the bills, not the date on the invoices. Since the other transactions for encumbrances vs. expenses occurred within the date range of the respective reports, these apparently were not flagged by your audit.

I now understand the correct way to report transactions and will revise my reporting accordingly, should I decide to run for public office in the future.

Thank you for your understanding, and kindly notify me if there is anything else I should do.

Sincerely,


Pat Godin
45 Raft Cove Rd.
Trescott Twp., Maine 04652



Certified Public Accountants and Business Consultants

April 12, 2021

Ms. Nicole Grohoski
151 Bangor Road
Ellsworth, ME 04605

Subject: 2020 Campaign Compliance Report

Dear Ms. Grohoski:

Enclosed please find the final report concerning the review of your 2020 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Nicole Grohoski**

April 3, 2021



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Nicole Grohoski for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 7, 2020 in the amount of \$1,273.59 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

April 3, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

June 7, 2021

Tavis Hasenfus
50 Nobis Point
Readfield, ME 04355

Subject: 2020 Campaign Compliance Report

Dear Mr. Hasenfus:

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

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

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Tavis Hasenfus**

June 3, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Tavis Hasenfus for the House of Representatives for which MCEA funds were used. There was one exception and no findings, which are enumerated below.

Specific procedures and results are described below:

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

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

Exception: In the 42 Day Pre-General Report, the candidate reported two expenditures to Frame Media of \$1,955 and \$6,087, dated August 31, 2020. On further investigation, we determined that the transactions were entered into on August 18, 2020. Therefore, the transactions should also have been reported as unpaid obligations on the 42 Day Post-Primary Report, which has a reporting period of July 1, 2020 through August 18, 2020.

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 14, 2020 in the amount of \$1,276.22 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners
Maine Commission on Governmental Ethics and Election Practices
Page 3

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

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

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

June 3, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

July 19, 2021

Mr. Brian Langley
11 South Street
Ellsworth, ME 04605

Subject: 2020 Campaign Compliance Report

Dear Mr. Langley:

Enclosed please find the final report concerning the review of your 2020 Senate campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Brian Langley**

July 9, 2021



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Brian Langley for the Senate for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

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

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

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

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

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

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

Result: A disbursement dated November 25, 2020 in the amount of \$672.70 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

July 9, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

April 12, 2021

Ms. Veronica Magnan
PO Box 37
Sandy Point, ME 04972

Subject: 2020 Campaign Compliance Report

Dear Ms. Magnan:

Enclosed please find the final report concerning the review of your 2020 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Veronica Magnan**

April 3, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Veronica Magnan for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 3, 2020 in the amount of \$697.73 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

April 3, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

June 30, 2021

Chloe Maxmin
PO Box 203
Nobleboro, ME 04555

Subject: 2020 Campaign Compliance Report

Dear Ms. Maxmin:

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

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

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Chloe Maxmin**

June 30, 2021



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Chloe Maxmin for the Senate for which MCEA funds were used. There was one exception and no findings, which are enumerated below.

Specific procedures and results are described below:

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

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

Exception: In the 11 Day Pre-General Report, the candidate reported a payment to The Lincoln County News of \$11,792.46 dated October 20, 2020. On further investigation, we determined that \$44.79 of the transaction was entered into on September 15, 2020. Therefore, this amount should also have been reported as an unpaid obligation on the 42 Day Pre-General Report, which has a reporting period of August 19, 2020 through September 15, 2020.

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

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

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

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

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

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

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

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

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

Result: A disbursement dated November 24, 2020 in the amount of \$219.26 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

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

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

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

June 30, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

July 19, 2021

Marianne Moore
28 St. Croix Drive
Calais, ME 04619

Subject: 2020 Campaign Compliance Report

Dear Ms. Moore:

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

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

Thank you for your cooperation during the review process.

A handwritten signature in black ink, appearing to read "Casey Leonard". The signature is stylized and cursive.

Casey Leonard, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Marianne Moore**

July 9, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

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

Specific procedures and results are described below:

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

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

Exception: In the 42 Day Pre-General Report, the candidate reported an expenditure to Spectrum Marketing of \$1,940 dated August 24, 2020. On further investigation, we determined that the services were provided on August 14, 2020. Therefore, the transaction should have also been reported as an unpaid obligation on the 42 Day Post-Primary Report, which has a reporting period of July 1, 2020 through August 18, 2020.

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 7, 2020 in the amount of \$8,550.28 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

July 9, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

April 12, 2021

Mr. Kenneth Morse
253 Pikes Hill Road
Norway, ME 04268

Subject: 2020 Campaign Compliance Report

Dear Mr. Morse:

Enclosed please find the final report concerning the review of your 2020 House campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Kenneth Morse**

April 12, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Kenneth Morse for the House of Representatives for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

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

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

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

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

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

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

Result: A disbursement dated November 30, 2020 in the amount of \$70.24 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

South Portland, Maine



Certified Public Accountants and Business Consultants

June 30, 2021

Joseph Pietroski
37 Sherwood Forest Drive
Winthrop, ME 04364

Subject: 2020 Campaign Compliance Report

Dear Mr. Pietroski:

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

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

Thank you for your cooperation during the review process.

A handwritten signature in black ink, appearing to read "Casey Leonard". The signature is stylized and cursive.

Casey Leonard, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Joseph Pietroski**

June 30, 2021



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices :

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

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

Specific procedures and results are described below:

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

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

Exception: The candidate reported an expenditure on the 42 Day Pre-General Report of \$15 dated August 20, 2020 to Hannaford. Upon further investigation, it was determined that disbursement totaled \$31. Of the \$31, \$15 was for the three \$5 money orders for qualifying contributions, \$1 was for money order fees, and \$15 was for personal items. The candidate did not subsequently deposit the \$30 related to the personal items or the money orders for qualifying contributions. This transaction should only have been reported as \$1 for money order fees. The candidate's response to this exception has been included with this report as an attachment.

Exception: In the 42 Day Post-General Report, the candidate reported an expenditure to Bangor Letter Shop of \$547 dated October 30, 2020. On further investigation, we determined that the services were provided on October 17, 2020. Therefore, the transaction should have also been reported as an unpaid obligation on the 11 Day Pre-General Report, which has a reporting period of September 16, 2020 through October 20, 2020. The candidate's response to this exception has been included with this report as an attachment.

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

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

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

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

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

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

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

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

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

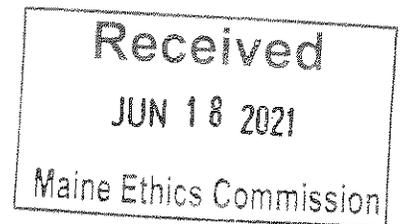
Result: A disbursement dated December 15, 2020 in the amount of \$4,166.34 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

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

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

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

June 30, 2021
South Portland, Maine



June 18, 2021

Mr. Jonathan Wayne, Executive Director

Maine Commission on Government Ethics and Election Practices

135 State House Station

Augusta, ME 04333

Dear Mr. Wayne and Commission Members:

I am writing to let you know that neither my Campaign Treasurer, Steven Bowers, nor I have any objections to the campaign audit report filed by Runyon Kersteen Ouellette. RKO was very professional and thorough in their review.

Throughout the campaign, we received excellent response and directions from the staff at the Commission, in particular Erin Gordon.

We are pleased that the auditor noted that our expenses were matched with invoices; and that the campaign returned over \$4000 in unspent clean election funds. Perhaps another example of being too conservative, but considering all circumstances, I would never spend for the sake of spending, I greatly appreciate the many people who made \$5 contributions and have always supported the Clean Elections Program.

Regarding the two exceptions, #2 was a mistake in a date for payment, I do not remember all the circumstances, but we accept that it happened. Do I have to file an amended campaign report to correct this mistake?

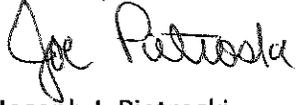
The first exception still haunts me. I realized when we filed that I had co-mingled the purchase or money orders and other items. I know that in my mind I had not on that day fully understood how to purchase and use money orders to send cash to the Commission. Then, it came to me that I had to purchase with my own money the money orders and then exchange the cash contributions for money orders to send to the Commission. And as the auditor notes, only the administrative fee is chargeable to the campaign. Thus, my attempt on the campaign report at noting the expenditure and correcting the information.

One thing that the auditor did not mention in his report, was that in addition to sending our check for the campaign's balance, I also believe that I sent extra money orders to cover the full amount of this expenditure at my expense.

Mr. Executive Director, I would like to recommend that your staff each year conduct a series of informational meetings, perhaps via Zoom, to educate candidates and their treasurers.

Again, let me say thanks to you and your staff for your assistance.

Sincerely,

A handwritten signature in black ink that reads "Joe Pietroski". The signature is written in a cursive style with a large, prominent "J" and "P".

Joseph J. Pietroski

37 Sherwood Forest Dr.

Winthrop, Me 04364



Certified Public Accountants and Business Consultants

July 5, 2021

Mr. Joseph Rafferty
49 Middle Road
Kennebunk, ME 04043

Subject: 2020 Campaign Compliance Report

Dear Mr. Rafferty:

Enclosed please find the final report concerning the review of your 2020 Senate campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Joseph Rafferty**

July 5, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Joseph Rafferty for Senate for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 10, 2020 in the amount of \$269.69 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

July 5, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

July 19, 2021

Christina Riley
437 Main Street
Jay, ME 04239

Subject: 2020 Campaign Compliance Report

Dear Ms. Riley:

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

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

Thank you for your cooperation during the review process.

A handwritten signature in black ink, appearing to read 'Casey Leonard', is written over a faint, light-colored signature line.

Casey Leonard, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Christina Riley**

July 9, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

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

Specific procedures and results are described below:

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

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

Exception: The candidate reported an expenditure on the 42 Day Post-Primary Report of \$38.04 dated August 4, 2020 to Amazon. Upon further investigation, it was determined that this transaction did not appear on the campaign bank statements. The candidate paid an expenditure of \$41.13 to Amazon on October 22, 2020; however, this amount was not included as an expenditure on campaign finance reports. This transaction should have been reported on the 42 Day Post-General Report which has a reporting period of October 21, 2020 to December 8, 2020.

Exception: The candidate reported an expenditure on the 42 Day Pre-General Report of \$3,500 dated August 31, 2020 to Frame Media. Upon further investigation, it was determined that the total invoice amount was \$5,416 of which \$887 was already paid. In addition, the invoice was dated August 11, 2020; as such, the remaining balance of \$4,529 should have been reported as an unpaid debt until paid on September 11, 2020. The following report should have indicated an unpaid debt on the 42 Day Post-Primary Report.

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 12, 2020 in the amount of \$6,175.02 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

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

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

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

July 9, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

June 30, 2021

Tiffany Roberts
35 Buttonwood Road
South Berwick, ME 03908

Subject: 2020 Campaign Compliance Report

Dear Ms. Roberts:

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

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

Thank you for your cooperation during the review process.

A handwritten signature in black ink, appearing to read "Casey Leonard". The signature is stylized and cursive.

Casey Leonard, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Tiffany Roberts**

June 25, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

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

Specific procedures and results are described below:

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

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

Finding: In the 42 Day Pre-General Report, the candidate reported an expenditure to Frame Media of \$6,087 dated August 27, 2020. On further investigation, we determined that the amount paid for this invoice was \$5,387. Therefore, the transaction was over reported by \$700. The candidate paid two expenditures of \$461.80 and \$170.82, which cleared the campaign bank account on October 6, 2020 and November 2, 2020, respectively. However, the amounts were not included as expenditures on the campaign finance reports and should have been included on the 11 day Pre-General report, and the 42 Day Post-General Report, respectively. The candidate's response to this finding has been included with this report as an attachment.

Exception: The candidate paid expenditures of \$7.15 and \$25 to Facebook, which cleared the campaign bank account on September 10, 2020 and October 26, 2020, respectively. However, the amounts were not included as expenditures on the campaign finance reports and should have been included on the 42 Day Pre-General Report, and 42 Day Post-General Report, respectively. On the 42 Day Post-Primary Report, the candidate reported an expenditure of \$159 to Mercy Street Studio, dated July 19, 2020. However, the amount which cleared the bank statement was \$167.75. The candidate received a refund from Google on February 19, 2020 in the amount of \$2.73; however, this amount was not included on the campaign finance reports and should have been included on the Seed Money Report. The candidate's response to this exception has been included with this report as an attachment.

Exception: The candidate reported an expenditure on the Seed Money report of \$700 dated May 11, 2020 to Frame Media. Upon further investigation, it was determined that this was a deposit for future services totaling \$6,087; as such, the remaining balance of \$5,387 should have been reported as unpaid debt until paid on August 27, 2020. The following reports should have indicated an unpaid debt: Seed Money Report, 11 Day Pre-Primary Report, and 42 Day Post-Primary Report. The candidate's response to this exception has been included with this report as an attachment.

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

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

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

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

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

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

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

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

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

Exception: A disbursement dated February 1, 2021 in the amount of \$29.24 brought the balance in the campaign bank account to zero. The disbursement did not occur within the forty-two day threshold, as required. The candidate's response to this exception has been included with this report as an attachment.

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 25, 2021
South Portland, Maine

Dear Casey,

Thank you for the results of your audit. Regrettably, it looks as though my campaign/treasurer did not include the two expenditures (\$461.80 on 10/6 and \$170.82 on 11/2) on any reports. This was an accidental oversight, and I will make sure errors like that do not happen in the future. In terms of the over-reporting by \$700 the expenditure to Frame, this was also an accidental oversight. \$700 of the goods and services from that invoice had been previously received and reported on an earlier report, and the invoice should have been reported as \$700 less.

Thank you very much for the audit report and your attention to these accidental oversights.

--

Regards,

Tiffany Roberts



Certified Public Accountants and Business Consultants

May 25, 2021

Brian Schaefer
81 Cedar Lane
Waterville, ME 04739

Subject: 2020 Campaign Compliance Report

Dear Mr. Schaefer:

Enclosed please find the final report concerning the review of your 2020 Senate campaign contributions and expenditures. You will note that the report identifies no exceptions in your reporting procedures.

Thank you for your cooperation during the review process.

A handwritten signature in black ink, appearing to read "Casey Leonard". The signature is stylized with a large, sweeping initial "C" and "L".

Casey Leonard, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Brian Schaefer**

May 19, 2021



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2020 campaign of Brian Schaefer for the Senate for which MCEA funds were used. No exceptions or reporting deficiencies were noted in our review.

Specific procedures and results are described below:

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

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

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 2, 2020 in the amount of \$509.48 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

May 19, 2021
South Portland, Maine



April 29, 2021

Mr. Thomas Skolfield
349 Phillips Road
Weld, ME 04285

Subject: 2020 Campaign Compliance Report

Dear Mr. Skolfield:

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

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

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Thomas Skolfield**

April 29, 2021



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

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

Specific procedures and results are described below:

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

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

Exception: In the 11 Day Pre-General Report, the candidate reported an expenditure to Spectrum Marketing of \$2,681.80 dated September 25, 2020. On further investigation, we determined that the services were ordered on September 4, 2020. Therefore, the transaction should have also been reported as an unpaid obligation on the 42 Day Pre-General Report, which has a reporting period of August 19, 2020 through September 15, 2020. The candidate's response to this exception has been included with this report as an attachment.

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

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

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

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

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

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

Result: A disbursement dated December 6, 2020 in the amount of \$1,165.89 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.



April 29, 2021
South Portland, Maine

349 Phillips Road
Weld, Maine 04285

April 19, 2021

Casey Leonard Runyon Kersteen Ouellette
ATTN: Jennifer Conners, CPA/Casey Leonard
20 Long Creek Drive
South Portland, Maine 04106
RE: 2020 Campaign Compliance Report

Dear Ms. Conners and Ms. Leonard:

In response to your letter dated April 12, 2021, after consultation with my treasurer, we recognize there was a disconnect between the candidate, the treasurer and the marketing company with regard to when the commitment was actually made.

On September 25, 2020, the marketing company requested payment for an invoice and payment was made the same day, and this amount was reported in the immediately-following reporting period.

We recognize our failure to report an unpaid obligation on the 42-day report.

The payment was made and subsequently reported on the 11-day pre-general report.

Sincerely,



Thomas Skolfield

cc: Mike Pratt, Treasurer



Certified Public Accountants and Business Consultants

June 30, 2021

Trey Stewart
312 State Street
Presque Isle, ME 04769

Subject: 2020 Campaign Compliance Report

Dear Mr. Stewart:

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

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

Thank you for your cooperation during the review process.

A handwritten signature in black ink, appearing to read "Casey Leonard". The signature is stylized and cursive.

Casey Leonard, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Trey Stewart**

June 30, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

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

Specific procedures and results are described below:

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

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

Exception: In the 42 Day Post-Primary Report, the candidate reported two expenditures to Spectrum Marketing of \$109 and \$3,661.90 dated July 2, 2020, and July 17, 2020, respectively. On further investigation, we determined that the services were provided between May 4, 2020, and June 30, 2020. Therefore, the transactions should have also been reported as an unpaid obligation on the 11 Day Pre-Primary Report, which has a reporting period of April 22, 2020 through June 30, 2020.

Exception: In the 42 Day Pre-General Report, the candidate reported an expenditure to WAGM TV of \$7,837 dated September 15, 2020. On further investigation, we determined that the services were provided on August 17, 2020. Therefore, the transaction should have also been reported as an unpaid obligation on the 42 Day Post-Primary Report, which has a reporting period of July 1, 2020 through August 18, 2020.

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

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

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

Result: Of the four disbursements selected for testing, all were supported by third party documentation. In addition, 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, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

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

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

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

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

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

Result: A disbursement dated November 17, 2020 in the amount of \$5.30 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

Commissioners
Maine Ethics Commission
Page 3

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

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

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

June 30, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

June 30, 2021

Timothy Thompson
6 Pine Ridge Road
Cape Elizabeth, ME 04107

Subject: 2020 Campaign Compliance Report

Dear Mr. Thompson:

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

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

Thank you for your cooperation during the review process.

A handwritten signature in black ink, appearing to read "Casey Leonard". The signature is stylized and cursive.

Casey Leonard, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Timothy Thompson**

June 30, 2021



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

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

Specific procedures and results are described below:

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

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

Exception: The candidate reported an expenditure on the 42 Day Post-General Report of \$30 dated December 8, 2020 to Coast Line Credit Union. Upon further investigation it was determined this transaction occurred on May 26, 2020. This transaction should have been reported on the 11 Day Pre-Primary Report which has a reporting period of May 26, 2020 to June 30, 2020.

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 10, 2020 in the amount of \$1,633 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

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

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

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

June 30, 2021
South Portland, Maine



Certified Public Accountants and Business Consultants

June 30, 2021

James Thorne
458 Irish Road
Carmel, ME 04419

Subject: 2020 Campaign Compliance Report

Dear Mr. Thorne:

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

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

Thank you for your cooperation during the review process.

A handwritten signature in black ink, appearing to read "Casey Leonard". The signature is stylized and cursive.

Casey Leonard, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: James Thorne**

June 30, 2021



Certified Public Accountants and Business Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices :

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

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

Specific procedures and results are described below:

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

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

Exception: The candidate reported an expenditure on the 2020 January Semi-Annual report of \$200 dated July 19, 2019 to Bangor Letter Shop. Upon further investigation it was determined that check used to pay these services cleared the campaign bank account on June 21, 2019. This transaction should have been reported on the 2019 July Semi-Annual Report which has a reporting period of June 1, 2019 to June 30, 2019.

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 7, 2020 in the amount of \$37.81 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

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

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

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

June 30, 2021
South Portland, Maine