



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

Commission Meeting: September 25, 2019
Agenda Item #2

To: Commissioners
From: Jonathan Wayne, Executive Director
Date: September 18, 2019
Re: Update on Audits of 2018 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. If the auditor determines that the campaign has deviated from the reporting and record-keeping procedures, the auditor will send a draft report containing proposed exceptions or findings to the candidate. The candidate may respond to the draft report in writing. After considering the candidate's response, the auditor prepares a final audit report that is mailed to the candidate.

The Commission's contract auditors will attend your September 25 meeting to update you on the progress of the 2018 audits. The final seven audit reports for the legislative candidates are attached for your reference. In the view of the Commission staff, the exceptions and findings do *not* require any action by you.

Candidate	Date Mailed	Number of Exceptions	Number of Findings
Kylie Bragdon	7/29/2019	1	0
Benjamin M. Chipman	7/29/2019	4	0
Norman E. Higgins	8/7/2019	4	0
Lisa M. Keim	8/8/2019	4	0
Kelcy McNamara	8/7/2019	4	0
Warren Richardson	7/29/2019	7	2
Aaron B. Rowden	7/29/2019	1	0

The overall results of the 2018 audits suggest that candidates overwhelmingly report their expenditures of MCEA funds correctly, the expenditures are for traditional campaign

expenses, and they keep the required documents (monthly bank statements, invoices/receipts from the vendor, proof that the vendor received payment, mileage logs if the campaign reimbursed for travel, *etc.*) Nevertheless, some MCEA candidates made isolated bookkeeping errors such as omitting an expenditure in the finance reports, reporting a duplicate expenditure, or failing to obtain an invoice/receipt from the vendor at the time of the purchase.

We are still seeing confirmation that candidates order campaign goods/services in one reporting period and pay for the goods/services in a later period. There is no problem with this, except that some of them do not understand that the purchase needs to be reported twice:

- as an unpaid debt in the earlier report period, and
- as an expenditure in the later period.

We view this as a manageable issue and we will continue our efforts to educate candidates about reporting debts.

For your information, candidate Warren Richardson has returned \$256.64 in MCEA funds that his campaign incorrectly used to reimburse him for travel before he qualified for MCEA funds. Initially, the auditor found that State Senator Lisa Keim had entered into a \$2,500 debt on November 1, 2018 (five days before the general election) which required that she file a separate 24-hour report. Further investigation, however, confirmed that the campaign actually placed the order on October 12, 2018.

Accordingly, her treasurer should have reported the debt in the 11-day pre-general report. The omission was downgraded from a finding to an exception, consistent with other candidates who should have included a debt in the campaign finance report due 42 days before or 11 days before the general election.

Thank you for your consideration of this update.



Certified Public Accountants and Business Consultants

July 29, 2019

Ms. Kylie Bragdon
PO Box 85
Winter Harbor, ME 04693

Subject: 2018 Campaign Compliance Report

Dear Ms. Kylie Bragdon:

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

We anticipate presenting the report at the September 25, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exception. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exception.

Thank you for your cooperation during the review process.

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

Jennifer Conners, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Kylie Bragdon**

July 12, 2019



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

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

Specific procedures and results are described below:

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

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

Exception: In the 42 Day Post-General Report, the candidate reported an expenditure to Mach3 Media of \$1,491 dated October 25, 2018. However, the invoice from Mach3 Media was dated October 10, 2018. As the 42 Day Post-General Report includes transactions from October 25, 2018 through December 11, 2018, the expenditure should have been reported on the 11 Day Pre-General Report. The candidate's response to this exception has been included with this report as an attachment.

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

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

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

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

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

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

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

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

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

Result: A disbursement dated December 8, 2018 in the amount of \$1,209.06 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 cursive script, reading "Raymond Keenan Ouellette".

July 12, 2019
South Portland, Maine

Thank you for the report regarding my campaign contributions. Within the information you provided I had one exception listed regarding the Mach3Media invoice. In this scenario, the reason I did not file this transaction within the 11 Day Pre-General Report is because I did not receive the invoice until the 24th of October. I apologize for the inconvenience.

Please let me know if you need any additional information.

Kind regards,
Kylie Bragdon



July 29, 2019

Hon. Benjamin M. Chipman
5 Mayo Street #3
Portland, ME 04101

Subject: 2018 Campaign Compliance Report

Dear Senator Chipman:

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

We anticipate presenting the report at the September 10, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exceptions. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exceptions.

Thank you for your cooperation during the review process.

Jennifer Connors

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Benjamin Chipman**

July 12, 2019



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2018 campaign of Benjamin Chipman for the Senate for which MCEA funds were used. The report contains four exceptions and no findings, which are enumerated below.

Specific procedures and results are described below:

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

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

Exception: The candidate reported an expenditure of \$3,227.47 paid to Mailings Unlimited on the 11 Day Pre-General Report dated September 21, 2018. However, the payment to Mailings Unlimited was for several invoices, including an invoice for \$126.60 dated September 11, 2018. As the 11 Day Pre-General Report includes transactions from September 19, 2018 through October 23, 2018, the transaction should also have been reported as a debt on the 42 Day Pre-General Report.

Exception: The candidate reported an expenditure of \$1,250 paid to Groff Video on the 11 Day Pre-General Report. However, the invoice indicated the amount was the second payment for video production and the first payment was made on September 10, 2018. As the 11 Day Pre-General Report includes transactions from September 19, 2018 through October 23, 2018, the transaction should also have been reported as a debt on the 42 Day Pre-General Report.

Exception: The candidate reported an expenditure of \$500 paid to Lincoln Park on the 42 Day Post-General Report. However, the invoice from Lincoln Park was dated October 13, 2018. As the 42 Day Post-General Report includes transactions from October 24, 2018 through December 11, 2018, the transaction should also have been reported as a debt on the 11 Day Pre-General Report.

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

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

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

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

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

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

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

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

Exception: The candidate did not provide additional documentation for the Seed Money contributions and therefore, we were unable to verify that all contributions were from individuals and did not exceed the threshold of \$100 per donor.

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

Result: A disbursement dated December 11, 2018 in the amount of \$56.09 brought the balance in the campaign bank account to \$1. The disbursement occurred within the forty-two day threshold.

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

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

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

July 12, 2019
South Portland, Maine



August 7, 2019

Hon. Norman E. Higgins
P.O. Box 594
Dover-Foxcroft, ME 04429

Subject: 2018 Campaign Compliance Report

Dear Representative Higgins:

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

We anticipate presenting the report at the September 25, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exceptions. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exception.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Norman Higgins**

July 18, 2019



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners
Maine Commission on Governmental Ethics and Election Practices:

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

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

Specific procedures and results are described below:

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

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

Exception: The candidate reported an expenditure of \$137.12 to Go Print dated April 9, 2018 on the Seed Money Report. However, the invoice for the expenditure indicated the vendor was Image Design Werks.

Exception: The candidate reported an expenditure to the Eastern Gazette of \$600 dated July 25, 2018 on the 42 Day Pre-General Report. However, the invoice from the Eastern Gazette was dated April 27, 2018. As the 42 Day Pre-General Report includes transactions from July 18, 2018 through September 18, 2018, the transaction should have been reported as a debt on the 11 Day Pre-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 twenty disbursements selected for testing, all were supported by third party documentation, except as follows. We reviewed all of the disbursements and determined there were no reimbursements for mileage. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

Exception: The candidate reported an expenditure of \$218.72 to Facebook dated October 31, 2018 on the 42 Day Post-General Report. We were able to verify the vendor name and amount of the payment as they appeared on the campaign bank statement as a debit card transaction. However, the candidate did not retain the invoice and we were unable to verify the nature of the services.

Exception: The candidate reported an expenditure of \$180 to Image Design Werks dated April 9, 2018 on the Seed Money Report. We were able to verify payment to the vendor by viewing the cancelled check. However, the candidate was unable to provide a detailed invoice from the vendor and we were unable to verify the nature of the services.

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

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

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

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

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

Result: A disbursement dated December 6, 2018 in the amount of \$30.06 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

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

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



July 18, 2019
South Portland, Maine



August 8, 2019

Hon. Lisa M. Keim
1505 Main Street
Dixfield, ME 04224

Subject: 2018 Campaign Compliance Report

Dear Senator Keim:

Enclosed please find the amended final report concerning the review of your 2018 Senate campaign contributions and expenditures. **The amendments to the report are in bold font.**

The Commission has ruled previously that payments from debts occurring in previous reporting periods are not subject to late 24 Hour Report enforcement procedures, until Commission guidance is changed.

We anticipate presenting the report at the September 25, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exceptions. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exceptions.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Lisa Keim**

June 25, 2019



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2018 campaign of Lisa Keim for the Senate for which MCEA funds were used. There were eight exceptions, which are enumerated below.

Specific procedures and results are described below:

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

Result: There were eighty-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:

Finding: ~~The candidate reported an expenditure on the 42 Day Post-General Report of \$2,500 to Acadia dated November 6, 2018. However, the invoice from Acadia was dated November 1, 2018. Based on the invoice date, the candidate should have reported the expenditure on a 24 Hour Report but the expenditure was excluded from the 24 Hour Reports. The candidate's response to this finding has been included with this report as an attachment.~~

Exception: The candidate reported an expenditure on the 42 Day Post-General Report of \$2,500 dated November 6, 2018 to Acadia. However, the candidate placed the order from Acadia on October 12, 2018. As the 42 Day Post-General Report includes transactions from October 24, 2018 through December 11, 2018, the transaction should also have been reported as a debt on the 11 Day Pre-General 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 11 Day Pre-General Report of \$1,595.16 dated September 25, 2018 to Creative Imaging. However, the invoice from Creative Imaging was dated September 12, 2018. As the 11 Day Pre-General Report includes transactions from September 19, 2018 through October 23, 2018, the expenditure should have been reported on the 42 Day Pre-General Report. The candidate's response to this exception has been included with this report as an attachment.

Exceptions: The candidate reported three expenditures on the 42 Day Post-General Report of \$223.73, \$769, and \$79.26 dated October 24, 2018, October 29, 2018, and October 30, 2019 to Tyler Hadyniak, Stephanie Reed, and Robin Ellingwood, respectively. However, the checks written to those individuals were dated October 23, 2018, October 22, 2018, and October 22, 2018, respectively. As the 42 Day Post-General Report includes transactions from October 24, 2018 through December 11, 2018, the expenditures should have been reported on the 11 Day Pre-General Report. The candidate's response to this exception has been included with this report as an attachment.

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

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

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

Result: Of the twelve disbursements selected for testing, all were supported by third party documentation, except as follows. In addition, four of the disbursements selected for testing were reimbursements for mileage, all of which were supported by mileage logs. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

Exceptions: Of the disbursements selected for testing, three were missing supporting documentation, such as a receipt or an invoice. These included an expenditure of \$550 to the U.S. Post Office dated February 12, 2018 on the Seed Money Report, an expenditure of \$93 to Tyler Hadyniak dated March 8, 2018 on the Seed Money Report, and an expenditure of \$250 to Gaskyl Productions dated August 15, 2018 on the 42 Day Pre-General Report. Although we were able to verify the payments to these vendors through copies of the checks or debit transactions, we were unable to verify the nature of the goods or services provided. The candidate's response to these exceptions has been included with this report as an attachment.

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

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

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

Result: All deposits identified on the campaign bank statements that were not MCEA funds were properly identified and reported as seed money contributions, except for the \$50 deposited to open the campaign bank account, which was properly excluded. All seed money contributions were within the allowable threshold and were from individuals. In addition, there were no additional contributions received after the candidate's certification.

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

Result: As the candidate spent all clean election funds, there was no requirement to return any unspent funds.

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

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



June 25, 2019
South Portland, Maine

Jennifer Connors, CPA
Runyon Kersteen Ouellette
20 Long Creek Drive
South Portland, ME 04106

Dear Ms. Connors,

I am submitting this letter in response to your letter to Senator Keim dated June 25, 2019, summarizing the results of your audit. I would like this letter to be presented to the Maine Ethics Commission at their July 30, 2019 meeting. I have reviewed the report with Senator Keim, and while I do not opine on the validity of the seven exceptions and one finding found, I understand what they mean and acknowledge their existence.

As Senator Keim's 2018 campaign manager, I was the primary record keeper for the campaign. In this role I oversaw all clean election expenditures, sought to diligently report such expenditures, and managed the campaign's financial transactions. I am encouraged that out of a year's worth of transactions, only seven exceptions and one finding were found, which I would humbly submit to be "minor" "procedural" issues. The audit further proved that all of the 2018 Keim campaign's expenditures were done honestly and could be proven some way or another. In this respect we adhered to the trust the Maine people put in us by approving the clean election program. Our campaign was transparent both during election season and through this audit process, and was timely responsive to all requests made of us. We achieved the main goal of both the reporting requirements of the campaign and the audit process, even if sometimes we accidentally did not comply with the most minute reporting requirements.

In response to the one "finding", the 24-hour expenditure violation, I respond by saying that any sort of misfiling, like with the seven exceptions, was completely unintended. As you can see, all other 24-hour expenditures were properly reported, this one simply fell through the cracks, or I accidentally reported the expenditure on the wrong date. I make no excuse nor seek to shift blame. If Senator Keim runs for reelection in 2020 please be assured that we will renew our efforts to be as compliant as possible with clean election reporting requirements.

Therefore, please take into account the overall compliant reporting exhibited by the Keim campaign when considering the ramifications of this audit report. If you have any questions or concerns please do not hesitate to reach out to me.

Sincerely,

Tyler Hadyniak
2018 Keim Campaign Manager
207-323-3462
tchmaine@gmail.com



August 7, 2019

Ms. Kelcy Frye McNamara
P.O. Box 401
Alfred, ME 04002

Subject: 2018 Campaign Compliance Report

Dear Ms. McNamara:

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

We anticipate presenting the report at the September 25, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exceptions. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exceptions.

Thank you for your cooperation during the review process.

Jennifer Connors

Jennifer Connors, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Kelcy McNamara**

July 18, 2019



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners
Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2018 campaign of Kelcy McNamara for the House of Representatives for which MCEA funds were used. There were four exceptions and no findings, which are enumerated below.

Specific procedures and results are described below:

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

Result: There were ninety-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: The candidate reported an expenditure on the 42 Day Post-General Report of \$473.50 to The Smart Shopper dated October 25, 2018. However, the two invoices from The Smart Shopper that were paid on that date were dated October 16, 2018 and October 23, 2018, respectively. As the 42 Day Post-General Report includes transactions from October 24, 2018 through December 1, 2018, the transactions should also have been reported as debts on the 11 Day Pre-General Report.

Exception: The candidate reported two expenditures on the 42 Day Post-Primary Report of \$44.49 each to Facebook dated May 31, 2018 and June 1, 2018. However, there was only one expenditure to Facebook of \$44.49 that cleared the campaign bank statement on June 1, 2018.

Exception: The candidate reported two expenditures on the 42 Day Pre-General Report of \$24.27 each to Copy Kats and each dated September 18, 2018. However, there was only one expenditure to Facebook of \$24.27 that cleared the campaign bank statement on September 18, 2018.

Exception: There were two expenditures of \$29 each to Shutterstock.com that cleared the campaign bank statement on November 13, 2018 and December 10, 2018, respectively. However, the candidate only reported one expenditure of \$29 to Shutterstock.com on the 42 Day Post-General Report dated November 13, 2018.

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

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

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

Result: Of the 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: We identified one expenditure for a printer that was reported on the 42 Day Post-Primary Report as a purchase of equipment for \$34. The printer was subsequently purchased by the candidate for fair market value and the proceeds of \$25.50 were deposited in the campaign bank account on December 10, 2018.

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

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

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

Result: A disbursement dated December 11, 2018 in the amount of \$160.19 brought the balance in the campaign bank account to \$25.18. The disbursement occurred within the forty-two day threshold.

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

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



July 18, 2019
South Portland, Maine



August 7, 2019

Mr. Warren Richardson
16 Silver Parkway Apt. 2
Fryeburg, ME 04037

Subject: 2018 Campaign Compliance Report

Dear Mr. Richardson:

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

We anticipate presenting the report at the September 25, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exceptions and findings. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exceptions and findings.

Thank you for your cooperation during the review process.

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

Jennifer Conners, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Warren Richardson**

July 18, 2019



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners
Maine Commission on Governmental Ethics and Election Practices:

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

We reviewed the transactions for the 2018 campaign of Warren Richardson for the House of Representatives for which MCEA funds were used. There were seven exceptions and two findings, which are enumerated below.

Specific procedures and results are described below:

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

Result: There were one hundred and ninety-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: The candidate reported nine individual expenditures of \$5 each on the Seed Money Report that totaled \$45 for the purchase of money orders. Per the candidate, these amounts were for qualifying contributions. The candidate also made two deposits of \$25 and \$15 that cleared the campaign bank statement on March 26, 2018 and March 29, 2018, for a total of \$40 that were reported on the Seed Money Report as contributors giving \$50 or less. However, per the candidate, the \$40 in deposits was for the qualifying contributions and not seed money contributions. Therefore, the candidate reported incorrect seed money contributions and expenditures, as the purchasing and depositing of the face value of money orders for qualifying contributions is not supposed to be included on campaign finance reports. The candidate's response to this exception has been included with this report as an attachment.

Exception: The candidate reported two expenditures of \$20 and \$55, dated August 13, 2018 and August 24, 2018, respectively, on the 42 Day Pre-General Report that totaled \$75 for the purchase of money orders. Per the candidate, these amounts were for qualifying contributions. The candidate also made a deposit of \$50 that cleared the campaign bank statement on August 16, 2018 that was reported on the 42 Day Pre-General Report as an "other receipt". However, per the candidate, the deposit was for the qualifying contributions. Therefore, the candidate reported incorrect receipts and expenditures, as the purchasing and depositing of the face value of money orders for qualifying contributions is not supposed to be included on campaign finance reports. The candidate's response to this exception has been included with this report as an attachment.

Exception: The candidate paid an expenditure of \$11 (check number 112) paid to Warren Richardson dated May 26, 2018 for a mileage reimbursement. The expenditure was originally included on the 11 Day Pre-Primary Report, but the report was later amended and the expenditure was deleted. Therefore, the candidate's expenditures on the 11 Day Pre-Primary Report were \$11 lower than the expenditures from the campaign bank account. The candidate's response to this exception has been included with this report as an attachment.

Exception: The candidate paid two expenditures of \$10 and \$20 to the United States Post Office, which cleared the campaign bank account on October 10, 2018 and October 15, 2018, respectively. However, the amounts were not included as expenditures on the campaign finance reports and should have been included on the 42 Day Post-General Report. The candidate's response to this exception has been included with this report as an attachment.

Exception: On the 42 Day Post-Primary Report, the candidate reported an expenditure of \$65 to Warren Richardson, dated June 12, 2018. However, the copy of the cleared check that accompanied the June 2018 bank statement indicated that the check was paid to The Shopping Guide. Therefore, the vendor should have been reported as the Shopping Guide on the 42 Day Post-Primary 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 11 Day Pre-General Report of \$715.94 dated September 20, 2018 to Dale Rand Printing. However, the three invoices from Dale Rand Printing included in the expenditure were dated September 17, 2018 and September 18, 2018. As the 11 Day Pre-General Report includes transactions from September 19, 2018 through October 23, 2018, the transactions should have been reported as debts on the 42 Day Pre-General Report. The candidate's response to this exception has been included with this report as an attachment.

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

Result: We obtained copies of cancelled checks for those payments made by check; 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 eighteen disbursements selected for testing, all were supported by third party documentation. Eight of the selected disbursements were reimbursements for mileage and all were supported by mileage logs. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act, except as follows.

Finding: On April 19, 2018 and April 21, 2018, the Richardson campaign paid \$359.04 and \$100, respectively, for a total of \$459.04 to reimburse the candidate for vehicle travel. The payments consisted of Maine Clean Election Act funds, which the candidate received for the primary election. The payment was intended to reimburse travel during the period of April 12, 2018 through April 21, 2018 and to partially reimburse the candidate for travel conducted prior to April 12, 2018. According to the mileage logs that the candidate maintained, he traveled 460 miles during the period of April 12, 2018 through April 21, 2018. Accordingly, he was eligible to use \$202.40 in MCEA funds to reimburse himself for this period (460 miles x \$0.44 per miles). Therefore, the portion of the \$459.04 in payments that was attributable to travel before April 12, 2018 was \$256.64. Although inadvertent, this is not permitted by the Maine Clean Election Act, because Mr. Richardson qualified for MCEA funding on April 12, 2018 and candidates may not use MCEA funds to pay for goods or services received prior to qualifying for MCEA funding (certification) (21-A M.R.S.A. § 1125(2-A)(A)). The candidate's response to this finding has been included with this report as an attachment.

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

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

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

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

Exception: The candidate provided a spreadsheet as support of transactions that were reported on the Seed Money Report. The spreadsheet included five expenditures totaling \$34.31 for stamps and money orders and the spreadsheet indicated that the expenditures were paid in cash. However, the expenditures were not reported on the Seed Money Report. On further inquiry, the candidate indicated that the amounts were most likely paid with personal funds and therefore, the amounts should have been reported as in-kind contributions on the Seed Money Report. The candidate's response to this exception has been included with this report as an attachment.

Finding: The candidate had seven expenditures of \$5 that cleared the campaign bank account in September and October 2018, which per the candidate were for money orders for qualifying contributions. However, there was no subsequent deposit of the money order amounts. As the \$35 was used to purchase money orders for qualifying contributions, for which no fees were paid, the \$35 should have been redeposited to the campaign bank account and was not. The candidate's response to this finding has been included with this report as an attachment.

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

Result: As the candidate spent all clean election funds, there was no requirement to repay unspent funds. However, the candidate is required to return the funds that he spent on mileage reimbursements that were not allowable expenditures under the Maine Clean Election Act.

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

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



July 18, 2019
South Portland, Maine

Attn.: Jennifer Connors/Casey Leonard
Runyon Kersteen Ouellette
20 Long Creek Drive
South Portland, Maine 04106

August 2, 2019

Dear Jennifer,

Thank you for the assistance you gave me during our talk on the phone yesterday. Below please find my response and comments to your draft report on my 2018 House of Representatives campaign contributions and expenditures. I have numbered by responses to your exceptions and findings in order as they appear on the Report you sent me dated July 18, 2019.

Exception #1: The spreadsheet listing the \$25.00 and \$15.00 amounts referenced in this Exception are described on my Seed Money Contributions spreadsheet (enclosed) as "Fund[ing] NSB campaign account." These were my own funds, used to open my campaign account. The above spreadsheet, and all others that I will reference in this response, comprised the data bases that I would forward to my campaign treasurer so that she could file the mandated reports. If something appears on the reports that does not appear on the spreadsheets, then the information provided on the spreadsheets was transcribed erroneously. In stating this, I am not in any way absolving myself of ultimate responsibility for all aspects of my campaign; this is merely by way of clearing up any relevant reporting anomalies.

Exception #2: This Exception states that "The purchasing and depositing of the face value of money orders is not supposed to be included on campaign finance reports." I did not know that in this instance—my apologies.

Exception #3: The expenditure referenced in this Exception was indeed included on the 42 Day Post-Primary Report that I provided to my Treasurer (enclosed) but was apparently not transcribed on the amended report.

Exception #4: This Exception references "two expenditures of \$10 and \$20 to the United States Post Office" that "were not included as expenditures on the campaign finance reports and should have been included on the 42 Day Post-General Report." These items were provided to my treasurer by me on the spreadsheet for the 11 Day Pre-Election Report (see enclosed).

Exception #5: References an expenditure of \$65 to Warren Richardson for mileage that was actually listed on the check as payable to The Shopping Guide. This is true: my apologies.

Exception # 6: References the fact that three invoices from Dale Rand Printing appeared on the 11 Day Pre-General Election Report where they should have been reported on the 42 Day Pre-General Report. Very true: my apologies.

Exception # 7: The five transactions referenced in this Exception do indeed appear on the spreadsheet titled *Seed Money Contributions* that I provided to you. In the Name column of this spreadsheet, Warren Richardson appears in the relevant spaces (i.e., 7-11). This means that these five items were seed money contributions from my own personal funds.

Finding #1: Notes that I received reimbursement for campaign miles travelled before April 12, 2018, when I qualified for MCEA funding, and that as a MCEA candidate, I was ineligible for reimbursement before my date of qualification. I apologize for this error: it was my belief that *all* campaign mileage was eligible for reimbursement regardless of the dates that said mileage took place. I stand ready to reimburse the state for this ineligible mileage.

Finding #2: References seven expenditures of \$5 for money orders that cleared my campaign account in September and October for which there were no subsequent deposits of funds from contributors. At this date, my memory does not permit any further comment on this finding: my apologies.

Thank you for taking the time to review these responses. I note that your letter states that I will be invited to appear before the Commission to discuss these exceptions and findings at some future date after September 10, 2019; however, it is highly likely that I will no longer be a resident of Maine after September 1. Any suggestions that you could provide to help me navigate this circumstance would be most appreciated.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Warren Richardson", with a stylized flourish at the end.

Warren Richardson

Seed Money Contributions

Name	Date	Amount	Type
James Wilfong	3/15/2018	\$10.00	Cash
Warren Richardson	3/15/2018	25.00	Cash
Warren Richardson	3/15/2018	15.00	Cash
Warren Richardson	3/15/2018	0.63	Cash
Warren Richardson	3/17/2018	25.43	Cash
Warren Richardson	3/17/2018	4.29	Cash
Warren Richardson	3/17/2018	3.30	Cash
Warren Richardson	3/26/2018	0.66	Cash
Gloria Richardson	4/2/2018	50.00	M/O

EXCEPTION # 1

EXCEPTION # 7

**WARREN RICHARDSON CAMPAIGN FUND NSB ACCOUNT
42 DAY POST PRIMARY REPORT**

	Description	Date	Debit
Balance Forward			
Check #112	Warren Richardson-Mileage	5/29/2018	11.00
Debit	Staples-Printing	5/29/2018	19.60
Debit	Staples-Printing	5/31/2018	19.60
Check #113	Warren Richardson-Mileage	6/1/2018	110.00
Debit	Staples-Printing	6/4/2018	13.31
Debit	Bridgton News-Advertising	6/4/2018	50.00
Debit	Dale Rand Printing-Printing	6/5/2018	42.97
Debit	Dale Rand Printing-Printing	6/5/2018	92.84
Debit	United States Postage Service-Postage	6/5/2018	105.00
Debit	United States Postage Service-Postage	6/5/2018	140.00
Debit	Warren Richardson-Mileage	6/6/2018	44.00
Debit	Portland ME Public Library-Printing	6/6/2018	5.00
Debit	United States Postage Service-Postage	6/6/2018	26.25
Debit	Conway daily Sun-Advertising	6/6/2018	78.00
Check #116	Warren Richardson-Mileage	6/8/2018	75.00
Debit	United States Postage Service-Postage	6/11/2018	1.75
Check #114	Warren Richardson-Mileage	6/12/2018	65.00
Check #117	Warren Richardson-Mileage	6/14/2018	7.00
Debit	Warren Richardson-Mileage	6/20/2018	4.00
Credit	State of Maine-Accounts Payment	6/22/2018	
Debit	Warren Richardson-Mileage	6/25/2018	75.00
Check #118	Warren Richardson-Mileage	6/29/2018	66.00
Debit	Warren Richardson-Mileage	7/5/2018	100.00
Debit	Staples-Printing	7/5/2018	0.60
Debit	Staples-Printing	7/5/2018	55.99
Debit	Warren Richardson-Mileage	7/9/2018	33.00
Debit	Warren Richardson-Mileage	7/16/2018	33.00
Debit	Warren Richardson-Mileage	7/18/2018	44.00
Debit	Warren Richardson-Mileage	7/20/2018	66.00
Debit	Wal-Mart-Poster Supplies	7/20/2018	9.58

Exception #3

WARREN RICHARDSON CAMPAIGN FUND NSB ACCOUNT
11 DAY PRE ELECTION REPORT

	Description	Date	Debit
Balance Fwd.			
Debit	Cash for Money Order	9/24/2018	5.00
Debit	Cash for Money Order	9/24/2018	5.00
Debit	Warren Richardson-Mileage	9/24/2018	11.00
Debit	Cash for Money Order	9/25/2018	5.00
Debit	Dale Rand-Printing	9/26/2018	47.48
Debit	Cash for Money Order	9/28/2018	5.00
Debit	Warren Richardson-Mileage	10/1/2018	22.00
Debit	Warren Richardson-Mileage	10/1/2018	22.00
Debit	Rite Aid-Sign Materials	10/1/2018	5.41
Debit	Lowe's-Sign Materials	10/1/2018	12.96
Credit	State of Maine ACCTSPAY	10/5/2018	
Debit	Cash for Money Order	10/9/2018	5.00
Debit	Warren Richardson-Mileage	10/9/2018	22.00
Debit	Warren Richardson-Mileage	10/9/2018	33.00
Debit	Warren Richardson-Mileage	10/9/2018	44.00
Debit	Home Depot-Sign Materials	10/9/2018	34.23
Debit	Cash for Money Order	10/10/2018	5.00
Debit	Warren Richardson-Mileage	10/10/2018	99.00
Debit	USPS-Money Orders (2)	10/10/2018	10.00
Debit	ATM Surcharge-USPS Money Orders (2)	10/10/2018	2.40
Debit	Warren Richardson-Mileage	10/12/2018	33.00
Debit	Conway Daily Sun-Advertising	10/12/2018	108.00
Debit	Cash for Money Order	10/15/2018	5.00
Debit	USPS-Money Orders (4)	10/15/2018	20.00
Debit	Conway Daily Sun-Advertising	10/15/2018	729.00
Debit	ATM Surcharge-USPS Money Orders (4)	10/15/2018	4.80
Debit	Warren Richardson-Mileage	10/16/2018	55.00
Debit	Bridgton News-Advertising	10/16/2018	100.00
Debit	Bridgton News-Advertising	10/16/2018	100.00
Debit	Shopping Guide-Advertising	10/16/2018	165.00
Debit	Warren Richardson-Mileage	10/17/2018	33.00
Debit	Dale Rand-Printing	10/17/2018	396.27
Debit	Warren Richardson-Mileage	10/18/2018	66.00
Debit	Staples-Printing	10/18/2018	8.79
Debit	Home Depot-Sign Materials	10/18/2018	40.90
Credit	State of Maine ACCTSPAY	10/19/2018	
Debit	Conway Daily Sun-Advertising	10/19/2018	108.00
Debit	Warren Richardson-Mileage	10/22/2018	132.00
Debit	Shopping Guide-Advertising	10/23/2018	375.00
Debit	Bridgton News-Advertising	10/24/2018	543.75
Debit	Staples-Mileage Recording Bk.	10/24/2018	4.80

Exempt #4



July 29, 2019

Mr. Aaron B. Rowden
17 Silver Street
Fairfield, ME 04937

Subject: 2018 Campaign Compliance Report

Dear Mr. Rowden:

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

We anticipate presenting the report at the September 10, 2019 Commission meeting in Augusta. You will be invited to appear before the Commission to discuss the exception. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance to discuss the exception.

Thank you for your cooperation during the review process.

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

Jennifer Conners, CPA
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report
Candidate: Aaron Rowden**

July 12, 2019



Certified Public Accountants and Business Consultants

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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

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

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

Specific procedures and results are described below:

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

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

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

Result: As the selected disbursements were made by debit card, we substantiated payment 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: Two disbursements were selected for testing, and both were supported by third party documentation. We reviewed all reported transactions and determined there were no reimbursements for mileage. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act.

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

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

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

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

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

Exception: A disbursement dated January 17, 2019 in the amount of \$4,121.71 brought the balance in the campaign bank account to \$47.35. The disbursement did not occur within the forty-two day threshold, as required. The candidate must return all unspent funds to the 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 "Raymond Weston Ouellette". The signature is written in a cursive style with a large initial 'R'.

July 12, 2019
South Portland, Maine