



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

To: Commissioners  
From: Jonathan Wayne, Executive Director  
Date: November 20, 2023  
Re: Update on Audits of 2022 Maine Clean Election Act Candidates

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The Commission on Governmental Ethics and Election Practices audits the campaign finances of all candidates for Governor who participate in the Maine Clean Election Act (MCEA) program and a random selection of 20% of the MCEA candidates for the Legislature. The 2022 audits of legislative candidates have been conducted by Runyon Kersteen Ouellette, an accounting and business consulting firm based in South Portland which conducted the audits of 2018 and 2020 MCEA candidates. This year, the firm (referred to below as RKO) has been auditing 42 candidates for the Maine Legislature.

RKO completes an audit report for each candidate. Minor deviations from the MCEA reporting and recordkeeping requirements are noted in the reports as “exceptions.” Violations of law are referred to as “findings.” These may be minor or more substantial.

Since the Commission’s August meeting, RKO has completed audit reports for 16 candidates. Several of the reports note exceptions. The reports for three candidates (Matthew Brackley, Anne Gass, and Kevin Ritchie) include one finding each, but due to their nature the Commission staff believes no action is required by the Commission. The audits of two candidates are pending. The Commission staff appreciates the very detailed work of the audit team at RKO.



Certified Public Accountants and Business Consultants

November 6, 2023

Mrs. Janet Beaudoin  
68 Sherbrook Avenue  
Lewiston, ME 04240

Subject: 2022 Campaign Compliance Report

Dear Mrs. Beaudoin:

Enclosed please find the final report concerning the review of your 2022 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.

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: Janet Beaudoin**

**August 4, 2023**



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 enumerated below for House of Representatives candidate Janet Beaudoin, for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Janet Beaudoin 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 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were twelve transactions on the candidate's available 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 did not provide the campaign bank statement that covered transactions from the period of April 12, 2022 through May 13, 2022. Therefore, we were unable to verify the following reported transactions occurred in the campaign bank account:

- Two seed money deposits dated April 18, 2022, reported on the Seed Money Report
- Expenditure to ADS Marketing of \$952.67 dated April 18, 2022 and reported on the Seed Money Report
- Expenditure to Hannaford of \$46.40 dated April 18, 2022 and reported on the Seed Money Report
- Deposit of MCEA funds of \$549.07 dated April 22, 2022 and reported on the 11 Day Pre-Primary Report

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

**Result:** The disbursements that were made by debit card were substantiated through payment receipts and review of bank statements. Therefore, there was proof of payment for all selected disbursements, except as follows:

**Exception:** The candidate reported an expenditure to ADS Marketing of \$952.67 dated April 18, 2022 on the Seed Money Report. The candidate did not provide the bank statement that included the expenditure and did not provide any other proof of payment. Therefore, we were unable to verify the expenditure was paid from the campaign bank account. However, the candidate provided an emailed invoice, so we were able to verify services provided by the vendor.

**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, only one was supported by third party documentation (see exception below). We reviewed all of the disbursements and determined there were not any reimbursements for mileage. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act, except as follows:

**Exception:** During our review of expenditures that cleared the campaign bank account, we identified one expenditure for photography of \$100 reported on the 42 Day Pre-General Report, dated August 16, 2022. The expenditure cleared the bank as a cash withdrawal. Per the Commission's guide for candidates, cash expenditures may not exceed \$50 per transaction.

**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 2022 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

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

**Exception:** The candidate did not provide supporting documentation or deposit slips for all of the seed money contributions. In addition, the candidate reported \$200 in seed money contributions dated April 18, 2022, but the bank statement for that time period was not provided. Therefore, we were unable to verify that all seed money amounts were deposited in the campaign bank account and that seed money amounts were contributed by individuals and did not exceed \$100 individually.

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

**Result:** A disbursement dated December 19, 2022 in the amount of \$2,071.34 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



August 4, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

November 7, 2023

Hon. Russell Black  
123 Black Road  
Wilton, ME 04294

Subject: 2022 Campaign Compliance Report

Dear Sen. Black:

Enclosed please find the final report concerning the review of your 2022 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.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report  
Candidate: Russell Black**

**August 9, 2023**



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 enumerated below for Senate candidate Russell Black for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Russell Black for the Senate for which MCEA funds were used. One exception and no reporting deficiencies were noted in our review.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were seventy-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 payment receipts and 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. All mileage reimbursements were supported by completed 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 2022 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. All seed money contributions were within the allowable threshold and were from individuals, except as follows:

**Exception:** The candidate was not able to provide supporting documentation for all of the seed money contributions. Therefore, we were unable to verify that all seed money amounts were contributed by individuals up to the allowable threshold.

**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, 2022 in the amount of \$2,055.88 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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'.

August 9, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

November 6, 2023

Mr. Matthew R. Brackley  
28 Vanderwerf Drive  
West Bath, ME 04530

Subject: 2022 Campaign Compliance Report

Dear Mr. Brackley:

Enclosed please find the final report concerning the review of your 2022 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 and finding. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report  
Candidate: Matthew Brackley**

**July 24, 2023**



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 enumerated below for Senate candidate Matthew Brackley for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Matthew Brackley for the Senate for which MCEA funds were used. There were two exceptions and one finding, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were seventy-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 payment receipts and 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, except as follows. There were no mileage reimbursements reported. In addition, all selected transactions appeared to be for allowable expenditures under the Maine Clean Election Act, except as follows:

**Exceptions:** The candidate reported an expenditure to Binnie Media of \$3,508.40 for advertisements on the 42 Day Post-General Report, dated October 31, 2022. In addition, the candidate reported an expenditure to Sea Dog in Topsham of \$912.80 for a "kickoff event" on the Seed Money Report, dated February 10, 2022.

Although the candidate provided the receipts for the payments to Binnie Media and Sea Dog, which provided proof of payment, the candidate did not provide detailed invoices, receipts, or order forms. Therefore, we were unable to verify the extent of the services (e.g. number of people served at Sea Dog; number of advertisements), dates, and nature of the services provided.

**Finding:** The candidate reported an expenditure to the Interior Gallery of \$1,948.99 for a life-sized elephant statue, on the 11 Day Pre-General Report, dated October 25, 2022. The expenditure was reported as "float supplies" and the statue was later sold and proceeds of \$700 were returned to the campaign on December 13, 2022. The Commission's Legislative Guide states, "Legislative candidates may not spend MCEA funds for goods not typically necessary for a House or Senate campaign. Although the purchase of the statue was not specifically prohibited by the Legislative Guide and the campaign was partially reimbursed, the expenditure for the elephant was not necessary to the campaign and the net effect was the excessive expenditure of \$1,248.99 in clean election funds.

**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 2022 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. All seed money contributions were within the allowable threshold and were from individuals.

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

**Result:** A disbursement dated December 13, 2022 in the amount of \$692 brought the balance in the campaign bank account to \$4.04. The disbursement occurred within the forty-two-day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



July 24, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

November 7, 2023

Honorable Holly Rae Eaton  
63 Church Street  
Deer Isle, ME 04627

Subject: 2022 Campaign Compliance Report

Dear Representative Eaton:

Enclosed please the final report concerning the review of your 2022 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.

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: Holly Eaton**

**October 31, 2023**



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 enumerated below for House of Representatives Candidate Holly Eaton for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Holly Eaton for the House of Representatives for which MCEA funds were used. Three exceptions and no findings were noted in our review.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 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 on the 11-Day Pre-General Report of \$8,017 dated October 25, 2022 to Frame Media. However, the payment receipt stated the payment was for two invoices dated July 27, 2022 (\$676) and September 11, 2022 (\$7,341). The expenditures should have been reported on the 42-Day Pre-General Report as unpaid obligations. The 42-Day Pre-General report has a reporting period of July 20, 2022 through September 20, 2022, whereas the 11-Day Pre-General report has a reporting period of September 21, 2022 through October 25, 2022.

**Exception:** During our review of the campaign bank statements, we noted a total of 37 transactions, which amounted to \$2,899, which appeared personal in nature and were not reported on the campaign finance reports. The transactions were offset by transfers into the bank account, so the net effect on the campaign bank statement was zero. The 2022 Legislative Candidate Guidebook states, “commingling campaign funds with any other funds is generally prohibited” and “a candidate must have a separate bank account that is used only for their campaign”. Although the expenditures in question were subsequently reimbursed, the use of the campaign bank statement for non-campaign expenditures was excessive as the transactions were almost one half of all of the transactions.

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

**Result:** We obtained receipts for reimbursements and checks for selected disbursements; the rest of the disbursements, which were made by check or 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, only one was 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, except as follows:

**Exception:** The candidate reported an expenditure of \$8,017 to Frame Media on the 11-Day Pre-General Report, dated October 25, 2022. The candidate did not provide an invoice for the expenditure, so we were unable to verify the nature of the services provided. The candidate did provide a receipt for payment of two invoices which agreed with the total expenditure reported (\$676 from July 27, 2022 and \$7,341 from September 11, 2022). We also verified that there was a payment to Frame Media that cleared the campaign bank statement on November 4, 2022 for the total of \$8,017. Therefore, we were able to verify proof of payment.

**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 2022 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. All seed money contributions were within the allowable threshold and were from individuals.

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

**Result:** A disbursement dated December 20, 2022 in the amount of \$126.01 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



October 31, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

November 6, 2023

Ms. Anne Gass  
232 N. Raymond Road  
Gray, ME 04039

RE: 2022 Campaign Compliance Report

Dear Ms. Gass:

Enclosed please find the final report concerning the review of your 2022 House 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 and finding. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report  
Candidate: Anne Gass**

**October 25, 2023**



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 enumerated below for House of Representatives candidate Anne Gass for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Anne Gass for the House of Representatives for which MCEA funds were used. There were three exceptions and one finding noted in our review.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 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:

**Exceptions:** There were three transactions that were reported on dates other than the earliest date of the transaction, as follows:

- The candidate reported an expenditure on the 42-Day Pre-General report of \$581 dated July 22, 2022 to Frame Media. However, the invoice for the expenditures was dated June 7, 2022. The transaction should have been reported on the 42-Day Post-Primary report, which has a reporting period of June 1, 2022 to July 19, 2022.

- The candidate reported an expenditure on the 11-Day Pre-General report of \$12,604 dated October 14, 2022 to Frame Media. However, the invoice for the expenditures was dated August 22, 2022 for \$10,205. The transaction should have been reported on the 42-Day Pre-General report, which has a reporting period of July 20, 2022 to September 20, 2022.
- The candidate reported an expenditure on the 42-Day Post-General report of \$640 to Frame Media. However, the invoice for the expenditure was dated July 27, 2022. The transaction should have been reported on the 42-Day Pre-General report, which has a reporting period of July 20, 2022 to September 20, 2022.

**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 payment receipts and 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:** One disbursement was selected for testing and it was supported by third party documentation. There were no mileage reimbursements reported. 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:** The candidate purchased equipment for \$196.83 on March 30, 2022. As this equipment was purchased during the Seed Money reporting period, the equipment was not required to be sold.

**Procedure:** Reviewed all of the campaign bank statements from the 2022 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

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

**Finding:** The candidate reported a contribution of \$60 on the 42-Day Pre-General report from Contributors giving \$50 or less for Maine Clean Election contributions (12 contributions of \$5 each). We verified that the amount was deposited in the campaign bank account on August 15, 2022. As the amount was for qualifying contributions, the amount should have been subsequently sent to the Commission. However, the balance of funds returned to the Commission at the end of the campaign was \$33.52; the remainder was spent on campaign-related expenditures.

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:** Two disbursements dated December 8, 2022 in the amount of \$12.26 and December 13, 2022 in the amount of \$21.26, which totaled \$33.52, brought the balance in the campaign bank account to zero. The disbursements occurred within the forty-two-day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



October 25, 2023  
South Portland, Maine

I just got off the phone with the Commission. The other more significant issue with the audit was the finding that I evidently overspent my QCs by, I believe, \$26.48, which is the difference between \$60 and my reimbursement to the Commission of \$33.52. This evidently resulted from a miscommunication between my treasurer and myself. The QC contributions had been removed and he added them back in, leading me to believe that I had more funds than I actually did.

It was certainly my intent to file accurate reports and to spend the CE funds appropriately. I very much valued the opportunity to run as a CE candidate and believe it's vital not just to reducing the influence of large money contributors to candidates, but also in engaging voters in discussions of why they should support a candidates like myself. I would be happy to reimburse the Commission the balance owed. Just tell me where to send the check and let's make sure I have the correct balance!

Best,

Anne



Certified Public Accountants and Business Consultants

November 7, 2023

Hon. Sharri MacDonald  
171 Portland Ave  
Old Orchard Beach, ME 04064

Subject: 2022 Campaign Compliance Report

Dear Ms. MacDonald:

Enclosed please find the final report concerning the review of your 2022 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.

Thank you for your cooperation during the review process.

A handwritten signature in cursive script that reads "Jennifer Connors". The signature is written in black ink on a white background.

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report  
Candidate: Sharri MacDonald**

**October 13, 2023**



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 enumerated below for Senate candidate Sharri MacDonald for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Sharri MacDonald for the Senate for which MCEA funds were used. Six exceptions and no findings were noted in our review.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank activity for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were sixteen transactions on the candidate's summary of bank activity. 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 did not provide bank statements for the campaign bank account, but provided a summary of activity. We were unable to verify that the information came directly from the bank. The only transactions we were able to verify that went through the campaign bank account were three checks for which we were provided copies of the checks.

**Exception:** The candidate reported on the campaign finance reports \$300 in unpaid obligations on the 11 Day Pre-Primary, the 42 Day Post-Primary, the 42 Day Pre-General, and the 11 Day Pre-General Reports. However, the balance of unpaid rent was \$1,700, so the unpaid obligation should have been reported as \$1,700 on those reports.

**Exception:** The candidate reported an expenditure on the 42-Day Post-General Report of \$1,700 dated October 27, 2022 to Celtic Tide. However, the check to Celtic Tide was dated September 26, 2022. Therefore, the expenditure should have been reported on the 11-Day Pre-General Report, which has a reporting period of September 21, 2022 to October 25, 2022.

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

**Result:** We obtained receipts for reimbursements and checks for selected disbursements; the rest of the disbursements, which were made by check, were substantiated through review of bank statements. Therefore, there was proof of payment for all selected disbursements, except as follows:

**Exception:** The candidate reported an expenditure of \$4,921.66 to Signs.com for which we obtained an invoice. However, the candidate did not provide proof of payment for the expenditure. Therefore, we were unable to verify the expenditure was paid to the reported vendor.

**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 activity from the 2022 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. All seed money contributions were within the allowable threshold and were from individuals, except as follows:

**Exception:** The candidate provided a list of individuals and amounts to support the amounts reported as seed money contributions. However, there were two individual contributions that were missing from the list. Therefore, we were unable to verify the two contributions of \$100 each were made by individuals.

**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 December 19, 2022 in the amount of \$14,342.97 and a disbursement dated February 1, 2023 in the amount of \$200 brought the balance in the campaign bank account to zero. The first disbursement occurred within the forty-two-day threshold, the latter disbursement did not occur within the forty-two day threshold, as required.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



October 13, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

November 7, 2023

Mr. Lynn J. Madison  
226 Kalers Corner Road #3  
Waldoboro, ME 04572

RE: 2022 Campaign Compliance Report

Dear Mr. Madison:

Enclosed please find the final report concerning the review of your 2022 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.

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: Lynn J. Madison**

**August 9, 2023**



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 enumerated below for House of Representatives candidate Lynn Madison for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Ethics Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Lynn Madison for the House of Representatives for which MCEA funds were used. One exception and no reporting deficiencies were noted in our review.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were fifteen 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 payment receipts and 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 vendor disbursements were selected for testing and they 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 2022 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 December 27, 2022 in the amount of \$2,642.83 brought the balance in the campaign bank account to twenty-five dollars (\$25.00). This balance was left to maintain and keep the bank account open. The disbursement did not occur within the forty-two-day threshold, as required.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election review. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

August 9, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

November 6, 2023

Mr. Caleb Ness  
126 Menotomy Road, Apt. 7  
Fryeburg, ME 04037

RE: 2022 Campaign Compliance Report

Dear Rep. Ness:

Enclosed please find the final report concerning the review of your 2022 House 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 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: Caleb Ness**

**August 24, 2023**



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 enumerated below for House of Representatives candidate Caleb Ness for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Caleb Ness 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 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were thirty-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 payment receipts and 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:** Six vendor disbursements were selected for testing and they 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, except as follows:

**Exceptions:** The candidate made an expenditure to VistaPrint on July 18, 2022 for five polo shirts with a graphic that included his name and the office he was seeking, for a total of \$278.73. The cost per shirt was \$51.08, plus shipping. The candidate also purchased 17 t-shirts with an average unit price of \$13.21 from Kim Creates on September 25, 2022, along with other apparel that was within the Commission's MCEA expenditure guidelines. Altogether, the shirts cost \$503.45.

According to the Commission's guidance for legislative candidates, candidates may spend MCEA funds on inexpensive promotional items and "purchases of apparel generally should not cost more than \$10 per item." The cost of the polo shirts significantly exceeded the recommended threshold per item, and the t-shirts exceeded the threshold by a smaller amount.

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 2022 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, 2022 in the amount of \$1,166.39 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaign. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



August 24, 2023  
South Portland, Maine

Dear Mr. Wayne,

I write to you today in regards to the campaign audit report conducted by Runyon Kersteen Ouellette on my 2022 campaign, and the exceptions noted therein. The expenditures mentioned in the report were to purchase polo shirts embroidered with the campaign logo (VistaPrint, 7/18/2022) and also some t-shirts with the logo, as well as two sweatshirts with the logo (Kim Creates, 9/25,2022). In honesty, this was a misunderstanding, and was not intended to abuse the guidelines. My thinking was, frankly, this is a good way to promote the campaign. This is a purchase that seems very normal as far as campaigns go. I felt it was also important, especially when going door to door, to announce who I was and the reason I was there, especially in the post-covid world we are in. The sweatshirts, I will note, are in compliance with the guidelines. The purchase of the polo shirts was simply an oversight of the guidelines.

Thank you for your time, understanding, and consideration.

Sincerely,

***Caleb J. Ness***

**State Representative**

**126 Menotomy Rd. Apt. 7**

**Fryeburg, ME 04037**

**(207) 890-3870**



Certified Public Accountants and Business Consultants

November 7, 2023

Hon. Sean C. Paulhus  
677 Middle Street  
Bath, ME 04530

RE: 2022 Campaign Compliance Report

Dear Rep. Paulhus:

Enclosed please find the final report concerning the review of your 2022 House of Representative 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.

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: Sean C. Paulhus**

**August 9, 2023**



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 enumerated below for House of Representatives candidate Sean Paulhus for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Ethics Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Sean Paulhus for the House of Representatives for which MCEA funds were used. One exception and no findings were noted in our review.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

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

**Exception:** The candidate reported an expenditure on the 11-Day Pre-General Report dated September 21, 2022 to Frame Media for Palm Cards. However, the invoice was dated August 22, 2022. The expenditure should have been reported as an unpaid obligation on the 42-Day Pre-General Report, which has a reporting period of July 20, 2022 to September 20, 2022.

**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:** One vendor disbursement was selected for testing and it was 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 2022 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 16, 2022 in the amount of \$417.00 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaign. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

August 9, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

November 7, 2023

Mr. Kevin B. Ritchie  
283 Cobb Rd  
Lee, ME 04455

Subject: 2022 Campaign Compliance Report

Dear Mr. Ritchie:

Enclosed please find the final report concerning the review of your 2022 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 and finding. Jonathan Wayne, the Commission's Executive Director, will contact you beforehand to schedule your appearance.

Thank you for your cooperation during the review process.

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

Jennifer Connors, CPA  
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report  
Candidate: Kevin Ritchie**

**August 17, 2023**



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 enumerated below for House of Representative candidate Kevin Ritchie for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Kevin Ritchie for the House of Representatives for which MCEA funds were used. There were two exceptions and one finding, which are enumerated below.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

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

**Exception:** The candidate reported an expenditure on the 11-Day Pre-Primary Report of \$40.00 dated April 24, 2022 to Bangor Savings Bank for the order of checks. Upon further investigation, it was determined that payment for these services occurred on April 19, 2022 and was for the amount of \$29. This transaction should have been reported on the Seed Money Report, which has a reporting period of November 4, 2020 to April 23, 2022, and should have been reported at the correct amount.

**Finding:** The expenditure to Bangor Savings Bank of \$40 dated April 19, 2022 caused the campaign bank account to be over drawn during the Seed money period. The candidate deposited \$40.00 on April 25, 2022 to cover the overage, but subsequently withdrew the \$40.00 on July 20, 2022, which ultimately resulted in clean election funds being used to cover the original \$29 transaction.

**Exception:** The candidate reported an expenditure on the 42-Day Post-Primary report of \$70.38 dated July 8, 2022 to UPS. Upon further investigation of the canceled check included with the July 29, 2022 bank statement, the check was written to Frame Media Strategies.

**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 payment receipts and 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:** One disbursement was selected for testing. It was supported by third party documentation. All mileage reimbursements were supported by completed 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 2022 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

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

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

**Result:** A disbursement dated December 13, 2022 in the amount of \$104.00 brought the balance in the campaign bank account to zero.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the specific elements, accounts, or items. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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, reading "Remya Hudson Ouellette". The signature is written in a cursive, flowing style.

August 17, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

November 7, 2023

Ms. Jordyn Victoria Rossignol  
19 Coolidge Avenue  
Caribou, ME 04736

Subject: 2022 Campaign Compliance Report

Dear Ms. Rossignol:

Enclosed please find the final report concerning the review of your 2022 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.

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: Jordyn Rossignol**

**October 13, 2023**



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 enumerated below for House of Representatives candidate Jordyn Rossignol for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Jordyn Rossignol for the House of Representatives for which MCEA funds were used. Three exceptions and no findings were noted in our review.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank activity for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 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 campaign 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 \$658.10 dated October 13, 2022 to Frame Media. However, the invoice from Frame Media was dated July 27, 2022. Therefore, the expenditure should have been reported as an unpaid obligation on the 42-Day Pre-General Report, which has a reporting period of July 20, 2022 to September 20, 2022.

**Exception:** The candidate reported an expenditure on the 42 Day Post-General Report of \$3,291 dated October 31, 2022 to Frame Media. However, on further investigation, we determined that the expenditure was the remaining balance on an invoice from Frame Media dated September 11, 2022, for which \$2,000 was paid and reported as an expenditure on the 42 Day Pre-General Report. Therefore, the expenditure for the remaining balance of the invoice should have been reported as an unpaid obligation on the 42 Day Pre-General Report, which has a reporting period of July 20, 2022 to September 20, 2022.

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

**Result:** We obtained cancelled checks for selected disbursements; the rest of the disbursements, which were made by check or 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 activity from the 2022 election cycle and identified all deposits that were not for MCEA funds. Ensured that the amounts were reported as seed money contributions. Reviewed supporting documentation and ensured that seed money contributions were from individuals and did not exceed the threshold of \$100 per donor. In addition, ensured that no additional contributions were received after the candidate's certification.

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

**Exception:** The candidate reported on the 42-Day Pre-General report a \$40 seed money contribution dated August 24, 2022, which was outside of the Seed Money reporting period of November 4, 2020 to April 19, 2022. Since the amount was received after the Seed Money Reporting period, the amount should have either been returned to the donors or should have been sent to the Maine Ethics Commission as qualifying contributions. However, the amount was not spent and was returned as part of the return of excess funds of \$295.22 at the end of the campaign.

**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, 2022 in the amount of \$295.22 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two-day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in cursive script, reading "Raymond Kursten Ouellette".

October 13, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

October 13, 2023

Mr. Mark Andrew Rouillard  
62 Oak Woods Road  
North Berwick, ME 03906

Subject: 2022 Campaign Compliance Report

Dear Mr. Rouillard:

Enclosed please find the final report concerning the review of your 2022 House of Representatives 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 Conners".

Jennifer Conners, CPA  
RUNYON KERSTEEN OUELLETTE

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

**Maine Clean Election Act Compliance Report  
Candidate: Mark Rouillard**

**October 13, 2023**



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 enumerated below for House of Representatives candidate Mark Rouillard for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Mark Rouillard 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 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

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

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

**Result:** We obtained copies of cancelled checks for those payments made by check, all other disbursements were made by debit card and were substantiated through payment receipts and 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 ten vendor disbursements selected for testing, all were supported by third party documentation. All mileage reimbursements were supported by completed 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 2022 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 28, 2022 in the amount of \$1,607.49 brought the balance in the campaign bank account to zero. The disbursement occurred within the forty-two day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in cursive script that reads "Raymond Hudson Ouellette".

October 13, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

November 7, 2023

Ms. Tammy L. Schmersal-Burgess  
53 Summit Street  
Mexico, ME 04257

Subject: 2022 Campaign Compliance Report

Dear Ms. Schmersal:

Enclosed please find the final report concerning the review of your 2022 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.

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: Tammy Schmearsal-Burgess**

**October 13, 2023**



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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures enumerated below for House of Representatives candidate Tammy Schmersal-Burgess, for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Tammy Schmersal-Burgess 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 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were thirty-five transactions on the candidate's available 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 payment receipts and 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, only three were supported by third party documentation (see exception below). We reviewed all of the disbursements and determined there were not any 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 \$5,000 to Michael Peters on the 42-Day Post-Primary Report, dated July 10, 2022. The candidate did not provide an invoice or contract for the expenditure, so we were unable to verify the nature of the services provided or the agreed upon amount for the services. However, the candidate did provide a list of the duties/services that the consultant provided, as well as a letter written by the candidate acknowledging receipt of the consultant's invoice. We also verified there was a payment to Michael Peters that cleared the campaign bank statement on July 10, 2022 for \$5,000. Therefore, we were able to verify proof of payment.

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

**Result:** The candidate purchased equipment for \$812.32 on April 7, 2022. As the purchase was done during the Seed Money reporting period, the equipment was not required to be sold.

**Procedure:** Reviewed all of the campaign bank statements from the 2022 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. All seed money contributions were within the allowable threshold and were from individuals, except as follows:

**Exception:** The candidate did not provide supporting documentation for \$100 of the seed money contributions. Therefore, we were unable to verify the contribution was from an individual. However, we verified the amount was deposited in the campaign bank account through review of the bank statement and noted that the amount did not exceed the threshold for individual contributions.

**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 15, 2022 in the amount of \$88.48 brought the balance in the campaign bank account to \$44.20. Of the remaining balance, \$35 was deposited to open the account and \$10 was deposited to cover an insignificant overage. The disbursement occurred within the forty-two-day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

October 13, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

October 12, 2023

Hon. Daniel Shagoury  
P.O. Box 202  
Hallowell, ME 04347

RE: 2022 Campaign Compliance Report

Dear Rep. Shagoury:

Enclosed please find the final report concerning the review of your 2022 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: Daniel Shagoury**

**October 12, 2023**



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

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures enumerated below for House of Representative candidate Daniel Shagoury for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Ethics Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Daniel Shagoury 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 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were forty-seven transactions traced to 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 2022 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. All seed money contributions were within the allowable threshold and were from individuals.

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

**Result:** A disbursement dated December 13, 2022 in the amount of \$3,853.04 and a disbursement dated December 19, 2022 in the amount of \$352.58 brought the balance in the campaign bank account to zero. These disbursements occurred within the forty-two-day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Commissioners  
Maine Ethics Commission  
Page 3

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Maine Ethics Commission and is not intended 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'.

October 12, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

November 6, 2023

Mr. Stanley Short, Jr.  
PO Box 103  
Pittsfield, ME 04967

Subject: 2022 Campaign Compliance Report

Dear Mr. Short:

Enclosed please find the final report concerning the review of your 2022 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.

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: Stanley Short**

**July 27, 2023**



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 enumerated below for House of Representatives candidate Stanley Short for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report, and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Stanley Short 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 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

**Result:** There were forty-seven transactions on the candidate's bank statements. We 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:** On the 11-Day Pre-General report, the candidate reported an expenditure to Kelly-Smith Printing of \$100.22, dated September 21, 2022. However, per review of the campaign bank statement, the check cleared the bank on September 20, 2022. Therefore, the expenditure should have been reported on the 42-Day Pre-General report, which has a reporting period of July 20, 2022 through September 20, 2022.

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

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

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

**Result:** Of the four 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:** The candidate purchased equipment for \$106.00 on August 31, 2022. The equipment was sold December 5, 2022 for \$85.00 and the proceeds were returned to the Maine Ethics Commission.

**Procedure:** Reviewed all of the campaign bank statements from the 2022 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:** Four disbursements dated December 5, 2022, December 8, 2022, December 12, 2022 and December 29, 2022 in the amounts of \$85.00, \$608.44, \$18.00 and \$5.00, respectively, brought the balance in the campaign bank account to zero. Only the \$5.00 check was not returned within the 42-day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in cursive script that reads "Raymond Weston Ouellette".

July 27, 2023  
South Portland, Maine



Certified Public Accountants and Business Consultants

November 10, 2023

Mr. Daniel A. Sipe  
18 Maple Street  
Norway, ME 04268

Subject: 2022 Campaign Compliance Report

Dear Mr. Sipe:

Enclosed please find the final report concerning the review of your 2022 House of Representatives 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: Daniel Sipe**

**November 7, 2023**



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 enumerated below for House of Representatives Candidate Daniel Sipe for the 2022 election cycle. The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) is responsible for the review of the 2022 clean election campaigns.

The Maine Commission on Governmental Ethics and Election Practices (Maine Ethics Commission) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the selected candidates complied with the requirements of the Maine Clean Election Act (MCEA) for the 2022 election cycle. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We reviewed the transactions for the 2022 campaign of Daniel Sipe for the House of Representatives for which MCEA funds were used. A draft report was issued with one exception on November 7, 2023. However, the candidate was able to provide sufficient documentation and the exception was removed. Therefore, there are no exceptions or findings noted in the final report.

Specific procedures and results are described below:

**Procedure:** Reviewed all campaign bank statements for the 2022 election cycle and ensured that the campaign finance reports submitted during the 2022 election cycle included all transactions and that all transactions were reported correctly (e.g., correct payment amount, obligation date).

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

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

**Result:** We obtained receipts for reimbursements and checks for selected disbursements; the rest of the disbursements, which were made by check or 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. All mileage reimbursements were supported by completed 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 2022 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. All seed money contributions were within the allowable threshold and were from individuals.

**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, 2022 in the amount of \$388.76 brought the balance in the campaign bank account to \$11.51. The disbursement occurred within the forty-two-day threshold.

We were engaged by the Maine Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the clean election campaigns. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



November 7, 2023  
South Portland, Maine