

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

**Special Report on 2022 Maine Clean Election Act Campaigns
for the House of Representatives and Senate**

November 22, 2023

DRAFT

MAINE COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES
Special Report
2022 Maine Clean Election Act Campaigns

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners

Maine Commission on Governmental Ethics and Election Practices:

We have performed the procedures noted below to ensure that the 2022 Maine Clean Election Act (MCEA) candidates for the House of Representatives and Senate complied with the reporting requirements of the MCEA and the Candidate's Guide to the MCEA published by the Commission. The Maine Commission on Governmental Ethics and Election Practices (the Commission or Maine Ethics Commission) is responsible for the subject matter of this report.

The Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring compliance with the reporting requirements of the MCEA and the Candidate's Guide to the MCEA. This report may not be suitable for any other purpose. The procedures performed may not address all the 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.

The procedures and associated findings are as follows:

Candidates were chosen from a list of certified State Senate and House of Representative candidates for the November 8, 2022 general election that participated in the MCEA program. From the list of candidates, we eliminated candidates that were audited in 2018 and 2020 and that had no substantial violations. From the remaining candidates, we then selected a sample utilizing a statistical random number generating formula to select 39 of the aforementioned candidates (thirty from the House of Representatives and nine from the Senate). In addition, we added two Senate and one House of Representative candidates that were selected by the Commission for special purpose (cause). The special purpose review was undertaken at the request of the Commission staff based on concerns regarding additional irregularities in the candidate's campaign finance reporting.

All of the clean election candidates were included in the review process.

Once we obtained the selected documentation from the candidates, we performed the procedures noted below in determining the compliance of the candidates:

- 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).
- Reviewed all selected disbursements and ensured there was proof of payment.

- 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.
- 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 sale proceeds were returned to the Maine Ethics Commission in a timely manner.
- 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, 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.
- 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).

Of the procedures performed above, there were twenty-two candidates who had exceptions and four that had findings (significant exceptions to the guidance or violations of the MCEA). All of the candidates that had findings also had exceptions.

The table below summarizes the number of candidates that had exceptions and findings, as well as total exceptions and findings and the nature of such:

Summary	House (30)	Senate (9)	Special Purpose -Senate (2) -House (1)	Total Candidates	Total Exceptions /Findings
Candidates with no exceptions/ findings	16	3	1	20	-
Findings:					
Candidate made an expenditure on behalf of another campaign and was not reimbursed	-	-	1	1	1
Candidate used clean election funds to pay for a Seed Money reporting period expenditure	1	-	-	1	1
Candidate made an excessive expenditure that was not necessary to the campaign	-	-	1	1	1
Qualifying contribution was not returned to the Commission	1	-	-	1	1
Exceptions:					
Incorrect vendor name on report	1	1	-	2	2
Transaction on incorrect campaign finance report	4	1	-	5	6
Transaction lacked supporting documentation	2	1	3	6	8
Expenditures over/under reported	-	-	1	1	2
Unable to verify expenditures were paid from the campaign bank account	1	1	-	2	4
Expenditures exceeded recommended thresholds	2	-	-	2	3
Obligation not reported as unpaid debt on campaign finance report	5	5	-	10	20
Excess use of campaign bank account for personal expenditures	1	-	-	1	1
Seed money contributions lacked supporting documentation	2	3	1	6	6
Contributions received after seed money period	1	-	-	1	1
Unspent MCEA funds returned more than 42 days after the election	1	3	1	5	5

In total, there were fifty-eight exceptions and four findings reported. Twenty candidates, which represented about half of the selected candidates, had no exceptions or findings, and twenty-two candidates, including two of the for cause candidates, had exceptions, findings, or both.

The number of exceptions is an increase over the 2020 Clean Election Summary Report, in which there were thirty-seven exceptions and four findings. However, total exceptions and findings were lower than the 2018 Clean Election Summary Report, which included sixty-two exceptions and eight findings.

In light of the procedures performed, we noted several trends during the review of the 2022 MCEA campaigns. In particular, we noted the following:

1. Some of the candidates were under the impression that obligations of MCEA funds were not required to be reported on the campaign finance reports until either a payment was made or services were rendered by the vendor. However, under the Commission's rules (Chapter 1, Section 7(C)(B)), *placing an order for goods or services with a vendor that obligates a candidate to pay the vendor at a future time is an action that must be reported as a debt.*
2. Some candidates reported expenditure dates that were not based on when the transactions originated, which should be the date of actual payment, or the date of the invoice/obligation, whichever came first. Therefore, the transactions were reported on the incorrect campaign finance reports.
3. Candidates failed to either retain supporting documentation for expenditures or seed money contributions, even though the Candidate's Guide emphasizes retention of documentation.

In response to the aforementioned trends, we therefore make the following recommendations:

1. Reporting of obligations - The Commission should consider revising its requirements for reporting unpaid obligations, either by extending the amount of time allowed to report such transactions, such as requiring reporting within a month of payment, or revising the types of expenditures that are required to be reported as unpaid obligation (e.g., transactions over a certain threshold).
2. Lack of documentation for seed money contributions - The Commission should review its guidance on seed money documentation and possibly revise the language for further clarification.

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, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance with the reporting requirements of the MCEA and the Candidate's Guide to the MCEA published by the Commission. 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.

MCEA 2022 CAMPAIGNS
SUMMARY OF RESULTS

				Findings					Exceptions				
				No	Expenditure	Clean Election	Excessive	Qualifying	Incorrect	Transaction	Transaction	Expenditures	Unable to
				Exceptions/	Made on	Funds Used	Unnecessary	Contribution	Vendor	on Incorrect	Lacked	Under/Over	Verify
				Findings	Behalf of	for Seed	Expenditure	Not Returned	Name	Campaign	Supporting	Reported	Transactions
					Another	Money Period		to the	on Report	Report	Documentation		Occurred in the
					Candidate	Expenditure		Commission					Campaign Bank
													Account as Reported
Candidate's Name	Type	District											
1	Appleby	Dana	H	1							1		
2	Bailey	Donna	S	31	X								
3	Beaudoin	Janet	H	94									2
4	Black	Russell	S	5									
5	Brackley	Matthew	S	24			X				2		
6	Carney	Anne	S	29									
7	Craven	Margaret	H	93									
8	Daughtry	Matthea	S	23	X								
9	Desjardins	Jason	H	50	X								
10	Dill	James	H	26	X								
11	Duson	Jill	S	27	X								
12	Eaton	Holly	H	15							1		
13	Fay	Jessica	H	86	X								
14	Garrold	Heather	H	38	X								
15	Gass	Anne	H	104				X					
16	Gere	Traci	H	134	X								
17	Greenwood	Randall	H	56	X								
18	Javner	Kathy	H	29	X								
19	Keim	Lisa	S	19		X					2	2	
20	Lajoie	Michel	H	96	X								
21	Lewis	John	S	29					1		1		
22	MacDonald	Sharri	S	31						1			2
23	Madison	Lynn	H	45									
24	Ness	Caleb	H	82									
25	Ouellette	Christina	H	26	X								
26	Paulhus	Sean	H	50	X								
27	Ritchie	Kevin	H	8		X			1	1			
28	Roberts	Tiffany	H	149						2			
29	Rossignol	Jordyn	H	4									
30	Rotundo	Margaret	S	21	X								
31	Rouillard	Mark	H	149	X								
32	Schmersal-Burgess	Tammy	H	77							1		
33	Shagoury	Daniel	H	55	X								
34	Short	Stanley	H	68						1			
35	Sipe	Daniel	H	81	X								
36	Sorcek	James	H	88									
37	Struebing	Christopher	H	85	X								
38	Throckmorton	Timothy	H	18						1			
39	Veloza	Joseph	H	109	X								
40	White	Jennifer	S	25									
41	Williams	K	S	33									
42	Zeigler	Stanley	H	40	X								

MCEA 2022 CAMPAIGNS
SUMMARY OF RESULTS

			Exceptions					
Candidate's Name		Type	Expenditures Exceeded Recommended Threshold	Transactions Not Reported As Unpaid Obligations	Excess Use of Campaign Bank Account for Personal Expenditures	Seed Money Contributions Lacked Documentation	Contributions Received After the Seed Money Period	Unspent Funds Returned More Than 42 Days After Election
1	Appleby	Dana	H					1
2	Bailey	Donna	S					
3	Beaudoin	Janet	H	1			1	
4	Black	Russell	S				1	
5	Brackley	Matthew	S					
6	Carney	Anne	S	8				
7	Craven	Margaret	H				1	
8	Daughtry	Matthea	S					
9	Desjardins	Jason	H					
10	Dill	James	H					
11	Duson	Jill	S					
12	Eaton	Holly	H	1	1			
13	Fay	Jessica	H					
14	Garrold	Heather	H					
15	Gass	Anne	H	3				
16	Gere	Traci	H					
17	Greenwood	Randall	H					
18	Javner	Kathy	H					
19	Keim	Lisa	S					1
20	Lajoie	Michel	H					
21	Lewis	John	S	1			1	1
22	MacDonald	Sharri	S	1			1	1
23	Madison	Lynn	H					1
24	Ness	Caleb	H	2				
25	Ouellette	Christina	H					
26	Paulhus	Sean	H	1				
27	Ritchie	Kevin	H					
28	Roberts	Tiffany	H					
29	Rossignol	Jordyn	H	2			1	
30	Rotundo	Margaret	S					
31	Rouillard	Mark	H					
32	Schmersal-Burgess	Tammy	H				1	
33	Shagoury	Daniel	H					
34	Short	Stanley	H					
35	Sipe	Daniel	H					
36	Sorcek	James	H	1				
37	Struebing	Christopher	H					
38	Throckmorton	Timothy	H					
39	Velozo	Joseph	H					
40	White	Jennifer	S	1				
41	Williams	K	S	1				
42	Zeigler	Stanley	H					

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

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

November 20, 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 Lisa Keim 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 Lisa Keim for the Senate for which MCEA funds were used. Five exceptions and one finding 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 one hundred thirty-four 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 #1: On September 8, 2023, there were three credits to the candidate's campaign bank statement of \$51.25, \$51.25, and \$52.64 from Amazon.com for returned items. The amounts should have been reported as a reduction to the campaign's expenditures and either spent during the campaign or returned to the Commission as unspent clean election funds. However, the credits were not reported and the campaign bank account had an ending balance in February 2023 of \$132.48, indicating the amounts were not returned to the Commission.

The candidate's response to this exception is attached to this report.

Exception #2: On September 26, September 28, and September 30, 2022, the candidate paid three expenditures to Facebook of \$10 each. Two of the expenditures were reported as \$6.55 and \$6.88 as they were split with another candidate and subsequently reimbursed. However, the third transaction of \$10 was not reported as an expenditure and should have been included on the 11 Day Pre-General Report, which has a reporting period of September 21, 2022 through October 25, 2022.

Finding: The candidate reported an expenditure of \$262.56 to Facebook on October 31, 2022 on the 42-Day Post-General Report. The invoice reflected the balance due was \$274.56. The candidate noted on the report that \$12.00 was to be reimbursed by another campaign for a shared advertisement, but the reimbursement was never received. MCEA expenditure guidelines clearly state that “MCEA funds may not be spent to assist in any way the campaign of any candidate other than the candidate for whom the funds were originally designated.” Having not received reimbursement from the other campaign in the shared ad, this is a violation of the Commission’s MCEA expenditure guidelines.

The candidate’s response to this finding is attached to the report.

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, except as follows:

Exception #3: The candidate reported an expenditure of \$66 to Berry Hill Fruit Farm on the 42 Day Post-Primary Report. The expenditure was included in a reimbursement to the candidate of \$497.55, which was paid on July 15, 2022 and included both the expenditure of \$66 and mileage of \$431.55. The candidate provided a mileage log for the mileage reimbursement, but did not provide a receipt or invoice for the \$66 expenditure. Therefore, we were unable to verify the payment to Berry Hill Fruit Farm by the candidate. The candidate did provide a picture of the fruit purchased, which was taken at the farm as part of a campaign advertisement.

The candidate’s response to this exception is attached to the report.

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 thirty-two disbursements selected for testing, all were supported by third party documentation, except as follows. 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.

Exception #4: The candidate reported an expenditure of \$200.00 to Nancy Marble on the Seed Money Report, dated April 27, 2022. The candidate did not provide an invoice, contract, or other documentation for the expenditure, so we were unable to verify the nature of the services provided. We did verify that there was a check payment to Nancy Marble that cleared the campaign bank statement on May 5, 2022 for \$200.00; therefore, we were able to verify proof of payment.

The candidate's response to this exception is attached to the report.

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 \$421.95 on April 27, 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 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.

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 #5: A disbursement dated December 27, 2022 in the amount of \$1,005.72 brought the balance in the campaign bank account to \$132.48. In addition, the campaign received an unexpected refund from a vendor of \$431.60, leaving a final balance in the campaign bank account of \$555.12. This disbursement did not occur within the forty-two day threshold, as required and the remaining balance in the campaign bank account should be returned to the Commission.

The candidate's response to the exception is attached to the report.

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 4

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

November 20, 2023
South Portland, Maine

Lisa Keim Clean Election Campaign

Responses from the candidate and the Treasurer of the Campaign:

Exception #1: I do not know why these returns were not reported to the Ethics Commission. I see such returns noted in the campaign's internal check register. Maybe at the time I had a good reason to not report them in the applicable campaign finance report, but now, more than a year later, I cannot recall. I accept responsibility for not reporting these returns to the Ethics Commission.

Finding: I have managed Lisa's campaigns since 2016 and I can tell you there was no more frustrating accounting process than this 2022 Facebook "shared" ad issue. I understand what you are saying regarding the \$12 not reimbursed. I have no response to give except that at the time of the accounting, the campaign took every effort, including heavy coordination with the Ethics Commission, to make sure these ads were reported correctly. I do not know why there is now \$12 not showing as reimbursed.

Exception #3: Attached the photo of mailer utilizing Berry Hill Fruit Farm berries. We picked in a field, receipts weren't available.

Exception #4: I agreed to pay Nancy Marble a stipend amount of \$200, from the seed money, to defray the cost of her time/driving for doing clean election donation work. Please see attached seed money expenditures list.

Exception #5: You correctly note the \$132.48 balance of the campaign account after I returned unspent clean election funds to the Ethics Commission in a check dated December 27, 2022, and cashed on January 19, 2023. My memory recalls that I was told by the Ethics Commission to keep that \$132.48 in the campaign account until the audit was complete. But I cannot find any supporting documentation for that recollection, so I accept responsibility for not returning the \$132.48 in a timely manner.

My lack of closing the campaign account appears to be a blessing in disguise, so to speak. On March 9th there was an unexpected (and still unexplained) credit of \$431.60 applied to the campaign account from Spectrum Marketing (the firm the campaign used for campaign literature and other advertisement). Lisa and I think that sometime during the campaign Spectrum made a mistake necessitating a refund. Even though I do not know for what purpose this credit was applied to the account, I can certainly state that this is some refund of clean election funds used to make a campaign purchase. Therefore, the return of this \$431.60 to the Ethics Commission is proper.

I also see an unexpected charge from Facebook, dated April 19, 2023, for \$8.96. Neither Lisa nor I know why Facebook would have charged this campaign account in April 2023. This charge appears to be erroneous. Lisa checked her account history (see attachment), and that account history states there has been no charge to the campaign account between December 1, 2022 and August 31, 2023.

Given the Spectrum credit and the Facebook charge, the amount of funds remaining in the campaign account is actually \$555.12, not \$132.48. I attach a printout of the relevant time frame so you can see what I am describing.



Certified Public Accountants and Business Consultants

November 20, 2023

Mr. John Wesley Lewis
51 Murray Drive
Cape Elizabeth, ME 04107

Subject: 2022 Campaign Compliance Report

Dear Mr. Lewis:

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: John Lewis**

November 20, 2022



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 John Lewis 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 John Lewis for the Senate for which MCEA funds were used. There were five 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 ninety-three transactions on the candidate's bank statements. We verified that all of the transactions were included, agreed in dollar amount, and reported on the correct report based on the transaction date, except as follows:

Exception: The candidate reported an expenditure of \$538.00 to Party Palooga on May 18, 2022 on the 11-Day Pre-Primary Report. According to the bank statement, the vendor name was Magical DJ. We did not receive a copy of this invoice or payment receipt and were therefore unable to verify the expenditure was paid to the reported vendor.

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

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

Exception: The candidate reported an expenditure of \$1,088.20 to Masthead Maine on the 11-Day Pre-General Report, dated September 26, 2022. However, according to supporting documentation the order was placed on September 12, 2022. Therefore, the expenditure should have been reported on the 42 Day Pre-General report as an unpaid obligation, as the 42 Day Pre-General report has a reporting period of July 20, 2022 through September 20, 2022.

Exception: The candidate reported an expenditure of \$2,151.40 to Masthead Maine on the 11-Day Pre-General Report, dated October 18, 2022. The candidate did not provide an invoice for the expenditure, so we were unable to verify the nature of the services provided. We did verify that there was a payment to Times Record that cleared the campaign bank statement on October 17, 2022 for \$2,151.40; 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, except as follows:

Exception: The candidate provided support for all seed money contributions except for \$100 in contributions made up of amounts less than \$50. Therefore, we were unable to verify the amounts were contributed by individuals. However, in total the amounts 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).

Exception: There was a disbursement dated December 27, 2022 in the amount of \$1,105.15. This disbursement did not occur within the forty-two-day threshold, as required. Also, we were not provided the December 2022 campaign bank statement, so we were unable to verify that this disbursement brought the campaign bank account to a zero balance.

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.



November 20, 2023
South Portland, Maine