

Exhibit #21



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

To: Commission Members

From: Vincent W. Dinan, Staff Auditor

Date: February 8, 2007

Subject: February, 2007 Candidate Audit Report Submittals

Materials submitted with the February, 2007 Commission packet include the five candidate audit reports listed below.

Candidate Name	District	Disposition
Brian Rines	Senate 21	CAR
Daniel J. Philbrick	House 26	No Exceptions Noted
Sen. Philip L Bartlett, II	Senate 6	No Exceptions Noted
Sen. Jonathan T. Courtney	Senate 3	No Exceptions Noted
Rep. Anne C. Perry	House 31	No Exceptions Noted

“Audit Findings – CAR” indicates that the report contains findings to be addressed by the Commission (Commission Action Required). Findings of “no exceptions” are submitted for information and file, and no additional action is required by the Commission.



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December 5, 2006

Audit Report No. 2006-SEN002

Candidate: Brian Rines
Senate District 21

Background

Brian Rines was a candidate for the Maine State Senate, District 21. Mr. Rines was certified by the Commission as an MCEA candidate on April 19, 2006. MCEA candidates are required under the Act to submit reports of their receipts, expenditures, outstanding campaign debt, and equipment purchases and dispositions for specified periods during the election cycle.

Audit Scope

Examination of selected candidate expenditure transactions occurring between April 19 – June 1, 2006 (Six Day Pre-Primary Report), and June 2 – July 18, 2006 (42 Day Post-Primary Report), as recorded in the candidate's accounting records, and as reported to the Commission, to determine if the identified transactions (1) were properly approved by the candidate or his authorized representative; (2) were adequately documented as evidenced by original vendor invoices and cancelled checks or other acceptable disbursement documentation; and (3) complied in all material respects with the requirements of the Maine Clean Election Act and the Commission's rules.

The auditors examined documentation supporting 54 percent of the expenditures reported on Mr. Rines' "Six Day" report, and 55 percent of the expenditures listed on his "42 Day" report.

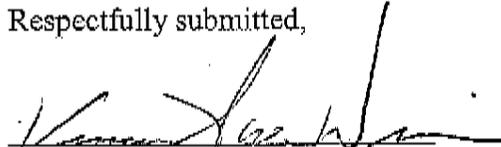
Audit Findings and Recommendations

Mr. Rines submitted duplicate reports of a single expenditure for postage. In addition, the amount submitted was incorrect. The claimed amount was \$312.00; the correct amount was \$294.60. The total adjustment required is \$329.40. Mr. Rines' campaign treasurer has amended his 42 Day Post-Primary report to correct the deficiency. The MCEA requires participating candidates to report campaign expenditures according to procedures developed by the Commission. (21-A M.R.S.A. §1125(12)). The MCEA also permits the Commission to assess a penalty of up to \$10,000 for any violation of the MCEA. *Recommendation:* the Commission find Mr. Rines in violation of 21-A M.R.S.A. §1125(12) for failing to report his expenditures accurately, and assess no penalty.

Candidate's Comments

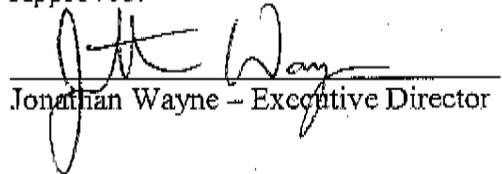
The comments of Rebecca Colwell, Mr. Rines' Campaign Treasurer, are attached.

Respectfully submitted,



Vincent W. Dinan - Staff Auditor

Approved:



Jonathan Wayne - Executive Director

**ATTACHMENT
Audit Response
Brian Rines Campaign**

State of Maine
Commission on Governmental Ethics
Vincent W. Dinan
Commission Auditor

November 21, 2006

Dear Mr. Dinan,

This letter is in response to the draft audit report for the Brian Rines campaign.

We are in agreement with finding #1, which was the result of our error. With respect to item 2, we would like to provide some further clarification. The food purchased was actually not for personal consumption, but was meals paid by the candidate on several occasions for meetings with individual volunteers. In discussing this with both the candidate and Mr. Dinan, I unfortunately misunderstood what both were telling me. It may be that some or all of the items would qualify as expenditures, however, at this point we are not interested in pursuing the issue.

I would like to express our appreciation for the audit process. The auditors were thorough, fair, and exceedingly patient.

Sincerely,



Rebecca K. Colwell
Treasurer, Rines for Senate



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December 18, 2006

Audit Report No. 2006-HR012

Candidate: Daniel J. Philbrick
House District 26

Background

Daniel J. Philbrick was a candidate for the Maine House of Representatives, District 26. Mr. Philbrick was certified by the Commission as an MCEA candidate on April 21, 2006. MCEA candidates are required under the Act to submit reports of their receipts, expenditures, outstanding campaign debt, and equipment purchases and dispositions for specified periods during the election cycle.

Audit Scope

Examination of selected candidate expenditure transactions occurring in between April 21 – June 1, 2006 (Six Day Pre-Primary Report), and June 2 – July 18, 2006 (42 Day Post-Primary Report), as recorded in the candidate's accounting records, and as reported to the Commission, to determine if the identified transactions (1) were properly approved by the candidate or his authorized representative; (2) were adequately documented as evidenced by original vendor invoices and cancelled checks or other acceptable disbursement documentation; and (3) complied in all material respects with the requirements of the Maine Clean Election Act and the Commission's rules.

The auditors examined documentation supporting 87 percent of the expenditures listed on Mr. Philbrick's "42 Day" report. There were no expenditures reported for the Six Day Pre-Primary period.

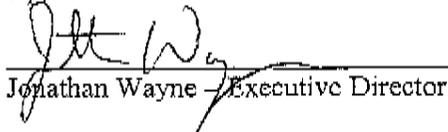
Audit Findings and Recommendations

No Exceptions were noted.

Respectfully submitted for information and file,


Vincent W. Dinan - Staff Auditor

Approved:


Jonathan Wayne - Executive Director

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December 19, 2006

Audit Report No. 2006-SEN008

Candidate: Senator Philip L. Bartlett, II
Senate District 6

Background

Senator Philip L. Bartlett, II was a candidate for re-election to the Maine State Senate, District 6, and was successful in retaining his seat. Sen. Bartlett was certified by the Commission as an MCEA candidate on April 19, 2006. MCEA candidates are required under the Act to submit reports of their receipts, expenditures, outstanding campaign debt, and equipment purchases and dispositions for specified periods during the election cycle.

Audit Scope

Examination of selected candidate contribution and expenditure transactions occurring in the qualifying period, and between April 19 – June 1, 2006 (Six Day Pre-Primary Report), and June 2 – July 18, 2006 (42 Day Post-Primary Report), as recorded in the candidate's accounting records, and as reported to the Commission, to determine if the identified transactions (1) were properly approved by the candidate or his authorized representative; (2) were adequately documented as evidenced by original vendor invoices and cancelled checks or other acceptable disbursement documentation; and (3) complied in all material respects with the requirements of the Maine Clean Election Act and the Commission's rules.

The auditors examined documentation supporting 20 percent of contributions, and 84 percent of expenditures reported on Sen. Bartlett's "Seed Money" report; 59 percent of expenditures on his "Six Day" report; and 100 percent of the expenditures listed on his "42 Day" report.

Audit Findings and Recommendations

No exceptions were noted.

Respectfully submitted for information and file,

A handwritten signature in black ink, appearing to read "Vincent W. Dinan".

Vincent W. Dinan - Staff Auditor

Approved:

A handwritten signature in black ink, appearing to read "Jonathan Wayne".

Jonathan Wayne - Executive Director

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January 30, 2007

Audit Report No. 2006-SEN009

**Candidate: Senator Jonathan T. Courtney
Senate District 3**

Background

Senator Jonathan T. Courtney was a candidate for re-election to the Maine State Senate, District 3, and successfully retained his seat. Sen. Courtney was certified by the Commission as an MCEA candidate on April 12, 2006. MCEA candidates are required under the Act to submit reports of their receipts, expenditures, outstanding campaign debt, and equipment purchases and dispositions for specified periods during the election cycle.

Audit Scope

Examination of selected candidate contribution and expenditure transactions occurring during the following campaign reporting periods:

- Seed Money
- Six Day Pre-Primary
- 42 Day Post-Primary
- Six Day Pre-General
- 42 Day Post-General

Transactions subject to review were those recorded in the candidate's accounting records and reported to the Commission. The audit's purpose was to determine if the identified receipts and payments (1) were properly approved by the candidate or his authorized representative(s); (2) were adequately documented as evidenced by original vendor invoices and cancelled checks or other acceptable disbursement documentation; and (3) complied in all material respects with the requirements of the Maine Clean Election Act and the Commission's rules.

The auditors examined documentation supporting Sen. Courtney's campaign finance transactions in the following percentages:

- Seed Money: contributions -- 20 percent; expenditures -- 84 percent
- Six Day Pre-Primary: expenditures -- 81 percent
- 42 Day Post-Primary: expenditures -- 63 percent

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- Six Day Pre-General: expenditures – 67 percent
- 42 Day Post-General: expenditures – 50 percent

Audit Findings and Recommendations

No exceptions were noted.

Respectfully submitted,



Vincent W. Dinan - Staff Auditor

Approved:



Jonathan Wayne - Executive Director



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January 30, 2007

Audit Report No. 2006-HR020

**Candidate: Representative Anne C. Perry
House District 31**

Background

Representative Anne C. Perry was a candidate for re-election to the Maine House of Representatives, District 31, and successfully retained her seat. Rep. Perry was certified by the Commission as an MCEA candidate on April 13, 2006. MCEA candidates are required under the Act to submit reports of their receipts, expenditures, outstanding campaign debt, and equipment purchases and dispositions for specified periods during the election cycle.

Audit Scope

Examination of selected candidate contribution and expenditure transactions occurring during the following campaign reporting periods:

- Seed Money
- Six Day Pre-Primary
- 42 Day Post-Primary
- Six Day Pre-General
- 42 Day Post-General

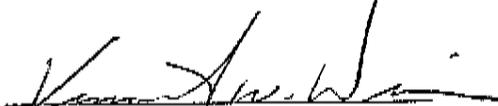
Transactions subject to review were those recorded in the candidate's accounting records and reported to the Commission. The audit's purpose was to determine if the identified receipts and payments (1) were properly approved by the candidate or her authorized representative; (2) were adequately documented as evidenced by original vendor invoices and cancelled checks or other acceptable disbursement documentation; and (3) complied in all material respects with the requirements of the Maine Clean Election Act and the Commission's rules.

The auditors examined documentation supporting 97 percent of expenditures on Rep. Perry's Six Day Pre-General report, and 91 percent of the expenditures listed on her 42 Day Post-General report. Rep. Perry did not list any receipts or expenditures for any of the other reporting periods.

Audit Findings and Recommendations

No exceptions were noted.

Respectfully submitted for information and file,


Vincent W. Dinan - Staff Auditor

Approved:


Jonathan Wayne - Executive Director