
Election Campaign Finance Committee

Date

2019/07/16

Time

1:00 PM

Location

Civic Centre, Council Chambers - Second Floor,
300 City Centre Drive, Mississauga, Ontario, L5B 3C1

Members

Ron Colucci (Chair)
Farzana Reburiano (Vice-Chair)
Safia Farouk
Roderick Chung
Rafiq Rokerya

Contact

Krystal Christopher, Legislative Coordinator, Legislative Services
905-615-3200 ext. 5411
krystal.christopher@mississauga.ca

Find it online

<http://www.mississauga.ca/portal/cityhall/campaignfinancecommittee>

1. **CALL TO ORDER**
2. **APPROVAL OF THE AGENDA**
3. **DECLARATION OF CONFLICT OF INTEREST**
4. **MINUTES FROM PREVIOUS MEETING**

4.1. Election Campaign Finances Committee Business Meeting – March 7, 2019

5. **DEPUTATIONS** – Nil.

6. **COMMUNICATIONS**

Communications were received from the following:

- 6.1. Brad Butt (Candidate, Ward 1) regarding contributions by Tim Warner
- 6.2. Brad Butt (Candidate, Ward 1) regarding contributions by Diana Ferri-Gisone and Dianne Ferri
- 6.3. Dino Ferri on behalf of Diana Ferri-Gisone and Dianne Ferri (Contributor)

7. **MATTERS TO BE CONSIDERED**

- 7.1. Clerk's Report dated July 9, 2019 from the Director of Legislative Services and City Clerk: **Legislated Contribution Report Overview** regarding contributions from the following contributors: Diane Ferri/Diane Ferri-Gisone, City of Toronto (Appendix 1) and Tim Warner, City of Toronto (Appendix 2)

8. **ADJOURNMENT**

City of Mississauga
Minutes



Election Campaign Finance Committee Business Meeting

Date

2019/03/07

Time

1:07 PM

Location

Civic Centre, Committee Room A - Second Floor,
300 City Centre Drive, Mississauga, Ontario, L5B 3C1 Ontario

Members Present

Ron Colucci
Safia Farouk
Farzana Reburiano
Roderick Chung

Members Absent

Rafiq Rokerya

Staff Present

Diana Rusnov, City Clerk/Director of Legislative Services
Sacha Smith, Deputy Clerk/Manager Legislative Services
Laura Wilson, Elections Officer, Legislative Services, Elections
Gus Mangos, Elections Officer, Legislative Services, Elections
Mary Ellen Bench, City Solicitor, City Manager's Office
Nupur Kotecha, Legal Counsel, City Manager's Office
Stephanie Cox, Manager of Planning Dufferin-Peel Catholic District School Board
Krystal Christopher, Legislative Coordinator, Legislative Services

Find it online

<http://www.mississauga.ca/portal/cityhall/campaignfinancecommittee>

1. **CALL TO ORDER** ☐ 1:07 P.M.

Sacha Smith, Manager and Deputy Clerk of Legislative Services called the meeting to order at 1:07 p.m.

2. **APPROVAL OF AGENDA**

Approved (R. Colucci)

3. **DECLARATION OF CONFLICT OF INTEREST** ☐ Nil.4. **DEPUTATIONS** ☐ Nil.5. **MATTERS CONSIDERED**5.1. **Introduction of the Election Campaign Finances Committee Members**

Round table introductions were made by staff and committee members. Each committee member provided an overview of their application qualifications and experience.

5.2. **Appointment of an Election Campaign Finances Committee Chair**

Roderick Chung, Citizen Member, nominated Ron Colucci, Citizen Member, as Chair of the Election Campaign Finances Committee. Following a vote of the Committee, Mr. Colucci was appointed as Chair of the Election Campaign Finances Committee for the 2018-2022 term.

RECOMMENDATION

That Ron Colucci, Citizen Member, be appointed as Chair of the Election Campaign Finances Committee for the 2018-2022 Term.

Approved (R. Chung)

5.3. **Appointment of an Election Campaign Finances Committee Vice-Chair**

Mr. Colucci took over as Chair of the meeting.

Farzana Reburiano, Citizen Member, volunteered to be the Vice-Chair of the Elections Campaign Finances Committee. Following a vote of the Committee, Ms. Reburiano was appointed as Vice-Chair of the Election Campaign Finances Committee for the 2018-2022 term.

RECOMMENDATION

That Farzana Reburiano, Citizen Member, be appointed as Vice-Chair of the Elections Campaign Finances Committee for the 2018-2022 term.

Approved (R. Chung)

5.4. Draft Election Campaign Finances Committee Terms of Reference

The Committee's Terms of Reference for the 2018-2022 term was presented to the Committee for information purposes and to reaffirm the mandate.

5.5. Draft Election Campaign and Finances Committee Procedures

Mr. Colucci requested that staff provide an overview of the Draft Election Campaign Finances Committee Procedures. Diana Rusnov, Director of Legislative Services and City Clerk, went through the Draft Election Campaign Finances Committee Procedures and highlighted the changes in the new legislation that is reflected in the procedures. Mr. Colucci raised a question regarding the committee's ability to go into closed session and receiving documents electronically. Mary Ellen Bench, City Solicitor, spoke to the committee regarding the grounds for the Committee to go into closed session.

RECOMMENDATION

That the Election Campaign Finances Committee Procedures be approved.

Approved (R. Chung)

5.6. Review of the Election Campaign Finances Committee Information Binder

Diana Rusnov, Director of Legislative Services and City Clerk provided an overview of the Election Campaign Finances Committee Information Binder and outlined the contents of the binder to the Committee. Nupur Kotecha, Legal Counsel, City Manager's Office, and Mary Ellen Bench, City Solicitor spoke to the case law and the recent court decision that is included in the binder.

Discussion ensued regarding the Codes of Conduct for Members of Local Boards and what rules are applied to the Election Campaign and Finances Committee.

5.7. Ministry of Municipal Affairs and Housing Compliance Audit Committee Training Webinar

The committee observed the Compliance Audit Committee Training Webinar from the Ministry of Municipal Affairs and Housing. At the end of the presentation there was a Question and Answer period.

In light of the information provided at the Compliance Audit Committee Training Webinar from the Ministry of Municipal Affairs and Housing, the Committee agreed to readdress Item 5.5, Draft Election Campaign Finances Committee Procedures. The committee voted to amend the definition of ☐Applicant☐ within the procedures and that section 2(7) of the procedures be removed.

RECOMMENDATION

That the Election Campaign Finances Committee Draft Procedures be approved, as amended.

Amended/Approved (R. Chung)

6. OTHER BUSINESS ☐ Nil.

7. ADJOURNMENT ☐ 2:44 P.M. (R. Chung)

Brad Butt
406-32 Tannery Street
Mississauga, Ontario
L5M 6T6

July 9, 2019

Election Campaign Finances Committee
City of Mississauga
300 City Centre Drive
Mississauga, Ontario
L5B 3C1

Dear Members of the Committee,

Re: Contributions by Tim Warner

On our original contribution return, we accidentally listed Mr. Tim Warner twice making separate contributions. This was a clerical error as Mr. Warner only made one contribution of \$1,000 referenced by the attached cheque.

The second donation was in fact made by Mr. Ignat Kaneff of \$700.00 also referenced by the attached cheque.

I have also included the donation return section which shows the change on donor from Mr. Warner to Mr. Kaneff on the form.

Therefore, Mr. Warner did not exceed the contribution limit and we ask the Committee to recognize this and dismiss the action.

Thank you very much.

Yours truly,


Brad Butt
Candidate, Councillor Ward 1
bradbuttcpc@gmail.com

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Brad Butt
406-32 Tannery Street
Mississauga, Ontario
L5M 6T6

July 11, 2019

Election Campaign Finance Committee
City of Mississauga
300 City Centre Drive
Mississauga, Ontario
L5B 3C1

Dear Members of the Committee,

Re: Contributions by Diana Ferri-Gisone and Dianne Ferri

On our original contribution return, it appears as if we have made a clerical error in reporting donations from individuals whose names appear to be very close.

As you will note from the attached cheques issued to our campaigns, the following donations were in fact made by the individuals.

Diana Ferri-Gisone - \$750.00
Dianne Ferri - \$300.00

We hope that this will help clear up the matter that Dianne Ferri over contributed during the recent municipal election campaign.

Thank you.

Yours truly,


Brad Butt
Candidate, Councillor Ward 1
bradbuttcpc@gmail.com

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Table 1 - Monetary Contributions from Individuals other than Candidate or Spouse

Candidate: Butt, Brad

Run for Office: Councillor Ward 01

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
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Tim Warner IGGY KATIEK	27 Bearwood Drive, Unit Etobicoke, ON Canada M9A 4G5	2018-09-14	700.00	
Tim Warner	27 Bearwood Drive, Unit Etobicoke, ON Canada M9A 4G5	2018-09-17	1,000.00	

July 9, 2019

Attention:

Krystal Christopher

Legislative Coordinator

Corporate Services Department, City of Mississauga

Ms Christopher,

Further to the attached letter sent by your office dated July 5, 2019 indicating contributions made in excess of \$5,000, please be aware that there is an error indicated in the list of contributions detailed in said letter. Your letter indicates a total of \$5,250 in contributions made by Diane Ferri of 17 Donalbert Road, Toronto, however this includes a \$750 donation made by myself (Diana Ferri-Gisone, 14 Jocada Road, Toronto) to Brad Butt. Attached for your reference is a copy of my Driver's License providing evidence of my correct address.

Please feel free to contact me if required. It is best to reach me via email. [REDACTED]

Thank-You



Diana Ferri-Gisone

[REDACTED]
14 Jocada Road
Toronto, Ontario
[REDACTED]
[REDACTED]

6.3.-2

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City of Mississauga Corporate Report



Date: 2019/07/09

To: Chair and Members of Election Campaign Finance Committee

From: Diana Rusnov, Director, Legislative Services and City Clerk

Originator's files:

Meeting date:
2019/07/16

Subject

Legislated Contribution Report Overview

Recommendation

That upon consideration of the Corporate Report, dated June 3, 2019, from the Director of Legislative Services and City Clerk, entitled "Legislated Contribution Report Overview", the Election Campaign Finances Committee be requested, as per section 88.34 (8) of the *Municipal Elections Act, 1996*, to make a decision within 30 days of receiving this Report whether or not to commence legal proceedings against the contributors named in the Appendices of the Corporate Report.

Report Highlights

- Under sections 88.34 and 88.36 of the *Municipal Elections Act, 1996* (MEA), the municipal Clerk is required to review the Financial Statement Auditor Report – Forms 4 and Forms 6 (financial statements) submitted by candidates and Registered Third Party Advertisers following the 2018 Mississauga Municipal Election to identify contributors that appear to have contravened contribution limits set out in the MEA.
- This report outlines how the review was conducted, the responsibilities of the Clerk and the Election Campaign Finances Committee (ECFC) under the MEA, and the findings from the review (see Appendix 1 and 2).

Background

As part of updates to the MEA made in 2016, municipal Clerks were directed to review the financial statements submitted following the 2018 General Election to determine whether any contributor appeared to have exceeded the contribution limits.

The MEA specifies two contribution limits for contributors contributing to candidates running in the 2018 Municipal Election. Section 88.9 (1) of the MEA states:

A contributor shall not make contributions exceeding a total of \$1,200 to any one candidate in an election.

Section 88.9 (4) of the MEA states:

A contributor shall not make contributions exceeding a total of \$5,000 to two or more candidates for office on the same council or local board.

Similar contribution rules apply to contributors contributing to Registered Third Party Advertisers. Section 88.13 (1) of the MEA states:

A contributor shall not make contributions exceeding a total of \$1,200 to a registered third party in relation to third party advertisements that appear during an election in a municipality.

Section 88.13 (2) states:

A contributor shall not make contributions exceeding a total of \$5,000 to two or more registered third parties registered in the same municipality in relation to third party advertisements.

Comments

Clerk's Responsibilities

The Clerk's responsibilities in relation to the review of contributions to candidates running for municipal council, local boards and contributions made to Registered Third Party Advertisers are as follows:

Section 88.34 (1) to (7): Review of Contributions to Candidates for Council and Local Boards

(1) The clerk shall review the contributions reported on the financial statements submitted by a candidate under section 88.25 to determine whether any contributor appears to have exceeded any of the contribution limits under section 88.9.

(2) As soon as possible following the day that is 30 days after the filing date or supplementary filing date, as the case may be, under section 88.30, the clerk shall prepare a report identifying each contributor to a candidate for office on a council who appears to have contravened any of the contribution limits under section 88.9 and,

(a) if the contributor's total contributions to a candidate for office on a council appear to exceed the limit under section 88.9, the report shall set out the contributions made by that contributor to the candidate; and

(b) if the contributor's total contributions to two or more candidates for office on the same council appear to exceed the limit under section 88.9,

the report shall set out the contributions made by that contributor to all candidates for office on the same council.

(3) The clerk shall prepare a separate report under subsection (2) in respect of each contributor who appears to have contravened any of the contribution limits under section 88.9.

(4) The clerk shall forward each report prepared under subsection (2) to the compliance audit committee.

(5) As soon as possible following the day that is 30 days after the filing date or supplementary filing date, as the case may be, under section 88.30, the clerk shall prepare a report identifying each contributor to a candidate for office on a local board who appears to have contravened any of the contribution limits under section 88.9 and,

(a) if the contributor's total contributions to a candidate for office on a local board appear to exceed the limit under section 88.9, the report shall set out the contributions made by that contributor to the candidate; and

(b) if the contributor's total contributions to two or more candidates for office on the same local board appear to exceed the limit under section 88.9, the report shall set out the contributions made by that contributor to all candidates for office on the same local board.

(6) The clerk shall prepare a separate report under subsection (5) in respect of each contributor who appears to have contravened any of the contribution limits under section 88.9.

(7) The clerk shall forward each report prepared under subsection (5) to the secretary of the local board for which the candidate was nominated for office and, within 10 days after receiving the report, the secretary of the local board shall forward it to the compliance audit committee.

Section 88.36 (1) to (4): Review of Contributions to Candidates for Registered Third Party Advertisers

(1) The clerk shall review the contributions reported on the financial statements submitted by a registered third party under section 88.29 to determine whether any contributor appears to have exceeded any of the contribution limits under section 88.13.

(2) As soon as possible following the day that is 30 days after the filing date or supplementary filing date, as the case may be, under section 88.30 for a registered third party, the clerk shall prepare a report identifying each contributor to the registered third party who appears to have contravened any of the contribution limits under section 88.13 and,

(a) if the contributor's total contributions to a registered third party that is registered in the municipality appear to exceed the limit under section 88.13, the report shall set out the contributions made by that contributor to the registered third party in relation to third party advertisements; and

(b) if the contributor's total contributions to two or more registered third parties that are registered in the municipality appear to exceed the limit under section 88.13, the report shall set out the contributions made by that contributor to all registered third parties in the municipality in relation to third party advertisements.

(3) The clerk shall prepare a separate report under subsection (2) in respect of each contributor who appears to have contravened any of the contribution limits under section 88.13

(4) The clerk shall forward each report prepared under subsection (2) to the compliance audit committee.

Clerk's Review

In accordance with sections 88.34 (1) and (2) and 88.36 (1) and (2), Elections staff reviewed the contribution information provided by candidates and Registered Third Party Advertisers for apparent contribution contraventions. Through this review, the Elections Office identified two contributors that appear to have contravened the contribution limits. Information regarding these apparent contraventions are attached as Appendix 1 and 2 to this Corporate Report.

Method of Review

While the MEA states that the Clerk shall review the contributions reported on the financial statements, it does not provide direction on how the review should be conducted or what information should be used to determine if a contributor may have exceeded the limits. The Clerk has therefore developed a procedure, outlined below, for identifying possible contraventions.

Contributions to Candidates

Campaign contribution information was input into the Elections Program Information Centre (EPIC) application, either by the candidate, or, if the candidate chose not to input the information into EPIC, by Elections staff. Once the information was input, EPIC compared candidate names, contributor names and addresses and flagged contributors that potentially contravened the contribution rules in the MEA. Staff reviewed the list of apparent contraventions flagged by EPIC and checked the information against the candidate financial statements and, if available, the Campaign Contribution Rebate Receipt to ensure the information was entered correctly.

In cases where information provided was incomplete or unclear or was potentially a clerical error, staff did not make assumptions and no data cleansing was employed as the MEA directs the Clerk to review the information on the financial statements. Names, addresses, dates and contribution amounts were reviewed as submitted by the candidates. The data provided by candidates was added or corrected only if a postal code or date was required.

Apparent contribution contraventions would be flagged and presented to the ECFC for a variety of reasons. The following are common examples of when the Clerk would report to the ECFC on an apparent contravention:

- The contribution limit is exceeded and there is an exact match of name and address:

Example:	
John Doe 123 Anywhere Street	John Doe 123 Anywhere Street

- The contribution limit is exceeded and there is a match of the first name and first initial (if only one initial is provided), last name and address:

Example:	
John Doe 123 Anywhere Street	J. Doe 123 Anywhere Street

- The contribution limit is exceeded and there is a match of the first name, last name and the first initial of a last name if only one initial is provided, and address:

Example:	
John Doe 123 Anywhere Street	John D. 123 Anywhere Street

- The contribution limit is exceeded and there is a match of the last name and address and a common nick name/shortened name was used for one of the entries:

Example:	
Michael Doe 123 Anywhere Street	Mike Doe 123 Anywhere Street

- The contribution limit is exceeded and there is a match of a single name and address if the contributor only has a single name:

Example:	
Doe 123 Anywhere Street	Doe 123 Anywhere Street

- The contribution limit is exceeded and there is a variation of a name or address but other information matches:

Example:	
John A. Doe 123 Anywhere Street	John Doe 123 Anywhere Street

Contributions to Registered Third Party Advertisers

Financial Statements submitted by Registered Third Party Advertisers were manually reviewed by Elections staff. No contributions were reported by Registered Third Party Advertisers.

Limitations

The Clerk cannot provide any direction on how the ECFC should view the information provided or how to respond to the information. The Clerk is able to respond to questions on how the information was reviewed.

Committee Responsibilities and Decisions

Upon review of a Clerk's report related to contributions made to candidates running for office on municipal council or a local board, the ECFC must make a decision in accordance with section 88.34 (8) of the MEA which states:

Within 30 days after receiving a report under subsection (4) or (7), the compliance audit committee shall consider it and decide whether to commence a legal proceeding against a contributor for an apparent contravention.

Upon review of a Clerk's report related to contributions made to Registered Third Party Advertisers, the ECFC must make a decision in accordance with section 88.36 (5) of the MEA which states:

Within 30 days after receiving a report under subsection (4), the compliance audit committee shall consider it and decide whether to commence a legal proceeding against a contributor for an apparent contravention.

Under sections 88.34 (11) and 88.36 (7), the ECFC is required to provide their decision and "brief written reasons for the decision" to the Clerk and the contributor.

Financial Impact

The Financial Impact of deciding to commence legal proceedings against a contributor is unknown.

Conclusion

Upon review of this report and Appendix 1 and 2 which outline the findings stemming from the above noted review, the ECFC must, under section 88.34 (8) of the MEA, decide whether or not to commence legal proceedings against the contributor within 30 days of receiving this Report. As noted above, the decision and brief written reasons for the decision must be provided to the contributor and Clerk.

Attachments

Appendix 1: Legislated Contribution Report - Diane Ferri/Diane Ferri-Gisone, City of Toronto

Appendix 2: Legislated Contribution Report - Tim Warner, City of Toronto

A handwritten signature in black ink, appearing to read "Diana Rusnov". The signature is stylized with a large, looped "D" and "R".

Diana Rusnov, Director, Legislative Services and City Clerk

Prepared by: Laura Wilson, Elections Officer

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City of Mississauga

Legislated Contribution Report

Date 2019/07/08

To Election Campaign Finances Committee

From Diana Rusnov, Director, Legislative Services and City Clerk

Legislated Authority
Municipal Elections Act,
1996 s 88 34 & 88.36Meeting date
2019-07-16**Subject****Legislated Contribution Report – Diane Ferri/Diane Ferri-Gisone, City of Toronto****Background**

In accordance with Sections 88 34 (1) to (7) and 88 36 (1) to (4) of the *Municipal Elections Act, 1996* (MEA), the Clerk for the City of Mississauga has reviewed the contributions reported on Financial Statement Auditor Report – Forms 4 and 6 (financial statements) submitted by candidates and Registered Third Party Advertisers following the 2018 Mississauga Municipal Election. This review was conducted to determine whether any contributor appeared to have exceeded the contribution limits under Section 88 9 (1) and (4) and 88 13 (1) and (2) of the MEA.

Comments

Through the review, the following contributor appears to contravened Section 88 9 (4) of the MEA which states

A contributor shall not make contributions exceeding a total of \$5,000 to two or more candidates for office on the same council or local board

Contributor Name	Contribution Amount	Candidate Name	Nomination
Diane Ferri-Gisone	\$750	Butt, Brad	Candidate, Councillor Ward, 1
Diane Ferri	\$300	Butt, Brad	Candidate, Councillor Ward, 1
Diane Ferri	\$200	Carlson, George	Candidate, Councillor, Ward 11
Diane Ferri	\$1,200	Crombie, Bonnie	Candidate, Mayor
Diane Ferri	\$300	Dasko, Stephen	Candidate, Councillor, Ward 1
Diane Ferri	\$300	Fonseca, Chris	Candidate, Councillor, Ward 3
Diane Ferri	\$200	Mahoney, Matt	Candidate, Councillor, Ward 8
Diane Ferri	\$1,000	McFadden, Sue	Candidate, Councillor, Ward 10
Diane Ferri	\$300	Parrish, Carolyn	Candidate, Councillor, Ward 5
Diane Ferri	\$300	Ras, Karen	Candidate, Councillor, Ward 2
Diane Ferri	\$200	Saito, Pat	Candidate, Councillor, Ward 9

Election Campaign Finances Committee

2019/07/08

2

Diane Ferri	\$200	Starr, Ron	Candidate, Councillor, Ward 6
Total	\$5,250		

The address listed for the contributor for each contribution is the same. The information can be confirmed by viewing the contribution information included with the candidate's financial statements which are attached.

Conclusion

The Election Campaign Finances Committee (ECFC) will hear from and/or receive statements from the contributor and candidate if the contributor and candidate wish to address the committee or submit statements with respect to the information above.

Under Section 88.34 (8), the ECFC is required to decide whether or not to commence legal proceedings against the contributor. The decision and written reasons for the decision must be provided to the Clerk and the contributor.

Attachments

- Appendix 1 Financial Statement Auditor's Report – Form 4 for Brad Butt*
- Appendix 2 Financial Statement Auditor's Report – Form 4 for George Carlson*
- Appendix 3 Financial Statement Auditor's Report – Form 4 for Bonnie Crombie*
- Appendix 4 Financial Statement Auditor's Report – Form 4 for Stephen Dasko*
- Appendix 5 Financial Statement Auditor's Report – Form 4 for Chris Fonseca*
- Appendix 6 Financial Statement Auditor's Report – Form 4 for Matt Mahoney*
- Appendix 7 Financial Statement Auditor's Report – Form 4 for Sue McFadden*
- Appendix 8 Financial Statement Auditor's Report – Form 4 for Carolyn Parrish*
- Appendix 9 Financial Statement Auditor's Report – Form 4 for Karen Ras*
- Appendix 10 Financial Statement Auditor's Report – Form 4 for Pat Saito*
- Appendix 11 Financial Statement Auditor's Report – Form 4 for Ron Starr*

**Information on the financial statements not related to the contributions being reviewed may have been redacted. To view the full financial statement please visit <https://mississaugavotes.ca/infoforvoters/whosrunning>*

Prepared by The Mississauga
Elections Office



Ministry of Municipal Affairs

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2018	07	26

 to

YYYY	MM	DD
2018	12	31

☒ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Bult

Given Name(s)

Brad

Office for which the candidate sought election

Councillor Ward 01

Ward name or no (if any)

01

Municipality

City of Mississauga

Spending Limit - General

\$ 31,375.50

Spending Limit - Parties and Other Expressions of Appreciation

\$ 3,137.55

☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Bult, Brad, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct

Signature of Candidate

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2019/03/26

Time Filed

9:46 AM

Initial of Candidate or Agent (if filed in person)

JB

Signature of Clerk or Designate

[Signature]

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	46,675.00	
Revenue from items \$25 or less	+ \$		
Sign deposit refund	+ \$		
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	0.00	
Interest earned by campaign bank account	+ \$		
Other (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Campaign Income (Do not include loan)	= \$	46,675.00	C1

EXPENSES (Note include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	0.00	
Advertising	+ \$	3,756.91	
Brochures/flyers	+ \$	7,561.21	
Signs (including sign deposit)	+ \$	3,929.58	
Meetings hosted	+ \$	500.42	
Office expenses incurred until voting day	+ \$	500.00	
Phone and/or internet expenses incurred until voting day	+ \$	380.22	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$		
Bank charges incurred until voting day	+ \$	41.95	
Interest charged on loan until voting day	+ \$		
Other (provide full details)			
1. Ward Calling and Voice Messages	+ \$	14,577.00	
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses subject to general spending limit	= \$	31,247.29	C2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1. Expression Of Appreciation	+ \$	2,730.00	
2. Election Night Gathering	+ \$	363.07	
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	3,093.07	C3

Expenses not subject to spending limits

Accounting and audit	+ \$	2,309.72	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	0.00	
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	0.00	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Other (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses not subject to spending limits	= \$	2,333.92	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 36,674.28 **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	10,000.72	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 - D2)	= \$	10,000.72	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	10,000.00	
Surplus (or deficit) for the campaign	= \$	0.72	D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions**Part I – Summary of Contributions**

Contributions in money from candidate and spouse	+ \$	10 000 00	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	0 00	
Total value of contributions not exceeding \$100 per contributor			
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	325 00	
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)			
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse)	+ \$	36,350 00	
Less: Contributions returned or payable to the contributor	– \$	0 00	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	0 00	
Total Amount of Contributions (record under Income in Box C)	= \$	46,675.00	1A

Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached			36,350 00	0 00
Total			36,350.00	

☒ Additional information is listed on separate supplementary attachment**Total****36,350.00**

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N / A				N / A
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total N / A

Total for Part II - Contributions exceeding \$100 per contributor

(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

\$ 36,350.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N / A		N / A
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total N / A

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
N/A				N/A
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total N/A

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attachedDescription of fundraising event/activity N/A

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$	<u>N/A</u>	2A
x	<u> </u>	2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)

= \$ N/A**Part II – Other revenue deemed a contribution**

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. <u>N/A</u>	+	\$ <u>N/A</u>
2. _____	+	\$ _____
3. _____	+	\$ _____
4. _____	+	\$ _____
5. _____	+	\$ _____

Total Part II (include in Part 1 of Schedule 1)

= \$ N/A**Part III – Other revenue not deemed a contribution**

(e.g. contribution of \$25 or less, goods or services sold for \$25 or less)

Provide details

1. <u>N/A</u>	+	\$ <u>N/A</u>
2. _____	+	\$ _____
3. _____	+	\$ _____
4. _____	+	\$ _____
5. _____	+	\$ _____

Total Part III (include under Income in Box C)

= \$ N/A**Part IV – Expenses related to fundraising event or activity**

Provide details

1. <u>N/A</u>	+	\$ <u>N/A</u>
2. _____	+	\$ _____
3. _____	+	\$ _____
4. _____	+	\$ _____
5. _____	+	\$ _____
6. _____	+	\$ _____
7. _____	+	\$ _____
8. _____	+	\$ _____

Total Part IV Expenses (include under Expenses in Box C)

= \$ N/A

Auditor's Report*Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report

Professional Designation of Auditor

C.P.A., C.A., I.P.A.

Municipality

Mississauga

Date (yyyy/mm/dd)

2019/03/07

Contact Information

Last Name or Single Name

Climo

Given Name(s)

D. Christopher

Licence Number

116098

Address

Suite/Unit No.

Street No.

Street Name

1614

CARMUNDR

Municipality

Mississauga

Province

ON

Postal Code

L5G 3Z1

Telephone No. (including area code)

905 278 4847

Email Address

climoc@bell.net

The report must be done in accordance with generally accepted auditing standards and must

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

Table 1 - Monetary Contributions from Individuals other than Candidate or Spouse

Candidate: Butt, Brad

Run for Office: Councillor Ward 01

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
------	--------------	---------------	--------------------	--

Diane Fern	17 Donalbert Road, Unit Toronto, ON Canada M9B 2E6	2018-09-20	300.00	
Diane Fern-Gisone	17 Donalbert Rd, Unit Toronto, ON Canada M9B 2E6	2018-09-15	750.00	

D. Christopher Climo, CPA, CA

Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

To Brad Butt, Candidate for Councillor in Ward 1 and Diana Rusnov, City Clerk, City of Mississauga

I have audited the accompanying financial statements of Brad Butt, which comprise the Statement of Campaign Income and Expenses and the Statement of Calculation of Surplus or Deficit for the campaign period ended December 31, 2018, and the accompanying Schedules. The financial statements have been prepared by the Candidate based on the financial reporting provisions of the Municipal Elections Act.

Management's Responsibility for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act and for such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the records of the Candidate and I was not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit. As well, the Act does not require me to report, nor was it practicable for me to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Act.

1614 Carmen Drive, Mississauga, Ontario L5G 3Z1 • By Appointment Only

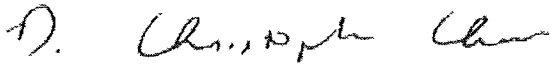
Telephone (905) 278-4847 • E-mail climoc@bell.net

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses for the campaign period ended December 31, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with the financial reporting provisions of the Municipal Elections Act.

Basis of Accounting

Without modifying my opinion, I draw attention to the fact that these financial statements are prepared to assist the Candidate to meet the requirements of the Municipal Elections Act. As a result, the financial statements may not be suitable for another purpose.

A handwritten signature in black ink, appearing to read "D. Christopher Chan". The signature is fluid and cursive, with the first name "D." followed by "Christopher" and "Chan".

CPA, CA, Licensed Public Accountant

March 7, 2019
Mississauga, Ontario



Ministry of Municipal Affairs

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

YYYY				MM		DD		YYYY				MM		DD		
2	0	1	8	0	5	1	8	to	2	0	1	8	1	2	3	1

☒ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Carlson

Given Name(s)

George

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

Ward 11

Municipality

City of Mississauga

Spending Limit - General

\$ 35,396.85

Spending Limit - Parties and Other Expressions of Appreciation

\$ 3539.68

☒ I did not accept any contributions or incur any expenses (Complete Boxes A and B only)

Box B: Declaration

I, George Carlson, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Signature of Candidate

Date (yyyy/mm/dd)

Mar 22/19

Mar 27/19

Date Filed (yyyy/mm/dd)

Time Filed 1:08 PM

Initial of Candidate or Agent (if filed in person)

Signature of Clerk or Designate

Mar 26/19

2:46 PM

A.C. SC

[Signature]

MARCH 27, 2019

19 MAR 27

[Signature]

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	40,911.00
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1 _____	+ \$	
2 _____	+ \$	
3 _____	+ \$	
4 _____	+ \$	
5 _____	+ \$	
Total Campaign Income (Do not include loan)	= \$	40,911.00 c1

EXPENSES (Note include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	3,686.00
Advertising	+ \$	5,548.30
Brochures/flyers	+ \$	4,471.41
Signs (including sign deposit)	+ \$	1,423.98
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	1,279.16
Phone and/or internet expenses incurred until voting day	+ \$	393.10
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	9,056.00
Bank charges incurred until voting day	+ \$	106.82
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1 distribution of flyers	+ \$	5,224.50
2 _____	+ \$	
3 _____	+ \$	
4 _____	+ \$	
5 _____	+ \$	
Total Expenses subject to general spending limit	= \$	31,189.27 c2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1. Post election party	+ \$	2,000.00
2 stamps for thank you letters	+ \$	1,440.75
3 _____	+ \$	
4 _____	+ \$	
5 _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	3,440.75 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	2,486.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	
Office expenses incurred after voting day	+ \$	
Phone and/or internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	
Bank charges incurred after voting day	+ \$	17 50
Interest charged on loan after voting day	+ \$	
Expenses related to recount	+ \$	
Expenses related to controverted election	+ \$	
Expenses related to compliance audit	+ \$	
Expenses related to candidate's disability (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Total Expenses not subject to spending limits	= \$	2,503.50 c4

Total Campaign Expenses (C2 + C3 + C4) = \$ **37,133.52 c5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	3,777.48 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	– \$	D2
Total (D1 – D2)	= \$	3,777.48
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	– \$	
Surplus (or deficit) for the campaign	= \$	3,777.48 D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election

Schedule 1 - Contributions**Part I - Summary of Contributions**

Contributions in money from candidate and spouse	+ \$	200.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	3,686.00
Total value of contributions not exceeding \$100 per contributor		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse)	+ \$	100.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5, list details in Table 1 and Table 2)		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	36,925.00
Less: Contributions returned or payable to the contributor	- \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	
Total Amount of Contributions (record under Income in Box C)	= \$	40,911.00 1A

Part II - Contributions exceeding \$100 per contributor - individuals other than candidate or spouse**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See Attached Table			36,925.00	
Total			36,925.00	

☒ Additional information is listed on separate supplementary attachment

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Not applicable				
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Total for Part II - Contributions exceeding \$100 per contributor

(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

\$ 36,925.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
sundry office supplies, scrap paper, paperclips, staples, tape, etc.	2018/06/01	50.00
partial use of home garage to store signs, stakes, flyers, tools. 6 weeks @ \$50/week	2018/09/15	300.00
zipties	2018/10/01	100.00
use of home computer, printer, telephone, smart phone. 8 weeks @ \$50/week	2018/09/01	400.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total 850.00

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
24" x 48" large election signs	2010/10/25	Lakefront Graphics	200	2,484.00
2" x 48" wooden stakes	2010/10/25	Cooksville Lumber	200	352.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total 2,836.00

Schedule 2 – Fundraising Events and Activities**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attached

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$	2A
X	2B

Total Part I (2A X 2B) (Include in Part 1 of Schedule 1)

= \$ _____

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1.	_____	+	\$	_____
2.	_____	+	\$	_____
3.	_____	+	\$	_____
4.	_____	+	\$	_____
5.	_____	+	\$	_____

Total Part II (include in Part 1 of Schedule 1)

= \$ _____

Part III – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less, goods or services sold for \$25 or less)

Provide details

1.	_____	+	\$	_____
2.	_____	+	\$	_____
3.	_____	+	\$	_____
4.	_____	+	\$	_____
5.	_____	+	\$	_____

Total Part III (include under Income in Box C)

= \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

1.	_____	+	\$	_____
2.	_____	+	\$	_____
3.	_____	+	\$	_____
4.	_____	+	\$	_____
5.	_____	+	\$	_____
6.	_____	+	\$	_____
7.	_____	+	\$	_____
8.	_____	+	\$	_____

Total Part IV Expenses (include under Expenses in Box C)

= \$ _____

Auditor's Report
Municipal Elections Act, 1996 (Section 88.25)

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report

Professional Designation of Auditor

Chartered Professional Accountant

Municipality

City of Mississauga

Date (yyyy/mm/dd)

2019/03/12

Contact Information

Last Name or Single Name

Johnson

Given Name(s)

Harold Grant

Licence Number

1-17097

Address

Suite/Unit No

207

Street No

168

Street Name

Queen Street South

Municipality

City of Mississauga

Province

Ontario

Postal Code

L5M 1K8

Telephone No (including area code)

905 819-8035

Email Address

harold@mbsfinancialgroup.ca

The report must be done in accordance with generally accepted auditing standards and must

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

Harold G Johnson CPA, CA, LPA
Chartered Professional Accountant

Independent Auditor's Report

To Ministry of Municipal Affairs

Auditor's Report Candidate - Form 4

I have audited the accompanying Statement of Campaign Period Income and Expenses, included in the Ontario Ministry of Municipal Affairs – Auditor's Report Candidate - Form 4 of George Carlson, candidate at the election for the office of Councillor, City of Mississauga, for the campaign period from May 18, 2018 to December 31, 2018

This Form 4 has been prepared by the candidate based on the financial reporting provisions of the Ontario Municipal Elections Act, 1996 covering the period from May 18, 2018 through December 31, 2018, and the accounting guidelines issued by the Ontario Ministry of Municipal Affairs.

Candidates Responsibility for the Report

The candidate is responsible for the preparation of the financial statement in accordance with the guidelines of the Ontario Ministry of Municipal Affairs Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the Form 4 based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Form 4 is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Form 4. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Form 4, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the Form 4 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the Form 4.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Harold G Johnson CPA, CA, LPA
Chartered Professional Accountant

Basis for Qualified Opinion

Due to the inherent nature of the transactions of municipal campaigns, the completeness of contributions, loan guarantees and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments might be necessary to contributions, loan guarantees and other revenue and expenses.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the Return of George Carlson is prepared, in all material respects, in accordance with the reporting provisions of Ontario Ministry of Municipal Affairs, Municipal Elections Act, 1996, and the accounting guidelines issued by the Ministry



Chartered Professional Accountant

Authorized to practise public accounting by Chartered Professional Accountants Ontario
Mississauga, Ontario
March 12, 2019

Surname	First Name	Street Number	Street Name	Unit	City	Province	Postal Code	Date Accepted	Amount
---------	------------	---------------	-------------	------	------	----------	-------------	---------------	--------

FERRI	Diane	17	DONALBERT ROAD		TORONTO	ON	M9B 2E6	2018/09/21	\$200.00
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Ministry of Municipal Affairs

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2018	05	01

 to

YYYY	MM	DD
2018	12	31

☒ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Crombie

Given Name(s)

Bonnie

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

8

Municipality

Mississauga

Spending Limit - General

\$ 384,775.05

Spending Limit - Parties and Other Expressions of Appreciation

\$ 38,477.50

☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Bonnie Crombie, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct

Signature of Candidate

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/22	1:04		

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	563,840.00
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Campaign Income (Do not include loan)	= \$	563,840.00 c1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	
Advertising	+ \$	166,011.25
Brochures/flyers	+ \$	26,579.86
Signs (including sign deposit)	+ \$	50,368.65
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	8,769.41
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	43,400.00
Bank charges incurred until voting day	+ \$	6,658.44
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Website	+ \$	7,821.40
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to general spending limit	= \$	309,609.01 c2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1 Election day event	+ \$	19,866.72
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	19,866.72 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	14,690.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	14,462.65	
Office expenses incurred after voting day	+ \$	227.73	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	2,825.00	
Bank charges incurred after voting day	+ \$	424.61	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Other (provide full details)			
1 _____	+ \$		
2 _____	+ \$		
3 _____	+ \$		
4 _____	+ \$		
5 _____	+ \$		
Total Expenses not subject to spending limits	= \$	32,629.99	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **362,105.72** C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	201,734.28	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 – D2)	= \$	201,734.28	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	201,734.28	D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Contributions in money from candidate and spouse	+ \$
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$

• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	7,085.00
--	------	----------

• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse)	+ \$	581,005 00
--	------	------------

Less:	Contributions returned or payable to the contributor	– \$	1,250.00
	Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	23,000.00

Table 1: Monetary contributions from individuals other than candidate or spouse

[illegible]

Adams & Miles LLP
Chartered Professional Accountants

Table 2: Contributions in goods or services from individuals other than candidate or spouse
(Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Total for Part II - Contributions exceeding \$100 per contributor

(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services[illegible]

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Schedule 2 – Fundraising Events and Activities**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

☒ Additional schedule(s) attached

Description of fundraising event/activity Kick-off event

Date of event/activity (yyyy/mm/dd)

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$	2A
X	2B

Total Part I (2A X 2B) (Include in Part 1 of Schedule 1)

= \$

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. Contributions received and included in 1A	+	\$	3,900.00
2.	+	\$	
3.	+	\$	
4.	+	\$	
5.	+	\$	

Total Part II (Include in Part 1 of Schedule 1)

= \$ **3,900.00****Part III – Other revenue not deemed a contribution**

(e.g. contribution of \$25 or less, goods or services sold for \$25 or less)

Provide details

1.	+	\$	
2.	+	\$	
3.	+	\$	
4.	+	\$	
5.	+	\$	

Total Part III (include under Income in Box C)

= \$

Part IV – Expenses related to fundraising event or activity

Provide details

1. Band for event	+	\$	500.00
2. Venue	+	\$	1,899.00
3. Food	+	\$	2,232.50
4. Other	+	\$	330.08
5.	+	\$	
6.	+	\$	
7.	+	\$	
8.	+	\$	

Total Part IV Expenses (include under Expenses in Box C)

= \$ **4,961.58**

Auditor's Report*Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report

Professional Designation of Auditor

Chartered Professional Accountant

Municipality

Toronto

Date (yyyy/mm/dd)

2019/03/21

Contact Information

Last Name or Single Name

Mongiat

Given Name(s)

Leanne

Licence Number

1-20674

Address

Suite/Unit No

501

Street No.

2550

Street Name

Victoria Parke Avenue

Municipality

Toronto

Province

ON

Postal Code

M2J 5A9

Telephone No (including area code)

416 502-2201

Email Address

lmongiat@adamsmiles.com

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

Name (Full & First)	Last Name	Date	Address	City	Postal Code	State
Diane	Fertl		17 Deaneen Rd Eureka, MSB 216			1,200,00

Fundraising Event

Description of Fundraising Event/Activity	Vietnamese Function	
Date of event/activity	22-Jun-18	
Part II - Other revenue deemed a contribution		\$30,850.00
Part IV - Expenses related to fundraising event of activity		
	Restaurant	\$1,200.62

Fundraising Event**Description of Fundraising Event/Activity****Wilson Teixeira Meet & Greet****Date of event/activity****08-Aug-18****Part II - Other revenue deemed a contribution****\$6,100.00****Part IV - Expenses related to fundraising event of activity****Food and beverages****\$1,141.13**

Fundraising Event**Description of Fundraising Event/Activity****Independence Day Event****Date of event/activity****14-Aug-18****Part II - Other revenue deemed a contribution****\$9,750.00****Part IV - Expenses related to fundraising event of activity****Catering****\$450.00**

Fundraising Event**Description of Fundraising Event/Activity****Rogues Fundraiser****Date of event/activity****29-Aug-18****Part II - Other revenue deemed a contribution****\$14,900.00****Part IV - Expenses related to fundraising event of activity****Food****\$2,237.74**

Fundraising Event**Description of Fundraising Event/Activity**

Tanenbaum Meet & Greet

Date of event/activity

07-Sep-18

Part II - Other revenue deemed a contribution

\$23,050.00

Part IV - Expenses related to fundraising event of activity

Catering

\$663.17

Fundraising Event**Description of Fundraising Event/Activity****Lakeview Meet & Greet****Date of event/activity****11-Sep-18****Part II - Other revenue deemed a contribution****\$86,300.00****Part IV - Expenses related to fundraising event of activity****\$0.00**

Fundraising Event**Description of Fundraising Event/Activity**

Joe Draganjac Fundraiser

Date of event/activity

26-Sep-18

Part II - Other revenue deemed a contribution

\$34,500 00

Part IV - Expenses related to fundraising event of activity

Food and beverages

\$1,073 50

Fundraising Event**Description of Fundraising Event/Activity****Jazzy Night Meet & Greet****Date of event/activity****27-Sep-18****Part II - Other revenue deemed a contribution****\$14,200.00****Part IV - Expenses related to fundraising event of activity****\$0.00**

Fundraising Event**Description of Fundraising Event/Activity**

Edenshaw Meet & Greet

Date of event/activity

01-Oct-18

Part II - Other revenue deemed a contribution

\$19,150.00

Part IV - Expenses related to fundraising event of activity

\$0.00

Fundraising Event**Description of Fundraising Event/Activity****Mohd Fakih Meet & Greet****Date of event/activity****09-Oct-18****Part II - Other revenue deemed a contribution****\$18,450.00****Part IV - Expenses related to fundraising event of activity****\$0.00**

Fundraising Event**Description of Fundraising Event/Activity**

Polish Fundraiser

Date of event/activity

10-Oct-18

Part II - Other revenue deemed a contribution

\$5,400.00

Part IV - Expenses related to fundraising event of activity

Event planner

\$355.80

Venue

\$2,232.00**Total Part IV - Expenses related to fundraising event of activity**

\$2,587.80

Fundraising Event**Description of Fundraising Event/Activity****John Van Dyk Meet & Greet****Date of event/activity****13-Sep-18****Part II - Other revenue deemed a contribution****\$29,400.00****Part IV - Expenses related to fundraising event of activity****\$0.00**

Fundraising Event**Description of Fundraising Event/Activity**

Portugese Event

Date of event/activity

15-Oct-18

Part II - Other revenue deemed a contribution

\$650.00

Part IV - Expenses related to fundraising event of activity

Event planner

\$147.11

Fundraising Event**Description of Fundraising Event/Activity****Bruce Bower Meet & Greet****Date of event/activity****17-Oct-18****Part II - Other revenue deemed a contribution****\$24,500.00****Part IV - Expenses related to fundraising event of activity****\$0.00**

**Bonnie Crombie Municipal Campaign
Audit Report and Form 4
For the Period May 1, 2018 to December 31, 2018**



Adams & Miles LLP
Chartered Professional Accountants

501-2550 Victoria Park Ave
Toronto, ON M2J 5A9
Tel 416 502 2201
Fax 416 502 2210

200-195 County Court Blvd
Brampton, ON L6W 4P7
Tel 905 459 5605
Fax 905 459 2893

Independent Auditor's Report on the Audit of the Financial Statements (Form 4)

MUNICIPAL ELECTIONS ACT, 1996 (SECTION 88.25)

To. Municipal Clerk of the City of Mississauga

Qualified Opinion

We have audited the financial statement (Form 4) of Bonnie Crombie Municipal Campaign, which comprise of the statement of Campaign Income and Expenses, and the Calculation of Surplus or Deficit and schedules for the campaign from May 1, 2018 to December 31, 2018 relating to the municipal election held on October 22, 2018.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the financial information in the financial statement (Form 4) of Bonnie Crombie Municipal Campaign for the period from May 1, 2018 to December 31, 2018 present fairly, in all material respects, the income and expenses in accordance with the financial reporting provisions established by the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the nature of transactions inherent in a municipal election campaign, the completeness of income and expenses is not susceptible to satisfactory audit verification. According our verification of income and expenses was limited to the amounts recorded in the financial statement (Form 4) in accordance with provisions established by the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus/deficit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the candidate and the candidate's campaign in accordance with the ethical requirements that are relevant to our audit of the financial statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use

We draw attention to the fact that the financial statement (Form 4) is prepared in accordance with the financial reporting provisions of the Municipal Elections Act, 1996. The financial statement (Form 4) is prepared to assist the Candidate to meet the reporting requirements established by the Municipal Elections Act, 1996. As a result, the financial statement (Form 4) may not be suitable for other purposes. Our report is intended solely for the Candidate to meet this requirement and should not be distributed to or used by parties other than for this purpose. Our opinion is not modified in respect of this matter.

Responsibilities of The Candidate and Those Charged with Governance for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of the financial statement (Form 4) in accordance with the Municipal Elections Act, 1996, and for such internal control as the Candidate determines is necessary to enable the preparation of financial statement (Form 4) that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the candidate's campaign financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement (Form 4) as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statement (Form 4), whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.
- Evaluate the overall presentation, structure and content of the financial statement (Form 4), including the schedules, and whether the financial statement (Form 4) represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Adams & Miles LLP

Chartered Professional Accountants
Licensed Public Accountants

Toronto, Canada
March 21, 2019



Ministry of Municipal Affairs

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2	0	1

YYYY	MM	DD
2	0	1

 to

YYYY	MM	DD
2	0	1

YYYY	MM	DD
2	0	1

☐ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Dasko

Given Name(s)

Stephen

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

Ward 1

Municipality

Mississauga

Spending Limit - General

\$ 31,375.50

Spending Limit - Parties and Other Expressions of Appreciation

\$ 3,137.55

☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Stephen Dasko, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Signature of Candidate

2019/03/26
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/26	9:27		

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	40,795.00
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Campaign Income (Do not include loan)	= \$	40,795.00 c1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	
Advertising	+ \$	1,633.01
Brochures/flyers	+ \$	8,441.05
Signs (including sign deposit)	+ \$	11,339.55
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	694.86
Phone and/or internet expenses incurred until voting day	+ \$	1,620.51
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	321.24
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Rent	+ \$	5,537.59
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to general spending limit	= \$	29,587.81 c2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1. Victory Party	+ \$	1,922.52
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	1,922.52 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	2,260.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	
Office expenses incurred after voting day	+ \$	240.08
Phone and/or Internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	
Bank charges incurred after voting day	+ \$	85.00
Interest charged on loan after voting day	+ \$	
Expenses related to recount	+ \$	
Expenses related to controverted election	+ \$	
Expenses related to compliance audit	+ \$	
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses not subject to spending limits	= \$	2,585.08 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **34,095.41 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	6,699.59 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
Total (D1 – D2)	= \$	6,699.59
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	= \$	6,699.59 D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Total for Part II - Contributions exceeding \$100 per contributor

(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

\$ 40,125.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Schedule 2 – Fundraising Events and Activities**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attached

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$ _____	2A
X _____	2B

Total Part I (2A X 2B) (Include in Part 1 of Schedule 1)

= \$ _____

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. _____	+ \$ _____
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____

Total Part II (Include in Part 1 of Schedule 1)

= \$ _____

Part III – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

1. _____	+ \$ _____
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____

Total Part III (Include under Income in Box C)

= \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

1. _____	+ \$ _____
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____
7. _____	+ \$ _____
8. _____	+ \$ _____

Total Part IV Expenses (Include under Expenses in Box C)

= \$ _____

Auditor's Report**Municipal Elections Act, 1996 (Section 88.25)**

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

Colin Gray

Municipality

City of Burlington

Date (yyyy/mm/dd)

2019/03/20

Contact Information

Last Name or Single Name

Gray

Given Name(s)

Colin

Licence Number

1-16549

Address

Suite/Unit No.

105

Street No.

720

Street Name

Guelph Line

Municipality

Burlington

Province

ON

Postal Code

L7R 4E2

Telephone No. (including area code)

905 333-4818

Email Address

colingray@colingrayca.com

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

AUDITOR'S REPORT

MUNICIPAL ELECTIONS ACT, 1996 (SECTION 78)

To: City Clerk, City of Mississauga

I have audited the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Surplus or Deficit and Disposition of Surplus of: Stephen Dasko, Candidate, for the campaign period, from May 1, 2018 to December 31, 2018 relating to the election held on October 22 2018. These financial statements are the responsibility of Stephen Dasko, Candidate. My responsibility is express an opinion on this financial statements based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement.

An audit also includes assessing the accounting principles used and significant estimates made by Stephen Dasko, Candidate, as well as evaluating the overall financial statement presentation.

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statement reflect the amount recorded in the accounting records of Stephen Dasko, candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

In my opinion, except for item noted in the following paragraph and the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself as to the completeness of the records as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of Stephen Dasko, Candidate's election campaign as at and the income and expenses for campaign period from May 1, 2018 to December 31, 2018 and the determination of surplus deficit and the disposition of surplus in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

The Municipal Elections Act, 1996 does not require me to report, nor was it practicable for me to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.



Colin Gray
March 24, 2019
Chartered Professional Accountant
Licensed Public Accountant

**City of Mississauga
2018 Municipal Elections
Candidates Financial Information**

**Contributions Over \$100
(Form 4 - Table 1)**

Diane Ferri	17 Donalbert Rd	Toronto	M9B 2E6	2018-09-27	\$	300.00	
-------------	-----------------	---------	---------	------------	----	--------	--



Ministry of Municipal Affairs

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2018	05	01

 to

YYYY	MM	DD
2018	12	31

☒ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Fonseca

Given Name(s)

Chris

Office for which the candidate sought election

Councillor Ward 03

Ward name or no. (if any)

03

Municipality

City of Mississauga

Spending Limit - General

\$ 38,637.05

Spending Limit - Parties and Other Expressions of Appreciation

\$ 3,863.71

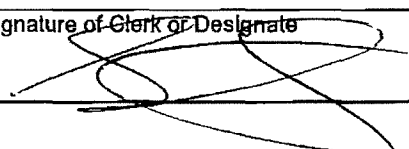
☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Fonseca, Chris, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.


Signature of Candidate

2019/03/26
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/26	3:23 pm	CF	

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	35,160.00
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	0.00
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Campaign Income (Do not include loan)	= \$	35,160.00 c1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	2,610.00
Advertising	+ \$	2,675.15
Brochures/flyers	+ \$	8,101.78
Signs (including sign deposit)	+ \$	8,463.70
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	5,090.94
Phone and/or internet expenses incurred until voting day	+ \$	387.99
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	161.77
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Wood Stakes	+ \$	1,142.16
2. Assorted Campaign Labels	+ \$	395.50
3. Food	+ \$	1,200.00
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to general spending limit	= \$	30,228.99 c2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	0.00 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	1,695.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	0.00	
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	60.00	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Other (provide full details)			
1. Volunteer appreciation event	+ \$	1,117.60	
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses not subject to spending limits	= \$	2,872.60	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **33,101.59** C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	2,058.41	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 – D2)	= \$	2,058.41	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	2,058.41	
Surplus (or deficit) for the campaign	= \$	0.00	D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions**Part I – Summary of Contributions**

Contributions in money from candidate and spouse	+ \$	3,500.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	2,610.00	
Total value of contributions not exceeding \$100 per contributor			
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	0.00	
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5, list details in Table 1 and Table 2)			
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	29,050.00	
Less: Contributions returned or payable to the contributor	– \$	0.00	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	0.00	
Total Amount of Contributions (record under Income in Box C)	= \$	35,160.00	1A

Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached.			27,850.00	0.00
Total			27,850.00	

☒ Additional information is listed on separate supplementary attachment

Table 2: Contributions in goods or services from individuals other than candidate or spouse
(Note: must also be recorded as Expenses in Box C)

[illegible]

Total for Part II - Contributions exceeding \$100 per contributor	
(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)	\$ 29,050.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N / A		N / A
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total
		N / A

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Small signs	2018-09-01	Lakefront Grafix	250	750.00
Big signs	2018-09-01	Lakefront Grafix	100	800.00
wood stakes	2018-09-01	Chris Fonseca	100	200.00
laptop	2018-09-01	Chris Fonseca	1	60.00
Table, chairs, coffee pot, microwave, fridge	2018-09-01	Chris Fonseca	1	800.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total 2,610.00

Schedule 2 – Fundraising Events and Activities**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attachedDescription of fundraising event/activity N / A

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$	<u>N / A</u>	2A	
X		2B	
Total Part I (2A X 2B) (Include in Part 1 of Schedule 1)			= \$ <u>N / A</u>

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. <u>N / A</u>	+ \$	<u>N / A</u>	
2. _____	+ \$	_____	
3. _____	+ \$	_____	
4. _____	+ \$	_____	
5. _____	+ \$	_____	
Total Part II (include in Part 1 of Schedule 1)			= \$ <u>N / A</u>

Part III – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

1. <u>N / A</u>	+ \$	<u>N / A</u>	
2. _____	+ \$	_____	
3. _____	+ \$	_____	
4. _____	+ \$	_____	
5. _____	+ \$	_____	
Total Part III (include under Income in Box C)			= \$ <u>N / A</u>

Part IV – Expenses related to fundraising event or activity

Provide details

1. <u>N / A</u>	+ \$	<u>N / A</u>	
2. _____	+ \$	_____	
3. _____	+ \$	_____	
4. _____	+ \$	_____	
5. _____	+ \$	_____	
6. _____	+ \$	_____	
7. _____	+ \$	_____	
8. _____	+ \$	_____	
Total Part IV Expenses (Include under Expenses in Box C)			= \$ <u>N / A</u>

Auditor's Report*Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

CPA

Municipality

Woodbridge

Date (yyyy/mm/dd)

2019-03-19

Contact Information

Last Name or Single Name

Ierfino

Given Name(s)

Nick

Licence Number

571433

Address

Suite/Unit No

17

Street No.

21

Street Name

Roysun Rd

Municipality

Woodbridge

Province

Ontario

Postal Code

L4L8R3

Telephone No. (including area code)

9052658533

Email Address

nick@ierfino.com

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.



PROFESSIONAL CORPORATION
chartered professional accountants

INDEPENDENT AUDITOR'S REPORT

To: Mrs. Chris Fonseca, Office of the City Clerk, City of Mississauga.

We have audited the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Deficit and Disposition of Surplus of Chris Fonseca, candidate, for the campaign period from May 1, 2018 to December 31, 2018 relating to the election held on October 22, 2018. This financial information has been prepared by management in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Information

The candidate is responsible for the preparation of the Form 4 in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial information based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial information is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial information. The procedures selected depend on the auditor's judgement, including the assessment of those risks of material misstatement of the financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the financial information in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by Chris Fonseca, candidate, as well as evaluating the overall presentation of the financial information. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

- 2 -

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements.

Accordingly, our verification of these transactions was limited to ensuring that the financial information reflects the amounts recorded in the accounting records of Chris Fonseca, candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial information presents fairly, in all material respects, the financial position of the candidate's election campaign as at December 31, 2018 and the income and expenses for the campaign period from May 1, 2018 to December 31, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the basis of accounting. The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996. This financial information, which has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting principles are solely for the information and use of the Office of the City Clerk, City of Mississauga, for complying with the Municipal Elections Act, 1996. This financial information is not intended to be, and should not be, used by anyone other than the specified user or for any other purpose.

Vaughan, Ontario
March 19, 2019



I&A Professional Corporation
Chartered Professional Accountants

Authorized to practise public accounting
By the Chartered Professional
Accountants of Ontario

Table 1 - Monetary Contributions from Individuals other than Candidate or Spouse

Candidate: Fonseca, Chris

Run for Office: Councillor Ward 03

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
------	--------------	---------------	--------------------	--

Diane Ferri	17 Donalbert Road, Unit Toronto, ON Canada M9B 2E6	2018-09-20	300.00	
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Ministry of Municipal Affairs

7.1.-81

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2 0 1 8	0 5	0 1

 to

YYYY	MM	DD
2 0 1 8	1 2	3 1

☒ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Mahoney

Given Name(s)

Matthew

Office for which the candidate sought election

Municipal Council

Ward name or no. (if any)

8

Municipality

City of Mississauga

Spending Limit - General

\$ 44,296.35

Spending Limit - Parties and Other Expressions of Appreciation

\$ 4429.64

☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Matthew Mahoney, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Signature of Candidate

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/21	3:36pm		

Expenses not subject to spending limits

Accounting and audit	+ \$	2 260 00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	22 65	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
1	+ \$		
2	+ \$		
3	+ \$		
4	+ \$		
5	+ \$		
Other (provide full details)			
1	+ \$		
2	+ \$		
3	+ \$		
4	+ \$		
5	+ \$		
Total Expenses not subject to spending limits	= \$	2,282.85	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **46,196.35** C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	908 65	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	– \$		D2
Total (D1 – D2)	= \$	908.65	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	– \$	1,000 00	
Surplus (or deficit) for the campaign	= \$	-91.35	D3

If line D3 shows a surplus, the amount must be paid in trust at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election

Schedule 1 - Contributions**Part I – Summary of Contributions**

Contributions in money from candidate and spouse + \$ 1 000 00

Contributions in goods and services from candidate and spouse
(include value listed in Table 3 and Table 4) + \$

Total value of contributions not exceeding \$100 per contributor

* Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse) + \$ 50 00

Total value of contributions exceeding \$100 per contributor (from line 1B on page 5, list details in Table 1 and Table 2)

* Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse) + \$ 46,055 00

Less: Contributions returned or payable to the contributor - \$

Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 - \$

Total Amount of Contributions (record under Income in Box C) = \$ 47,105.00 1A

Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached table			46 055 00	
Total			46,055.00	

☒ Additional information is listed on separate supplementary attachment

Total

46,055.00

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Total for Part II - Contributions exceeding \$100 per contributor

(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

\$ 46,055.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Matthew Mahoney	2018/08/07	1,000.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total

1,000.00

Table 4 Inventory of campaign goods and materials from previous municipal campaign used in this campaign
 (Note value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Schedule 2 – Fundraising Events and Activities**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attached

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$	_____	2A
X	_____	2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)

= \$ _____

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1	_____	+	\$	_____
2	_____	+	\$	_____
3	_____	+	\$	_____
4	_____	+	\$	_____
5	_____	+	\$	_____

Total Part II (include in Part 1 of Schedule 1)

= \$ _____

Part III – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less, goods or services sold for \$25 or less)

Provide details

1	_____	+	\$	_____
2	_____	+	\$	_____
3	_____	+	\$	_____
4	_____	+	\$	_____
5	_____	+	\$	_____

Total Part III (include under Income in Box C)

= \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

1	_____	+	\$	_____
2	_____	+	\$	_____
3	_____	+	\$	_____
4	_____	+	\$	_____
5	_____	+	\$	_____
6	_____	+	\$	_____
7	_____	+	\$	_____
8	_____	+	\$	_____

Total Part IV Expenses (include under Expenses in Box C)

= \$ _____

Auditor's Report*Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report

Professional Designation of Auditor

Chartered Professional Accountant

Municipality

City of Mississauga

Date (yyyy-mm-dd)

2019-03-19

Contact information

Last Name or Single Name

Johnson

Given Name(s)

Harold Grant

Licence Number

1-17097

Address

Suite/Unit No

207

Street No

168

Street Name

Queen Street South

Municipality

City of Mississauga

Province

Ontario

Postal Code

L5M 1K8

Telephone No. (including area code)

905 819-8035

Email Address

harold@mbsfinancialgroup.ca

The report must be done in accordance with generally accepted auditing standards and must

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ Report is attached

Personal information, if any collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

Harold G Johnson CPA, CA, LPA
Chartered Professional Accountant

Independent Auditor's Report

To Ministry of Municipal Affairs

Auditor's Report Candidate - Form 4

I have audited the accompanying Statement of Campaign Period Income and Expenses, included in the Ontario Ministry of Municipal Affairs – Auditor's Report Candidate - Form 4 of Matthew Mahoney, candidate at the election for the office of Councilor, City of Mississauga, for the campaign period from May 18, 2018 to December 31, 2018

This Form 4 has been prepared by the candidate based on the financial reporting provisions of the Ontario Municipal Elections Act, 1996 covering the period from May 18, 2018 through December 31, 2018, and the accounting guidelines issued by the Ontario Ministry of Municipal Affairs

Candidates Responsibility for the Report

The candidate is responsible for the preparation of the financial statement in accordance with the guidelines of the Ontario Ministry of Municipal Affairs Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the Form 4 based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Form 4 is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Form 4. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Form 4, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the Form 4 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the Form 4.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

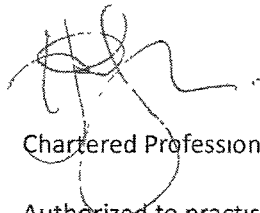
Harold G Johnson CPA, CA, LPA
Chartered Professional Accountant

Basis for Qualified Opinion

Due to the inherent nature of the transactions of municipal campaigns, the completeness of contributions, loan guarantees and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments might be necessary to contributions, loan guarantees and other revenue and expenses.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the Return of Matthew Mahoney is prepared, in all material respects, in accordance with the reporting provisions of Ontario Ministry of Municipal Affairs Municipal Elections Act, 1996, and the accounting guidelines issued by the Ministry.



Chartered Professional Accountant

Authorized to practise public accounting by Chartered Professional Accountants Ontario
Mississauga, Ontario
March 19, 2019

3/11/2019 10:46

2018 Campaign Donations		
<u>Donor</u>	<u>Address</u>	<u>Donation</u>

17	Diane Ferri	17 Donalbert Rd Toronto, ON M9B 2E6	\$ 200.00
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Ministry of Municipal Affairs

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2	0	1
8	0	5
0	1	0

 to

YYYY	MM	DD
2	0	1
8	1	2
3	1	3

☒ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

McFadden

Given Name(s)

Susan

Office for which the candidate sought election

Ward 10 Councillor

Ward name or no (if any)

10 (Ten)

Municipality

Region of Peel/City of Mississauga

Spending Limit - General

\$ 38,250.30

Spending Limit - Parties and Other Expressions of Appreciation

\$ 3,825.30

☐ I did not accept any contributions or incur any expenses (Complete Boxes A and B only)

Box B: Declaration

I, Susan McFadden, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct

Signature of Candidate

2019/02/20

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/11	2:16 pm		

2019/03/11
2:16 pm

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	39,100.00
Revenue from items \$25 or less	+ \$	5.00
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. Refund of nomination filing fees	+ \$	100.00
2. Other revenue deemed a contribution (from part II of sch.2)	+ \$	3,220.00
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Campaign Income (Do not include loan)	= \$	42,425.00 c1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	
Advertising	+ \$	1,620.00
Brochures/flyers	+ \$	18,686.97
Signs (including sign deposit)	+ \$	4,687.27
Meetings hosted	+ \$	4,153.23
Office expenses incurred until voting day	+ \$	958.55
Phone and/or internet expenses incurred until voting day	+ \$	542.40
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	3,062.74
Bank charges incurred until voting day	+ \$	36.80
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Nomination filing fee	+ \$	100.00
2. Travel/Mileage	+ \$	416.54
3. Meals	+ \$	167.36
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to general spending limit	= \$	34,431.86 c2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	c3

Expenses not subject to spending limits

Accounting and audit	+ \$	1,977.50	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	4,555.90	
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	705.10	
Bank charges incurred after voting day	+ \$	43.65	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Other (provide full details)			
1 Voting day party	+ \$	2,450.00	
2 Travel/Mileage	+ \$	129.50	
3 _____	+ \$		
4. _____	+ \$		
5 _____	+ \$		
Total Expenses not subject to spending limits	= \$	9,861.65	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 44,293.51 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-1,868.51	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	5,059.01	D2
Total (D1 – D2)	= \$	-6,927.52	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	-6,927.52	D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election

Schedule 1 - Contributions**Part I – Summary of Contributions**

Contributions in money from candidate and spouse	+ \$	100.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	
Total value of contributions not exceeding \$100 per contributor		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse)	+ \$	375.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5, list details in Table 1 and Table 2)		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	41,950.00
Less: Contributions returned or payable to the contributor	- \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	
Total Amount of Contributions (record under Income in Box C)	= \$	42,425.00 1A

Part II – Contributions exceeding \$100 per contributor – Individuals other than candidate or spouse**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached appendix	See attached appendix		41,950.00	
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	41,950.00

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
None	None	None		
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Total for Part II - Contributions exceeding \$100 per contributor

(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

\$ 41,950.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
None		

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
None		None	None	
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Schedule 2 – Fundraising Events and Activities**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attachedDescription of fundraising event/activity Kick off fundraising campaignDate of event/activity (yyyy/mm/dd) 2018/06/13**Part I – Ticket revenue**

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$	2A
X	2B

Total Part I (2A X 2B) (Include in Part 1 of Schedule 1)

= \$

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1	Kickoff fund raising- Individual contributions collected	+	\$	3,220.00
2		+	\$	
3		+	\$	
4		+	\$	
5		+	\$	

Total Part II (Include in Part 1 of Schedule 1)

= \$ 3,220.00

Part III – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less, goods or services sold for \$25 or less)

Provide details

1		+	\$	
2		+	\$	
3		+	\$	
4		+	\$	
5		+	\$	

Total Part III (include under income in Box C)

= \$

Part IV – Expenses related to fundraising event or activity

Provide details

1	Venue ,food	+	\$	4,555.90
2		+	\$	
3		+	\$	
4		+	\$	
5		+	\$	
6		+	\$	
7		+	\$	
8		+	\$	

Total Part IV Expenses (Include under Expenses in Box C)

= \$ 4,555.90

Auditor's Report**Municipal Elections Act, 1996 (Section 88.25)**

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report

Professional Designation of Auditor

Chartered Professional Accountant

Municipality

Mississauga

Date (yyyy/mm/dd)

2019/02/20

Contact Information

Last Name or Single Name

Syed

Given Name(s)

Sami

Licence Number

1-18473

Address

Suite/Unit No.

48

Street No.

Street Name

Village Centre Place

Municipality

Mississauga

Province

ON

Postal Code

L4Z 1V9

Telephone No. (including area code)

905 273-5888

Email Address

info@ntnw.ca

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

Table 1 Monetary contributions from individuals other than candidate or spouse

Particulars	Address	Amount
Diane Ferri	17 Donalbert, Toronto, ON, M9B 2E6	1,000.00
Total		\$41,950.00

Independent Auditors' Report with respect to Municipal Elections Act, 1996 (Section 78)

To Region of Peel, City Clerk, Mississauga

We have audited the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Deficit and Disposition of Surplus of **Susan McFadden**, candidate, for the campaign period from **May 1, 2018 to December 31, 2018** relating to the election held on **October 22, 2018**. This financial information has been prepared by management in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Information

The candidate is responsible for the preparation of the Form 4 in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial information based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial information is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial information. The procedures selected depend on the auditor's judgement, including the assessment of those risks of material misstatement of the financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the financial information in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by **Susan McFadden**, candidate, as well as evaluating the overall presentation of the financial information.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring that the financial information reflects the amounts recorded in the accounting records of **Susan McFadden**, candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial information presents fairly, in all material respects, the financial position of the candidate's election campaign as at **December 31, 2018** and the income and expenses for the campaign period from **May 1, 2018 to December 31, 2018** and the determination of surplus or deficit and the disposition of surplus in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the basis of accounting. The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996. This financial information, which has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting principles are solely for the information and use of **Region of Peel, City Clerk, Mississauga**, for complying with the Municipal Elections Act, 1996. This financial information is not intended to be, and should not be, used by anyone other than the specified user or for any other purpose.

Mississauga, Ontario
February 20, 2019

Nancy Taub & Wasserman.
NAWA TAUB & WASSERMAN LLP
CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS



Ministry of Municipal Affairs

7.1.-104

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2 0 1 8	0 5	0 8

 to

YYYY	MM	DD
2 0 1 8	1 2	3 1

☒ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Parrish

Given Name(s)

Carolyn

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

Ward 5

Municipality

City of Mississauga

Spending Limit - General

\$ 43,466.75

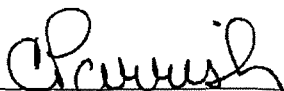
Spending Limit - Parties and Other Expressions of Appreciation

\$ 4,346.65

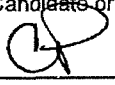

☐ I did not accept any contributions or incur any expenses (Complete Boxes A and B only)

Box B: Declaration

I, Carolyn Parrish, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.


Signature of Candidate

Mar 26/19
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/26	2:45pm		

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	48,150.00
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1 Inventory from previous campaigns	+ \$	3,003.80
2 _____	+ \$	
3 _____	+ \$	
4 _____	+ \$	
5 _____	+ \$	
Total Campaign Income (Do not include loan)	= \$	51,153.80 c1

EXPENSES (Note include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	3,003.08
Advertising	+ \$	8,254.87
Brochures/flyers	+ \$	9,895.15
Signs (including sign deposit)	+ \$	4,110.64
Meetings hosted	+ \$	1,191.28
Office expenses incurred until voting day	+ \$	8,495.47
Phone and/or internet expenses incurred until voting day	+ \$	1,065.08
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	600.00
Bank charges incurred until voting day	+ \$	60.51
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1 distribution of flyers	+ \$	6,176.25
2. _____	+ \$	
3 _____	+ \$	
4. _____	+ \$	
5 _____	+ \$	
Total Expenses subject to general spending limit	= \$	42,852.33 c2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1 Post election party	+ \$	2,975.28
2 Stamps for post election thank you letters	+ \$	1,289.17
3 _____	+ \$	
4 _____	+ \$	
5 _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	4,264.45 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	2,500.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	
Office expenses incurred after voting day	+ \$	
Phone and/or internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	
Bank charges incurred after voting day	+ \$	4.75
Interest charged on loan after voting day	+ \$	
Expenses related to recount	+ \$	
Expenses related to controverted election	+ \$	
Expenses related to compliance audit	+ \$	
Expenses related to candidate's disability (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Total Expenses not subject to spending limits	= \$	2,504.75 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **49,621.53 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	1,532.27 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
Total (D1 – D2)	= \$	1,532.27
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	= \$	1,532.27 D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election

Schedule 1 - Contributions**Part I – Summary of Contributions**

Contributions in money from candidate and spouse + \$ _____

Contributions in goods and services from candidate and spouse
(include value listed in Table 3 and Table 4) + \$ _____

Total value of contributions not exceeding \$100 per contributor

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse) + \$ _____

Total value of contributions exceeding \$100 per contributor (from line 1B on page 5, list details in Table 1 and Table 2)

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse). + \$ _____

Less: Contributions returned or payable to the contributor - \$ _____

Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 - \$ _____

Total Amount of Contributions (record under Income in Box C) = \$ _____ 1A**Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse****Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See Attached Table			48,150.00	
Total			48,150.00	

☒ Additional information is listed on separate supplementary attachment**Total****48,150.00**

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Not applicable				
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Total for Part II - Contributions exceeding \$100 per contributor

(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

\$ 48,150.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Not applicable		
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Large election signs from inventory		Lakeshore Graphics	217	1,716.47
Small election signs with metal stakes		Lakeshore Graphics	230	1,037.30
2x2 wooden election stakes		Cooksville Lumber	201	249.31
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total 3,003.08

Schedule 2 – Fundraising Events and Activities**Fundraising Event/Activity****Complete a separate schedule for each event or activity held**☐ Additional schedule(s) attached

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$	_____	2A
X	_____	2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)**= \$** _____**Part II – Other revenue deemed a contribution**

(e g revenue from goods sold in excess of fair market value)

Provide details

1.	_____	+	\$	_____
2.	_____	+	\$	_____
3.	_____	+	\$	_____
4.	_____	+	\$	_____
5.	_____	+	\$	_____

Total Part II (include in Part 1 of Schedule 1)**= \$** _____**Part III – Other revenue not deemed a contribution**

(e g contribution of \$25 or less, goods or services sold for \$25 or less)

Provide details

1.	_____	+	\$	_____
2.	_____	+	\$	_____
3.	_____	+	\$	_____
4.	_____	+	\$	_____
5.	_____	+	\$	_____

Total Part III (include under Income in Box C)**= \$** _____**Part IV – Expenses related to fundraising event or activity**

Provide details

1.	_____	+	\$	_____
2.	_____	+	\$	_____
3.	_____	+	\$	_____
4.	_____	+	\$	_____
5.	_____	+	\$	_____
6.	_____	+	\$	_____
7.	_____	+	\$	_____
8.	_____	+	\$	_____

Total Part IV Expenses (include under Expenses in Box C)**= \$** _____

Auditor's Report**Municipal Elections Act, 1996 (Section 88.25)**

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

Chartered Professional Accountant

Municipality

City of Mississauga

Date (yyyy/mm/dd)

2019/03/12

Contact Information

Last Name or Single Name

Johnson

Given Name(s)

Harold Grant

Licence Number

Address

Suite/Unit No

207

Street No

168

Street Name

Queen Street South

Municipality

City of Mississauga

Province

Ontario

Postal Code

L5M 1K8

Telephone No. (including area code)

905 819-8035

Email Address

harold@mbsfinancialgroup.ca

The report must be done in accordance with generally accepted auditing standards and must

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

Harold G Johnson CPA, CA, LPA
Chartered Professional Accountant

Independent Auditor's Report

To Ministry of Municipal Affairs

Auditor's Report Candidate - Form 4

I have audited the accompanying Statement of Campaign Period Income and Expenses, included in the Ontario Ministry of Municipal Affairs – Auditor's Report Candidate - Form 4 of Carolyn Helen Parrish, candidate at the election for the office of Councillor, City of Mississauga, for the campaign period from May 18, 2018 to December 31, 2018

This Form 4 has been prepared by the candidate based on the financial reporting provisions of the Ontario Municipal Elections Act, 1996 covering the period from May 18, 2018 through December 31, 2018, and the accounting guidelines issued by the Ontario Ministry of Municipal Affairs.

Candidates Responsibility for the Report

The candidate is responsible for the preparation of the financial statement in accordance with the guidelines of the Ontario Ministry of Municipal Affairs Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the Form 4 based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Form 4 is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Form 4. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Form 4, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the Form 4 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the Form 4.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

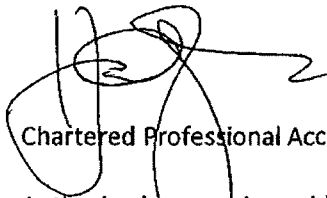
Harold G Johnson CPA, CA, LPA
Chartered Professional Accountant

Basis for Qualified Opinion

Due to the inherent nature of the transactions of municipal campaigns, the completeness of contributions, loan guarantees and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments might be necessary to contributions, loan guarantees and other revenue and expenses.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the Return of Carolyn Helen Parrish is prepared, in all material respects, in accordance with the reporting provisions of Ontario Ministry of Municipal Affairs, Municipal Elections Act, 1996, and the accounting guidelines issued by the Ministry.



Chartered Professional Accountant

Authorized to practise public accounting by Chartered Professional Accountants Ontario
Mississauga, Ontario
March 12, 2019

Part II - Contributions exceeding \$100 per contributor - other than candidate or spouse

TABLE 1: Monetary contributions from Individuals other than candidate or spouse

NAME	FULL ADDRESS			Date Received	Amount Received	Amount returned to clerk
------	--------------	--	--	---------------	-----------------	--------------------------

Diane Ferri	17 Donalbert Rd	Toronto, ON	M9B 2E6	sept. 25, 2018	\$ 300.00	0
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Ministry of Municipal Affairs

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

YYYY				MM		DD		YYYY				MM		DD		
2	0	1	8	0	5	0	7	to	2	0	1	8	1	2	3	1

☒ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Ras

Given Name(s)

Karen

Office for which the candidate sought election

Councillor Ward 02

Ward name or no. (if any)

02

Municipality

City of Mississauga

Spending Limit - General

\$ 33,679.85

Spending Limit - Parties and Other Expressions of Appreciation

\$ 3,367.99

☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Ras, Karen, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Karen Ras
Signature of Candidate

2019/03/11
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (If filed in person)	Signature of Clerk or Designate
2019/03/22	847 AM	K.R.	

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	21,897.90
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	0.00
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Campaign Income (Do not include loan)	= \$	21,897.90 c1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	2,922.90
Advertising	+ \$	2,220.45
Brochures/flyers	+ \$	4,273.41
Signs (including sign deposit)	+ \$	571.42
Meetings hosted	+ \$	693.55
Office expenses incurred until voting day	+ \$	1,045.25
Phone and/or internet expenses incurred until voting day	+ \$	654.85
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	159.19
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Gasoline	+ \$	160.95
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to general spending limit	= \$	12,701.97 c2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1. Post Election Party	+ \$	2,490.35
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	2,490.35 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	2,260.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	0.00	
Office expenses incurred after voting day	+ \$	158.75	
Phone and/or internet expenses incurred after voting day	+ \$	33.98	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	38.00	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Other (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses not subject to spending limits	= \$	2,490.73	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 17,683.05 **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	4,214.85	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	– \$	2,940.25	D2
Total (D1 – D2)	= \$	1,274.60	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	– \$	100.00	
Surplus (or deficit) for the campaign	= \$	1,174.60	D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions**Part I - Summary of Contributions**

Contributions in money from candidate and spouse	+ \$	100.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	2,922.90	
Total value of contributions not exceeding \$100 per contributor			
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse)	+ \$	525.00	
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)			
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	18,350.00	
Less: Contributions returned or payable to the contributor	- \$	0.00	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	0.00	
Total Amount of Contributions (record under income in Box C)	= \$	21,897.90	1A

Part II - Contributions exceeding \$100 per contributor - individuals other than candidate or spouse**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached.			18,350.00	0.00
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	18,350.00

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N / A				N / A
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total N / A

Total for Part II - Contributions exceeding \$100 per contributor

(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

\$ 18,350.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N / A		N / A
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total N / A

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Signs 16 x 24 Coroplast	2018-05-07	Lakefront Graphics	300	1,353.00
Signs 32 x 48 Coroplast	2018-05-07	Lakefront Graphics	100	1,344.00
Signs 32 x 48 Coroplast Photo	2018-05-07	Lakefront Graphics	10	225.90
Total				2,922.90

☐ Additional information is listed on separate supplementary attachment

Schedule 2 – Fundraising Events and Activities**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attachedDescription of fundraising event/activity N / A

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$	<u>N / A</u>	2A
X	<u> </u>	2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)**= \$ N / A****Part II – Other revenue deemed a contribution**

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. <u>N / A</u>	+	\$ <u>N / A</u>
2. _____	+	\$ _____
3. _____	+	\$ _____
4. _____	+	\$ _____
5. _____	+	\$ _____

Total Part II (include in Part 1 of Schedule 1)**= \$ N / A****Part III – Other revenue not deemed a contribution**

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

1. <u>N / A</u>	+	\$ <u>N / A</u>
2. _____	+	\$ _____
3. _____	+	\$ _____
4. _____	+	\$ _____
5. _____	+	\$ _____

Total Part III (include under Income in Box C)**= \$ N / A****Part IV – Expenses related to fundraising event or activity**

Provide details

1. <u>N / A</u>	+	\$ <u>N / A</u>
2. _____	+	\$ _____
3. _____	+	\$ _____
4. _____	+	\$ _____
5. _____	+	\$ _____
6. _____	+	\$ _____
7. _____	+	\$ _____
8. _____	+	\$ _____

Total Part IV Expenses (include under Expenses in Box C)**= \$ N / A**

Auditor's Report*Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report

Professional Designation of Auditor

CPA, CA, LPA

Municipality

Mississauga

Date (yyyy/mm/dd)

2019-03-10

Contact Information

Last Name or Single Name

Climo

Given Name(s)

D. Christopher

Licence Number

1-16098

Address

Suite/Unit No.

Street No.

1614

Street Name

CARMEN DR

Municipality

Mississauga

Province

ON

Postal Code

L5G 3Z1

Telephone No. (including area code)

905-278-4847

Email Address

climoc@bell.net

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

D. Christopher Climo, CPA, CA

Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

To Karen Ras, Candidate for Councillor in Ward 2 and Diana Rusnov, City Clerk, City of Mississauga

I have audited the accompanying financial statements of Karen Ras, which comprise the Statement of Campaign Income and Expenses and the Statement of Calculation of Surplus or Deficit for the campaign period ended December 31, 2018, and the accompanying Schedules. The financial statements have been prepared by the Candidate based on the financial reporting provisions of the Municipal Elections Act.

Management's Responsibility for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act and for such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the records of the Candidate and I was not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit. As well, the Act does not require me to report, nor was it practicable for me to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Act.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses for the campaign period ended December 31, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with the financial reporting provisions of the Municipal Elections Act.

Basis of Accounting

Without modifying my opinion, I draw attention to the fact that these financial statements are prepared to assist the Candidate to meet the requirements of the Municipal Elections Act. As a result, the financial statements may not be suitable for another purpose.

A handwritten signature in black ink, appearing to read "D. Christopher Chan". The signature is fluid and cursive, with the first name "D." followed by "Christopher" and "Chan".

CPA, CA, Licensed Public Accountant

March 10, 2019
Mississauga, Ontario

Table 1 - Monetary Contributions from Individuals other than Candidate or Spouse

Candidate Ras, Karen

Run for Office: Councillor Ward 02

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
------	--------------	---------------	--------------------	--

Diane Ferri	17 Donalbert Road, Unit Toronto, ON Canada M9B 2E6	2018-09-20	300.00	
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Ministry of Municipal Affairs

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2018	05	07

 to

YYYY	MM	DD
2018	12	31

☒ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Saito

Given Name(s)

Patricia

Office for which the candidate sought election

Councillor

Ward name or no (if any)

9

Municipality

City of Mississauga

Spending Limit - General

\$ 37,000.80

Spending Limit - Parties and Other Expressions of Appreciation

\$ 3700.08

☐ I did not accept any contributions or incur any expenses (Complete Boxes A and B only)

Box B: Declaration

I, Patricia Saito, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Pat Saito
Signature of Candidate

2019/03/04
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
<u>2019/03/04</u>	<u>9:55 am</u>	<u>PS</u>	<u>[Signature]</u>

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	21,632.70
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1 _____	+ \$	
2 _____	+ \$	
3 _____	+ \$	
4 _____	+ \$	
5 _____	+ \$	
Total Campaign Income (Do not include loan)	= \$	21,632.70 c1

EXPENSES (Note include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	1,157.70
Advertising	+ \$	2,831.86
Brochures/flyers	+ \$	9,187.03
Signs (including sign deposit)	+ \$	1,270.31
Meetings hosted	+ \$	50.41
Office expenses incurred until voting day	+ \$	1,745.77
Phone and/or internet expenses incurred until voting day	+ \$	157.51
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	250.00
Bank charges incurred until voting day	+ \$	48.40
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1 _____	+ \$	
2 _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5 _____	+ \$	
Total Expenses subject to general spending limit	= \$	16,698.99 c2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1 Election night party	+ \$	1,096.78
2. Gifts	+ \$	1,033.98
3. Donor party	+ \$	1,200.00
4. _____	+ \$	
5 _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	3,330.76 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	1,073.50
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	
Office expenses incurred after voting day	+ \$	286.50
Phone and/or internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	
Bank charges incurred after voting day	+ \$	16.75
Interest charged on loan after voting day	+ \$	
Expenses related to recount	+ \$	
Expenses related to controverted election	+ \$	
Expenses related to compliance audit	+ \$	
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Other (provide full details)		
1 _____	+ \$	
2 _____	+ \$	
3 _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses not subject to spending limits	= \$	1,376.75 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **21,406.50 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	226.20 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	– \$	D2
Total (D1 – D2)	= \$	226.20
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	– \$	
Surplus (or deficit) for the campaign	= \$	226.20 D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions**Part I – Summary of Contributions**

Contributions in money from candidate and spouse + \$ _____
 Contributions in goods and services from candidate and spouse
 (include value listed in Table 3 and Table 4) + \$ 1,157.70

Total value of contributions not exceeding \$100 per contributor

• Include ticket revenue, contributions in money, goods and services
 where the total contribution from a contributor is \$100 or less (do not
 include contributions from candidate or spouse) + \$ _____

Total value of contributions exceeding \$100 per contributor (from line 1B on page 5,
 list details in Table 1 and Table 2)

• Include ticket revenue, contributions in money, goods and services where
 the total contribution from a contributor exceeds \$100 (do not include
 contributions from candidate or spouse) + \$ 20,475.00

Less: Contributions returned or payable to the contributor – \$ _____
 Contributions paid or payable to the clerk, including contributions from
 anonymous sources exceeding \$25 – \$ _____

Total Amount of Contributions (record under Income in Box C) = \$ 21,632.70 1A

Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
SEE ATTACHMENT				
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Total for Part II - Contributions exceeding \$100 per contributor

(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

\$ _____ 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
		1,157.70
		1,157.70
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total 2,315.40

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Sign inventory	2018/05/07	ProActive Print Management	40	497.20
T-bars	2018/05/07	Home Depot	50	660.50
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total 1,157.70

Schedule 2 – Fundraising Events and Activities**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attached

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$	2A
X	2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1.	_____	+	\$	_____
2.	_____	+	\$	_____
3.	_____	+	\$	_____
4.	_____	+	\$	_____
5.	_____	+	\$	_____

Total Part II (include in Part 1 of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

1.	_____	+	\$	_____
2.	_____	+	\$	_____
3.	_____	+	\$	_____
4.	_____	+	\$	_____
5.	_____	+	\$	_____

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

1.	_____	+	\$	_____
2.	_____	+	\$	_____
3.	_____	+	\$	_____
4.	_____	+	\$	_____
5.	_____	+	\$	_____
6.	_____	+	\$	_____
7.	_____	+	\$	_____
8.	_____	+	\$	_____

Total Part IV Expenses (Include under Expenses in Box C) = \$ _____

Auditor's Report*Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report

Professional Designation of Auditor

S+C Partners LLP

Municipality

Mississauga

Date (yyyy/mm/dd)

2019/02/04

Contact Information

Last Name or Single Name

Myers

Given Name(s)

Stephen L

Licence Number

1-18827

Address

Suite/Unit No.

204

Street No.

6465

Street Name

Millcreek Drive

Municipality

Mississauga

Province

ON

Postal Code

L5N 5R3

Telephone No. (including area code)

905 821-9215

Email Address

stephen.myers@scpllp.com

The report must be done in accordance with generally accepted auditing standards and must

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.



Independent Auditor's Report

To the Office of the City Clerk, City of Mississauga

Report on the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of Ms. Pat Saito, Councillor - Ward 9, City of Mississauga ("the Councillor"), which comprise the statement of surplus or deficit as the December 31, 2018 and the statement of campaign income and expenses for the 2018 municipal election campaign period then ended.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Councillor as at December 31, 2018, and her financial performance for the 2018 municipal election campaign period then ended in accordance with Section 88 of the *Municipal Elections Act, 1996*.

Basis for Qualified Opinion

In common with many election campaigns, the campaign derived its revenue from cash donations and contributed goods, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the campaign. We were not able to determine whether any adjustments might be necessary to campaign contributions, campaign surplus, or the inventory used from a prior campaign.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the campaign in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

The financial statements are prepared to assist the Councillor in complying with the financial reporting provisions of Section 88 of the *Municipal Elections Act, 1996*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the the Councillor and the Office of the City Clerk, City of Mississauga and should not be distributed to or used by parties other than the Councillor or the Office of the City Clerk, City of Mississauga. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor for the Financial Statements

The Councillor is responsible for the preparation and fair presentation of these financial statements in accordance with Section 88 of the *Municipal Elections Act, 1996*, and for such internal control as the councillor determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

As part of an audit in accordance with CASs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the the Councillor's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the councillor.
4. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Councillor regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

S+C Partners LLP

Chartered Professional Accountants
Licensed Public Accountants

Mississauga, Ontario
February 22, 2019

Pat Saito Election Campaign

Table 1: Contributions exceeding \$100 per contributor - Individuals other than candidate or spouse
December 31, 2018

Donor name	Full Address	Date received	Amount received
Diane Ferri	17 Donalbert Road Toronto ON M9B 2E6	20/09/208	200 00



Ministry of Municipal Affairs

7.1.-137

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2 0 1 8	0 7	2 3

 to

YYYY	MM	DD
2 0 1 8	1 2	3 1

☒ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Starr

Given Name(s)

Ronald

Office for which the candidate sought election

Ward 6 Councillor

Ward name or no. (if any)

6(Six)

Municipality

City of Mississauga

Spending Limit - General

\$ 45,724 35

Spending Limit - Parties and Other Expressions of Appreciation

\$ 4,572 43

☐ I did not accept any contributions or incur any expenses (Complete Boxes A and B only)

Box B: Declaration

I, Ronald Starr, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Signature of Candidate

2019/03/28

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/28	3:31		

RECEIVED
REGISTRY NO
DATE MAR 28 2019
FILL No 3, 51, 2019
CLERKS DEPARTMENT

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	73,305.00
Revenue from items \$25 or less	+ \$	355.00
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1 Refund of nomination filing fees	+ \$	100.00
2	+ \$	
3	+ \$	
4	+ \$	
5	+ \$	
Total Campaign Income (Do not include loan)	= \$	73,760.00 c1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	1,370.00
Advertising	+ \$	18,971.45
Brochures/flyers	+ \$	6,328.00
Signs (including sign deposit)	+ \$	1,510.06
Meetings hosted	+ \$	170.86
Office expenses incurred until voting day	+ \$	2,300.49
Phone and/or internet expenses incurred until voting day	+ \$	299.47
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	6,500.00
Bank charges incurred until voting day	+ \$	239.05
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Nomination filing fee	+ \$	100.00
2. Rent	+ \$	5,288.40
3. Meals	+ \$	1,438.02
4. Insurance	+ \$	810.00
5	+ \$	
Total Expenses subject to general spending limit	= \$	45,325.80 c2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1 Voting day party	+ \$	4,280.00
2	+ \$	
3	+ \$	
4	+ \$	
5	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	4,280.00 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	1,977.50
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	13,875.00
Office expenses incurred after voting day	+ \$	1,109.00
Phone and/or internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	3,900.00
Bank charges incurred after voting day	+ \$	68.60
Interest charged on loan after voting day	+ \$	
Expenses related to recount	+ \$	
Expenses related to controverted election	+ \$	
Expenses related to compliance audit	+ \$	
Expenses related to candidate's disability (provide full details)	+ \$	
1	+ \$	
2	+ \$	
3	+ \$	
4	+ \$	
5	+ \$	
Other (provide full details)		
1 Rent	+ \$	2,056.60
2 Meals	+ \$	218.20
3	+ \$	
4	+ \$	
5	+ \$	
Total Expenses not subject to spending limits	= \$	23,204.90 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **72,810.70 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	949.30 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	40.69 D2
Total (D1 – D2)	= \$	908.61
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	= \$	908.61 D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions**Part I – Summary of Contributions**

Contributions in money from candidate and spouse + \$ 100.00

Contributions in goods and services from candidate and spouse
(include value listed in Table 3 and Table 4)

+ \$

Total value of contributions not exceeding \$100 per contributor

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse)

+ \$ 355.00

Total value of contributions exceeding \$100 per contributor (from line 1B on page 5, list details in Table 1 and Table 2)

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse)

+ \$ 73,305.00

Less: Contributions returned or payable to the contributor

– \$

Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25

– \$

Total Amount of Contributions (record under Income in Box C)

= \$ 73,760.00 1A

Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached appendix	See attached appendix		73,305.00	
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	73,305.00

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
None	None	None		
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	

Total for Part II - Contributions exceeding \$100 per contributor

(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

\$ 73,305.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Large and Small Signs	2010/08/17	1,370.00

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total
		1,370.00

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Large Signs	2010/08/17	Proactive print	150	750.00

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Small Signs	2010/08/17	Proactive print	310	620.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	1,370.00

Schedule 2 – Fundraising Events and Activities**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attachedDescription of fundraising event/activity Meet the candidate event meetings, follow up extensive letter writing campaigns and individual introductions/meetingsDate of event/activity (yyyy/mm/dd) 2018/09/28**Part I – Ticket revenue**

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$	_____	2A
X	_____	2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)

= \$ _____

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1	Individual contributions collected at events	+	\$	20,950.00
2	_____	+	\$	_____
3	_____	+	\$	_____
4	_____	+	\$	_____
5	_____	+	\$	_____

Total Part II (include in Part 1 of Schedule 1)

= \$ 20,950.00**Part III – Other revenue not deemed a contribution**

(e.g. contribution of \$25 or less, goods or services sold for \$25 or less)

Provide details

1	_____	+	\$	_____
2	_____	+	\$	_____
3	_____	+	\$	_____
4	_____	+	\$	_____
5	_____	+	\$	_____

Total Part III (include under Income in Box C)

= \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

1	Professional Consultation and fundraising fees	+	\$	13,875.00
2	_____	+	\$	_____
3	_____	+	\$	_____
4	_____	+	\$	_____
5	_____	+	\$	_____
6	_____	+	\$	_____
7	_____	+	\$	_____
8	_____	+	\$	_____

Total Part IV Expenses (include under Expenses in Box C)

= \$ 13,875.00

Auditor's Report*Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report

Professional Designation of Auditor

Chartered Professional Accountant

Municipality

Mississauga

Date (yyyy/mm/dd)

2019/03/28

Contact Information

Last Name or Single Name

Syed

Given Name(s)

Sami

Licence Number

1-18473

Address

Suite/Unit No

48

Street No

Street Name

Village Centre Place

Municipality

Mississauga

Province

Mississauga

Postal Code

L4Z 1V9

Telephone No. (including area code)

905 273-5888

Email Address

info@ntnw.ca

The report must be done in accordance with generally accepted auditing standards and must

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

Table 1 Monetary contributions from individuals other than candidate or spouse

Particulars	Address	Amount
DIANE FERRI	17 DONALBERT RD TORONTO ON M9B 2E6	200 00

Independent Auditors' Report with respect to Municipal Elections Act, 1996 (Section 78)

To Region of Peel, City Clerk, Mississauga

We have audited the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Deficit and Disposition of Surplus of, candidate, for the campaign period from **July 23, 2018 to December 31, 2018** relating to the election held on **October 22, 2018**. This financial information has been prepared by management in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Information

The candidate is responsible for the preparation of the Form 4 in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial information based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial information is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial information. The procedures selected depend on the auditor's judgement, including the assessment of those risks of material misstatement of the financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the financial information in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by , candidate, as well as evaluating the overall presentation of the financial information.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring that the financial information reflects the amounts recorded in the accounting records of, candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial information presents fairly, in all material respects, the financial position of the candidate's election campaign as at **December 31, 2018** and the income and expenses for the campaign period from **July 23, 2018 to December 31, 2018** and the determination of surplus or deficit and the disposition of surplus in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the basis of accounting. The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996. This financial information, which has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting principles are solely for the information and use of **Region of Peel, City Clerk, Mississauga**, for complying with the Municipal Elections Act, 1996. This financial information is not intended to be, and should not be, used by anyone other than the specified user or for any other purpose.

Mississauga, Ontario
March 28, 2019

Nawaz Taub & Wasserman
NAWAZ TAUB & WASSERMAN LLP
CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

City of Mississauga

Legislated Contribution Report

Date 2019/07/08

To Election Campaign Finances Committee

From Diana Rusnov, Director, Legislative Services and City Clerk

Legislated Authority
Municipal Elections Act,
1996 s 88 34 & 88 36Meeting date
2019-07-16**Subject****Legislated Contribution Report – Tim Warner, City of Toronto****Background**

In accordance with sections 88 34 (1) to (7) and 88 36 (1) to (4) of the *Municipal Elections Act, 1996* (MEA), the Clerk for the City of Mississauga has reviewed the contributions reported on Financial Statement Auditor Report – Forms 4 and 6 (financial statements) submitted by candidates and Registered Third Party Advertisers following the 2018 Mississauga Municipal Election. This review was conducted to determine whether any contributor appeared to have exceeded the contribution limits under section 88 9 (1) and (4) and 88 13 (1) and (2) of the MEA.

Comments

Through the review, the following contributor appears to contravene Section 88 9 (1) of the MEA which states

A contributor shall not make contributions exceeding a total of \$1,200 to any one candidate in an election

Contributor Name	Contribution Amount	Candidate Name	Nomination
Tim Warner	\$700.00	Brad Butt	Candidate, Councillor, Ward 1
	\$1,000.00	Brad Butt	Candidate, Councillor, Ward 1
Total	\$1,700.00		

The address listed for the contributor for each contribution is the same. The information can be confirmed by viewing the contribution information included with the candidate's financial statement which is attached.

Conclusion

The Election Campaign Finances Committee (ECFC) will hear from and/or receive statements from the contributor and candidate if the contributor and candidate wish to address the committee or submit statements with respect to the information above

Under Section 88 34 (8), the ECFC is required to decide whether or not to commence legal proceedings against the contributor. The decision and written reasons for the decision must be provided to the Clerk and the contributor.

Attachments

Appendix 1: Financial Statement Auditor's Report – Form 4 for Brad Butt*

**Information on the financial statements not related to the contributions being reviewed may have been redacted. To view the full financial statement please visit <https://mississaugavotes.ca/infoforvoters/whosrunning>*

Prepared by The Mississauga
Elections Office



Ministry of Municipal Affairs

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2018	07	26

 to

YYYY	MM	DD
2018	12	31

☒ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Butt

Given Name(s)

Brad

Office for which the candidate sought election

Councillor Ward 01

Ward name or no. (if any)

01

Municipality

City of Mississauga

Spending Limit - General

\$ 31,375.50

Spending Limit - Parties and Other Expressions of Appreciation

\$ 3,137.55

☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Butt, Brad, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Signature of Candidate

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2019/03/26

Time Filed

9:46 AM

Initial of Candidate or Agent (if filed in person)

Signature of Clerk or Designate

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)

+ \$ 46,675.00

Revenue from items \$25 or less

+ \$ _____

Sign deposit refund

+ \$ _____

Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)

+ \$ 0.00

Interest earned by campaign bank account

+ \$ _____

Other (provide full details)

1. _____ + \$ _____

2. _____ + \$ _____

3. _____ + \$ _____

4. _____ + \$ _____

5. _____ + \$ _____

Total Campaign Income (Do not include loan)**= \$ 46,675.00 C1****EXPENSES (Note: include the value of contributions of goods and services)****Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)

+ \$ 0.00

Advertising

+ \$ 3,756.91

Brochures/flyers

+ \$ 7,561.21

Signs (including sign deposit)

+ \$ 3,929.58

Meetings hosted

+ \$ 500.42

Office expenses incurred until voting day

+ \$ 500.00

Phone and/or internet expenses incurred until voting day

+ \$ 380.22

Salaries, benefits, honoraria, professional fees incurred until voting day

+ \$ _____

Bank charges incurred until voting day

+ \$ 41.95

Interest charged on loan until voting day

+ \$ _____

Other (provide full details)

1. Ward Calling and Voice Messages + \$ 14,577.00

2. _____ + \$ _____

3. _____ + \$ _____

4. _____ + \$ _____

5. _____ + \$ _____

Total Expenses subject to general spending limit**= \$ 31,247.29 C2****EXPENSES****Expenses subject to spending limit for parties and other expressions of appreciation**

1. Expression Of Appreciation + \$ 2,730.00

2. Election Night Gathering + \$ 363.07

3. _____ + \$ _____

4. _____ + \$ _____

5. _____ + \$ _____

Total Expenses subject to spending limit for parties and other expressions of appreciation**= \$ 3,093.07 C3**

Expenses not subject to spending limits

Accounting and audit	+ \$	2,300.72	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	0.00	
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	24.26	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Other (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses not subject to spending limits	= \$	2,333.92	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 36,674.28 **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	10,000.72	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 - D2)	= \$	10,000.72	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	10,000.00	
Surplus (or deficit) for the campaign	= \$	0.72	D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions**Part I - Summary of Contributions**

Contributions in money from candidate and spouse	+ \$	10,000.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	0.00	
Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	325.00	
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2) • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	36,350.00	
Less: Contributions returned or payable to the contributor	- \$	0.00	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	0.00	
Total Amount of Contributions (record under Income in Box C)	= \$	46,675.00	1A

Part II - Contributions exceeding \$100 per contributor - Individuals other than candidate or spouse**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached			36,350.00	0.00
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	36,350.00

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N / A				N / A
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total N / A

Total for Part II - Contributions exceeding \$100 per contributor

(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

\$ 36,350.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N / A		N / A
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total N / A

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
N / A				N / A
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total N / A

Schedule 2 – Fundraising Events and Activities**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attachedDescription of fundraising event/activity N / A

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

$$\begin{array}{rcl}
 \$ & \text{N / A} & 2A \\
 \times & & 2B \\
 \hline
 \text{Total Part I (2A X 2B) (include in Part 1 of Schedule 1)} & = & \$ \text{N / A}
 \end{array}$$

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. <u>N / A</u>	+	\$ <u>N / A</u>	
2. _____	+	\$ _____	
3. _____	+	\$ _____	
4. _____	+	\$ _____	
5. _____	+	\$ _____	
Total Part II (include in Part 1 of Schedule 1)			= \$ <u>N / A</u>

Part III – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

1. <u>N / A</u>	+	\$ <u>N / A</u>	
2. _____	+	\$ _____	
3. _____	+	\$ _____	
4. _____	+	\$ _____	
5. _____	+	\$ _____	
Total Part III (include under Income in Box C)			= \$ <u>N / A</u>

Part IV – Expenses related to fundraising event or activity

Provide details

1. <u>N / A</u>	+	\$ <u>N / A</u>	
2. _____	+	\$ _____	
3. _____	+	\$ _____	
4. _____	+	\$ _____	
5. _____	+	\$ _____	
6. _____	+	\$ _____	
7. _____	+	\$ _____	
8. _____	+	\$ _____	
Total Part IV Expenses (include under Expenses in Box C)			= \$ <u>N / A</u>

Auditor's Report*Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

CPA, CA, IPA

Municipality

Mississauga

Date (yyyy/mm/dd)

2019/03/07

Contact Information**Last Name or Single Name**

Climo

Given Name(s)

D. Christopher

Licence Number

1160986

Address**Suite/Unit No****Street No.**

1614

Street Name

CARMEL DR

Municipality

Mississauga

Province

ON

Postal Code

L5G 3Z1

Telephone No. (including area code)

905-273-4847

Email Address

climoc@bell.net

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

Table 1 - Monetary Contributions from Individuals other than Candidate or Spouse

Candidate: Butt, Brad

Run for Office: Councillor Ward 01

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
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Tim Warner	27 Bearwood Drive, Unit Etobicoke, ON Canada M9A 4G5	2018-09-14	700.00	
Tim Warner	27 Bearwood Drive, Unit Etobicoke, ON Canada M9A 4G5	2018-09-17	1,000.00	

D. Christopher Climo, CPA, CA

Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

To Brad Butt, Candidate for Councillor in Ward 1 and Diana Rusnov, City Clerk, City of Mississauga

I have audited the accompanying financial statements of Brad Butt, which comprise the Statement of Campaign Income and Expenses and the Statement of Calculation of Surplus or Deficit for the campaign period ended December 31, 2018, and the accompanying Schedules. The financial statements have been prepared by the Candidate based on the financial reporting provisions of the Municipal Elections Act.

Management's Responsibility for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act and for such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

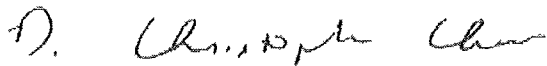
Due to the inherent nature of the transactions of organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the records of the Candidate and I was not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit. As well, the Act does not require me to report, nor was it practicable for me to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Act.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses for the campaign period ended December 31, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with the financial reporting provisions of the Municipal Elections Act.

Basis of Accounting

Without modifying my opinion, I draw attention to the fact that these financial statements are prepared to assist the Candidate to meet the requirements of the Municipal Elections Act. As a result, the financial statements may not be suitable for another purpose.



CPA, CA, Licensed Public Accountant

March 7, 2019

Mississauga, Ontario