

Report to 2022 Municipal Election Compliance Audit Committee

To: Chair and Members
2022 Municipal Election Compliance Audit Committee
From: Michael Schulthess, City Clerk
Subject: 2022 Municipal Election Clerk's Contribution Report - Ali Soufan
Date: June 26, 2023

Recommendation

That, on the recommendation of the City Clerk, the report dated June 26, 2023 and entitled "2022 Municipal Election Clerk's Contribution Report - Ali Soufan" providing notice of an apparent contravention of the campaign contribution limits with respect to the 2022 Municipal Election, BE RECEIVED for information.

Analysis

1.0 Background Information

1.1 Background

The purpose of this report is to identify to the 2022 Municipal Election Compliance Audit Committee an apparent contravention by Ali Soufan of the campaign contribution limits under section 88.9 of the *Municipal Elections Act, 1996* (the "Act").

Section 88.9 of the Act directs the following regarding campaign contributions to candidates for council in a municipal election:

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

88.9 (4) 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.

88.9 (5) This section does not apply to contributions made to a candidate's own election campaign by the candidate or his or her spouse.

Under section 88.34 of the Act, the City Clerk is directed to review the above mentioned contributions to candidates and to report on any apparent contraventions to contribution limits:

88.34 (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.

88.34 (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.

88.34 (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.

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

2.0 Discussion and Considerations

2.1 Campaign Contributions Analysis – Ali Soufan:

Subsequent to the above, a review of the contributions reported on the financial statements submitted by candidates under section 88.25 of the Act has identified an apparent contravention to the contribution limits under section 88.9 by contributor **Ali Soufan**.

| Contributed To | Amount |
|----------------------------|------------------|
| Peter Cuddy | \$1200.00 |
| John Fyfe-Millar | \$200.00 |
| Steve Hillier | \$1200.00 |
| Steve Lehman | \$1200.00 |
| Shawn Lewis | \$1200.00 |
| Elizabeth Pelosa | \$1200.00 |
| Total Contributions | \$6200.00 |

Table 1: 2022 Campaign Contributions by Ali Soufan

Based on the figures in *Table 1*, it appears that Ali Soufan has contributed a total of \$6200.00 to two or more candidates for office on the same council during the 2022 City of London Municipal Election. This total is \$1200.00 in excess of the \$5000.00 limit, thereby constituting an apparent contravention of section 88.9 of the Act.

The attached (Appendix 'A') are copies of the financial statements (Form 4) of each candidate to whom Ali Soufan contributed during the 2022 Municipal Election.

3.0 Conclusion

Next Steps of 2022 Municipal Election Compliance Audit Committee

Upon receiving this Report identifying an apparent contravention of campaign contribution limits from the Clerk, the 2022 Municipal Election Compliance Audit Committee is directed under the Act to undertake the following:

88.34 (8) 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.

88.34 (9) Reasonable notice of the meetings of the committee under subsection (8) shall be given to the contributor, the applicable candidate and the public.

88.34 (9.1) The meetings of the committee under subsection (8) shall be open to the public, but the committee may deliberate in private.

88.34 (11) The decision of the committee under subsection (8), and brief written reasons for the decision, shall be given to the contributor and to the clerk of the municipality or the secretary of the local board, as the case may be.

Prepared by: Jeannie Raycroft, Manager, Elections,
Strategic Integration & Policy
Gabrielle Johnstone, Municipal Elections Clerk

Submitted by: Sarah Corman, Deputy City Clerk

Recommended by: Michael Schulthess, City Clerk

Appendix 'A'

Candidates' Financial Statements – Form 4

(To be provided with public agenda)

All 2022 Municipal Election Financial Statements may be found online at www.london.ca/elections

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 immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 2 | 0 5 | 0 4 |

 to

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 3 | 0 1 | 0 3 |

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

| | | |
|---|---|---|
| Candidate's name as shown on the ballot | | |
| Last Name or Single Name Cuddy | Given Name(s) Peter | |
| Office for Which the Candidate Sought Election Municipal Council | Ward Name or Number (if any) Ward 3 | |
| Municipality City of London | | |
| Spending Limit General \$19,911.55 | Parties and Other Expressions of Appreciation \$1,991.15 | Contribution Limit Contributions from Candidate and Spouse \$8,508.60 |

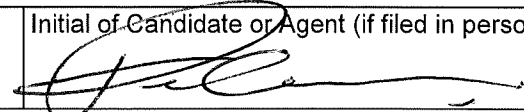
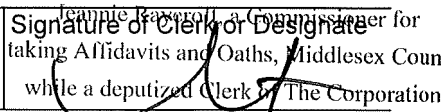
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Peter Cuddy, 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

2023/02/24
Date (yyyy/mm/dd)

| | | | |
|--|-----------------------------|--|---|
| Date Filed (yyyy/mm/dd) <u>2023 03 28</u> | Time Filed <u>1:56pm</u> | Initial of Candidate or Agent (if filed in person)  | Signature of Clerk or Designate  <small>Jeanette Rawson, a Commissioner for taking Affidavits and Oaths, Middlesex County, while a deputized Clerk of The Corporation of the City of London.</small> |
|--|-----------------------------|--|---|

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) | + \$ | 23,450.00 | |
| 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. _____ | + \$ | | |
| 6. _____ | + \$ | | |
| Total Campaign Income (Do not include loan) | | | = \$ 23,450.00 C1 |

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

| | | | |
|---|------|----------|--------------------------|
| Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1) | + \$ | | |
| Advertising | + \$ | 1,278.00 | |
| Brochures/flyers | + \$ | 3,981.36 | |
| Signs (including sign deposit) | + \$ | 7,674.40 | |
| Meetings hosted | + \$ | | |
| Office expenses incurred until voting day | + \$ | | |
| Phone and/or internet expenses incurred until voting day | + \$ | | |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ | 6,282.35 | |
| Bank charges incurred until voting day | + \$ | 525.51 | |
| Interest charged on loan until voting day | + \$ | | |
| Other (provide full details) | | | |
| 1. STORAGE | + \$ | 150.00 | |
| 2. _____ | + \$ | | |
| 3. _____ | + \$ | | |
| 4. _____ | + \$ | | |
| 5. _____ | + \$ | | |
| 6. _____ | + \$ | | |
| Total Expenses subject to general spending limit | | | = \$ 19,891.62 C2 |

2. 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 |

3. Expenses not subject to spending limits

| | | | |
|---|------|-----------------|-----------|
| Accounting and audit | + \$ | 1,650.00 | |
| 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 | + \$ | 5.61 | |
| 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. STORAGE EXPENSES INCURRED AFTER VOTING DAY | + \$ | 100.00 | |
| 2. | + \$ | | |
| 3. | + \$ | | |
| 4. | + \$ | | |
| 5. | + \$ | | |
| Other (provide full details) | | | |
| 1. | + \$ | | |
| 2. | + \$ | | |
| 3. | + \$ | | |
| 4. | + \$ | | |
| 5. | + \$ | | |
| Total Expenses not subject to spending limits | = \$ | 1,755.61 | C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ **21,647.23** **C5**

Box D: Calculation of Surplus or Deficit

| | | | |
|---|------|----------|-----------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | + \$ | 1,802.77 | D1 |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign | - \$ | 1,802.77 | |
| Surplus (or deficit) for the campaign | = \$ | | D2 |

If line D2 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 | + \$ 8,500.00 |
| Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2) | + \$ |
| 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). | + \$ 1,150.00 |
| Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • 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). | + \$ 13,800.00 |
| Less: Ineligible contributions paid 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) | = \$ 23,450.00 1A |

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

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

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 2: 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 (\$) |
|--------------|-------------------------------|----------|----------|------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

Additional information is listed on separate supplementary attachment, if completed manually.

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 3: Monetary contributions from individuals other than candidate or spouse

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|-----------------------------|---|---------------------------------------|---------------------------------|---|
| Rick Spenser | 965 Medway Park Drive, London, ON, N6G 0K7 | 2022/07/24 | 1,200.00 | |
| Robert Vitali | 15 Cobblestone Road, London, ON, N5Y 5M6 | 2022/07/28 | 1,000.00 | |
| Jerome Henshall | 1002-250 Pall Mall St, London, ON, N6A 6K3 | 2022/08/04 | 500.00 | |
| Robert Siskind | 460-200 Queens Ave, London, ON, N6A 1J3 | 2022/08/05 | 500.00 | |
| Nancy Branscombe | 191 Cheapside St, London, ON, N6A 1Z9 | 2022/08/05 | 250.00 | |
| Gerald Slemko | 129 Whiteacres Drive, London, ON, N6G 4E8 | 2022/08/08 | 250.00 | |
| Dan Reith | 462 Talbot St, St. Thomas, ON, N6P 1B9 | 2022/08/08 | 250.00 | |
| Samuel Rincon | 992 Jalna Blvd, London, ON, N6E 2R4 | 2022/08/11 | 500.00 | |
| Ian Murray | 28 Earls court Terrace, Komoka, ON, N0L 1R0 | 2022/08/19 | 1,000.00 | |
| Helen Ready | 2195 Wharncliffe Road South, London, ON, N6P 1K9 | 2022/08/23 | 1,200.00 | |
| Adam Carapella | 335 Hyde Park Road, London, ON, N6H 3R7 | 2022/09/07 | 300.00 | |
| Don Wilkinson | 420 Ridout St S., London, ON, N6C 4A1 | 2022/09/08 | 200.00 | |
| Putts Strybosch | 8 Charles Blvd, Strathroy, ON, N7G 3X2 | 2022/09/14 | 200.00 | |
| Glenn Avola | 317 Adelaide St. S., London, ON, N5Z 3L3 | 2022/09/21 | 250.00 | |
| John and Elena Aggelopoulos | 1070 The Parkway, London, ON, N6A 2W8 | 2022/10/03 | 250.00 | |
| Craig Linton | 301-100 Wellington St., London, ON, N6B 2K6 | 2022/10/07 | 250.00 | |
| Herald Krimmer | 1479 Warbler Woods Walk, London, ON, N6K 4Y9 | 2022/10/19 | 250.00 | |
| Doug Coleman | 16 Croydon Drive, Arva, ON, N0M 1C0 | 2022/07/07 | 500.00 | |
| Joseph Carapella | 3800 Colonel Talbot Road, London, ON, N6P 1H5 | 2022/09/15 | 300.00 | |
| Denise Flack | 60 Wheeler Court, Dorchester, ON, N0L 1G2 | 2022/09/27 | 500.00 | |
| Doug Langs | 20 Locke Hts, Strathroy, ON, N7G 3X1 | 2022/09/29 | 500.00 | |
| Heidi Bayley | 2301-500 Ridout St. N, London, ON, N5A 0A2 | 2022/10/14 | 500.00 | |
| Ali Soufan | 2133 Westdel Bourne Road, London, ON, N6K 4R2 | 2022/11/08 | 1,200.00 | |

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|--------------------|--|----------------------------|----------------------|--|
| Karem Samer Soufan | 2133 Westdel Bourne Road, London, ON, N6K 4R2 | 2022/11/08 | 1,200.00 | |
| Total | | | 13,050.00 | |

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: 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 (\$) |
|--------------|--------------|----------------------------------|----------------------------|---------------|
| David Cliche | | Graphic Design | 2022/07/04 | 500.00 |
| Art Blumas | | Storage | 2022/08/01 | 250.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | 750.00 |

Additional information is listed on separate supplementary attachment, if completed manually.

**Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)** \$ 13,800.00 1B

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held. Additional schedule(s) attached, if completed manually.**Fundraising Event/Activity 1**

Description of fundraising event/activity _____

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

Part I – Ticket revenueAdmission charge (per person) \$ _____ **2A**

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

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

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

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

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

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

| | | | |
|----|-------|------|-------|
| 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. | _____ | + \$ | _____ |

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

CPA

| | |
|---------------------------------|---------------------------------|
| Municipality LONDON, ONTARIO | Date (yyyy/mm/dd) 2023/03/24 |
|---------------------------------|---------------------------------|

Contact Information

| | | |
|-----------------------------------|-------------------------|---------------------------|
| Last Name or Single Name INNES | Given Name(s) ROBERT | Licence Number 1-10334 |
|-----------------------------------|-------------------------|---------------------------|

Address

| | | |
|--------------------------|---------------|-------------------------------|
| Suite/Unit Number 402 | Street Number | Street Name OXFORD ST EAST |
|--------------------------|---------------|-------------------------------|

| | | |
|------------------------|---------------------|------------------------|
| Municipality LONDON | Province ONTARIO | Postal Code N6A 3V7 |
|------------------------|---------------------|------------------------|

| | |
|----------------------------------|-------------------------------------|
| Telephone Number 519-679-2970 | Email Address ROB@INNESGROUP.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 Municipal Clerk of the City of London

REPORT ON THE RETURN

Qualified Opinion

We have audited the accompanying Financial Statement – Auditor's Report Candidate – Form 4 (the "Financial Statement") of Peter Cuddy (the "Candidate"), which comprises the Statement of Campaign Income and Expenses, and Calculation of Surplus or Deficit, for the campaign period from May 4, 2022 to January 3, 2023 (relating to the City of London municipal election held on October 24, 2022), and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, the accompanying Financial Statement of the Candidate for the period from May 4, 2022 to January 3, 2023 (relating to the City of London municipal election held on October 24, 2022), is prepared, in all material respects, in accordance with Section 88 of the Municipal Elections Act, 1996 (the "Act")

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in electoral campaigns, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus or 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 Return section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the Return 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 Use

The Financial Statement is prepared to assist the Candidate to meet the requirements of the Act referred to above. As a result, the Financial Statement may not be suitable for another purpose. Our report is intended solely for the Candidate and Municipal Clerk of the City of London and should not be distributed to or used by parties other than the Candidate and Municipal Clerk of the City of London. Our opinion is not modified in this manner.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation of the Return in accordance with the Act and for such internal control as the Candidate determines is necessary to enable the preparation of a Return that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Return

Our objectives are to obtain reasonable assurance about whether the Return 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 the Financial Statement.

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 Return, 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 Candidates's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the official agent.

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.



INNES ASSOCIATES CHARTERED PROFESSIONAL ACCOUNTANTS PROFESSIONAL CORPORATION
Authorized to practice public accounting by the Chartered Professional Accountants of Ontario

London, Ontario
March 24, 2023

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 immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 2 | 0 5 | 0 2 |

 to

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 2 | 1 2 | 3 1 |

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

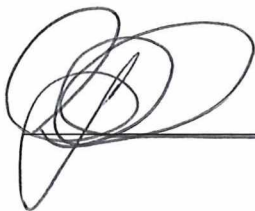
Box A: Name of Candidate and Office

| | | |
|--|---|---|
| Candidate's name as shown on the ballot | | |
| Last Name or Single Name Fyfe-Millar | Given Name(s) John | |
| Office for Which the Candidate Sought Election Councillor | Ward Name or Number (if any) 13 | |
| Municipality City of London | | |
| Spending Limit General \$20,963.65 | Parties and Other Expressions of Appreciation \$2,093.66 | Contribution Limit Contributions from Candidate and Spouse \$8,749.80 |

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

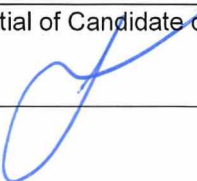
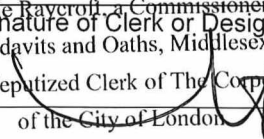
Box B: Declaration

I, John Fyfe-Millar, 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

2023/03/23
Date (yyyy/mm/dd)

| | | | |
|--|------------------------------|---|--|
| Date Filed (yyyy/mm/dd) <u>2023 03 27</u> | Time Filed <u>2:34 pm</u> | Initial of Candidate or Agent (if filed in person)  | Signature of Clerk or Designate  Jeannie Raycroft, a Commissioner for taking Affidavits and Oaths, Middlesex County, while a deputized Clerk of The Corporation of the City of London |
|--|------------------------------|---|--|

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) | + | \$ | 23,030.31 | |
| 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 | + | \$ | 7.87 | |
| Other (provide full details) | | | | |
| 1. _____ | + | \$ | | |
| 2. _____ | + | \$ | | |
| 3. _____ | + | \$ | | |
| 4. _____ | + | \$ | | |
| 5. _____ | + | \$ | | |
| 6. _____ | + | \$ | | |
| Total Campaign Income (Do not include loan) | | | | = \$ 23,038.18 C1 |

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

| | | | | |
|--|---|-----------|------------------|-----------|
| Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1) | | \$ | | |
| Advertising | | \$ | 4,365.13 | |
| Brochures/flyers | | \$ | 7,786.95 | |
| Signs (including sign deposit) | | \$ | 5,669.51 | |
| Meetings hosted | | \$ | | |
| Office expenses incurred until voting day | | \$ | 243.88 | |
| Phone and/or internet expenses incurred until voting day | | \$ | | |
| Salaries, benefits, honoraria, professional fees incurred until voting day | | \$ | | |
| Bank charges incurred until voting day | | \$ | | |
| Interest charged on loan until voting day | | \$ | | |
| Other (provide full details) | | | | |
| 1. Payment processing fees | + | \$ | 331.48 | |
| 2. Campaigning kick-off and blitzing events | + | \$ | 2,127.66 | |
| 3. _____ | + | \$ | | |
| 4. _____ | + | \$ | | |
| 5. _____ | + | \$ | | |
| 6. _____ | + | \$ | | |
| Total Expenses subject to general spending limit | | \$ | 20,524.61 | C2 |

2. Expenses subject to spending limit for parties and other expressions of appreciation

| | | | | |
|--------------------------------|---|----|----------|--|
| 1. Post-election wrap up event | + | \$ | 2,004.30 | |
|--------------------------------|---|----|----------|--|

| | | | |
|---|-------|------|-----------------------|
| 2. | _____ | + \$ | _____ |
| 3. | _____ | + \$ | _____ |
| 4. | _____ | + \$ | _____ |
| 5. | _____ | + \$ | _____ |
| Total Expenses subject to spending limit for parties and other expressions of appreciation | | | \$ 2,004.30 C3 |

3. Expenses not subject to spending limits

| | | | |
|---|-------|------|---------------------|
| Accounting and audit | | \$ | 960.50 |
| 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 | | \$ | 10.00 |
| 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 | | | \$ 970.50 C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ 23,499.41 C5

Box D: Calculation of Surplus or Deficit

| | | | | |
|---|--|------|---------|-----------------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | | + \$ | -461.23 | D1 |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign | | - \$ | _____ | |
| Surplus (or deficit) for the campaign | | | | = \$ -461.23 D2 |

If line D2 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 | + \$ | 25.31 |
| Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2) | + \$ | |
| <hr/> | | |
| 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). | \$ | 500.00 |
| <hr/> | | |
| Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • 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). | \$ | 22,505.00 |
| <hr/> | | |
| Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 | - \$ | |
| <hr/> | | |
| Total Amount of Contributions (record under Income in Box C) | = \$ | 23,030.31 1A |

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

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

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 2: 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 (\$) |
|--------------|-------------------------------|----------|----------|---------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

Additional information is listed on separate supplementary attachment, if completed manually.

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 3: Monetary contributions from individuals other than candidate or spouse

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|-------------------------|---|---------------------------------------|---------------------------------|---|
| Norman Sproule | 441 Pall Mall Street, London Ontario | 2022/05/16 | 400.00 | |
| Voula Zervakos | 348 Castlegrove Blvd, London, ON N6G 3X5 | 2022/07/06 | 1,200.00 | |
| Ali Soufan | 2133 Westdel Bourne Road, London, ON N6K 4R2 | 2022/07/06 | 200.00 | |
| Nella Soufan | 2133 Westdel Bourne Road, London, ON N6K 4R2 | 2022/07/06 | 200.00 | |
| Carla Randall | 2133 Westdel Bourne Road, London, ON N6K 4R2 | 2022/07/06 | 1,200.00 | |
| Salah Al JaJah | 3436 Emily Carr Lane, London, ON N6L 0A3 | 2022/07/06 | 1,200.00 | |
| Barb McArthur | 803-250 Pall Mall Street, London ON N6A6K3 | 2022/07/07 | 500.00 | |
| Gerald & Sherry Drennan | 19 September Lane, London ON N6K 3Y6 | 2022/07/07 | 1,000.00 | |
| Dave & Erin Stimac | 1397 Corley Dr, London ON N6G 2K5 | 2022/07/07 | 1,000.00 | |
| Allan Drewlo | 238 Hyman Sreet, London ON N6A 1N5 | 2022/07/07 | 1,000.00 | |
| Jamie Crich | 560 Wellington Street, 2nd Fl, London, ON N6A3R4 | 2022/07/18 | 355.00 | |
| Marjorie A Macoun | 1060 Wellington Gardens, London ON N6A 5Z2 | 2022/07/22 | 500.00 | |
| Lyman Meddoui | 1962 Oxford Street West, London ON N6K 4M8 | 2022/07/29 | 200.00 | |
| Mr. Ali Meddoui | 15 Paisley Street, London ON N5X 3J3 | 2022/07/29 | 1,200.00 | |
| Mr. Mohammed Abdo | 848 Blythwood Rd, Unit 320 London, ON N6H 0K8 | 2022/07/29 | 800.00 | |

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|------------------------------|--|-------------------------------|-------------------------|--|
| Joseph Carapella | 3800 Colonel Talbot Rd, London ON N6P 1H5 | 2022/09/25 | 1,200.00 | |
| Carlo and Kelly Castellani | 64 Tallwood Rd, London ON N5X 2S1 | 2022/09/25 | 500.00 | |
| Stephen Stapelton | 560 Wellington Street, 2nd Fl, London, ON N6A3R4 | 2022/09/25 | 800.00 | |
| Erin & Jeff Pease | 201-389 Dundas Street, London ON N6B 3L5 | 2022/06/22 | 250.00 | |
| Robert Sherman | 80 Carr Street, Unit 15 Toronto, ON M5T 1B7 | 2022/09/02 | 1,200.00 | |
| Adam Carapella | 3800 Colonel Talbot Rd London, ON N6P 1H5 | 2022/09/12 | 200.00 | |
| Jesse Nathanson | 812 Lawrence Avenue W, Toronto ON M6A 0B5 | 2022/09/13 | 1,000.00 | |
| Ryan M Gauss | 53 Queen Mary Crescent, London ON N6H 4B5 | 2022/09/24 | 150.00 | |
| Rick Spencer & Caroline Roxx | 965 Medway Park Drive, London ON N6G 0K7 | 2022/06/29 | 1,200.00 | |
| Schmuel Farhi | 620 Richmond Street, London ON N6A 5J9 | 2022/07/06 | 1,200.00 | |
| David E White | One Richmond Row 517 Richmond Street, London N6A 5N4 | 2022/07/18 | 500.00 | |
| Robert Vitali | 115 Cobblestone Road, London ON N5Y 5M6 | 2022/07/28 | 1,000.00 | |
| Nancy Branscombe | 191 Cheapside Street, London ON N6A 1Z9 | 2022/08/05 | 350.00 | |
| Samuel Rincon | 992 Jalna Blvd, London ON N6E 2R4 | 2022/08/11 | 1,000.00 | |
| Rachel Menary | 820 Manchester Rd, London IN N6H 4J6 | 2022/08/11 | 1,000.00 | |
| Total | | | 22,505.00 | |

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: 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 (\$) |
|--------------|--------------|----------------------------------|----------------------------|------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 22,505.00 1B

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

 Additional schedule(s) attached, if completed manually.**Fundraising Event/Activity 1**

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

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

Number of tickets sold x _____ 2B

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

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

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

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

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

| | | | |
|----|-------|------|-------|
| 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. | _____ | + \$ | _____ |

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

CPA, CA, LPA

| | |
|------------------------|---------------------------------|
| Municipality London | Date (yyyy/mm/dd) 2023/03/22 |
|------------------------|---------------------------------|

Contact Information

| | | |
|-------------------------------------|------------------------|-----------------------------|
| Last Name or Single Name Johnson | Given Name(s) Kevin | Licence Number 3-3190355 |
|-------------------------------------|------------------------|-----------------------------|

Address

| | | |
|--------------------------|----------------------|--------------------------------|
| Suite/Unit Number 214 | Street Number 700 | Street Name Richmond Street |
|--------------------------|----------------------|--------------------------------|

| | | |
|------------------------|---------------------|------------------------|
| Municipality London | Province Ontario | Postal Code N6A 5C7 |
|------------------------|---------------------|------------------------|

| | |
|----------------------------------|---|
| Telephone Number 519-661-0990 | Email Address kjohnson@wilkinsonrogers.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: City Clerk for John Fyfe-Millar, Candidate

Qualified Opinion

We have audited the accompanying Form 4 ("the financial statements") of John Fyfe-Millar, Candidate for the campaign period from May 2, 2022 to December 31, 2022 relating to the City of London Municipal Election held on October 24, 2022.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of John Fyfe-Millar, Candidate, as at December 31, 2022 and his income and expenses for the campaign period from May 2, 2022 to December 31, 2022 in accordance with the requirements of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in any election campaign, the completeness of the various categories of income and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of the John Fyfe-Millar Campaign and we were not able to determine whether any adjustments might be necessary to income and expenses and the campaign period surplus or deficit. Our audit opinion on the financial statements for the campaign period from May 2, 2022 to December 31, 2022, was modified accordingly because of the possible effects of this limitation of scope.

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 John Fyfe-Millar Campaign in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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.

Other matter

The financial statements, which have not been, and are not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the City Clerk to comply with the requirements of the Municipal Elections Act, 1996. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Municipal Elections Act, 1996 relevant to preparing such financial statements and for such internal control as management determines is necessary to enable the preparation of the financial statements that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the John Fyfe-Millar Campaign's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 the 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 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.
- 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 Campaign's internal control.
- Evaluate the overall presentation, structure and content of the financial statements, and whether the financial statements represent 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.

Wulkenson Rogers LLP

CHARTERED PROFESSIONAL ACCOUNTANTS, LICENSED PUBLIC ACCOUNTANTS

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 immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

| | | |
|------|----|----|
| YYYY | MM | DD |
| 2022 | 05 | 10 |

 to

| | | |
|------|----|----|
| YYYY | MM | DD |
| 2023 | 03 | 22 |

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

| | |
|---|---|
| Candidate's name as shown on the ballot | |
| Last Name or Single Name HILLIER | Given Name(s) STEVEN |
| Office for Which the Candidate Sought Election COUNCILLOR | Ward Name or Number (if any) 14 |
| Municipality LONDON | |

| | | |
|--|--|--|
| Spending Limit General \$ 20,419.00 | Parties and Other Expressions of Appreciation \$ 2041.90 | Contribution Limit Contributions from Candidate and Spouse \$ 8628.00 |
|--|--|--|

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

Box B: Declaration

I, **STEVEN HILLIER**, 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

2022/03/23
Date (yyyy/mm/dd)

| | | | |
|--|------------------------------|---|---|
| Date Filed (yyyy/mm/dd) 2023 03 23 | Time Filed 11:52am | Initial of Candidate or Agent (if filed in person) SH | Signature of Clerk or Designate <i>Jeannie Rayeroff, a Commissioner for taking Affidavits and Oaths, Middlesex County, while a deputized Clerk of The Corporation of the City of London.</i> |
|--|------------------------------|---|---|

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)

+ \$ 6500.00 - 6750.00 ^{250 - not exp.}

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. _____ + \$

6. _____ + \$

Total Campaign Income (Do not include loan)

= \$ 6750.00 C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign
(list details in Table 2 of Schedule 1)

+ \$ 1402.00

Advertising

+ \$ 2211.82

Brochures/flyers

+ WEB HOSTING 1832.74 + 328.77
50.85

+ \$

Signs (including sign deposit)

+ \$

Meetings hosted

+ \$

Office expenses incurred until voting day

+ \$

Phone and/or internet expenses incurred until voting day

+ \$

Salaries, benefits, honoraria, professional fees incurred until voting day

+ \$

Bank charges incurred until voting day

+ \$ 25.19

Interest charged on loan until voting day

+ \$

Other (provide full details)

1. TENT + \$ 564.99

2. REBAR + \$ 784.22

3. CANADA POYS + \$ 1428.13

4. _____ + \$

5. _____ + \$

6. _____ + \$

Total Expenses subject to general spending limit

= \$ 6416.35 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. VICTORY PARTY AT KEG + \$ 1178.58

| | | | |
|---|-------|------|-------------------|
| 2. | _____ | + \$ | _____ |
| 3. | _____ | + \$ | _____ |
| 4. | _____ | + \$ | _____ |
| 5. | _____ | + \$ | _____ |
| Total Expenses subject to spending limit for parties and other expressions of appreciation | | = \$ | <u>1178.58</u> C3 |

3. Expenses not subject to spending limits

| | | | |
|---|-----------------------|------|------------------|
| Accounting and audit | _____ | + \$ | _____ |
| 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 | _____ | + \$ | <u>54.75</u> |
| 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. | <u>NOMINATION FEE</u> | + \$ | <u>100.00</u> |
| 2. | _____ | + \$ | _____ |
| 3. | _____ | + \$ | _____ |
| 4. | _____ | + \$ | _____ |
| 5. | _____ | + \$ | _____ |
| Total Expenses not subject to spending limits | | = \$ | <u>154.75</u> C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ 7749.68 C5

Box D: Calculation of Surplus or Deficit

| | | | |
|---|---------------------|------|-------------------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | <u>6750-7749.68</u> | + \$ | <u>-999.68</u> D1 |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign | _____ | - \$ | _____ |
| Surplus (or deficit) for the campaign | | = \$ | <u>-999.68</u> D2 |

If line D2 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 | + \$ <u>250.00</u> |
| Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2) | + \$ <u>1402.00</u> |
| 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; list details in Table 3 and Table 4) • 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). | + \$ <u>6500.00</u> |
| Less: Ineligible contributions paid 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) | = \$ <u>8152.00</u> 1A |

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value (\$) |
|----------------------------------|----------------------------|---------------|
| \$250 CASH TO OPERAT Account | 2022/06/22 | 250.00 |
| | | |
| | | |
| | | |
| | | |
| Total | | <u>250.00</u> |

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: 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 (\$) |
|------------------------------|----------------------------|----------|----------|---------------------------|
| 47 MEDIUM SIGNS | 2018 | CHIL | 47 | 940.00 |
| 100 SMALL SIGNS | 2018 | CHIL | 100 | 350.00 |
| 80 SMALL H FRAMES | 2018 | CHIL | 80 | 112.00 |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | <u>1402.00</u> |

Additional information is listed on separate supplementary attachment, if completed manually.

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 3: Monetary contributions from individuals other than candidate or spouse

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|----------------|---|----------------------------|----------------------|--|
| VOULA ZERVAKOS | 348 ^{N66-385} CASTLE GARDEN RD | 2022/07/12 | 1200.00 | |
| SAM SOUFAN | 2133 ^{N6K 4R2} WESTEL BURNING | 2022/07/12 | 1200.00 | |
| ALI SOUFAN | 2133 ^{N6K 4R2} WESTEL BURNING | " | 1200.00 | |
| CAROL RANDALL | 1019 ^{N6H 574} GAINSBOROUGH RD | " | 1200.00 | |
| FARHAD NOORY | BLACKED OUT | 2022/09/16 | 1200.00 | |
| | BLACKED OUT | 2022/09/22 | 500.00 | |
| | | | | |
| | | | | |
| Total | | | 6500.00 | |

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: 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 (\$) |
|--------------|--------------|----------------------------------|----------------------------|------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 6500.00 1B

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

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

Number of tickets sold x _____ 2B

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

Part II – Other revenue deemed a contribution

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

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

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

Part III – Other revenue not deemed a contribution

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

| | | | |
|----|-------|------|-------|
| 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. | _____ | + \$ | _____ |

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

| | | |
|----------------------------|---------------|-------------------|
| Municipality | | Date (yyyy/mm/dd) |
| Contact Information | | |
| Last Name or Single Name | | Licence Number |
| Given Name(s) | | |
| Address | | |
| Suite/Unit Number | Street Number | Street Name |
| Municipality | | Postal Code |
| Province | | |
| Telephone Number | Email Address | |

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.

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 immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 2 | 0 5 | 0 2 |

 to

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 2 | 1 2 | 3 1 |

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

| | | |
|--|---|---|
| Candidate's name as shown on the ballot | | |
| Last Name or Single Name Lehman | Given Name(s) Stephen | |
| Office for Which the Candidate Sought Election Councillor | Ward Name or Number (if any) 8 | |
| Municipality City of London | | |
| Spending Limit General \$20,579.65 | Parties and Other Expressions of Appreciation \$2,057.96 | Contribution Limit Contributions from Candidate and Spouse \$8,665.80 |

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

Box B: Declaration


I, Stephen Lehman, 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

2023/03/20

Date (yyyy/mm/dd)

| | | | |
|---------------------------------------|----------------------|--|---|
| Date Filed (yyyy/mm/dd) 2023 03 20 | Time Filed 1:12pm | Initial of Candidate or Agent (if filed in person)  | Signature of Clerk or Designate Jeanie Bavor, Clerk or Designate taking Affidavits and Oaths, Middlesex County, while a deputized Clerk of The Corporation of the City of London. |
|---------------------------------------|----------------------|--|---|

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) | + \$ | 23,400.00 | |
| 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 | + \$ | 6.44 | |
| Other (provide full details) | | | |
| 1. _____ | + \$ | | |
| 2. _____ | + \$ | | |
| 3. _____ | + \$ | | |
| 4. _____ | + \$ | | |
| 5. _____ | + \$ | | |
| 6. _____ | + \$ | | |
| Total Campaign Income (Do not include loan) | | | = \$ 23,406.44 C1 |

EXPENSES (Note: Include the value of contributions of goods and services)**1. Expenses subject to general spending limit**

| | | | |
|---|-------------|------------------|-----------|
| Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1) | + \$ | | |
| Advertising | + \$ | 10,365.53 | |
| Brochures/flyers | + \$ | 3,504.82 | |
| Signs (including sign deposit) | + \$ | 3,313.73 | |
| Meetings hosted | + \$ | | |
| Office expenses incurred until voting day | + \$ | 363.13 | |
| Phone and/or internet expenses incurred until voting day | + \$ | | |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ | | |
| Bank charges incurred until voting day | + \$ | | |
| Interest charged on loan until voting day | + \$ | | |
| Other (provide full details) | | | |
| 1. Canvassers (Door-to-door) | + \$ | 1,852.07 | |
| 2. _____ | + \$ | | |
| 3. _____ | + \$ | | |
| 4. _____ | + \$ | | |
| 5. _____ | + \$ | | |
| 6. _____ | + \$ | | |
| Total Expenses subject to general spending limit | = \$ | 19,399.28 | C2 |

2. Expenses subject to spending limit for parties and other expressions of appreciation

| | | | |
|-------------------------------|------|----------|--|
| 1. Election Night Party costs | + \$ | 1,475.45 | |
|-------------------------------|------|----------|--|

| | | | |
|---|-------|------|--------------------|
| 2. | _____ | + \$ | _____ |
| 3. | _____ | + \$ | _____ |
| 4. | _____ | + \$ | _____ |
| 5. | _____ | + \$ | _____ |
| Total Expenses subject to spending limit for parties and other expressions of appreciation | | = \$ | 1,475.45 C3 |

3. Expenses not subject to spending limits

| | | | |
|---|-------|------|--------------------|
| Accounting and audit | _____ | + \$ | 1,130.00 |
| 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 | _____ | + \$ | _____ |
| 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 | | = \$ | 1,130.00 C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ **22,004.73 C5**

Box D: Calculation of Surplus or Deficit

| | | | |
|---|-------|------|--------------------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | _____ | + \$ | 1,401.71 D1 |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign | _____ | - \$ | _____ |
| Surplus (or deficit) for the campaign | | = \$ | 1,401.71 D2 |

If line D2 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 1 and Table 2) | + | \$ | |
| 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; list details in Table 3 and Table 4) • 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). | + | \$ | 23,400.00 |
| Less: Ineligible contributions paid 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) | = | \$ | 23,400.00 1A |

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

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

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: 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 (\$) |
|--------------|-------------------------------|----------|----------|---------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

Additional information is listed on separate supplementary attachment, if completed manually.

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 3: Monetary contributions from individuals other than candidate or spouse

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|-------------------|--------------|-------------------------------|-------------------------|--|
| See Attached List | | | 23,400.00 | |
| | | | | |
| Total | | | 23,400.00 | |

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: 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 (\$) |
|--------------|--------------|-------------------------------------|-------------------------------|------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 23,400.00 1B

Lehman 2022 Contributions by Individual

| <u>Name</u> | <u>Address</u> | <u>Date Received</u> | <u>Amount Received</u> |
|---|--|----------------------|------------------------|
| Sam Soufan | 2133 Westdel Bourne, London, On N6K 4R2 | 17-Jun | \$ 1,200.00 |
| Voula Zervakos | 348 Castlegrove Blyv, London, On N6G 3X5 | 17-Jun | \$ 1,200.00 |
| Ali Soufan | 2133 Westdel Bourne, London, On N6K 4R2 | 17-Jun | \$ 1,200.00 |
| Ahmed Meddoui | 1962 Oxford St W, London, On, N6K 4M8 | 28-Jul | \$ 800.00 |
| Dr Murray McLeod | 45 Kingspark Cres, London, On N6H 4C3 | 28-Jul | \$ 1,000.00 |
| Tarek Amber | 27 Trailside Cres, Winnipeg, MB, R3Y 0L2 | 3-Aug | \$ 1,200.00 |
| Joseph Meddoui | 42 Exmoor Place, London, On, N5X 3W2 | 3-Aug | \$ 1,200.00 |
| Michael Emery | 91 Carriage Hill Drive, London, On N5X 3W7 | 3-Aug | \$ 1,000.00 |
| Jonathon Horne | 112 Hubt Club Drive, London, On N6H 4Y7 | 3-Aug | \$ 1,000.00 |
| Peter Jordan | 3668 Homewood Cres, London, On, N6P 1K4 | 3-Aug | \$ 1,200.00 |
| Adam Bain | 41 Balckburn Cres, London, On N0L 1R0 | 30-Aug | \$ 1,200.00 |
| Perry Ferguson | 18-200 Riverside Dr, London, On, N6H 5C6 | 30-Aug | \$ 750.00 |
| Dr Harry B VanYmeren | 1002 Hunt Club Mews, London, On N6H 4R7 | 30-Aug | \$ 1,200.00 |
| Philip MacDonald | 74 Normandy Gardens, London, On N6H 4A9 | 30-Aug | \$ 1,200.00 |
| Michael Rigato | 165 Hartyson Cres, London, On N6H 5B2 | 30-Aug | \$ 500.00 |
| Richard Bains | 1429 Corly Drive, London, On, N6H 2K5 | 30-Aug | \$ 1,000.00 |
| Shmual Fahri | 620 Richmond St, London, On N6A 5J9 | 30-Aug | \$ 1,200.00 |
| S Stapelton | 560 Wellington Road, London, On N6A 3R4 | 30-Aug | \$ 1,000.00 |
| Jamie Crich | 560 Wellington Road, 2nd Floor, London, On N6A 3R4 | 30-Aug | \$ 1,200.00 |
| Carlo Castellani | 64 Tailwood Cres, London, On N5X 2S1 | 30-Aug | \$ 500.00 |
| Samual Rinson | 992 Jalna Blvd, London, On N6E 2R4 | 31-Aug | \$ 1,200.00 |
| Ryan Gauss | 53 Queen Mary Cres, London, On N6H 4B5 | 21-Sep | \$ 250.00 |
| less : refund issues to Tarek Amber - out of Province address (chq 5) | | | \$ (1,200.00) |
| J Roussy Sheppard | 1105 Cherrygrove Dr, London, On N6K 5B2 | 13-Oct | \$ 1,200.00 |
| Richard Sheppard | 1105 Cherrygrove Dr, London, On N6K 5B2 | 14-Oct | \$ 1,200.00 |

Total Contributions collected

\$ 23,400.00

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held. Additional schedule(s) attached, if completed manually.**Fundraising Event/Activity 1**

Description of fundraising event/activity _____

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

Part I – Ticket revenueAdmission charge (per person) \$ _____ **2A**

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

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

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

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

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

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

| | | |
|----|-------|------|
| 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. | _____ | + \$ |

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 London | Date (yyyy/mm/dd) 2023/03/15 |
|------------------------|---------------------------------|

Contact Information

| | | |
|-------------------------------------|-----------------------|---------------------------|
| Last Name or Single Name Snyders | Given Name(s) Mark | Licence Number 1-21218 |
|-------------------------------------|-----------------------|---------------------------|

Address

| | | |
|-------------------------|---------------|------------------------------|
| Suite/Unit Number 82 | Street Number | Street Name Wellington St |
|-------------------------|---------------|------------------------------|

| | | |
|------------------------|----------------|------------------------|
| Municipality London | Province ON | Postal Code N6B 2K3 |
|------------------------|----------------|------------------------|

| | |
|----------------------------------|---------------------------------|
| Telephone Number 519-660-6060 | Email Address Mark@meb.on.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.

MACNEILL EDMUNDSON
PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the City Clerk of the City of London re: Stephen Lehman Election Campaign

Opinion

We have audited the accompanying Form 4: Financial Statement - Auditor's Report Candidate of the Stephen Lehman Election Campaign (the "financial statement"), for the campaign period May 2, 2022 to December 31, 2022 relating to the City of London Municipal Election held on October 24, 2022, prepared in accordance with Section 88 of the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Campaign as at December 31, 2022, and the results of its operations for the campaign period then ended in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.

Basis for Opinion

Due to the nature of the types of transactions inherent in any election campaign, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the candidate's election campaign records and we were not able to determine whether any adjustments might be necessary to assets, liabilities, income, expenses, or campaign period 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 Statements* section of our report. We are independent of the Campaign in accordance with 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.

Other Matter

Without modifying our opinion, we note that the Form 4 is prepared for the information and use of the Candidate and the City Clerk to comply with the Municipal Elections Act, 1996, and as such, may not be suitable for another purpose. The attached Form 4 is not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.

Jeremy A. Giles CPA, CA Lissa Savage CPA, CA, CPA (Illinois)
Mark Snyders CPA, CA Dillon O'Henly CPA, CA

James B. MacNeill FCPA, FCA, CFP (Counsel) Robert F. Edmundson CPA, CA (Retired)

MACNEILL EDMUNDSON
PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT *(continued)*

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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.
- 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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with the Candidate 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.

London, Ontario
March 15, 2023

MacNeill Edmundson

PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANTS
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

Jeremy A. Giles CPA, CA Lissa Savage CPA, CA, CPA (Illinois)
Mark Snyders CPA, CA Dillon O'Henly CPA, CA

James B. MacNeill FCPA, FCA, CFP (Counsel) Robert F. Edmundson CPA, CA (Retired)

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 immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 2 | 0 5 | 0 2 |

 to

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 2 | 1 2 | 3 1 |

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

Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

| | |
|-----------------------------------|------------------------|
| Last Name or Single Name Lewis | Given Name(s) Shawn |
|-----------------------------------|------------------------|

| | |
|--|-----------------------------------|
| Office for Which the Candidate Sought Election Councillor | Ward Name or Number (if any) 2 |
|--|-----------------------------------|


Municipality
London

| | | |
|--|---|---|
| Spending Limit General \$20,169.10 | Parties and Other Expressions of Appreciation \$2,016.91 | Contribution Limit Contributions from Candidate and Spouse \$8,569.20 |
|--|---|---|

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

Box B: Declaration

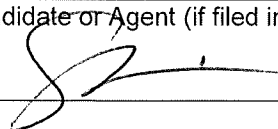
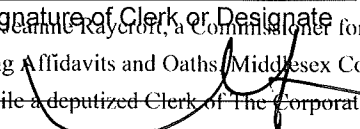
I, Shawn Lewis, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2023/03/28

Date (yyyy/mm/dd)

| | | | |
|--|------------------------------|--|---|
| Date Filed (yyyy/mm/dd) <u>2023 03 28</u> | Time Filed <u>12:10pm</u> | Initial of Candidate or Agent (if filed in person)  | Signature of Clerk or Designate  <small>Sean McRaycroft, a Commissioner for taking Affidavits and Oaths in Middlesex County, while a deputized Clerk of The Corporation of the City of London.</small> |
|--|------------------------------|--|---|

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) | + \$ | 23,235.69 | |
| 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. | + \$ | | |
| 6. | + \$ | | |
| Total Campaign Income (Do not include loan) | = \$ | 23,235.69 | C1 |

EXPENSES (Note: Include the value of contributions of goods and services)**1. Expenses subject to general spending limit**

| | | | |
|--|-------------|------------------|-----------|
| Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1) | + \$ | 1,729.04 | |
| Advertising | + \$ | 319.75 | |
| Brochures/flyers | + \$ | 8,125.70 | |
| Signs (including sign deposit) | + \$ | 6,460.17 | |
| Meetings hosted | + \$ | 184.90 | |
| Office expenses incurred until voting day | + \$ | | |
| Phone and/or internet expenses incurred until voting day | + \$ | 740.62 | |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ | | |
| Bank charges incurred until voting day | + \$ | 96.96 | |
| Interest charged on loan until voting day | + \$ | | |
| Other (provide full details) | | | |
| 1. Website build and data hosting | + \$ | 2,196.67 | |
| 2. | + \$ | | |
| 3. | + \$ | | |
| 4. | + \$ | | |
| 5. | + \$ | | |
| 6. | + \$ | | |
| Total Expenses subject to general spending limit | = \$ | 19,853.81 | C2 |

2. Expenses subject to spending limit for parties and other expressions of appreciation

| | | | |
|---------------------------------|------|----------|--|
| 1. Volunteer appreciation event | + \$ | 1,120.97 | |
|---------------------------------|------|----------|--|

| | | | |
|---|-------------|-----------------|-----------|
| 2. Volunteer appreciation gifts | + \$ | 863.08 | |
| 3. _____ | + \$ | _____ | |
| 4. _____ | + \$ | _____ | |
| 5. _____ | + \$ | _____ | |
| Total Expenses subject to spending limit for parties and other expressions of appreciation | = \$ | 1,984.05 | C3 |

3. Expenses not subject to spending limits

| | | | |
|---|-------------|-----------------|-----------|
| Accounting and audit | + \$ | 734.50 | |
| 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 | + \$ | 1.50 | |
| 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. Digital consulting post election (data clean up) | + \$ | 655.05 | |
| 2. _____ | + \$ | _____ | |
| 3. _____ | + \$ | _____ | |
| 4. _____ | + \$ | _____ | |
| 5. _____ | + \$ | _____ | |
| Total Expenses not subject to spending limits | = \$ | 1,391.05 | C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ **23,228.91** C5

Box D: Calculation of Surplus or Deficit

| | | | |
|---|------|-------------|-----------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | + \$ | 6.78 | D1 |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign | - \$ | _____ | |
| Surplus (or deficit) for the campaign | = \$ | 6.78 | D2 |

If line D2 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 1 and Table 2) | + \$ | 1,729.04 |
| 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). | + \$ | 1,043.45 |
| Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • 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). | + \$ | 21,849.35 |
| Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 | - \$ | 1,386.15 |
| Total Amount of Contributions (record under Income in Box C) | = \$ | 23,235.69 1A |

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

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

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 2: 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 (\$) |
|------------------|-------------------------------|--------------------|----------|---------------------------|
| Lawn signs | 2018/01/01 | Postcard Portables | 150 | 1,218.28 |
| Large lawn signs | 2018/01/01 | Postcard Portables | 15 | 334.76 |
| T-bar | 2018/01/01 | Shawn Lewis | 24 | 168.00 |
| Wooden stakes | 2014/01/01 | Tanya Park | 8 | 8.00 |
| | | | | |
| Total | | | | 1,729.04 |

Additional information is listed on separate supplementary attachment, if completed manually.

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held. Additional schedule(s) attached, if completed manually.**Fundraising Event/Activity 1**

Description of fundraising event/activity _____

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

Part I – Ticket revenueAdmission charge (per person) \$ _____ **2A**

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

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

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

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

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

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

| | | | |
|----|-------|------|-------|
| 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. | _____ | + \$ | _____ |

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 London | Date (yyyy/mm/dd) 2023/03/07 |
|------------------------|---------------------------------|

Contact Information

| | | |
|---------------------------------------|-----------------------|---------------------------|
| Last Name or Single Name Dennerley | Given Name(s) Gary | Licence Number 1-15511 |
|---------------------------------------|-----------------------|---------------------------|

Address

| | | |
|-------------------|---------------------|----------------------------------|
| Suite/Unit Number | Street Number 42 | Street Name Chalfont Crescent |
|-------------------|---------------------|----------------------------------|

| | | |
|------------------------|---------------------|------------------------|
| Municipality London | Province Ontario | Postal Code N6H 4Y4 |
|------------------------|---------------------|------------------------|

| | |
|----------------------------------|---|
| Telephone Number 519-878-8613 | Email Address gary.dennerley@gmail.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 Municipal Clerk of the City of London

Qualified Opinion

I have audited the accompanying Financial Statement – Auditor's Report Candidate - Form 4 (the "Financial Statement") of Shawn Lewis (the "Candidate"), which comprises the Statement of Campaign Income and Expenses, and Calculation of Surplus or Deficit, for the campaign period from May 2, 2022 to December 31, 2022 (relating to the City of London municipal election held on October 24, 2022), and other explanatory information.

In my opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of my report, the accompanying Financial Statement of the Candidate for the period from May 2, 2022 to December 31, 2022 (relating to the City of London municipal election held October 24, 2022) is prepared, in all material respects, in accordance with Section 88 of the *Municipal Elections Act, 1996* (the "Act").

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, 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 accounting records of the Candidate and I was not able to determine whether any adjustments might be necessary to income and expenses and surplus or deficit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Candidate in accordance with the ethical requirements that are relevant to my audit of the Financial Statement in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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

The Financial Statement is prepared to assist the Candidate to meet the requirements of the Act referred to above. As a result, the Financial Statement may not be suitable for another purpose. My report is intended solely for the Candidate and Municipal Clerk of the City of London and should not be distributed to or used by parties other than the Candidate and Municipal Clerk of the City of London. My opinion is not modified in this manner.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation the Financial Statement in accordance with the Act, and for such internal control as the Candidate determines is necessary to enable the preparation of the Financial Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

My objectives are to obtain reasonable assurance about whether the Financial Statement, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 the Financial Statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the Financial Statement, 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 my 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.

I 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 I identify during my audit.



Gary Dennerley, CPA, LPA
Chartered Professional Accountant
Licensed Public Accountant

London, Ontario
March 7, 2023

Shawn Lewis: Form 4 - 2022
 Part III Contributions exceeding \$100 per contributor

| Name: First | Name: Last | Full Address | Date Received | Amount Received | Amount Returned to Contributor or Paid to Clerk |
|-------------|------------|--------------------------------------|---------------|-----------------|---|
| Ali | Soufan | 2133 Westdel Bourne Rd. London ON | 5/20/2022 | 1,200.00 | - |
| Sam | Soufan | 2133 Westdel Bourne Rd. London ON | 5/20/2022 | 1,200.00 | - |
| Nella | Soufan | 2133 Westdel Bourne Rd. London ON | 5/20/2022 | 1,200.00 | - |
| Voula | Zervakos | 348 Castlegrove Blvd. London ON | 5/20/2022 | 1,200.00 | - |
| Allan | Drewlo | 25 Hyman St. London ON | 5/23/2022 | 1,000.00 | - |
| Scott | Stallaert | 9449 Glendon Drive, Mount Brydges ON | 5/24/2022 | 350.00 | - |
| John | Winston | 43 Rosecliffe Cres, London ON | 5/30/2022 | 150.00 | - |
| Jamie | Crish | 1412 Corley Drive, London ON | 5/31/2022 | 1,200.00 | - |
| Steve | Stapleton | 23311 Nissouri Rd RR1 Thorndale ON | 5/31/2022 | 1,200.00 | - |
| Alon | Shatil | 50 Lavender Way London ON | 5/11/2022 | 250.00 | - |
| Scott | Coulter | 67 Highland Court London ON | 5/11/2022 | 500.00 | - |
| Chris | Metron | 703 Oak Grove Place London ON | 5/11/2022 | 400.00 | - |
| Casey | Kulchyski | 16 Abbott St. London ON | 5/15/2022 | 103.30 | - |
| Sarah | Girty | 2499 Seven Oaks Ridge London ON | 5/16/2022 | 500.00 | - |
| Hassan | Mostafa | 571 Eagletrace Dr. London ON | 6/12/2022 | 1,200.00 | - |
| Rania | Mostafa | 571 Eagletrace Dr. London ON | 6/12/2022 | 1,200.00 | - |
| Joyce | Larsh | 359 Speight Blvd. London ON | 6/13/2022 | 200.00 | - |
| Salah | Al Jajah | 3436 Emily Carr Lane London ON | 6/13/2022 | 1,200.00 | - |
| Mohammed | Abdo | 848 Blythwood Rd. Unit 320 London ON | 7/27/2022 | 1,000.00 | - |
| Joseph | Meddoui | 42 Exmoor Pl London ON | 7/27/2022 | 1,000.00 | - |
| Lindsay | Mathyssen | 208-729 Deveron Cres, London, ON | 9/12/2022 | 200.00 | - |
| Sam | Cox | 5-16 Sweetland Avenue, Ottawa ON | 9/23/2022 | 600.00 | - |
| Mitchell | Goldhar | 2866 Dufferin St. Toronto ON | 10/11/2022 | 500.00 | - |
| Maged | Eissa | 1102 Cherrygrove Dr. London ON | 10/11/2022 | 1,200.00 | - |
| Daniel | Levack | 64 Villeneuve Cres London ON | 5/5/2022 | 103.30 | - |
| Michelle | Palmer | 228 Merlin Crescent London ON | 5/3/2022 | 103.30 | - |
| Brian | Gibson | 1-137 Albert Street London ON | 5/6/2022 | 103.30 | - |
| Cheryl | Miller | 351 Millbank Dr London ON | 5/8/2022 | 350.00 | - |
| Shmuel | Farhi | 201-620 Richmond St. N London ON | 6/14/2022 | 1,236.15 | 36.15 (36.15 refunded for over donation) |
| Egon | Beig | 14 Glass Ave, London ON | 5/11/2022 | 200.00 | 200.00 (refunded because issued from corporate account) |
| Samuel | Cox | 5-16 Sweetland Avenue, Ottawa ON | 6/15/2022 | 1,000.00 | 1,000.00 (refunded because issued from corporate account) |
| | | | | 21,849.35 | |

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 immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

| | | | | | | |
|---------|-----|-----|------|---------|-----|-----|
| YYYY | MM | DD | YYYY | MM | DD | |
| 2 0 2 2 | 0 5 | 0 2 | to | 2 0 2 2 | 1 2 | 3 1 |

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

| | | |
|--|---|---|
| Candidate's name as shown on the ballot | | |
| Last Name or Single Name Pelosa | Given Name(s) Elizabeth | |
| Office for Which the Candidate Sought Election Councillor | Ward Name or Number (if any) Ward 12 | |
| Municipality London | | |
| Spending Limit General \$21,687.20 <i>22,325.55</i> | Parties and Other Expressions of Appreciation \$2,168.72 <i>2,232.50</i> | Contribution Limit Contributions from Candidate and Spouse \$8,926.40 <i>9,076.60</i> |

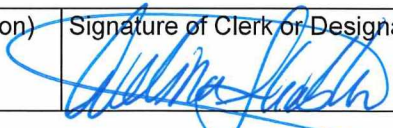
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

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

Elizabeth Pelosa
Signature of Candidate

2023/03/17
Date (yyyy/mm/dd)

| | | | |
|--|-----------------------------|---|--|
| Date Filed (yyyy/mm/dd) <i>2023 03 17</i> | Time Filed <i>1:12pm</i> | Initial of Candidate or Agent (if filed in person) <i>EP</i> | Signature of Clerk or Designate  |
|--|-----------------------------|---|--|

EVELINA SKALSKI, a Commissioner for taking Affidavits and Oaths, Middlesex County, while a deputized Clerk of The Corporation of the City of London.

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) | + \$ | 18,224.05 |
| 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 | + \$ | 3.37 |
| Other (provide full details) | | |
| 1. _____ | + \$ | |
| 2. _____ | + \$ | |
| 3. _____ | + \$ | |
| 4. _____ | + \$ | |
| 5. _____ | + \$ | |
| 6. _____ | + \$ | |

Total Campaign Income (Do not include loan)

= \$ 18,227.42 C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

| | | |
|---|------|----------|
| Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1) | + \$ | 4,800.00 |
| Advertising | + \$ | 4,846.75 |
| Brochures/flyers | + \$ | |
| Signs (including sign deposit) | + \$ | 2,492.13 |
| Meetings hosted | + \$ | 1,467.24 |
| Office expenses incurred until voting day | + \$ | 502.99 |
| Phone and/or internet expenses incurred until voting day | + \$ | |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ | 1,149.19 |
| Bank charges incurred until voting day | + \$ | 40.00 |
| Interest charged on loan until voting day | + \$ | |
| Other (provide full details) | | |
| 1. _____ | + \$ | |
| 2. _____ | + \$ | |
| 3. _____ | + \$ | |
| 4. _____ | + \$ | |
| 5. _____ | + \$ | |
| 6. _____ | + \$ | |

Total Expenses subject to general spending limit

= \$ 15,298.30 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

| | | |
|---------------------------|------|----------|
| 1. Volunteer appreciation | + \$ | 2,157.75 |
|---------------------------|------|----------|

| | | | |
|---|-------|------|---------------------------|
| 2. | _____ | + \$ | _____ |
| 3. | _____ | + \$ | _____ |
| 4. | _____ | + \$ | _____ |
| 5. | _____ | + \$ | _____ |
| Total Expenses subject to spending limit for parties and other expressions of appreciation | | = \$ | <u>2,157.75</u> C3 |

3. Expenses not subject to spending limits

| | | | |
|---|-------|------|-------------------------|
| Accounting and audit | | + \$ | <u>765.37</u> |
| 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 | | + \$ | <u>6.00</u> |
| 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 | | = \$ | <u>771.37</u> C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ **18,227.42** C5

Box D: Calculation of Surplus or Deficit

| | | | | |
|---|--|------|-------|-----------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | | + \$ | _____ | D1 |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign | | - \$ | _____ | |
| Surplus (or deficit) for the campaign | | = \$ | _____ | D2 |

If line D2 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 | + \$ | 10.00 |
| Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2) | + \$ | 4,800.00 |
| 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). | + \$ | 2,264.05 |
| Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • 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). | + \$ | 11,150.00 |
| Less: Ineligible contributions paid 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) | = \$ | 18,224.05 1A |

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

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

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 2: 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 with H frames | | Elizabeth Peloza | 353 | 2,238.02 |
| Large signs | | Elizabeth Peloza | 55 | 1,237.50 |
| Metal t-bar | | Elizabeth Peloza | 110 | 1,324.48 |
| | | | | |
| | | | | |
| Total | | | | 4,800.00 |

Additional information is listed on separate supplementary attachment, if completed manually.

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 3: Monetary contributions from individuals other than candidate or spouse

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|--------------|--------------|-------------------------------|-------------------------|--|
| See list | | | 11,150.00 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | 11,150.00 | |

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: 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 (\$) |
|--------------|--------------|-------------------------------------|-------------------------------|------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

Additional information is listed on separate supplementary attachment, if completed manually.

**Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)** \$ 11,150.00 1B

Table 3: Monetary contributions from individuals other than candidate or spouse

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk |
|----------------------|---|---------------------------------------|---------------------------------|--|
| Lindsay Mathysen | 109 - 130 Somerset Street West, Ottawa, ON K2P 0H9 | 2022-05-28 | \$500.00 | 0 |
| Tom Cull | 491 Ontario Street, London, ON N5W 3X3 | 2022-05-30 | \$200.00 | 0 |
| Ryan Gauss | 53 Queen Mary Crescent, London, ON N6H 4B5 | 2022-06-22 | \$200.00 | 0 |
| Terence Kernaghan | 105-400 York Street, London, ON N6B 3N2 | 2022-07-02 | \$200.00 | 0 |
| Krystina Bednarowski | 570 Royal Beech Drive, Waterloo, ON N2T 1Z8 | 2022-07-24 | \$250.00 | 0 |
| Paul Grech | 93 Kingsford Cres, London, ON N7V 1H7 | 2022-07-27 | \$250.00 | 0 |
| Achille Lascaris | 695 Richmond St., London, ON N6K 4A6 | 2022-07-30 | \$550.00 | 0 |
| Cydna Mercer | 10562 Ilderton Road, Ilderton, ON NOM 2A0 | 2022-08-01 | \$200.00 | 0 |
| Nancy Branscombe | 191 Cheapside Street, London, ON N6A 1Z9 | 2022-08-05 | \$350.00 | 0 |
| Matthew Rowlinson | 96 Base Line Road East, London, ON N6C 2N8 | 2022-09-05 | \$250.00 | 0 |
| Peter Fragiskatos | 1504 North Wenige Drive, London, ON N5X 0J4 | 2022-09-06 | \$250.00 | 0 |
| Mitchell Goldhar | 3200 Highway 7, Vaughn, ON, L4K 5Z5 | 2022-09-13 | \$500.00 | 0 |
| Craig Linton | 301-100 Wellington Street, London, ON N6B 2K6 | 2022-10-07 | \$250.00 | 0 |
| Michael Morgan | 28 Acorn Cres., London ON N6G 3V4 | 2022-10-18 | \$300.00 | 0 |
| Harold Usher | 718 Chiddington Ave, London, ON N6C 2W8 | 2022-10-04 | \$300.00 | 0 |
| Judite Holder | 745 Waterloo St., London ON N6A 3W2 | 2022-09-27 | \$200.00 | 0 |
| Cheryl Miller | 251 Millbank Drive, London, ON N6C 4V9 | 2022-09-08 | \$250.00 | 0 |
| Glen Wong | 94 Jutta Crescent, London, ON N6E 3S8 | 2022-08-18 | \$200.00 | 0 |
| Ilynaan Meddoui | 1962 Oxford Steet West, London, ON N6K 4M8 | 2022-07-28 | \$1,200.00 | 0 |
| Mohammed Abdo | 848 Blythwood Road Unit 320, London, ON N6H 0K8 | 2022-07-28 | \$1,000.00 | 0 |
| Joseph Meddoui | 42 Exmoor Place, London, ON N5X 3W2 | 2022-07-28 | \$800.00 | 0 |
| Mabel Lewis | 203-108 Allard Street, Sault Ste. Marie, ON P6B 5G1 | 2022-07-28 | \$500.00 | 0 |
| Ali Soufan | 2133 Westdel Bourne Road, London, ON N6K 4R2 | 2022-07-12 | \$1,200.00 | 0 |
| Paul Hubert | 1107 St Anthony Road, London, ON N6H 2P8 | 2022-07-06 | \$200.00 | 0 |
| Karon Berry | 332 Aintree Court, Corunna, ON NON 1G0 | 2022-06-13 | \$550.00 | 0 |
| Ken Patpatia | 19 Adelaide St. S., London, ON N5Z 3J9 | 2022-11-15 | \$500.00 | 0 |
| | | | \$11,150.00 | |

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held. Additional schedule(s) attached, if completed manually.**Fundraising Event/Activity 1**

Description of fundraising event/activity _____

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

Part I – Ticket revenueAdmission charge (per person) \$ _____ **2A**

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

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

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

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

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

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

| | | | |
|----|-------|------|-------|
| 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. | _____ | + \$ | _____ |

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 London | Date (yyyy/mm/dd) 2023/03/13 |
|------------------------|---------------------------------|

Contact Information

| | | |
|---------------------------------------|-----------------------|---------------------------|
| Last Name or Single Name Dennerley | Given Name(s) Gary | Licence Number 1-15511 |
|---------------------------------------|-----------------------|---------------------------|

Address

| | | |
|-------------------|---------------------|----------------------------------|
| Suite/Unit Number | Street Number 42 | Street Name Chalfont Crescent |
|-------------------|---------------------|----------------------------------|

| | | |
|------------------------|---------------------|------------------------|
| Municipality London | Province Ontario | Postal Code N6H 4Y4 |
|------------------------|---------------------|------------------------|

| | |
|----------------------------------|---|
| Telephone Number 519-878-8613 | Email Address gary.dennerley@gmail.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 Municipal Clerk of the City of London

Qualified Opinion

I have audited the accompanying Financial Statement – Auditor's Report Candidate - Form 4 (the "Financial Statement") of Elizabeth Peloza (the "Candidate"), which comprises the Statement of Campaign Income and Expenses, and Calculation of Surplus or Deficit, for the campaign period from May 2, 2022 to December 31, 2022 (relating to the City of London municipal election held on October 24, 2022), and other explanatory information.

In my opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of my report, the accompanying Financial Statement of the Candidate for the period from May 2, 2022 to December 31, 2022 (relating to the City of London municipal election held October 24, 2022) is prepared, in all material respects, in accordance with Section 88 of the *Municipal Elections Act, 1996* (the "Act").

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, 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 accounting records of the Candidate and I was not able to determine whether any adjustments might be necessary to income and expenses and surplus or deficit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Candidate in accordance with the ethical requirements that are relevant to my audit of the Financial Statement in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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

The Financial Statement is prepared to assist the Candidate to meet the requirements of the Act referred to above. As a result, the Financial Statement may not be suitable for another purpose. My report is intended solely for the Candidate and Municipal Clerk of the City of London and should not be distributed to or used by parties other than the Candidate and Municipal Clerk of the City of London. My opinion is not modified in this manner.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation the Financial Statement in accordance with the Act, and for such internal control as the Candidate determines is necessary to enable the preparation of the Financial Statement that is free from material misstatement, whether due to fraud or error.

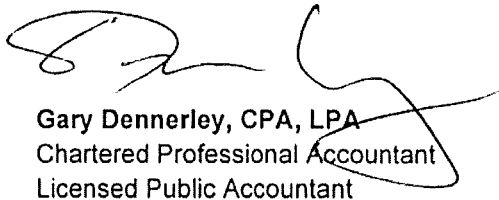
Auditor's Responsibilities for the Audit of the Financial Statement

My objectives are to obtain reasonable assurance about whether the Financial Statement, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 the Financial Statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the Financial Statement, 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 my 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.

I 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 I identify during my audit.



Gary Dennerley, CPA, LPA
Chartered Professional Accountant
Licensed Public Accountant

London, Ontario
March 16, 2023