

**Observations From the Review of Financial Filings of Members of City of Toronto Council**  
Summary of Findings

Name	Observations by the Auditor General	Mayor/Councillor's Comments
<b>Mayor Miller</b>	<ul style="list-style-type: none"> <li>▪ The campaign start date is incorrectly entered on the Form 5 filing as January 3, 2006 instead of Jan 13, 2006 per the nomination papers.</li> </ul>	The Mayor advised the City Clerk.
<b>Ashton</b>	<ul style="list-style-type: none"> <li>▪ Calculation error on Schedule 3 resulted in understatement of contribution of inventory of campaign goods by \$773.19 and understates campaign income and expenses.</li> </ul>	Councillor advises that he provided revised financial statements to the City Clerk.
<b>Carroll</b>	<ul style="list-style-type: none"> <li>▪ Prior campaign's deficit not reported under Summary of Income and Expenses, Box B. A letter of correction was submitted to the City Clerk but the amount was incorrect.</li> <li>▪ Following contributions were over the maximum allowed limit of \$750: <ul style="list-style-type: none"> <li>- Two associations contributed totals of \$1,500 and \$800. These amounts are in excess of the allowed contribution limits and the excess contribution was returned to contributors and was notified to the City Clerk on Apr 20, 2007.</li> </ul> </li> </ul>	<p>Councillor to advise the City Clerk.</p> <p>Corrective action already taken by the Councillor and the City Clerk was notified.</p>

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	<ul style="list-style-type: none"> <li>▪ The refund of excess contributions would affect the reported income and surplus amounts by \$800.</li> <li>▪ The Councillor's electronic filing showed two contributions of \$750 each from one entity although the hard copy filing indicated only one contribution of \$750.</li> </ul>	<p>Councillor to advise City Clerk.</p> <p>The Councillor advised that this was a data entry error and there was only one contribution of \$750. Councillor to advise City Clerk.</p>
<b>Davis</b>	<ul style="list-style-type: none"> <li>▪ Total Income from Fundraising functions (schedule 2, Part III) reported under Box E, \$3,887 does not reconcile with sum of individual Schedule 2, Part III reported income, \$2,917. It appears income reported under part II, \$970.00 is double counted.</li> </ul>	<p>Councillor's auditor confirms that amount of \$970 was incorrectly shown twice as both income and expense. Councillor has advised the City Clerk.</p>
<b>De Baeremaeker</b>	<ul style="list-style-type: none"> <li>▪ Surplus of \$785.69 from previous election not carried forward as Income under Box E.</li> </ul>	<p>Councillor to advise City Clerk.</p>

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<b>Del Grande</b>	<ul style="list-style-type: none"> <li>▪ A payable to the bank of \$30 has been reported under Statement of Assets and Liabilities, Box C. This would appear to be a payable for bank charges yet no bank charges are reported under Statement of Campaign Income and Expenses, Box E.</li> </ul>	The Councillor advises that the account payable is a result of a bank error and that he did not incur any bank charges so his filing is accurate.
<b>Di Giorgio</b>	<ul style="list-style-type: none"> <li>▪ No address was reported for one of the corporate donations. The Act requires addresses to be provided.</li> </ul>	The Councillor has provided the required information to the City Clerk.
<b>Fletcher</b>	<ul style="list-style-type: none"> <li>▪ Contributions under Box B and Box E do not agree with 'Donor's List' attached with Schedule 1. It appears that inventory of campaign goods amounting to \$2,794.80 reported under Schedule 3 is included in the total.</li> <li>▪ On the list of contributors under \$100, certain contributors made multiple contributions and when added together, they exceeded \$100. They should have been reported under Schedule 1, Contributions over \$100.</li> </ul>	<p>Councillor has advised the City Clerk.</p> <p>Councillor has advised the City Clerk that certain contributors on the under \$100 list should be on the over \$100 list.</p>

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	<ul style="list-style-type: none"> <li>▪ Contributions of \$350.00 were collected after the close of campaign period listed on the Form 5 filing (Jan 3, 2006 to Jan 2, 2007). These contributions are included in the list of contributions and reported as income under Box E.</li> </ul>	Councillor has refunded the late contributions.
<b>Giambrone</b>	<ul style="list-style-type: none"> <li>▪ Transposition error from Part II, Schedule 1 to Part 1, Schedule 1 - \$28,880.00 carried forward as \$28,780.00</li> </ul>	The Councillor's representative indicated this error would be communicated to the City Clerk.
<b>Grimes</b>	<ul style="list-style-type: none"> <li>▪ Goods that appear to be contributed, valued at \$749.99 do not appear as a contribution or expense.</li> <li>▪ Inventory Contribution (opening inventory of signs) of \$1,541 is reported under Expenses, Box E. This contribution is not entered in Schedule 3 and Schedule 1. This amount is recorded as expense and then subsequently offset at the bottom of the Expenses, Box E. Inventory offset is not permitted by the Act. All inventory brought-in from previous campaign is treated as expense.</li> </ul>	<p>Councillor indicates that goods were donated and were incorrectly included as inventory brought forward from previous campaign. Councillor will advise the City Clerk.</p> <p>Councillor to advise the City Clerk.</p>

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	<ul style="list-style-type: none"> <li>▪ Rebate receipt issued in favor of what appears to be a corporate entity. Under new rules only individuals are eligible for rebate program.</li> <li>▪ Surplus calculation error. Based on total income and expenses filed, i.e., \$50,191.00 and \$49,982.18. A surplus of \$308.82 is reported under Box E, amount should be \$208.82 based on totals reported.</li> </ul>	<p>Councillor will review and advise the City Clerk.</p> <p>Councillor to advise the City Clerk.</p>
<b>Hall</b>	<ul style="list-style-type: none"> <li>▪ Two filings were made by the Councillor. The first one showed a surplus of \$659.95 and the other one showed a surplus of \$1,076.05.</li> </ul>	<p>The Councillor indicates she thought she was in a deficit at the date of the original filing but when the accounts were closed found she was in a surplus. The increase in the surplus from the first filing to the second related to the return of inventory for a credit. Councillor will advise the City Clerk.</p>
<b>Heaps</b>	<ul style="list-style-type: none"> <li>▪ Inventory of goods contributed to campaign, \$822 reported on Schedule 3 not carried forward to Schedule 1 and Income reported under Box E.</li> <li>▪ Contribution of \$1500 from one contributor exceeds the maximum allowed limit of \$750.</li> </ul>	<p>Councillor's auditor advises that value of inventory of goods was included in the amount contributed by the Councillor.</p> <p>We have been advised that this contribution was from the Councillor's spouse and is therefore allowed.</p>

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	<ul style="list-style-type: none"> <li>▪ Schedule 3, details not adequately entered, for example, date acquired and supplier columns were left blank.</li> </ul>	<p>Councillor indicated that these were goods carried forward from his last campaign and he would provide this information to the City Clerk.</p>
<b>Holyday</b>	<ul style="list-style-type: none"> <li>▪ There are no charges for Accounting &amp; Audit fees although the financial statements were signed off by a Chartered Accountant.</li> </ul>	<p>The Councillor indicated that the services had been donated. The Councillor has advised the City Clerk.</p>
<b>Lee</b>	<ul style="list-style-type: none"> <li>▪ On the electronic filing, assets information under Box C was not completed. As a result, total of assets and liabilities didn't balance. The official hard copy filing was accurate.</li> </ul>	<p>Councillor has advised the City Clerk.</p>
<b>Lindsay Luby</b>	<ul style="list-style-type: none"> <li>▪ Under Box D, details for current year's surplus and prior year's deficit columns were entered on the wrong lines.</li> <li>▪ Campaign period end date is incorrectly entered on the Form 5 electronic filing as Dec 31, 2006 instead of Jan 2, 2007 shown on the hard copy filing (official copy).</li> </ul>	<p>Councillor has advised the City Clerk.</p> <p>Councillor has advised the City Clerk.</p>

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<b>Mammoliti</b>	<ul style="list-style-type: none"> <li>▪ Income from Fund Raising Functions (referring to Schedule 2, Part III) has been reported as \$1,275.00 under Box E. This amount is not traceable to any of the referred schedules.</li> </ul>	Councillor has advised the City Clerk.
<b>Moeser</b>	<ul style="list-style-type: none"> <li>▪ Contribution of 'Over \$100' is reported as \$29,135 under Schedule 1, as per the attached list of contributions the correct amount is \$28,785.</li> <li>▪ Contribution of '\$100 or Less' is reported as NIL under Schedule 1, as per the attached list of contributions the correct amount is \$350.</li> <li>▪ List of Contributions attached to the Schedule 1 is totaled incorrectly as \$29,785. The correct amount is \$28,535.</li> <li>▪ Information for total income and surplus in the Box E were not completed.</li> </ul>	<p>Councillor to advise the City Clerk.</p> <p>Councillor to advise the City Clerk.</p> <p>Councillor has advised the City Clerk.</p> <p>Councillor to advise the City Clerk.</p>

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<b>Moscoe</b>	<p><b><u>Electronic Filing:</u></b></p> <ul style="list-style-type: none"> <li>▪ Campaign period end date is incorrectly entered on the Form 5 electronic filing as March 16, 2007 instead of Jan 2, 2007 shown on the hard copy filing (official copy).</li> <li>▪ Other expenses, \$300 reported in official filing were omitted from electronic filing under Box E.</li> <li>▪ Contributions reported for 'Over \$100', \$62,782.50 and '\$100 or Less', \$1,250 did not reconcile with contributions reported under hard copy filing, Box E/Schedule 1, \$62,857.50 and \$1,175 respectively.</li> <li>▪ Assets information under Box C not completed. As a result, total of Assets and liabilities didn't balance.</li> </ul> <p>Schedule 2 and Schedule 4 information was left blank.</p>	Councillor has advised the City Clerk.



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<b>Nunziata</b>	<ul style="list-style-type: none"> <li>▪ Transposition error in recording contributions under Box E. Contributions of \$36,907 reported under Schedule 1 are recorded as \$36,807 in the income Box E.</li> </ul>	Councillor has advised the City Clerk.
<b>Palacio</b>	<ul style="list-style-type: none"> <li>▪ The Councillor declared a surplus as of Jan 2, 2007. A contribution of \$750 was accepted on Jan 24, 2007. Acceptance of contributions is not allowed after a surplus is declared.</li> <li>▪ Food expense for \$600.00 included in the list of Contribution under Schedule 1.</li> <li>▪ Inventory of Goods Contributed under Schedule 3, \$1,000.00 not reported as Contribution under Schedule 1, List of Contributors, this understated the income reported in Box E. Schedule 3 also lacks details re date of acquisition of goods supplier name.</li> </ul>	<p>Councillor has advised the City Clerk</p> <p>Councillor advises that he declined the contribution of these goods and paid for them therefore there is no contribution. Councillor has advised the City Clerk.</p> <p>This inventory represented goods brought forward from the previous campaign and was included as a contribution from the Councillor. Councillor has advised the City Clerk.</p>

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<b>Pantalone</b>	<ul style="list-style-type: none"> <li>▪ The campaign end date is incorrectly entered on the electronic Form 5 filing as March 10, 2007 instead of Jan 2, 2007 per the official signed filing.</li> </ul>	Councillor has advised the City Clerk of the change required.
<b>Perks</b>	<ul style="list-style-type: none"> <li>▪ Two rebate receipts not reflected in contribution list reported under Schedule 1. Contributions may be understated by \$400.00.</li> <li>▪ Accepted \$250 as contribution from an individual outside of Ontario.</li> </ul>	<p>Councillor has advised the City Clerk.</p> <p>Councillor has advised the City.</p>
<b>Perruzza</b>	<ul style="list-style-type: none"> <li>▪ Contribution from one entity is reported at \$700 cash but we also noted a contribution in kind of \$200. We are not able to determine if the in kind contribution is included in \$700 reported on the list of contributions.</li> </ul>	Councillor has advised the City Clerk that the total reported contribution of \$700 includes contribution in-kind for \$200.

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<b>Rae</b>	<ul style="list-style-type: none"> <li>▪ Inventory contributed to campaign, \$489.00 reported on Schedule 3 not carried forward to expenses reported under Box E.</li> </ul>	Councillor has advised the City Clerk.
<b>Saundercook</b>	<ul style="list-style-type: none"> <li>▪ Inventory of goods contributed, \$500 reported on Schedule 3 not carried forward to Schedule 1. Both income and expense may be understated.</li> <li>▪ Amount of one contributor as per List of Contributors did not reconcile with Rebate receipts. Rebate receipt showed \$300.00 as contribution, while list of contributors showed \$200.00.</li> <li>▪ Total of expenses listed under Box E "Expenses Subject to Limitation" reported as \$27,939.73, yet the actual sum is \$14,152.65.</li> <li>▪ Financial statements do not show certain expenses that appear to be common in majority of the returns, such as, expenses relating to signs, accounting and auditing fees.</li> </ul>	<p>Councillor to provide required information to City Clerk.</p> <p>Councillor to advise the City.</p> <p>Councillor's auditor advises that he inadvertently omitted \$13,787.08 of expenses for signs. Adding this amount corrects the addition error in Box E.</p> <p>See comment above regarding signs and Councillor to advise the City Clerk.</p>

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<b>Stintz</b>	<ul style="list-style-type: none"> <li>▪ Two rebate receipts of \$200 each were voided by Election Services as contributors had already contributed \$750 each which is the maximum allowed limit. The additional \$200 for each contributor were not reported in the Schedule 1, List of Contributions</li>   <li>▪ We noted another receipt of \$200.00 for a contributor that was entered as \$400 in Schedule 1, List of Contributions. We did not locate any other receipt for this contributor and it appears that the receipt for \$200 may have been entered as \$400.</li> </ul>	<p>The Councillor indicates that the two \$200 receipts were issued in error and were correctly voided by the City Clerk.</p> <p>Councillor to advise the City Clerk.</p>
<b>Thompson</b>	<ul style="list-style-type: none"> <li>▪ Inventory of Campaign Goods reported under Schedule 3, \$1,330.00 not reported as Contribution under Schedule 1.</li> </ul>	<p>Councillor's auditor confirmed that Inventory of Campaign Goods reported under Schedule 3 was included in the amount contributed by the candidate on the List of Contributors.</p>

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<b>Vaughan</b>	<ul style="list-style-type: none"> <li>▪ Contribution from one contributor amounted to \$3,250. This contribution exceeds the maximum allowed limit of \$750.</li>   <li>▪ Schedule 2 states anonymous contributions of \$313.67. Anonymous contributions of under \$10 are allowed as income, while anonymous contributions of over \$10 are required to be returned to the Clerk.</li> </ul>	<p>We were advised that the contributor is the Councillor's spouse and therefore the contribution is allowed.</p> <p>Councillor confirmed that all individual contributions were under \$10.</p>
<b>Walker</b>	<ul style="list-style-type: none"> <li>▪ Inventory of Campaign Goods (\$675) reported under Schedule 4, is carried forward to the Statement of Assets and Liabilities. The campaign was not charged for the full value of the computer as required by the Act.</li> </ul>	<p>Councillor has advised the City Clerk that the expensed should have included the entire cost of the computer.</p>