

May 5, 2011.

Compliance Audit Committee
C/O City Clerk's Office
Toronto City Hall
13th fl. W., 100 Queen St. W.
Toronto ON M5H 2N2

To the Compliance Audit Committee:

1. Please find below the reasons motivating our request for a compliance audit of Rob Ford's 2010 election campaign for Mayor of Toronto.

Introduction

2. Public confidence that Toronto's municipal elections are free and fair requires all candidates to fully comply with the campaign finance requirements set out in the *Municipal Elections Act*.¹ Unfortunately, as will be detailed in this petition, Rob Ford has violated the following sections of the *Municipal Elections Act*:

- Section 69(1)(c) because campaign expenses were paid by non-campaign sources;
- Section 76(1) because the campaign incurred election expenses before he was officially a candidate;
- Section 75(1) because the campaign took a loan from Doug Ford Holdings Inc.; and
- Section 76(4) because the campaign exceeded the expense limit set for a mayoral campaign in the City of Toronto.

Further, it is likely that the Rob Ford Campaign violated City of Toronto by-law 1177-2009 by accepting corporate contributions.

¹ S.O. 1996, CHAPTER 32

3. This petition was developed based on the limited material publicly disclosed by the campaign, samples of which are included as appendices. A compliance audit is required to fully assess these violations.

Doug Ford Holdings Inc. paid for Rob Ford's campaign expenses

4. Rob Ford's expense disclosures reveal that a number of campaign expenses were paid by Doug Ford Holdings Inc., which is a federally incorporated corporation that lists Rob Ford, his brother Doug Ford, and two other family members as directors.² Rob Ford registered as a candidate in the 2010 City of Toronto municipal election on March 25, 2010.³ But on March 24, 2010, before he was officially a candidate, he received an invoice from the Toronto Congress Centre in the amount of \$ 25,379.81.⁴ This invoice was paid by Doug Ford Holdings Inc. which then invoiced the Rob Ford Campaign for an identical amount on March 26, 2010.⁵ Additionally, Doug Ford Holdings Inc. paid the following campaign expenses and then issued the following invoices to the Rob Ford campaign:

- \$ 10,000 for a payment to Stephen Sparling for fundraising commissions on March 25, 2010;⁶
- \$ 8,242.50 for a payment to Digital Dreams Production on March 27, 2010;⁷
- \$ 3,000 for a payment to Mark Towhey on March 31, 2010;⁸

² See appendix 1: Doug Ford Holdings Inc.'s Canada Business Corporation registry information.

³ See appendix 2: Rob Ford's Financial Statement page 1.

⁴ See appendix 3: invoice from Toronto Congress Centre to Rob Ford Campaign dated March 24, 2010.

⁵ See appendix 4: invoice from Doug Ford Holdings Inc. to Rob Ford Campaign dated March 26, 2010.

⁶ See appendix 5: invoice from Doug Ford Holdings Inc. to Rob Ford Campaign dated March 25, 2010.

⁷ See appendix 6: Doug Ford Holdings Inc. to Rob Ford Campaign dated March 27, 2010.

- \$ 7,000 for a payment to social media consultant Tom Beyer on April 6, 2010;⁹
- \$ 23,100 for a payment to Praxicus for survey fees on May 11, 2010;¹⁰
- \$ 1,000 for the deposit for the Grand Baccus event on June 3, 2010.¹¹

5. In total, Doug Ford Holdings Inc. paid and subsequently invoiced the Rob Ford Campaign for \$ 77,722.31 in campaign expenses. All of the invoices from Doug Ford Holdings Inc. contain the term “due upon receipts [sic]” but no information is provided as to when the expenses were actually paid.

Rob Ford violated s. 69(1)(c) of the *Municipal Elections Act* by having Doug Ford Holdings Inc. pay his campaign expenses

6. Section 69(1)(c) of the *Municipal Elections Act* states:

A candidate shall ensure that, [...]

(c) all payments for expenses, except for a nomination filing fee, are made from the campaign accounts;

On at least seven occasions, expenses, including campaign salaries, were paid directly by Doug Ford Holdings Inc. instead of from the Rob Ford Campaign’s account. We submit that this constitutes a violation of s. 69(1)(c) of the *Municipal Elections Act*.

Rob Ford violated s. 76(1) of the *Municipal Elections Act* by incurring expenses before he was officially a candidate

7. Rob Ford registered as a candidate for the 2010 election on March 25, 2010.¹² However, on March 24, 2010, the Toronto Congress Centre invoiced the “Rob Ford Campaign” in the amount of \$ 25,379.81. Section 76(1) of the *Municipal Elections Act* states

⁸ See appendix 7: invoice from Doug Ford Holdings Inc. to Rob Ford Campaign dated March 31, 2010.

⁹ See appendix 8: invoice from Doug Ford Holdings Inc. to Rob Ford Campaign dated April 6, 2010.

¹⁰ See appendix 9: invoice from Doug Ford Holdings Inc. to Rob Ford Campaign dated May 11, 2010.

¹¹ See appendix 10: invoice from Doug Ford Holdings Inc. to Rob Ford Campaign dated June 3, 2010.

“An expense shall not be incurred by or on behalf of a person unless he or she is candidate.” As Rob Ford was not yet a candidate in the election when the expense from the Toronto Congress Centre was incurred, he violated s. 76(1) of the *Municipal Elections Act*.

Rob Ford violated s. 75(1) of the *Municipal Elections Act* by accepting a loan from Doug Ford Holdings Inc.

8. Section 75(1) of the *Municipal Elections Act* states, “A candidate and his or her spouse may obtain a loan from a bank or other recognized lending institution in Ontario, to be paid directly into the candidate’s campaign account.” No case law exists to assist in the interpretation of this provision, but only explicitly permitting a candidate to obtain a loan from a “bank or recognized lending institution in Ontario” logically prohibits a candidate from obtaining any other type of loan.

The evidence suggests that the payments from Doug Ford Holdings Inc. were, in substance, a loan.

9. Neither the *Municipal Elections Act*, nor the case law which interprets it, are helpful in defining what constitutes a “loan”. Yet, section 3025.02(e) of the *Canadian Institute of Chartered Accountants Handbook*, a frequently consulted legal resource, defines a loan as:

A non-derivative financial asset with fixed or determinable payments that is not quoted in an active market. [...] Loans include: consumer installment and credit card loans; residential mortgages; non-personal loans, such as commercial mortgages and loans to businesses, financial institutions, governments and their agencies; loan substitutes, such as term preferred shares, income debentures, small business bonds and small business development bonds; and direct

¹² See appendix 2: Rob Ford’s Financial Statement page 1.

financing leases and other financing arrangements that are, in substance, loans.¹³

10. This definition shows the broad nature of a loan. Rob Ford has not released sufficient evidence to evaluate the exact terms of any agreement between the campaign and Doug Ford Holdings Inc. Nevertheless, an analysis of the available circumstantial evidence strongly suggests that the arrangement between Doug Ford Holdings Inc. and the campaign was, in substance, a loan.

11. On June 20, 2010, the Rob Ford Campaign received an invoice for legal advice given by Davis LLP. The invoice documents a series of meetings and email exchanges to, "review commitment letter; amend, sign and send to TD Bank; initial review of security documents; review of Municipal Act and 2010 Election Guide regarding issues surrounding loan to Campaign and guarantee by Doug Ford Holdings Inc."¹⁴ This invoice describes what was discussed at the meeting and suggests that the arrangement between the campaign and Doug Ford Holdings Inc. was viewed by both legal counsel and the campaign as a loan.

12. Further, the very act of seeking legal advice suggests that the campaign realized that the financial arrangement may have been problematic. Otherwise, it would not have spent \$2,415 dollars on an activity which had little prospect of influencing voters. Although the content of the opinion is privileged, unless Rob Ford chooses to release it, one notes

¹³ Section 3025.02(e) of the *Canadian Institute of Chartered Accountants Handbook* available at: <http://www.cica.ca/service-and-products/cica-handbook/index.aspx>

¹⁴ See appendix 11: invoice from Davis LLP. to Rob Ford Campaign dated July 20, 2010.

that after the opinion was received Doug Ford Holdings Inc. did not pay any more campaign expenses. This is possibly because the legal advice received from Davis LLP suggested the campaign was in contravention of the *Municipal Elections Act*.

13. The campaign established a loan or line of credit with TD Bank likely in response to the advice received from Davis LLP. The invoice from Davis LLP implies that the Rob Ford Campaign arranged a line of credit with TD Bank, but the exact date that this was undertaken is not disclosed.¹⁵ The amount expended by the campaign under the nebulous heading of "Bank Activities" increased from \$ 722.94 in June 2010¹⁶ to \$2,289.25 in July 2010.¹⁷ Moreover, no expenses appear in the "Interest on loan" category of the campaign's monthly expense spreadsheets until August 2010 when suddenly the campaign was forced to pay \$ 41.12.¹⁸ This amount increased to \$1,209.27 in October 2010¹⁹ and \$1,885.18 in November 2010.²⁰ This evidence suggests that the loan/line of credit was only established in July 2010 otherwise there would have been interest charges in April, May, and June of 2010. It appears that after the campaign received legal advice that it could no longer borrow money from Doug Ford Holdings Inc., it had to turn to a more traditional financial institution to meet its financing needs thus further corroborating the notion that the Campaign treated the expense payments by Doug Ford Holdings Inc. as a loan.

¹⁵ See appendix 11: invoice from Davis LLP. to Rob Ford Campaign dated July 20, 2010.

¹⁶ See appendix 12: Rob Ford Campaign's monthly expense spreadsheets for June 2010.

¹⁷ See appendix 12: Rob Ford Campaign's monthly expense spreadsheets for July 2010.

¹⁸ See appendix 12: Rob Ford Campaign's monthly expense spreadsheet for August 2010.

¹⁹ See appendix 12: Rob Ford Campaign's monthly expense spreadsheet for October 2010.

²⁰ See appendix 12: Rob Ford Campaign's monthly expense spreadsheets for November 2010.

14. All available information suggests that the Rob Ford Campaign had cash flow problems.

Indeed, the Rob Ford Campaign had a deficit of \$ 639,526.60 as of December 31, 2010.²¹

On a political campaign, certain expenses are more pressing than others. Staff are unwilling to put in the long hours required without being paid their salaries. A landlord is unwilling to provide office space unless the rent is paid. Advertisements will not air unless they are paid for. However, money owed to the family business can remain outstanding for longer periods. Even if the campaign was predisposed to pay back the money it owed to Doug Ford Holdings Inc., it simply did not have the cash available to do so. This further demonstrates that the payments of campaign expenses by Doug Ford Holdings Inc. functioned as a loan.

15. It is unclear exactly when the campaign repaid the money loaned to it by Doug Ford Holdings Inc. However, many campaign invoices have a handwritten date and number marked on them next to the amount due. For instance, the invoice from Davis LLP has "Aug 25 # 189" marked on it next to the amount due.²² The invoice is then dated on the August expense as August 25, 2010.²³ Presumably, this is when the campaign paid the invoice. But the invoices from Doug Ford Holdings Inc. lack such marks. If the campaign did not promptly repay the invoice from Doug Ford Holdings Inc. then this further suggests that the expense payments functioned as a loan because they may have been used to cope with a difficult cash flow situation.

²¹ See appendix 2: Rob Ford's Financial Statement page 1.

²² See appendix 11: invoice from Davis LLP. to Rob Ford Campaign dated July 20, 2010.

²³ See appendix 12: Rob Ford Campaign's monthly expense spreadsheet for August 2010.

16. It could be argued that the invoices from Doug Ford Holdings Inc. are actually accounts payable and not a loan. But we submit that the only invoices that should be classified as accounts payable are those from the supplier directly rather than reimbursement requests for expenses paid by a third party.

17. In conclusion, the following facts strongly suggest that the \$ 77,722.31 in campaign expenses paid for by Doug Ford Holdings Inc. were in substance a loan to the Rob Ford Campaign:

- The fact that the Rob Ford Campaign sought legal advice related to problems with the *Municipal Elections Act* due to a "loan from Doug Ford Holdings Inc."
- The campaign likely only obtained a loan/line of credit from TD Bank after consulting with lawyers from Davis LLP. Similarly, after receiving legal advice, Doug Ford Holdings Inc. did not pay for any more campaign expenses.
- The campaign had severe and constant cash flow problems.
- The nature of expenses on a political campaign suggests that the family business controlled by the candidate and his brother was not a high priority for quick repayment.
- Unlike other Rob Ford Campaign invoices, the ones from Doug Ford Holdings Inc. lack a mark that would indicate when they were paid.

Doug Ford Holdings Inc. is not a recognized lending institution in Ontario

18. Under s. 75(1) of the *Municipal Elections Act* a candidate may only take out a loan from a “bank or other recognized lending institution in Ontario.” Neither the *Municipal Elections Act* nor any case law interpreting it defines either “bank” or “recognized lending institution in Ontario.” However, a logical place to seek the definition of a “bank” would be the *Bank Act*²⁴ lists all “banks” in Schedule I or II.²⁵ Doug Ford Holdings Inc. is not listed under either schedule.²⁶
19. The regulations promulgated under the *City of Toronto Act* indicate which institutions might be acceptable as “recognized lending institution in Ontario.” It defines the term “bank loan” to mean “a loan made by a bank listed in Schedule I, II or III to the *Bank Act* a loan corporation or trust corporation registered under the *Loan and Trust Corporations Act* or a credit union or league to which the *Credit Unions and Caisses Populaires Act, 1994* applies”²⁷ Doug Ford Holdings Inc. is not registered under the *Loan and Trust Corporations Act*²⁸ or the *Credit Unions and Caisses Populaires Act*.²⁹

²⁴ S.C. 1991, c. 46

²⁵ s. 2 “bank” *Bank Act* S.C. 1991, c. 46

²⁶ *Bank Act* S.C. 1991, c. 46 Schedule I and II available online at: <http://laws-lois.justice.gc.ca/eng/acts/B-1.01/page-489.html#h-234>

²⁷ *City of Toronto Act, 2006 Financial Activities* O. Reg. 610/06 s. 1 “bank loan”

²⁸ Financial Services Commission of Ontario “Loan and Trust Companies Registered in Ontario” available at: <http://www5.fsco.gov.on.ca/loanandtrust/loantrust.aspx>

²⁹ Financial Services Commission of Ontario, “Ontario Credit Unions and Caisses Populaires Listing” available at: <http://www5.fsco.gov.on.ca/CreditUnion/english/default.aspx>

The Rob Ford Campaign may have accepted corporate contributions in violation of the City of Toronto's by-law

20. Section 70.1 of the *Municipal Elections Act* grants the City of Toronto the power to enact a by-law prohibiting corporate and trade union contributions to election campaigns. Toronto City Council utilized this authority to ban corporate donations through enacting by-law 1177-2009.

21. Under s. 66(1) of the *Municipal Elections Act*, a contribution is defined as all money, goods or services which are given to a campaign. More specifically, s. 66(2)(1)(ii) identifies a contribution as the difference between market value and the amount paid for either goods and services. It is unclear exactly when or how much the Rob Ford Campaign repaid to Doug Ford Holdings Inc., or if there was interest charged on the amount loaned. Undoubtedly, though, the market price for a loan/line of credit includes interest charges. The loan from Doug Ford Holdings Inc. must be evaluated at market value. Thus, if no interest was charged, then the difference between the price paid and market value, essentially the interest payments that would have been due had the loan been from a bank, would constitute a contribution from Doug Ford Holdings Inc. to the Rob Ford Campaign. As such, the campaign would have violated City of Toronto by-law 1177-2009.

22. Secondly, on October 13, the campaign's expense spreadsheet lists an "in-kind" contribution of \$ 1,596.73 from Il Cavallino Catering for a wine and cheese event.³⁰

³⁰ See appendix 12: Rob Ford Campaign's monthly expense spreadsheet for October 2010.

According to s. 66(2)(1)(ii) of the *Municipal Elections Act* all in-kind gifts of goods or services are considered a contribution. Since Il Cavallino Catering is a corporation doing business in Ontario, this too would constitute a violation of the City of Toronto's by-law.

The Rob Ford Campaign violated s. 76(4) of the *Municipal Elections Act* by surpassing its expense limit

23. The Rob Ford Campaign improperly categorized direct mailing and telephone canvassing expenses as those related to "holding a fund-raising function" and thus wrongly excluded these expenses from their overall fundraising limit. Similarly, the campaign improperly excluded "fundraising commissions" from the fundraising limit. These expenses are more appropriately characterized as salaries. When all expenses are properly accounted for, the campaign actually exceeded its expenditure limit by \$ 69,642.42.

24. Section 76(4) of the *Municipal Elections Act* prohibits candidates from spending in excess of the expenditure limit set by the City Clerk. Section 75(5) sets out that the following types of expenses, which are actually listed in s. 67(2), may be excluded from the expenditure limit:

3. Audit and accounting fees [...]
5. The cost of holding fund-raising functions.
6. The cost of holding parties and making other expressions of appreciation after the close of voting.
7. Expenses relating to a recount.
8. Expenses relating to proceedings under section 83 (controverted elections).
 - 8.1 Expenses relating to a compliance audit.
 - 8.2 Expenses that are incurred by a candidate with a disability, are directly related to the disability, and would not have been incurred but for the election to which the expenses relate.

25. The term “fund-raising functions” is defined in s. 1(1) of the Act as “an event or activity held by or on behalf of a candidate for the purpose of raising funds for his or her election campaign.” *Jackson v. Vaughan (City)* is the only judicial decision to further refine this definition.³¹ There, P. Lauwers J. approvingly cites the following definition taken from the *Municipal Elections 2006 Guide*:

Fund-raising functions are events intended to raise money for a person's election campaign. Such activities include dinners, dances, garden parties, etc. for which there is an admission charge as well as auctions, button sales, etc. for which there may not be an admission charge.³²

26. The *Municipal Elections 2010 Guide* prepared by the Ministry of Municipal Affairs and housing provides the same definition of “fund-raising functions”.³³ These judicially accepted definitions do not specifically set out criteria by which a fundraising effort may be classified as an “event”. In other words, these judicially accepted definitions provide examples of events which are “fund-raising functions”, but do not aid in the determination of whether non-traditional fundraising efforts can be classified as “fund-raising functions”. Consequently, it is necessary to try to infer such criteria from the examples provided and to analogize between the examples provided and novel fundraising efforts that seek classification as “fund-raising functions”.

³¹ [2009] O.J. No. 1057

³² *Ontario Municipal Elections 2006 Guide* cited in: *Jackson v. Vaughn* [2009] O.J. No. 1057 at para. 77

³³ *The Municipal Elections 2010 Guide* – Ontario Ministry of Municipal Affairs available at:

<http://www.newmarket.ca/en/townhall/resourcelibrary/2010MinistryGuide.pdf> - at page 29

27. The examples provided by the above definition have three common characteristics. All of the given events have a defined physical location. For instance, it is usually possible to identify the physical location where an auction takes place. Similarly, the examples given have a defined duration of only a few hours. It is hard to conceive of a fundraising garden party or dinner that lasts longer than 24 hours. Finally, all of the examples given share a common purpose – to raise money for the candidate who hosts them.

28. Accordingly, it strains credulity to classify a direct mail and telephone fundraising campaign that lasted for 8 months as a “fund-raising function” as the *Municipal Elections Act* and the *Municipal Elections 2010 Guide* define it. Such a campaign is actually a series of many different events and activities. It has no single identifiable physical location. It lasts many months instead of many hours. Indeed, the only comparable factor between a dinner and an 8-month long telephone and direct mail campaign is that both serve to raise money. Any other attempts to analogize between a garden party and an 8-month long telephone and direct mail campaign are unconvincing.

29. Yet the Rob Ford Campaign did exactly this. It lists \$58,803.04 in mailing and fundraising commission expenses related to “direct mail and telephone canvassing” that was “received throughout the campaign.”³⁴ Thus, the campaign claims that these expenses do not count against their expense limit of \$ 1,305,066.65 as determined by the City of Toronto. Other leading mayoral candidates including George Smitherman, Joe

³⁴ See appendix 13: the Rob Ford Campaign’s fundraising event disclosures.

Pantalone, Rocco Rossi, or Sarah Thomson did not count direct mail or telephone fundraising expenses as "fund-raising functions".³⁵

30. According to Rob Ford's campaign disclosure, his campaign spent \$ 1,288,855.09 on expenses that counted against the spending limit. When the \$58,803.04 that was improperly excluded as an expense related to a "fund-raising function" is added to this the total becomes \$ 1,347,658.13, which is \$ 42,591.48 over the spending limit. This constitutes a clear violation of s. 76(4) of the *Municipal Elections Act*.

31. Another problematic expense involves the exclusion of fundraising commissions from the spending limit. As stated above, the *Municipal Elections Act* allows candidates to exclude "the costs of holding fund-raising functions" from counting towards their spending limits. While the *Municipal Elections Act* does not indicate which expenses belong to this category, the City of Toronto's *2010 Candidates Guide* suggests that expenses related to the "Venue, Event advertising, Food and drink, Entertainment, and Other" may be excluded from the spending limit.³⁶ Given the nature of the items on that list, we submit that any expense under the "other" category must directly relate to the costs of holding the event. In other words, the test should be: but for the expense could the event have proceeded as planned?

³⁵ See appendix 14: the Rossi, Thomson, Smitherman and Pantalone campaign fundraising event expense disclosures.

³⁶ *2010 Municipal Election Candidate's Guide*, City of Toronto, <http://www.toronto.ca/elections/pdf/candidates-guide.pdf> at page 86.

32. The Rob Ford Campaign excluded \$43,910 in "fundraising commissions" from its spending limits.³⁷ Documents supplied by the campaign indicate that these commissions are essentially the salaries of campaign staff who raise money. These salaries are not of people who worked at the events, but rather those who drew donors to the event. They cannot be categorized as a "cost of holding a fund-raising function" because without this expense all of these events could have proceeded as planned. For instance, Rob Ford excluded \$ 12,000 in "fundraising commissions" from his golf tournament that occurred on October 4, 2010. But these expenses were solely the salaries of the campaign's fundraising staff who sought to attract people to the golf tournament and not, for example, the salaries of people who served drinks at the event. Had these commissions not been paid, there would have still been a golf tournament. Therefore, they should not be excluded from the campaign's overall spending limit. According to Rob Ford's campaign disclosure, his campaign spent \$ 1,288,855.09 on expenses that counted against the spending limit. When the \$43,910 that was improperly excluded as an expense related to the "cost of holding a fund-raising function" is added to this the total becomes \$ 1,332,765.09 which is \$ 27,698.44 over the set spending limit of \$ 1,305,066.65. This brings Rob Ford's total above the expenditure limit to \$ 70,289.92 once the improperly excluded direct mail expenses are added. This constitutes a clear violation of s. 76(4) of the *Municipal Elections Act*.

33. Additionally, Rob Ford excluded \$ 114,206.55 related to "the cost of holding parties and making other expressions of appreciation after the close of voting" from his campaign

³⁷ See appendix 13: the Rob Ford Campaign's fundraising event disclosures.

spending limit. Although no further details are provided, it is submitted that this is an excessive amount of money to spend on one party or printing and mailing of appreciation notices and should be further investigated.

Conclusion

34. Rob Ford's campaign finance disclosures show that Doug Ford Holdings Inc. paid \$ 77,722.31 of the campaign's expenses. This is a clear violation of s. 69(1)(c) of the *Municipal Elections Act* which demands that all campaign expenses be paid out from the candidate's account. Additionally, Rob Ford's incurring of expenses on March 24, 2010, before he was officially a candidate is a clear violation of s. 76(1) of the *Municipal Elections Act*. It is submitted that these infractions alone would warrant an investigation and, if appropriate, a sanction.
35. But this petition has also presented compelling circumstantial evidence to show that on the balance of probabilities the payments made by Doug Ford Holdings Inc. functioned as a loan to the Rob Ford Campaign. This would clearly violate s. 75(1) of the *Municipal Elections Act*. Further, the possibility of two distinct corporate contributions should be investigated: one from Il Cavallino Catering and the other from Doug Ford Holdings Inc. if interest was not paid on the loan.
36. Lastly, The Rob Ford Campaign miscategorized \$58,803.04 in expenses related to a direct mail and telephone fundraising campaign that lasted 8 months as a "fundraising function". Additionally, the campaign improperly excluded \$ 43,910 in fundraising

commissions as expenses related to organizing fundraising events. These expenses should have been counted against Rob Ford's spending limit. When included, his campaign spent \$ 70,289.92 more than was permissible thus violating s. 76(4) of the *Municipal Elections Act*.

37. In *Figueroa v. Canada (Attorney General)*, the Supreme Court of Canada held that to preserve public confidence in Canadian democracy, "it is of great importance that the integrity of the electoral financing regime be preserved."³⁸ To maintain the integrity of the campaign finance system for Toronto's municipal elections all candidates for office must completely comply with the letter and the spirit of the *Municipal Elections Act* – especially the successful candidate to our city's highest elected office. It is therefore submitted that a compliance audit of Rob Ford's election expenses is warranted.

All of which is respectfully submitted:

Max Reed

Adam Chaleff-Freudenthaler

³⁸ [2003] 1 S.C.R. 912 at para. 72