



CITY OF TORONTO

MICHAEL MCCLELLAND – A CONTRIBUTOR WHO APPEARS TO HAVE CONTRAVENED CONTRIBUTION LIMITS UNDER SECTION 88.9 OF THE MUNICIPAL ELECTIONS ACT, 1996

PREPARED FOR: CITY CLERK, CITY OF TORONTO
PREPARED BY: BDO CANADA LLP

OCTOBER 28, 2019

OBJECTIVE AND SCOPE

The objective of this audit was to conduct a review of all of the initial financial statements submitted by candidates in Toronto's 2018 municipal election, in order to:

1. Determine whether any contributions to candidates appeared to have exceeded the contribution limits as defined in the Municipal Elections Act, 1996 ("the Act"); and
2. Prepare a report to the City Clerk in respect to each contributor who appeared to have contravened any of the contribution limits outlined in the Act.

BACKGROUND

General Election Information

In accordance with the Act, the City Clerk administered the Toronto's municipal election on October 22, 2018 by conducting an election for the following 65 offices:

- ▶ One office for mayor
- ▶ 25 offices for City Council (one for each of the City's 25 wards)
- ▶ 39 offices for School Board Trustee across the following four school boards:
 - o 22 Trustees for the Toronto District School Board
 - o 12 Trustees for the Toronto Catholic District School Board
 - o 3 Trustees for Conseil scolaire Viamonde
 - o 2 Trustees for Conseil scolaire catholique MonAvenir

During the nomination period, 657 candidates filed a nomination paper with the City Clerk, with 156 candidates withdrawing their nomination. There were 501 certified candidates whose names appeared on a ballot.

Reporting Requirements under the Municipal Elections Act

Under section 88.25(1) of the Act, all candidates who filed a nomination paper must also file a financial statement reflecting their election campaign finances from the date they filed their nomination up to December 31 in the year of the election.

In accordance with section 88.34 of the Act:

"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."

The Act defines campaign contributions as money, goods, or services that are given to a candidate for use in their campaign, including money and goods that a candidate (or spouse) contributes to their own campaign.

In reviewing these contributions listed on the financial statements, the City Clerk is to check whether the following contribution limits appear to have been exceeded:

“Maximum contributions to candidates

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

More than one office

(2) If a person is a candidate for more than one office, a contributor’s total contributions to him or her in respect of all the offices shall not exceed \$1,200.

Exception, mayor of City of Toronto

(3) Despite subsections (1) and (2), for the purposes of those subsections the maximum total contribution that a contributor may make to a candidate for the office of mayor of the City of Toronto is \$2,500.

Multiple candidates

(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.

Exception, candidates and spouses

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

Maximum contributions to a candidate's own election campaign

“88.9.1 (1) A candidate for an office on a council and his or her spouse shall not make contributions to the candidate’s own election campaign that, combined, exceed an amount equal to the lesser of,

(a) the amount calculated by adding,

(i) in the case of a candidate for the office of head of council of a municipality, \$7,500 plus 20 cents for each elector entitled to vote for the office, or

(ii) in the case of a candidate for an office on a council of a municipality other than the office of head of council, \$5,000 plus 20 cents for each elector entitled to vote for the office; and

(b) \$25,000.”

AUDIT APPROACH

To perform the audit, the Election Services unit of the City Clerk's Office provided BDO with PDF scans of all initial financial statements filed by candidates. This did not include supplementary financial statements for candidates who extended their campaign periods, as these will be examined in a separate report.

Election Services also provided BDO with a data extract containing all contributions entered into the Electronic Financial Filing System, which is an online application developed by the City of Toronto and provided to candidates for entering and keeping track of their campaign finance information. If a candidate did not use the Electronic Financial Filing System, Toronto Elections staff entered the information listed on the candidate's financial statement into the system on their behalf.

To ensure the completeness of the financial statements, BDO did the following:

- ▶ Compared the candidates for whom BDO did not receive financial statements to the candidates identified as being in default of the Municipal Elections Act to confirm that these financial statements had not been submitted.
- ▶ Compared candidates who listed \$0 in contributions on their financial statements to the list of candidates identified by Elections Services staff as having no expenses or contributions.

To ensure the completeness and accuracy of the data extract from the Electronic Financial Filing System, BDO did the following:

- ▶ Compared the total value of contributions from each candidate's financial statement to the total value of contributions for the candidate in the Electronic Financial Filing System data extract to confirm completeness and ensure there were no duplicate entries in the data extract.
- ▶ Compared, on a line-by-line basis, each contribution from the candidate's financial statement with the Electronic Financial Filing System data extract in order to confirm the completeness and accuracy of the contributor names, addresses, and contribution values.
- ▶ Corrected any variances between the candidates' financial statements and the Electronic Financial Filing System data extract, utilizing the candidate's financial statement as the source data.

Once BDO was confident in the completeness and accuracy of the data, the following procedures were performed to identify any contributors that had contributed to candidate(s) in excess of the contribution limits set out in the Act:

- ▶ Compared the contributions per contributor to the single candidate limits (\$1,200 for Councillor / School Board Trustee or \$2,500 for Mayor).

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- ▶ Compared the contributions per contributor to the two or more candidates for an office limits (\$5,000).
 - ▶ Compared contributions made by the candidate or their spouse to their own campaign to the self-contribution limits, taking into account the differences between the 25 ward and 47 ward models.

BDO also performed the following procedures to identify any potential additional over-contributors:

- ▶ Identified any individuals with similar first or last names listed at the same address (e.g., M. vs. Mike vs. Michael) or same names listed at different addresses to determine any potential over-contributions. BDO provided its preliminary findings to Election Services, who reviewed the findings and undertook to perform its own due diligence by contacting the relevant candidates to ask them to provide supporting documentation to help the City Clerk determine whether or not the contributors were the same individuals.
- ▶ Combined the total value of the contributions for any contributors identified with similar or same names and conducted the procedures noted above.

MICHAEL MCCLELLAND – A CONTRIBUTOR WHO APPEARS TO HAVE CONTRAVENED CONTRIBUTION LIMITS UNDER SECTION 88.9 OF THE MUNICIPAL ELECTIONS ACT, 1996

In accordance with section 88.34 of the Municipal Elections Act, 1996, having reviewed the contributions to candidates as reported on the financial statements filed under section 88.25 of the Act, BDO Canada LLP reports that the following contributor appears to have exceeded the contribution limits set out under section 88.9 of the Act:

Contributor Name: **Michael McClelland**

Contributor Address: 625 Church Street 600, Toronto, ON, M4Y 2G1

555 Merton Street Apt 3, Toronto, ON, M4S 1B4

The above named contributor's total contribution to Kristyn Wong-Tam, a candidate for office on City of Toronto Council, appears to have exceeded the limit under section 88.9 based on the following contributions:

CONTRIBUTOR'S FULL NAME	Michael McClelland
CONTRIBUTOR'S FULL ADDRESS	625 Church Street 600 Toronto, ON M4Y 2G1 555 Merton Street Apt 3 Toronto, ON M4S 1B4
CANDIDATE RECEIVING CONTRIBUTION'S FULL NAME	Kristyn Wong-Tam
CANDIDATE'S OFFICE	Councillor
TOTAL CONTRIBUTION VALUE (\$) RECEIVED	\$1,250 (<i>monetary contributions of \$500 and \$750</i>)
CONTRIBUTION LIMIT (\$)	\$1,200
DATE(S) RECEIVED	07-Jun-2018 11-Jul-2018

**Financial Statement - Auditor's Report**
Candidate - Form 4
Municipal Elections Act, 1996 (Section 88.25)**Instructions**

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

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

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD		YYYY	MM	DD
2018	05	01	to	2018	12	31

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

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot Last Name or Single Name		Given Name(s)
WONG-TAM		KRISTYN
Name of office for which the candidate sought election		Ward name or no. (if any)
COUNCILLOR		13
Name of Municipality		
TORONTO		
Spending Limit - General		Spending Limit - Parties and Other Expressions of Appreciation
64,576.50		6,457.65

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

Box B: Declaration

I, Kristyn Wong-Tam, declare to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.


Signature of Candidate

2019-03-25
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/26	2:05pm	LBH	

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)

+ \$ 82,562.79

Refund of items \$25 or less

+ \$ -

Sign deposit refund

\$ -

Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2)

+ \$ -

Interest earned by campaign bank account

+ \$ -

Other (provide full details)

+ \$ -

1.

+ \$ -

2.

+ \$ -

3.

+ \$ -

4.

+ \$ -

5.

+ \$ -

Total Campaign Income (Do not include loan)

= \$ 82,562.79 C1

EXPENSES (Note: Include the value of contributions of goods and services)**Expenses Subject to Spending Limit**

Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)

+ \$ 2,416.79

Advertising

+ \$ 3,109.79

Brochures/flyers

+ \$ 11,960.48

Signs (including sign deposit)

+ \$ 3,034.87

Meetings hosted

+ \$ -

Office expenses incurred until voting day

+ \$ 20,193.80

Phone and/or Internet expenses incurred until voting day

+ \$ 2,869.99

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

+ \$ 19,017.45

Bank Charges incurred until voting day

+ \$ 107.09

Interest charged on loan until voting day

+ \$ -

Other (provide full details)

+ \$ -

1.

+ \$ -

2.

+ \$ -

3.

+ \$ -

4.

+ \$ -

5.

+ \$ -

Total Expenses subject to general spending limit

= \$ 62,710.26 C2

EXPENSES**Expenses Subject to Spending Limit for parties and other expressions of appreciation**

1. Victory Party - Production Costs

+ \$ 365.37

2. The Wickson Social (Restaurant Volunteer Party) - venue, food, drinks

+ \$ 2,706.33

3. Victory Day Party - The Jason George (Restaurant) - venue, food, drinks

+ \$ 1,548.48

4. The House on Parliament - venue, food, drinks

+ \$ 232.41

5. The Jason George - venue, food, drinks

+ \$ 706.51

Total Expenses subject to Spending Limit for parties and other expressions of appreciation

= \$ 5,559.10 C3

Expenses Not Subject to Spending Limit

Accounting and Audit	+	\$	5,085.00	
Costs of fund-raising events/activities (list details in Part IV of Schedule 2)	+	\$	6,626.51	
Office expenses incurred after voting day	+	\$	2,145.77	
Phone and/or Internet expenses incurred after voting day	+	\$	-	
Salaries, benefits, honoraria, professional fees incurred after voting day	+	\$	-	
Bank Charges incurred after voting day	+	\$	192.11	
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 limit	=	\$	14,049.39	C4
Total Campaign Expenses (C2 + C3 + C4)		\$	82,318.75	C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1-C5)	+	\$	244.04	D1
Eligible deficit carried forward by the candidate from the last election	-	\$	-	D2
Total (D1-D2)	=	\$	244.04	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign.	-	\$	-	
Surplus (or deficit) for the campaign		\$	244.04	D3

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

Part I - Summary of Contributions

+ \$ -

+

\$ 2,416.79

- + \$ 13,820.00

- + \$ 82,376.00

- \$ 16,050.00

- § -

Total Amount of Contributions (Record under Income in Box C) = \$ 82,562.79 1A

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

☒ Additional information is listed on separate supplementary attachment

Supplemental Attachment

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

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Agrawal, Anita	75 Dalhousie St 501, Toronto, M5B 2R9	09/18/18	150.00	
Alper, Laura	35 Woodlawn Ave E, Toronto, M4T 1B9	09/11/18	250.00	
Alvarez, Francisco	75 Markham St Unit 7, Toronto, M6J 2G4	08/28/18	250.00	
Amendola, Chris	478B Valermo Dr, Etobicoke, M8W 2M7	07/20/18	1,200.00	
Andrew, Jill	320 McGowan Rd 705, Toronto, M1J 3N2	06/26/18	500.00	
Austin, Paul	30 The Bridle Path, Toronto, M2L 1C8	09/06/18	1,200.00	
Avery, William	45 Carlton St Unit# 704, Toronto, M5B 2H9	08/28/18	500.00	
bea, merryl	251 Bain Ave, Toronto, M4K 1G2	10/01/18	300.00	
Beaulieu, Kevin	28 Linden St 2709, Toronto, M4Y 0A4	09/12/18	200.00	
Becker, Jan	67 Sullivan St, Toronto, M5T 1C2	08/28/18	500.00	
Bennett, Lawrence	45 Gloucester St, Toronto, M4Y 1L8	08/29/18	500.00	
Bennett, Paul	80 Front St E suite 326, Toronto, M5E 1T4	10/05/18	250.00	
Bordonali, Dan	10 McMahon Cres, Richmond Hill, L4E 0T6	06/21/18	250.00	
Borkowsky, Jay	35 Balmuto St LPH - 1, Toronto, M4Y 0A3	06/13/18	250.00	
Bossos, John	52 Summerhill Gdns, Toronto, M4T 1B4	08/28/18	250.00	
Brennan, Lynne	5 Hill Crest Ave, Toronto, M4X 1W1	09/26/18	300.00	
brisbin, brian	238 Davenport Rd 101, Toronto, M5R 1J6	09/05/18	500.00	
Broadhurst, Michael	67 Borden St, Toronto, M5S 2M8	09/22/18	750.00	
Brock, Mary	45 Carlton St 1418, Toronto, M5B 2H9	09/22/18	500.00	
Brook, Calvin	161 Spadina Ave suite 200, Toronto, M5V 2L6	09/11/18	750.00	
Brookes, Alan	264 The Esplanade, Toronto, M5A 4J6	09/25/18	500.00	
Campbell, John	7 Westmount Mews, Collingwood, L9Y 0J9	09/11/18	500.00	
Carroll, Shelley	26 Broadlands Blvd, Toronto, M3A 1J2	06/21/18	300.00	
Chong, Jeff	253 Merton St Suite 808, Toronto, M4S 3H2	06/18/18	250.00	
Chum, Derek	110 Charles St E 2609, Toronto, M4Y 1T5	06/18/18	300.00	
Chung, Gee Y	202 Seaton St, Toronto, M5A 2T4	07/20/18	200.00	
Clark, Karen	280 Sheboume St 2, Toronto, M5A 2S1	09/19/18	500.00	
Clarke, Donald	360 Bloor St E #1208, Toronto, M4W 3M3	08/28/18	400.00	
Conlon, Philip	39 Jenoves Pl, Toronto, M5A 4A6	08/28/18	300.00	
Connelly, Paul	210 Ashdale Ave, Toronto, M4L 2Y9	09/24/18	750.00	
Cooper, Allen	359 Yonge St, Toronto, M5B 1S1	07/16/18	500.00	
Copeland, Paul	340 Gerrard St E, Toronto, M5A 2G7	09/24/18	250.00	
Cornier, Kevin	285 Mutual St 1107, Toronto, M4Y 3C5	09/22/18	250.00	
Couture, Pauline	33 Lombard St 4004, Toronto, M5C 3H8	09/19/18	250.00	
Crocker, Susan	51 Lowther Ave, Toronto, M5R 1C5	09/20/18	750.00	
Curley, Patricia	28 Linden St # 207, Toronto, M4Y 0A4	09/19/18	500.00	
Dasko, Donna	114 Park Rd, Toronto, M4W 2N7	09/11/18	500.00	
Davidson-Neville, Jane	26 Third St, Toronto, M5J 2B2	08/28/18	100.00	
Davidson-Neville, Jane	26 Third St, Toronto, M5J 2B2	09/19/18	100.00	
Deacon, John	128 Simonston Blvd, Thomhill, L3T 4L8	09/05/18	100.00	
Deacon, John	128 Simonston Blvd, Thomhill, L3T 4L8	09/18/18	100.00	
Demlakian, Thomas	66 Collier St 11d, Toronto, M4W 1L9	08/28/18	1,200.00	
Doctor, Farzana	91 Fourth St, Toronto, M8V 2Y4	09/18/18	300.00	
Eichler, Margrit	55A Granby St, Toronto, M5B 1H8	09/05/18	150.00	
Elder, Brian	35A Spruce St, Toronto, M5A 2H8	08/28/18	250.00	
Elhashem, Antoine	1691 Pickering Pkwy 205, Pickering, L1V 5L9	09/11/18	200.00	
English, John	245 Ellis Ave, Toronto, M6X 2S4	10/03/18	1,200.00	
Farrant, Judy	108 Belmont St, Toronto, M5R 1P8	06/26/18	300.00	
Findlay, Dennis	428 Dundas St E, Toronto, M5A 2A8	09/24/18	250.00	
Flett, Ian	26 St. Joseph 501, Toronto, M4Y 1K1	08/28/18	500.00	
Fong, Helen	230 King St E Suite 1818, Toronto, M5A 1K5	08/31/18	500.00	
Gagne, Catherine	8 Hudson Dr, Toronto, M4T 2J9	09/19/18	500.00	
Gammell, Ian	57 Granby St, Toronto, M5B 1H8	09/18/18	400.00	
Garrett, Jake Tobin	40 Homewood Ave 3003, Toronto, M4Y 2K2	09/22/18	200.00	
Gaudreau, Murray	140 Carlton St 1704, Toronto, M5A 3W7	09/24/18	250.00	
Gemmell, Ian	57 Granby St, Toronto, M5B 1H8	09/11/18	400.00	
Giaouris, George	586 Yonge St 3rd floor, Toronto, M4Y 1Z3	09/11/18	500.00	
Gillies, Phil	327 Brunswick Ave, Toronto, M5R 2Z1	06/19/18	100.00	

Gillies, Phil	327 Brunswick Ave, Toronto, M5R 2Z1	07/18/18	100.00
Glover, Robert	64 Alvin Ave, Toronto, M4T 2A9	09/11/18	100.00
Glover, Robert	64 Alvin Ave, Toronto, M4T 2A9	09/26/18	250.00
Gordon Oliver, Gail	7 Wellesley Cottages, Toronto, M4X 1J1	09/18/18	250.00
Gorsline, Karen	118 MacPherson Ave, Toronto, M5R 1W8	08/31/18	250.00
Graham, kim	169 King St E 2nd floor, Toronto, M5A 1J4	09/16/18	500.00
Greenleaf, Tyler	110 Walmer Rd 201, Toronto, M5R 2X7	08/28/18	250.00
Gulkin, Cathy	11 Wilins Ave, Toronto, M5A 3C2	09/19/18	250.00
Hamilton, Sandra	62 Rose Park Dr, Toronto, M4T 1R1	08/28/18	250.00
Harris, Alan	313 Richmond St E 1263, Toronto, M5A 4S7	09/19/18	150.00
Harris, Pamela	292 Glen Rd, Toronto, M4W 2X3	10/04/18	250.00
Hassan, Maimuna	325 Gerrard St E 208, Toronto Ontario, M5A 2G6	09/27/18	250.00
Hector, Daniel	388 Bloor St E Suite 2107, Toronto, M4W 3W9	09/05/18	500.00
Herman, Lawrence	294 Inglewood Dr, Toronto, M4T 1J3	09/20/18	300.00
Hong, Henry	112 Shuter St, Toronto, M5A 1V8	06/18/18	300.00
Hook, Douglas	56 McGill St, Toronto, M5B 1H2	08/30/18	250.00
Hoyle, Monica	105 Babak Blvd, Vaughan, L4L 9A7	06/25/18	1,200.00
Hubbs, Lynn	176 MacPherson Ave, Toronto, M5R 1W8	09/10/18	400.00
Iler, Brian	45 Carlton St 1418, Toronto, M5B 2H9	07/09/18	500.00
Ivey, Richard W.	15 Birch Ave, Toronto, M4V 1E1	09/10/18	300.00
Johnson, Molly	18 Beverley St 606, Toronto, M5T 3L2	10/12/18	200.00
Joyner, Andrew	41 Alcorn Ave, Toronto, M4V 1E5	10/06/18	1,200.00
Kerr, Doug	112 George St Unit S103, Toronto, M5A 2M5	09/26/18	200.00
Kines, David	164 Cumberland St Suite 403, Toronto, M5R 1A8	08/28/18	300.00
Knott, Vincent	77 Maitland Pl 1827, Toronto, M4Y 2V6	09/05/18	300.00
Krajewska, Ewa	517 Brunswick Ave, Toronto, M5R 2Z6	09/19/18	200.00
Langille, Connie	67 Gloucester St #2, Toronto, M4Y 1L8	09/27/18	200.00
Langley, Wayne	69 McGill St, Toronto, M5B 1H3	09/05/18	250.00
Lanthier, Spencer	35 Rosedale Rd Unit 4, Toronto, M4W 2P5	08/29/18	1,000.00
Latham, Sheila	42 Belmont St, Toronto, M5R 1P8	08/30/18	250.00
Lawton, Kate	121 Scadding Ave Unit 565, Toronto, M5A 4J2	08/30/18	26.00
Lawton, Kate	121 Scadding Ave Unit 565, Toronto, M5A 4J2	09/23/18	100.00
Laycock, Anthony	155 Dalhousie St #414, Toronto, M5B 2P7	10/03/18	1,200.00
Lem, Val	4 Park Vista 1401, Toronto, M4B 3M8	09/22/18	150.00
Libster, Jonah	49 Glen Elm Ave Unit 313, Toronto, M4T 1V2	09/11/18	500.00
Loader, Michael	70 Alexander St 1103, Toronto, M4Y 3B6	08/28/18	300.00
lord, gail	175 Cumberland St, Toronto, M5R 3M9	09/18/18	250.00
Lubell, Michael	1132 Bay St Suite 1201, Toronto, M5S 2Z4	09/05/18	100.00
Lubell, Michael	1132 Bay St Suite 1201, Toronto, M5S 2Z4	09/05/18	100.00
MacInnis, Janet	130 Inglewood Dr, Toronto, M4T 1H5	09/11/18	250.00
MacInnis, Janet	130 Inglewood Dr, Toronto, M4T 1H5	09/26/18	200.00
Mackie, Christopher	527 Princess Ave, London, N6B 2B7	06/18/18	250.00
Maloney, Mark	166 Carlton St # 801, Toronto, M5A 2K5	05/14/18	750.00
Maloney, Mark	166 Carlton St # 801, Toronto, M5A 2K5	06/26/18	250.00
Marchildon, Gilles	15 Maitland Pl PH6, Toronto, M4Y 2X3	09/19/18	250.00
McBay, Leslie	132 Berkeley St 501, Toronto, M5A 0H6	09/26/18	200.00
McCaig, Racheal	124 Cheltenham Ave, Toronto, M4N 1P9	07/20/18	500.00
McCann, Marcus	88 Russet Ave, Toronto, M6H 3M3	09/11/18	200.00
McClelland, Michael	625 Church St 600, Toronto, M4Y 2G1	06/07/18	500.00
McClelland, Michael	555 Merton St apt 3, Toronto, M4S 1B4	07/11/18	750.00
McDougall, Cynthia	18 Edgewood Cres, Toronto, M4W 3A9	08/01/18	750.00
McKaigue, Kendrick Shaun	2764 13th Line R.R. 1, Gilford, L0L 1R0	09/11/18	350.00
McKenna, Marianne	74 Roxborough St E, Toronto, M4W 1V7	08/28/18	300.00
McLellan, Richard	28 Linden St 906, Toronto, M4Y 0A4	08/28/18	500.00
McLellan, Richard	28 Linden St Apt. 906, Toronto, M4Y 0A4	09/19/18	500.00
Meehan, Anthony	62 Admiral Rd, Toronto, M5R 2L5	09/18/18	750.00
Milroy, Beth	15 McMurrich St #506, Toronto, M5R 3M6	09/11/18	250.00
Moise, Chris	980 Yonge St 502, Toronto, M4W 3V8	06/26/18	250.00
Morriseau, Andre	189 Gerrard St E 9, Toronto, M5A 2E5	06/26/18	500.00
Murray, Patrick	276 Oriole Pkwy, Toronto, M5P 2H3	09/20/18	200.00
Nasmith, Catherine	21 Nassau St 415, Toronto, M5T 3K6	09/19/18	250.00
Newall, Margaret	70 Rosehill Ave # 203, Toronto, M4T 2W7	08/29/18	250.00
Normandeau, Paul	45 Carlton St Unit 1017, Toronto, M5B 2H9	09/24/18	200.00
North, Liisa	71 Charles St E 206, Toronto, M4Y 2T3	09/10/18	250.00
Oikawa, David	126 Prince Edward Dr S, Toronto, M8Y 3W2	09/25/18	350.00
Paavo, Adriane	129 Lonborough Ave, Toronto, M6M 1X9	10/05/18	250.00

Pantalone, Joe	271 Beatrice St, Ontario, M6G 3E9	09/24/18	500.00	
Parker, Mike	250 Wellington St W 941, Toronto, M5V 3P6	06/21/18	1,000.00	
Peddie, Richard	113 Scollard St, Toronto, M5R 1G4	08/31/18	750.00	
Peet, A.W.	21 Carlton St 2609, Toronto, M5B 1L3	09/20/18	200.00	
Platt, Michael	285 Mutual St 501, Toronto, M4Y 3C5	09/18/18	200.00	
Polanski, Krzysztof	24 Indianola Dr, Toronto, M9C 3P2	06/25/18	1,200.00	
Powell, Anne	45 Carlton St PH 14, Toronto, M5B 2H9	08/21/18	100.00	
Powell, Anne	45 Carlton St PH 14, Toronto, M5B 2H9	08/28/18	100.00	
Ramkhalawansingh, Ceta	62 Beverley St, Toronto, M5T 1X9	06/22/18	200.00	
Rayter, Scoty	3209 21st, Toronto, M5B 1L3	09/26/18	250.00	
Reed, James	43 Danish Cres, Toronto, M9C 4A6	09/18/18	200.00	
Reynolds, Joanna	9 Pine St, Kingston, K7K 1V9	09/05/18	250.00	
Rivers, Bruce	42 Pine Cres, Toronto, M4E 1L2	05/14/18	100.00	
Rivers, Bruce	42 Pine Cres, Toronto, M4E 1L2	08/29/18	100.00	
Romansky, John	130 Carlton St PH10, Toronto, M5A 4K3	09/24/18	300.00	
Rudisuli, Roger	59 Lonsdale Rd, Toronto, M4V 1W4	07/21/18	1,200.00	
Russell, Hershel	67 Kippendavie Ave, Toronto, M4L 3R3	05/22/18	250.00	
Russell, Hershel	67 Kippendavie Ave, Toronto, M4L 3R3	09/05/18	50.00	
Ruth, Nancy	10 Cluny Dr, Toronto, M4W 2P7	09/28/18	200.00	
Schwarz, Kyle	40 Gerrard St E 2804, Toronto, M5B 2E8	06/25/18	300.00	
Seto, Nancy	655 Broadview Ave #2205, Toronto, M4K 2P3	09/20/18	500.00	
Sheikh, Sheerin A.	77 Carlton St 408, Toronto, M5B 2J7	09/11/18	500.00	
Short, Marilyn	200 Wellington St W 600, Toronto, M5V 3C7	08/28/18	250.00	
Singh, Priya	25 Grenville St, Toronto, M4Y 2X5	06/18/18	300.00	
Snead, Marilyn	77 Avenue Rd 515, Toronto, M5R 3R8	09/24/18	250.00	
Sotak, Andrea	15 Gilead Pl, Toronto, M5A 3C8	09/26/18	250.00	
Spindler, Rob	94 Heath St E, Toronto, M4T 1S4	05/14/18	250.00	
Spindler, Rob	94 Heath St E, Toronto, M4T 1S4	08/24/18	250.00	
Sriskandarajah, Theo	151 Dan Leckie Way 551, Toronto, M5V 4B2	09/11/18	1,200.00	
Stevens, Maurice	1245 Landfair Cres, Oakville, L6H 2N5	09/11/18	1,200.00	
Stewart, Alexandra	59 Lonsdale Rd, Toronto, M4V 1W4	11/23/18	1,200.00	
switzer, william	48 Cluny Dr, Toronto, M4W 2P7	08/28/18	500.00	
Tam, Sandra	137 Woodington Ave, Toronto, M4C 3K5	08/28/18	250.00	
Thomson, Richard	25 Scrivener Sq 1204, Toronto, M4W 3Y6	07/09/18	400.00	
Tinsley, Lorraine	131 Heath St E, Toronto, M4T 1S6	09/12/18	500.00	
Travers, Lynn	20 Scrivener Sq 620, Toronto, M4W 3X9	06/26/18	300.00	
Varley, Gloria	21 Dale Ave 647, Toronto, M4W 1K3	08/28/18	100.00	
Varley, Gloria	21 Dale Ave 647, Toronto, M4W 1K3	09/10/18	50.00	
Waite, Peter	299 Mutual St, Toronto, M4Y 1X6	09/19/18	500.00	
Wasserman, Mordechai	62 Wellesley St W 604, Toronto, M5S 2X3	09/20/18	250.00	
wazana, richard	128 Lauder Ave, Toronto, M6H 3E5	06/23/18	750.00	
Weedon, Susan	40 Castle Frank Rd, Toronto, M4W 2Z6	09/10/18	500.00	
Whyte, Kevin	24 W 33rd St, Hamilton, L9C 5H8	09/20/18	200.00	
Wilkey, Cynthia	128 Hogarth Ave, Toronto, M4K 1K4	05/15/18	250.00	
Wilkey, Cynthia	128 Hogarth Ave, Toronto, M4K 1K4	07/20/18	200.00	
Woo, Jaime	24 Clapperton Ave, Toronto, M1L 4K8	09/24/18	250.00	
Yajima, Sayaka	5 Sousa Mendes St 101, Toronto, M6S 0A8	06/18/18	250.00	
Zhao, Dan	14 Ravenrock Cres, Toronto, M3A 2Y9	06/21/18	200.00	
Returned Contributions:				
Blazevski, Anna	39 Strathallan Blvd	09/11/18	1,000.00	1,000.00
Brown, Adam	C/O 5075 Yonge St Suite 900	06/18/18	250.00	250.00
Cohen, Dani	7700 Keele St 10	05/14/18	1,200.00	1,200.00
Diamond, Karen	68 Warren Rd	09/11/18	1,000.00	1,000.00
Discristofaro, Veronica	99 Sir Modesto Crt	06/25/18	1,200.00	1,200.00
Longo, Dino	5 Country Clyub Dr	06/04/18	1,200.00	1,200.00
Mizrahi, Sam	189 Forest Hill Rd	10/01/18	1,200.00	1,200.00
Quigley, Patrick	55A Avenue Rd #409	09/05/18	500.00	500.00
Rogowski, Ben	547 Old Orchard Grv	09/11/18	1,200.00	1,200.00
Romano, Fenyrose	170 Avenue Rd 131	09/11/18	1,200.00	1,200.00
Romano, Jessica	99 Sir Modesto Crt	09/11/18	1,200.00	1,200.00
Romano, Modesto	77 Harold Lawrie Lane	09/11/18	1,200.00	1,200.00
Romano-Dicristofaro, Antonia	99 Sir Modesto Crt	06/25/18	1,200.00	1,200.00
Scopazzi-Navani, Joseph	99 Sir Modesto Crt	06/25/18	1,200.00	1,200.00
Tognarelli, Stefano	14375 7th Concession	09/11/18	1,200.00	1,200.00
			\$ 82,376.00	

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

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

☐ Additional information is listed on separate supplementary attachment

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

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

\$ 82,376.00 1B

Part III - Contributions from candidate or spouse

Table 3: Contributions in goods or services

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

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
		-
☐ Additional information is listed on separate supplementary attachment		Total -

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

Description	Date Acquired (yyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Small Signs	2014	Kristyn Wong-Tam	185	992.99
Large Signs	2014	Kristyn Wong-Tam	60	1,423.80
				-
				-
				-
				-
				-
☐ Additional information is listed on separate supplementary attachment				2,416.79
Total				

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

Complete a separate schedule for each event or activity held.

☐ Additional schedule(s) attached

Description of fundraising event/activity Fundraising Event - Launch
Date of event/activity (yyyy/mm/dd) 2018 / 06/ 18

Part I - Ticket Revenue

Admission charge (per person)

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

Number of tickets sold

+	\$ -	2A
X	-	2B

Total Ticket Revenue (2A x 2B) (Include in Schedule 1)

=	\$ -
---	------

Part II - Other Revenue Deemed A Contribution

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

Provide details

1. Contributions received at event and online for event	+	\$ 9,275.00
2.	+	\$ -
3.	+	\$ -
4.	+	\$ -
5.	+	\$ -

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

=	\$ 9,275.00
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Part III - Other Revenue Not Deemed A Contribution

(e.g., contributions of \$25.00 or less; goods or services sold for \$25 or less)

Provide details

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

Total Part III (include under Income in Box C)

=	\$ -
---	------

Part IV - Expenses Related to Fundraising event or activity

Provide details

1. Hendriks Restaurant and Bar - food and drink	+	\$ 1,310.00
2.	+	\$ -
3.	+	\$ -
4.	+	\$ -
5.	+	\$ -
6.	+	\$ -
7.	+	\$ -
8.	+	\$ -

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

=	\$ 1,310.00
---	-------------

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

Complete a separate schedule for each event or activity held.

☐ Additional schedule(s) attachedDescription of fundraising event/activity Fundraising Event - Three Former MayorsDate of event/activity (yyyy/mm/dd) 2018 / 09/ 11**Part I - Ticket Revenue**

Admission charge (per person)

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

Number of tickets sold

+	\$	-	2A
X		-	2B

Total Ticket Revenue (2A x 2B) (Include in Schedule 1)

=	\$	-
---	----	---

Part II - Other Revenue Deemed A Contribution

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

Provide details

1. Contributions received at event and online for event	+	\$	11,851.00
2.	+	\$	-
3.	+	\$	-
4.	+	\$	-
5.	+	\$	-

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

=	\$	11,851.00
---	----	-----------

Part III - Other Revenue Not Deemed A Contribution

(e.g., contributions of \$25.00 or less; goods or services sold for \$25 or less)

Provide details

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

Total Part III (include under Income in Box C)

=	\$	-
---	----	---

Part IV - Expenses Related to Fundraising event or activity

Provide details

1. Paintbox catering and bistro - venue, food, drinks	+	\$	2,966.25
2.	+	\$	-
3.	+	\$	-
4.	+	\$	-
5.	+	\$	-
6.	+	\$	-
7.	+	\$	-
8.	+	\$	-

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

=	\$	2,966.25
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Schedule 2 - Fundraising Events and Activities**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held.

☐ Additional schedule(s) attachedDescription of fundraising event/activity Fundraising Activity - Contributions Solicitation ProgramDate of event/activity (yyyy/mm/dd) 2018 / 05/ 01**Part I - Ticket Revenue**

Admission charge (per person)

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

Number of tickets sold

+	\$	-	2A
X		-	2B

Total Ticket Revenue (2A x 2B) (Include in Schedule 1)

=	\$	-
---	----	---

Part II - Other Revenue Deemed A Contribution

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

Provide details

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

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

=	\$	-
---	----	---

Part III - Other Revenue Not Deemed A Contribution

(e.g., contributions of \$25.00 or less; goods or services sold for \$25 or less)

Provide details

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

Total Part III (include under Income in Box C)

=	\$	-
---	----	---

Part IV - Expenses Related to Fundraising event or activity

Provide details

1. Merchant banking fees related to contribution solicitation activity	+	\$	2,350.26
2.	+	\$	-
3.	+	\$	-
4.	+	\$	-
5.	+	\$	-
6.	+	\$	-
7.	+	\$	-
8.	+	\$	-

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

=	\$	2,350.26
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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 (Chaplin & Co. Chartered Accountants)

Municipality

Toronto

Date (yyyy/mm/dd)

2019 / 03/25

Contact Information

Contact Person Last Name

Last Name

Gail

First Name

Bergman

Licence No.

1-18290

Address

Suite/Unit No.

710

Street No.

1110

Street Name

Finch Avenue West

City / Town

Toronto

Province

Ontario

Postal Code

M3J 2T2

Telephone No. (incl. area code)

416-667-7060

Fax No.

416-663-3746

Email Address

gail@chaplinco.com

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

- set out the scope of 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 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 statement shall also be made available by the clerk in an electronic format free of charge upon request.



INDEPENDENT AUDITORS' REPORT

PURSUANT TO SECTION 88.25 OF THE MUNICIPAL ELECTIONS ACT, 1996

To: ULLI S. WATKISS, Clerk, City of Toronto

Qualified Opinion

We have audited the accompanying financial statement (Form 4) of Kristyn Wong-Tam, candidate, for the campaign period from 5 / 1 / 2018 to 12 / 31 / 2018 relating to the election held on October 22, 2018, and Box C: Statement of Campaign Period Income and Expenses for the period and Box D: Calculation of Surplus or Deficit. The financial information has been prepared by Kristyn Wong-Tam, the candidate, based on the financial reporting provisions of Section 88.22 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 statement presents fairly, in all material respects, the income and expenses of Kristyn Wong-Tam for the campaign period 5 / 1 / 2018 to 12 / 31 / 2018 in accordance with the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996

Basis for qualified opinion

Due to the inherent nature of the transactions of electoral campaigns of this type, 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 records of Kristyn Wong-Tam and we were not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the period 5 / 1 / 2018 to 12 / 31 / 2018 .

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are independent of Kristyn Wong-Tam in accordance with the ethical requirements that are relevant to our audit of 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 qualified opinion.

Basis of Accounting

Without modifying our qualified opinion, we draw attention to the fact that the financial statement is prepared to assist the candidate to meet the requirements of the Municipal Elections Act, 1996, and as a result, the financial statement may not be suitable for another purpose.

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

Management is responsible for the preparation and fair presentation of the financial statement in accordance with financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996, and for such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing Kristyn Wong-Tam's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statement

Our 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 auditors' 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 this financial statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 Kristyn Wong-Tam's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

Chaplin & Co.

Signature _____

Date March 25, 2019

Chaplin & Co. Chartered Accountants
Licensed Public Accountants
Toronto, Ontario