



CITY OF TORONTO

QUINTIN JOHNSTONE – 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).

-
- ▶ 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.

QUINTIN JOHNSTONE – 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: **Quintin Johnstone**

Contributor Address: 25 Adelaide Street E 1914, Toronto, ON, M5C 3A1
39 Jarvis Street 806, Toronto, ON, M5E 1Z5

The above named contributor's total contribution to Norman Gardner, 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	Quintin Johnstone
CONTRIBUTOR'S FULL ADDRESS	25 Adelaide Street E 1914 Toronto, ON M5C 3A1 39 Jarvis Street 806 Toronto, ON M5E 1Z5
CANDIDATE RECEIVING CONTRIBUTION'S FULL NAME	Norman Gardner
CANDIDATE'S OFFICE	Councillor
TOTAL CONTRIBUTION VALUE (\$) RECEIVED	\$1,700 <i>(goods / services contribution of \$1,200 and monetary contribution of \$500)</i>
CONTRIBUTION LIMIT (\$)	\$1,200
DATE(S) RECEIVED	05-Sep-2018 25-Sep-2018

**Financial Statement - Auditor's Report
Candidate - Form 4**

Municipal Elections Act, 1996 (Section 80.25)

Instructions

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

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

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD		YYYY	MM	DD
2018	06	27	to	2018	11	02

- ☒ 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

Gardner

Given Name(s)

Norman

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

18

Municipality

Toronto

Spending limit - General

\$62,308.70

Spending limit - Parties and Other Expressions of Appreciation

\$6,230.87

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

Box B: Declaration

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

Signature of Candidate

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2018-01-22

Time Filed

11:37

Initial of Candidate or Agent (if filed in person)

DA

Signature of Clerk or Designate

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

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 36,975	
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Campaign Income (Do not include loan)	= \$ 36,975	C1

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

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	
Advertising	+ \$ 11,565	
Brochures/flyers	+ \$ 2,426	
Signs (including sign deposit)	+ \$ 4,158	
Meetings hosted	+ \$ 1,473	
Office expenses incurred until voting day	+ \$ 6,803	
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$ 228	
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to general spending limit	= \$ 26,653	C2

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

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

Expenses not subject to spending limits

Accounting and audit	+ \$ 9,815	
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	= \$ 9,815	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 36,468 **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$ 507	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
Total (D1 – D2)	= \$ 507	0
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	= \$ 507	0 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

+ \$

+ \$

\$ 625

- \$ 625**

36,350

- 36,350

- \$

- \$

= \$ 36,975 0 1A

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

✓ Additional Information is listed on separate supplementary attachment

Total!

Receipt Number	Contributor Last Name	Contributor First Name	Email	Contributor Address	City	Postal Code	Date Received	Amount	Return Contribution	Type	Form	Void	Date Printed	Relationship
216628	Baker	Manning		27 Hearthstone cr	Toronto	M2R 1G2	2018/09/26	\$1,200.00		Individual	Monetary	No	2019/01/22	
216616	Bertucci	Caterina		122 Cheltenham Ave	North York	M4N 1P9	2018/07/27	\$500.00		Individual	Monetary	No	2019/01/22	
216640	Blahe	Marvin		1349 Dufferin St	Toronto	M6H 4C8	2018/10/03	\$500.00		Individual	Monetary	No	2019/01/22	
216639	Boyko	Ron		30 Aspen King Ct	Thornhill	L7B 0A1	2018/10/02	\$500.00		Individual	Monetary	No	2019/01/22	
216615	Brown	Brian		82 Lawrie Rd	Thornhill	L4J 3N7	2018/07/20	\$500.00		Individual	Monetary	No	2019/01/22	
216617	Brown	Marla		28 Dunloe Rd	Toronto	M4V 2W5	2018/07/27	\$500.00		Individual	Monetary	No	2019/01/22	
216642	Brown	Stuart		94 Dallimore Circle	Toronto	M3C 4C5	2018/10/09	\$300.00		Individual	Monetary	No	2019/01/22	
216654	Campbell	Paul		175 Cumberland 1002	Toronto	M5R 3M9	2018/10/12	\$500.00		Individual	Monetary	No	2019/01/22	
216656	Cohen	David		57 Torburk Cr	Toronto	M2M 3B6	2018/10/14	\$100.00		Individual	Monetary	No	2019/01/22	
204142	Coll	Andrew		414 Botsford St	Newmarket	L3Y 1S8	2018/09/17	\$1,200.00		Individual	Goods/ Services	Yes	2019/01/22	
216614	Diamond	Stephen & Karen		22 St.Clair Avenue East 1010	Toronto	M4T 2S3	2018/07/20	\$400.00		Individual	Monetary	No	2019/01/22	
216659	Eisenberger	Jack		111 Hillmount	Toronto	M6B 1X7	2018/10/19	\$1,000.00		Individual	Monetary	No	2019/01/22	
209163	Garber	Mark		224 King St W 2602	Toronto	M5H 0A6	2018/11/28	\$1,000.00		Individual	Monetary	Yes	2019/01/22	
216632	Garber	Mark		224 King St W 2604	Toronto	M5H 0A6	2018/10/01	\$1,000.00		Individual	Monetary	No	2019/01/22	
216607	Gasparro	Albert		50 Minthorn	Thornhill	L3T 7X8	2018/07/13	\$1,000.00		Individual	Monetary	No	2019/01/22	
216655	Glowinsky	Norman		2 Kilbarr PI	Toronto	M5P 2S2	2018/10/12	\$500.00		Individual	Monetary	No	2019/01/22	
216658	Greenbaum	Louis		2 Cheddington PI 4D	Toronto	M4N 3R5	2018/10/18	\$500.00		Individual	Monetary	No	2019/01/22	
216610	Guizetta	Stephano		50 Minthorn	Thornhill	L3T 7X8	2018/07/13	\$1,200.00		Individual	Monetary	No	2019/01/22	
216647	Guttfreund	Stephen		85 Symark Dr 1801	Toronto	M2H 3P2	2018/10/11	\$600.00		Individual	Monetary	No	2019/01/22	
216633	Hung	Henry		131 Baldwin St	Toronto	M5T 1L7	2018/10/02	\$500.00		Individual	Monetary	No	2019/01/22	
204143	Johnstone	Quintin		25 Adelaide St E 1914	Toronto	M5C 3A1	2018/09/05	\$1,200.00		Individual	Goods/ Services	No	2019/06/14	
216627	Johnstone	Quintin		39 Jarvis St 806	Toronto	M5E 1Z5	2018/09/25	\$500.00		Individual	Monetary	No	2019/06/14	
216653	Katirai	Justin		17 Heathcote	Toronto	M2L 1Y6	2018/10/12	\$100.00		Individual	Monetary	No	2019/01/22	
216652	Katirai	Mitra		17 Heathcote	Toronto	M2L 1Y6	2018/10/12	\$100.00		Individual	Monetary	No	2019/01/22	
216651	Katirai	Tamour		17 Heathcote	Toronto	M2L 1Y6	2018/10/12	\$100.00		Individual	Monetary	No	2019/01/22	
216630	Korolnek	Stan		65 Spring Garden 608	Toronto	M2N 6H9	2018/10/01	\$200.00		Individual	Monetary	No	2019/01/22	
209164	Lawrence	Sager		8 Ellery dr	Richmond Hill	L4C 7X1	2018/10/04	\$750.00		Individual	Monetary	Yes	2019/01/22	
216636	Leon	James		38 Glendora Ave 1	Toronto	M2N 2V7	2018/10/02	\$1,000.00		Individual	Monetary	No	2019/01/22	
216646	Libfeld	Corey		17 Jenkins Dr	Richmond Hill	L4C 8C9	2018/10/11	\$600.00		Individual	Monetary	No	2019/01/22	
216645	Libfeld	Francine		17 Jenkins Dr	Richmond Hill	L4C 8C9	2018/10/11	\$600.00		Individual	Monetary	No	2019/01/22	
216644	Libfeld	Jay		92 Theodore Pl	Toronto	L4J 8E4	2018/10/11	\$600.00		Individual	Monetary	No	2019/01/22	
216624	Libfeld	Mark		29 The Bridle Path	Toronto	M2L 1C9	2018/09/04	\$1,200.00		Individual	Monetary	No	2019/01/22	
216649	Libfeld	Nancy		29 The Bridle Path	Toronto	M2L 1C9	2018/10/11	\$600.00		Individual	Monetary	No	2019/01/22	
216648	Libfeld	Sarah		92 Theodore Pl	Thornhill	L4J 8E4	2018/10/11	\$600.00		Individual	Monetary	No	2019/01/22	
216643	Libfeld	Sheldon		17 Jenkins Dr	Richmond Hill	L4C 8C9	2018/10/11	\$600.00		Individual	Monetary	No	2019/01/22	
216619	Maxwell	Martin		10 Old York Mills 715	Toronto	M2T 2G9	2018/08/15	\$300.00		Individual	Monetary	No	2019/01/22	
216629	McKay	Andrew		37 Montessor Dr	Toronto	M2P 1Y9	2018/09/26	\$200.00		Individual	Monetary	No	2019/01/22	
216637	Menkes	Jared		204 Balmoral Ave	Toronto	M4Y 1J9	2018/10/02	\$1,000.00		Individual	Monetary	No	2019/01/22	
216618	Pearl	Mel		49 Jackes Ave 200	Toronto	M4T 1E2	2018/07/27	\$500.00		Individual	Monetary	No	2019/01/22	
216657	Plant	Michael		515 Riverside Dr W	Windsor	N9A 5K3	2018/10/15	\$25.00		Individual	Monetary	No	2019/01/22	
216623	Polyzos	Athanasios		6 Ridgefield Rd	Toronto	M4N 3H8	2018/08/23	\$1,200.00		Individual	Monetary	No	2019/01/22	
216634	Reeve	Mark		17 Nelson St	Toronto	M5V 3H9	2018/10/02	\$500.00		Individual	Monetary	No	2019/01/22	
216635	Reeve	Roberta		17 Nelson St	Toronto	M5V 3H9	2018/10/02	\$500.00		Individual	Monetary	No	2019/01/22	
216660	Roboz	Joe		65 Spring Garden	Toronto	M2N 6H9	2018/10/19	\$300.00		Individual	Monetary	No	2019/01/22	
216650	Rosen	Ann		102 Invermay Ave	North York	M3H 1Z5	2018/10/12	\$800.00		Individual	Monetary	No	2019/01/22	

216622	Rozenberg	Anatoly		90 Fisherville Rd 206	Toronto	M2R 3J9	2018/08/23	\$500.00		Individual	Monetary	No	2019/01/22	
216641	Sager	Lawrence		8 Ellery Dr	Thornhill	L4C 7X1	2018/10/04	\$750.00		Individual	Monetary	No	2019/01/22	
216661	Scavuzzo	Rosie		46 Milford Ave	Toronto	M6M 2V8	2018/10/19	\$400.00		Individual	Monetary	No	2019/01/22	
216608	Scivoletto	Claudia		50 Minthorn	Thornhill	L3T 7X8	2018/07/13	\$1,200.00		Individual	Monetary	No	2019/01/22	
216609	Scivoletto	Corrado		50 Minthorn	Thornhill	L3T 7X8	2018/07/13	\$1,000.00		Individual	Monetary	No	2019/01/22	
216631	Scott	David		65 Spring Garden 2110	Toronto	M2N 6H9	2018/10/01	\$1,200.00		Individual	Monetary	No	2019/01/22	
216620	Shear	Evan		106 Balsomwood Rd	Thornhill	L4J 9E3	2018/08/15	\$500.00		Individual	Monetary	No	2019/01/22	
216612	Shear	Gerald		36 Millbank Ave	Toronto	M5P 1S5	2018/07/20	\$1,200.00		Individual	Monetary	No	2019/01/22	
216625	Starr	Patricia		30 Greenfield Ave 1104	Toronto	M2N 6N3	2018/09/13	\$100.00		Individual	Monetary	No	2019/01/22	
216621	Teichman	George		7 Pine Forest Rd	North York	M4N 3E6	2018/08/15	\$1,200.00		Individual	Monetary	No	2019/01/22	
216638	Tersigni	Jude		70 Portage Ave	Toronto	M4N 3G9	2018/10/02	\$1,000.00		Individual	Monetary	No	2019/01/22	
204141	Wharton	Samantha		55 Front St E 310	Toronto	M5E 0A7	2018/09/01	\$1,200.00		Individual	Goods/ Services	No	2019/01/22	
216613	Winberg	Jack		20 Knightswood Road	Toronto	M4N 2H1	2018/07/20	\$300.00		Individual	Monetary	No	2019/01/22	
216611	Yanover	Paul		620 Wilson Ave 400	Toronto	M3K 1Z3	2018/07/20	\$500.00		Individual	Monetary	No	2019/01/22	
216626	Zaslavsky	Victor		3 Avonhill	North York	M2M 1X7	2018/09/24	\$100.00		Individual	Monetary	No	2019/01/22	

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 \$
☐ Additional information is listed on separate supplementary attachment				Total

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

\$ _____ **1B**

Part III – Contributions from candidate or spouse

Table 3: Contributions In goods or services

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

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

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
☐ Additional Information is listed on separate supplementary attachment Total				

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attached

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person)

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

Number of tickets sold

\$ _____ 2A
X _____ 2B

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

= \$ _____ 0

Part II – Other revenue deemed a contribution

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

Provide details

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

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

= \$ _____

Part III – Other revenue not deemed a contribution

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

Provide details

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

Total Part III (include under Income in Box C)

= \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

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

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

= \$ _____

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

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

Professional Designation of Auditor

Harris & Partners, LLP, Chartered Professional Accountants

Municipality
MarkhamDate (yyyy/mm/dd)
2019/01/18**Contact Information**Last Name or Single Name
AustinGiven Name(s)
DanielLicence Number
3-30457

Address

Suite/Unit No.
300Street No.
8920Street Name
Woodbine AveMunicipality
MarkhamProvince
ONPostal Code
L3R 9W9Telephone No. (including area code)
905-477-0363 x 256Email Address
daustin@harrisandpartners.com

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

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

☒ Report is attached

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

AUDITOR'S REPORT **MUNICIPAL ELECTIONS ACT, 1996**

To: The Ministry of Municipal Affairs, clerk

We have audited the Statement of Assets and Liabilities, the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Surplus or Deficit and Disposition of Surplus of Norman Gardner, candidate, for the campaign period from June 27, 2018 to November 2, 2018 relating to the election held on October 21, 2018. These financial statements are the responsibility of Norman Gardner, candidate. Our responsibility is to express an opinion on these financial statements based on my audit.

Except as explained in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Norman Gardner, candidate, as well as evaluating the overall financial statement presentation.

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

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves as to the completeness of the records as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the candidate's election campaign as at November 2, 2018 and the income and expenses for the campaign period from June 27, 2018 to November 2, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

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

Emphasis of Matter

Our previous audit engagement report dated November 29, 2018 has been withdrawn due to an error discovered in the previously submitted Form 4 subsequent to the completion of the audit for campaign period ended November 2, 2018. Our opinion is not qualified in respect of this matter.

Harris & Partners, LLP

Markham, Ontario
January 18, 2019

Harris & Partners, LLP
Licensed Public Accountants

