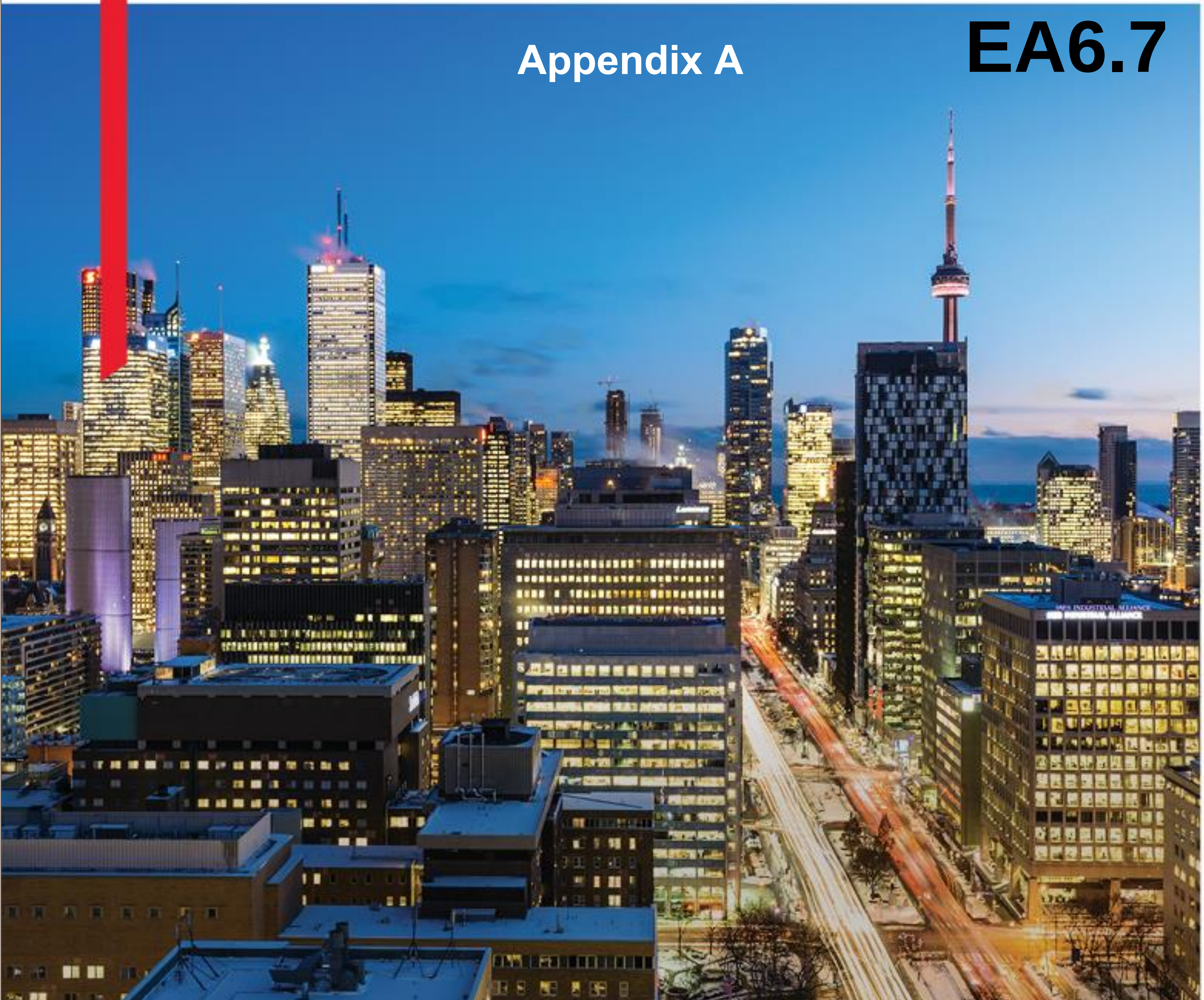
Appendix A

EA6.7



CITY OF TORONTO

CHRISTIEN BRYCE LEVIEN – 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

BDO CANADA LLP | RISK ADVISORY SERVICES

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:
    - 22 Trustees for the Toronto District School Board
    - 12 Trustees for the Toronto Catholic District School Board
    - 3 Trustees for Conseil scolaire Viamonde
    - 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 preformed 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.

CHRISTIEN BRYCE LEVIEN – 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: **Christien Bryce Levien**
Contributor Address: 20 Killaloe Crescent, Georgetown, ON, L7G 5N1

The above named contributor's total contribution to Saron Gebresellassi, a candidate for office of City of Toronto Mayor, appears to have exceeded the limit under section 88.9 based on the following contributions:

CONTRIBUTOR'S FULL NAME	Christien Bryce Levien
CONTRIBUTOR'S FULL ADDRESS	20 Killaloe Crescent Georgetown, ON L7G 5N1
CANDIDATE RECEIVING CONTRIBUTION'S FULL NAME	Saron Gebresellassi
CANDIDATE'S OFFICE	Mayor
TOTAL CONTRIBUTION VALUE ($) RECEIVED	$5,000 *(monetary contributions of $2,500 and $2,500)*
CONTRIBUTION LIMIT ($)	$2,500
DATE(S) RECEIVED	24-Jul-2018 29-Aug-2018

Ontario

Ministry of Municipal Affairs

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 is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) YYYY MM DD 2018 05 01 to YYYY MM DD 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)
Gebresellassi	Saron
Office for which the candidate sought election	**Ward name or no. (if any)**
Mayor	
Municipality	
Toronto	
Spending Limit - General	**Spending Limit - Parties and Other Expressions of Appreciation**
$ 1,558,257.00	$ 155,825.70

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

Box B: Declaration

I, Saron Gebresellassi, 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

2019/04/17
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
2019-06-27	11:14 am		

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)	+ $	54,296.63
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)	= $	**54,296.63** 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	+ $	21,130.00
Brochures/flyers	+ $	
Signs (including sign deposit)	+ $	4,588.36
Meetings hosted	+ $	1,500.00
Office expenses incurred until voting day	+ $	
Phone and/or internet expenses incurred until voting day	+ $	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ $	22,000.00
Bank charges incurred until voting day	+ $	
Interest charged on loan until voting day	+ $	
Other (provide full details)		
1. Social Media Strategy	+ $	400.00
2.	+ $	
3.	+ $	
4.	+ $	
5.	+ $	
Total Expenses subject to general spending limit	= $	**49,618.36** 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	+ $ 5,424.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ $
Office expenses incurred after voting day	+ $
Phone and/or Internet expenses incurred after voting day	+ $
Salaries, benefits, honoraria, professional fees incurred after voting day	+ $
Bank charges incurred after voting day	+ $
Interest charged on loan after voting day	+ $
Expenses related to recount	+ $
Expenses related to controverted election	+ $
Expenses related to compliance audit	+ $
Expenses related to candidate's disability (provide full details)	
1.	+ $
2.	+ $
3.	+ $
4.	+ $
5.	+ $
Other (provide full details)	
1.	+ $
2.	+ $
3.	+ $
4.	+ $
5.	+ $
Total Expenses not subject to spending limits	= $ 5,424.00 C4

Total Campaign Expenses (C2 + C3 + C4) = $ 55,042.36 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ $ -745.73	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	– $	D2
Total (D1 – D2)	= $ -745.73	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	– $	
Surplus (or deficit) for the campaign	= $ -745.73	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.

Schedule 1 - Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ $ 2,275.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ $
Total value of contributions not exceeding $100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is $100 or less (do not include contributions from candidate or spouse).	+ $ 19,180.53
Total value of contributions exceeding $100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2) • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds $100 (do not include contributions from candidate or spouse).	+ $ 32,841.10
Less: Contributions returned or payable to the contributor	– $
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding $25	– $
Total Amount of Contributions (record under Income in Box C)	= $ 54,296.63 1A

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
		Total		

☐ Additional information is listed on separate supplementary attachment

MebratTesfammariam	977 Bloor St. West Toronto, ON M6M 1L7	$	1,400.00
Lidia Fekre	440 Winona Drive Toronto, ON	$	1,000.00
Kibret Semere	8 Brickworks Lane Toronto, ON M6N 5H7	$	500.00
Tibleth Embaye	336 Hulmar Dr. Toronto, ON M3N 2G1	$	500.00
Amleset T. Ogbagioris	111 West Lodge Ave. Road M6K 2TK	$	300.00
Mehari Manna Seare	705-75 Graydon Hall Drive Toronto, ON M3A 3M5	$	300.00
Gistey Ghebreyohannas	47 Clarion Road Toronto, Ontario M9R 3Y4	$	300.00
Mehret Asfaha	64 Redwater DriveEtobicoke ON M9W 1Z8Canada	$	300.00
Dr. Tadese Debretion	977 Bloor St. West Toronto, ON M6M 1L7	$	200.00
Andebrhan Kidane &	806-2088 Lawrence West Toronto, ON M9N 3Z9	$	200.00
Azeb Yehans	59 Whitley Ave North York, ON M3K 1A1	$	200.00
Freweini Haile	38 Joyce Parkway Toronto, ON M6B 2S9	$	200.00
Hizbawit Ligam	216-23 Lorain Dr North York, ON M2N 6Z6	$	200.00
Yohans Tesfamariam	141-700 Lawrence Ave West Toronto, ON M6A 3B4	$	200.00
Zewede Ghebrehiwet	32 Arkley Crecent Toronto, ON M9R 3S3	$	200.00

2018-07-26	Mohamed Hassan	$	3,000.00	1880 Weston Road Toronto, ON M9N 1W1
2018-07-24	Christien Bryce Levien	$	2,500.00	20 Killaloe Cres Georgetown, ON L7G 5N1
2018-05-30	Saron Gebresellassi	$	2,500.00	2002-3 Hickory Tree Road, Toronto, ON M9N 3W5
2018-08-28	Abdurahman Gureye	$	2,500.00	1730 Weston Road Toronto On M9N 1V6
2018-08-29	Christien Bryce Levien	$	2,500.00	20 Killaloe Cres Georgetown, ON L7G 5N1
2018-05-31	Medhin Gebresellassi	$	2,275.00	2002-3 Hickory Tree Road, Toronto, ON M9N 3W5
2018-05-31	Winta Belay	$	2,275.00	2002-3 Hickory Tree Road, Toronto, ON M9N 3W5
2018-05-31	Ghebrelul Gebresellasi	$	2,275.00	2002-3 Hickory Tree Road, Toronto, ON M9N 3W5
2018-05-31	Winta Belay	$	2,275.00	2002-3 Hickory Tree Road, Toronto, ON M9N 3W5
2018-10-11	Amelia Merhar	$	1,456.20	34 Green CrescentWhitehorse YT Y1A 4R9Canada
2018-05-31	Abdurahman Gureye	$	700.00	1730 Weston Road Toronto On M9N 1V6
2018-08-18	Haile Mebrahtu	$	500.00	25 Beograd GDNS York, ON M6B 4N2
2018-10-05	Bruce Russell	$	485.20	2-146 Evelyn AveToronto ON M6P 2Z7Canada
2018-07-26	carolina landolt	$	485.20	517 palmerston blvdtoronto ON M6G 2P2Canada
2018-09-26	Chandran Fernando	$	485.20	372 Bay Street Suite 1504Toronto ON M5H 2W9Canada
2018-10-09	Dionne Brand	$	485.20	604 Gladstone AveToronto ON M6H 3J2Canada
2018-09-22	Francois Villeneuve	$	485.20	241-215 College StreetToronto ON M5T 1R1Canada
2018-09-27	Janet Pitter	$	485.20	313-160 Baldwin StreetToronto ON M5T3K7Canada
2018-10-13	Jonah Gindin	$	485.20	151 Delaware AveToronto ON M6H2T2Canada
2018-09-04	Laba Guebezai	$	485.20	44 Letchworth CrescentToronto ON M3M1Y9Canada
2018-10-02	MATTHEW FODOR	$	388.10	25 Wolseley StToronto ON M5T 1A3Canada
2018-10-19	Jonathan Poyner	$	291.00	145 King Street WestUnit 1910Toronto ON M5H 1J8Canada
2018-10-02	merryl bear	$	291.00	251 bain avetoronto ON M4K 1G2Canada
2018-10-12	Michelle Olimpia Boido	$	291.00	1134 Ossington AvenueToronto ON M6G3W1Canada
2018-10-21	Roger Love	$	291.00	119 Rosethorn AveToronto ON M6N3K9Canada
2018-10-20	Damon Chevrier	$	242.45	243 Floyd AvenueToronto ON M4J 2J2Canada
2018-08-18	Ghenet G Andikiel	$	200.00	10 Janet BLVD Scarborough, ON M1R 1H6
2018-10-09	Debbie Douglas	$	200.00	172 Glenholme Ave Toronto, ON M6E 3C4
2018-10-10	David Gracey	$	200.00	56 Undercliff Drive Scarnorough, ON M1M 1A5
2018-10-10	Coline Gardhouse	$	200.00	56 Undercliff Drive Scarnorough, ON M1M 1A5
2018-08-14	Omar Ha-Redeye	$	200.00	710-210 Simcoe St Toronto, ON M51 0A9
2018-10-19	Ahmed Abdi Ahmed	$	200.00	603-357 Rusholme Toronto On
2018-10-09	emily visser	$	193.90	6 Galley AvenueToronto ON M6R1G8Canada
2018-07-30	Marcus McCann	$	193.90	88 Russett AveToronto ON M6H3M3Canada
2018-07-28	Michelle Langlois	$	193.90	924 Greenwood AvenueToronto ON M4J 4C1Canada
2018-10-03	milkias okbat	$	193.90	45 clayhall cresnorth york ON M3J 1W5Canada
2018-07-22	Mobae Ghebrezghi	$	193.90	6 Heatherglen RdToronto ON M9W 4R1Canada
2018-10-09	Robert Chandler	$	193.90	924 Greenwood AvenueToronto ON M4J4C1Canada
2018-10-04	Scout Swartz	$	145.35	993 1/2 Bloor StreetToronto ON M6H 1M1Canada
TOTAL		$	32,941.10	

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 $
			Total	

☐ Additional information is listed on separate supplementary attachment

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) $ ________ 2A

Number of tickets sold x ________ 2B

Total Part I (2A X 2B) (include in Part 1 of 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. contribution of $25 or less; goods or services sold for $25 or less)
Provide details

1.		+ $ 8,878.05
2.		+ $
3.		+ $
4.		+ $
5.		+ $

Total Part III (include under Income in Box C) = $ 8,878.05

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: CHARTERED ACCOUNTANT

Municipality	Date (yyyy/mm/dd)
TORONTO	2019/06/25

Contact Information

Last Name or Single Name	Given Name(s)	Licence Number
Meikle	CELIA	3-30394

Address

Suite/Unit No.	Street No.	Street Name
	5484	TOMKEN ROAD, Unit #34

Municipality	Province	Postal Code
TORONTO	ON	L4W 2Z5

Telephone No. (including area code)	Email Address
905-919-3543	celia.meikle@gmscpa.ca

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

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

☑ Report is attached

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

GMS CHARTERED PROFESSIONAL ACCOUNTANTS PROFESSIONAL CORPORATION

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Fax + 1 289 210 0728

INDEPENDENT AUDITOR'S REPORT

The Clerk, City of Toronto

We have audited the accompanying Financial Statement – Auditor's Report Form 4 of Saron Gebresellassie, Candidate, which is comprised of the statement of campaign income and expenses, calculation of surplus or deficit and supporting schedules, for the campaign period May 1, 2018 to December 31, 2018.

Candidate's Responsibility for the Financial Statement - Auditor's Report Form 4

The Candidate is responsible for the preparation and fair presentation of the Financial Statement - Auditor's Report Form 4 in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996 and for such internal control as the Candidate determines necessary to enable the preparation of the Financial Statement- Auditor's Report Form 4 that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Financial Statement – Auditor's Report Form 4 based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statement – Auditor's Report Form 4 are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statement – Auditor's Report Form 4. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statement – Auditor's Report Form 4, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Financial Statement – Auditor's Report Form 4 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the Financial Statement – Auditor's Report Form 4.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the nature of transactions inherent in an election campaign, it is impracticable through audit procedures to determine that the accounting records include all donations of goods and services, receipts and disbursements. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the Candidate in accordance with the accounting procedures established by the Municipal Elections Act, 1996. We were not able to determine whether any adjustments might be necessary to income, expenses and surplus.

Qualified Opinion

In our opinion, except as stated in the Basis of Qualified Opinion paragraph, the Financial Statement -Auditor's Report Form 4 presents fairly, in all material respects, the financial position of Saron Gebresellassie's election campaign as at December 31, 2018 and the income and expenses for the campaign period May 1, 2018 to December 31, 2018 and the determination of surplus or deficit in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

GMS Professional Corporation
Chartered Professional Accountants
Authorized to practice Public Accounting by the Chartered Professional Accountants of Ontario

June 13, 2019 Mississauga, Ontario