

Report for The City of Toronto

Municipal Election Compliance Audit of the Campaign Finances of Candidate Antonios Mantas

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*William Molson CPA
Licensed Public Accountant
July 4, 2024*

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF THE MUNICIPAL ELECTIONS ACT, 1996

To: Antonios Mantas, Candidate;
John D. Elvidge, City Clerk, City of Toronto;
Kevin Wiener, Applicant.

1. Summary of findings

- 1.1. The Candidate did not comply with the requirements of the *Municipal Elections Act, 1996* (the “Act”) in that he did not file a copy of the Financial Statement – Auditor’s Report Candidate – Form 4 (the “Financial Statement”), as stated by Kevin Wiener (the “Applicant”), by the required filing deadline of March 31, 2023, or by the extended filing deadline of May 1, 2023 available as a consequence of section 88.27(6).
- 1.2. The Candidate did not file an auditor’s report. The *Act* at 88.25(1) requires that an audit report be submitted unless neither total contributions received nor total expenses exceed \$10,000.00.¹ Campaign Expenses were calculated by me to total at least \$10,150.87 as summarized in Appendix A and detailed in section 5.
- 1.3. The Candidate did not comply with the record-keeping and related duties set out at section 88.22(1) as detailed at 5.1 and Appendix B.
- 1.4. Appendix A provides a copy of the Financial Statement numbers as provided to me by the Candidate, and as adjusted by the findings in this report, in summary form.
- 1.5. The Candidate cooperated with the compliance audit process and provided responses to requests made.

2. Introduction and background, including list of issues identified by Applicant

- 2.1. Antonios Mantas (“Mantas” or “the Candidate”) filed his nomination for election as Councillor for Ward 22 (Scarborough-Agincourt²) on August 5, 2022 in the election to be held October 24, 2022. Mantas lives in Ward 15 (Don Valley West²).
- 2.2. The limit on expenses subject to the limit was \$62,125.10 and the limit on expressions of appreciation was \$6,212.51. The limit on contributions by the candidate and candidate’s spouse to his or her own campaign, was \$18,441.20.
- 2.3. Mantas was not elected in that election. 25% of 67,206 electors in the ward cast ballots; the successful candidate obtained 49% of the votes cast, and Antonios Mantas placed third with 11% of the votes cast.

¹ Section 88.25(8) of the Act provides that where neither total contributions received nor total expenses incurred exceeds \$10,000 in the campaign, no auditor’s report is required. However, the same Financial Statement form is used.

² Ward 22 lies between Victoria Park Avenue and Midland Avenue, from Highway 401 north to Steeles Avenue. Ward 15 includes approximately the area between Yonge Street and Leslie Street, from the Don Valley north to Highway 401.

- 2.4. Mantas did not file a Financial Statement for the period from August 5, 2022 to January 3, 2023³ or an auditor's report.
- 2.5. Kevin Wiener submitted to the City of Toronto an application for a compliance audit on June 29, 2023 setting out the grounds for believing that Mantas had contravened the *Act* in respect of election campaign finances. Specifically, the Applicant alleged that:
 - 2.5.1. Mantas had not filed a Financial Statement as required;
 - 2.5.2. A compliance audit would ensure that information that should have been publicly reported can be discovered.
- 2.6. The City of Toronto Compliance Audit Committee on July 19, 2023 determined that a compliance audit in respect of the municipal election campaign finances of Mantas be carried out. Minutes for that meeting indicate that the penalties⁴ in section 88.23(2) had already been imposed. In accordance with subsection 88.33(10) of the *Act* on November 10, 2023 the Compliance Audit Committee appointed William Molson CPA to conduct a compliance audit. Appendix F provides a summary of the auditor's credentials.

3. Audit approach and procedures, and certain implications

- 3.1. In accordance with subsection 88.33(12) of the *Act* the objective of my compliance audit is to conduct an audit and report "any apparent contravention by the candidate".
- 3.2. My audit procedures included the following: a review of the Financial Statement provided to me by Mantas; ongoing review of the *Act*, the 2022 Candidates' Guide - Ontario municipal council and school board elections⁵; interviews, and examination of documents and financial and other records provided by the Candidate and others; ongoing telephone and written exchanges with the above; public information including website histories; and preparation of my report. Materials provided by the Candidate included materials said to be complete, and additional materials subsequently requested.
- 3.3. In several instances an estimate of an expense was made for the purposes of constructing an adjusted Form 4 as presented at Appendix A. The total of such estimates was \$275.00.⁶
- 3.4. Significantly, item 3.1 above means that the scope of my engagement is to audit and report not only regarding the specific issues identified by the Applicant, but also any other apparent contravention which might come to my attention during the audit. Further, it is important to recognize that any such apparent contraventions may subsequently be determined not to be actual contraventions.
- 3.5. In so doing, it is important to apply the term "apparent" consistently throughout the report and with a clear definition of the word in mind. Relevant modern definitions of the word "apparent" include that which is evident, plain, clear, or obvious, and also that which

³ The Campaign period for the 2022 municipal election is considered to have ended January 3, 2023 because the days from December 31 through January 2 were a Saturday, Sunday, or statutory holiday.

⁴ Including ineligibility to be a candidate for municipal office until after the 2026 municipal election.

⁵ This guide "is a plain language guide for candidates and voters [that] does not have the force of law". Jackson v. Vaughan (City), 2009 CarswellOnt 1490, [2009] O.J. NO. 1057, 176 A.C.W.S. (3d) 384, 59 M.P.L.R. (4th) 55 at para 14.

⁶ Sign stakes - \$200; use of room for election night party - \$75.

appears to the senses or mind, as distinct from though not necessarily opposed to, what really is the case.

4. Findings with respect to issues identified by Applicant

4.1. Failure to file Financial Statement

4.1.1. It is not uncommon for a Candidate to have challenges in meeting the deadline for filing the required Financial Statement, and audit opinion if required. The *Act* recognizes this and at subsection 88.23(9) provides that required documents may be filed up to 30 days late (i.e. May 1, 2023 for the 2022 election), upon payment of a late filing fee of \$500.

4.1.2. The Candidate did not file a Financial Statement by the due date or the extended filing date. Appendix A below provides in summary form the details of an unfilled Financial Statement (Appendix C) provided by the Candidate to the auditor .

4.1.3. The Applicant and the Compliance Audit Committee each expressed concern that in the absence of a Financial Statement, there was no public record of information needed to consider campaign finance details.

4.1.4. The Candidate upon request said that he did not submit a Financial Statement as the municipal election was over and he also had significant family commitments in late 2022 and early 2023.

5. Other findings

5.1. Failure to maintain required records

5.1.1. The *Act* at paragraph 88.22(1) imposes a number of responsibilities on a candidate. The responsibilities set out are quite detailed, and their effect where observed is that the candidate will not only comply with many requirements of the *Act* but also will have orderly records. Such records facilitate the preparation of the Financial Statement that is required to be submitted, and facilitate the performance of an audit where required. For these reasons, compliance with 88.22(1) is of exceptional importance in promoting the purposes of the *Act*. As well, the Candidate Guide referred to at 3.2 above is readily available and sets out the rules concerning campaign finance in plain language.

5.1.2. For the 2022 municipal election, there were contests in over 400 municipalities, involving approximately 6,300 candidates. Unlike the federal and provincial political election regimes, which involve fewer candidates and hence fewer returns such that oversight is provided by permanent government personnel familiar with the filing requirements, the volume and relative infrequency of municipal contests has led to a regime in which the candidates themselves are charged with responsibility to ensure that certain, specific functions are carried out. These are set out primarily in Section 88.22(1) of the *Act*.

5.1.3. Independent verification that reported revenue and contributions in money, and expenditures, are complete is inherently difficult. Generally, reliance is placed on an audit of information included in the candidate's records, and the extent to which compliance with the requirements of 88.22(1) appear to have been met. Where these requirements have not been met, the ability to reach an audit conclusion as to the completeness of revenues and expenditures, is impaired.

5.1.4. Materials provided by the Candidate did not include support for expenses included in the Form 4 provided, of \$989.45, being: Advertising - \$450.00 (estimate); Phone and/or internet – \$350.00 (estimate); and Election Night Party Hospitality - \$189.45.

5.1.5. My audit determined that the Candidate did not comply with the requirements set out at 88.22(1)(d), (e), (f) (g), (h), (l) and (m) as documented in Appendix B. As a consequence of the Candidate not complying with the requirements of 88.22, it was not possible to readily determine the extent to which, if any, there were additional contributions and expenses.

5.2. *Income – Completeness of revenue*

5.2.1. Audit procedures were extended to include a personal bank account maintained by the Candidate, identified by tracing back the online payment of several expenses not paid from the campaign account. No apparent contraventions were identified. Procedures and results included:

5.2.1.1. Transactions for the period from July 4, 2022 to January 31, 2023 were reviewed;

5.2.1.2. Expenditure patterns from this account prior to filing his nomination paper on August 5, 2022, and after December 31, 2022, to those during the campaign period were generally consistent;

5.2.1.3. Expenditures included several transfers to pay the cost of sign expenses at a time when funds in the campaign bank account were insufficient to do so;

5.2.1.4. Explanations were obtained for a sample of thirty-seven deposits to the bank account.

5.2.2. Audit procedures identified the website domains www.antoniosmantas.ca and www.antoniosmantas.com, both created on August 16, 2022. The latter site had a “Donate now” button and was linked to the email account “antoniosmantas4agincourt@gmail.com” (Appendix E). The Candidate indicated that the website had been set up but not otherwise used, and that the Donate button had not been activated.

5.2.3. The email account “antoniosmantas4agincourt@gmail.com” was activated on August 9, 2022, several days after Mantas filed his nomination paper with the City Clerk. A review of approximately 150 emails for the period August 9, 2022 through November 1, 2022 did not identify activity relating to contribution income.

5.2.4. Mantas’ election campaign signs do not include website domains or an email address.

5.2.5. 5,000 flyers invoiced October 8, 2022 included both the website www.antoniosmantas.com and the email address antoniosmantas4agincourt@gmail.com (Appendix D). The extent to which these flyers were used is not known. While one would expect that there might have been some level of response and contributions, however modest, in the absence of information I am unable to conclude on this matter.

5.2.6. Contributors generally will wish to receive contribution receipts in order to claim rebates from the City. The Candidate did not issue receipts or participate in the rebate program.

5.2.7. In summary, additional procedures undertaken to assess the completeness of revenue did not identify contributions in addition to those set out in Appendix A.

5.3. Income – Misallocation of revenue

5.3.1. The Financial Statement provided by the Candidate was evidently constructed by calculating expenses, and revenues from third parties, and then treating the difference as a contribution from the Candidate. As prepared, the Financial Statement showed revenues and expenses that were exactly equal, with no resulting surplus or deficit.⁷ Based on my audit, the expenditures paid for by the Candidate directly should be treated as contributions in kind, rather than contributions in money.

5.4. Additional expenses

5.4.1. The Financial Statement provided by the Candidate disclosed the cost of food and drink for an election night party. No cost was included for the value of the use of the premises for this event. Based on discussion with the Candidate, a value of \$75 has been provided.

5.4.2. The Financial Statement provided by the Candidate disclosed the cost of signs acquired for use in the campaign. Specifically, the cost of 250 16” x 24” Coroplast signs and the H-frames needed to display the signs was disclosed, as well as the cost of 100 45” x 32” Coroplast signs. However, no cost was included for the stakes commonly necessary to display the large signs. The Candidate estimates that perhaps half the signs were used, and that he provided stakes from his own resources. Accordingly, a provision of \$200 for 100 stakes (2 per sign) at an estimated market value of \$2 per stake is included.

5.4.3. Bank charges of \$2.79 incurred prior to voting day were omitted.

5.5. Failure to file auditors report

5.5.1. The Candidate did not file an auditor’s report. The *Act* at 88.25(1) requires that an audit report be submitted unless neither total contributions received nor total expenses incurred exceeds \$10,000.00. However, after the adjustments of \$277.79 to the Candidate’s records detailed above at 5.4 total expenses are calculated as \$10,150.87. Accordingly, the failure to file an auditor’s report is an apparent contravention of the *Act*. At the same time, it is noted that total expenses include estimates totalling \$1,075.00⁸ which significantly exceeds the \$150.87 of expenses in excess of the \$10,000.00 audit threshold.

6. Other matters

6.1. Spoiler candidacy

6.1.1. During my inquiries concerns were expressed that Mantas’ candidacy in a riding where he did not live and had no readily apparent connection, but had the same last name as the incumbent candidate who was re-elected, may have been an attempt to disrupt the election. As well, the name “Antonios Mantas” would appear above that of the incumbent

⁷ Circumstances in which there is no resulting surplus or deficit include: first, where the candidate recognizes the deficit as a further candidate contribution, so that inflows and outflows match; second, where there is a surplus, a candidate may reimburse himself for any contributions made by him or her, which in some instances reduces the calculated surplus to nil; and third, where the audit fee has been estimated only, at the time of engagement, and the auditor and Candidate determine a fee amount such that there is no resulting surplus or deficit.

⁸ Including Candidate estimates of \$800.00 as detailed at 5.1.4 above, and auditor estimates of \$275.00 as detailed at 5.4 above.

on the ballot which is in alphabetic order. The Candidate said that he ran in Ward 22 because he did have some connection with the ward.

6.1.2. In the course of my audit of Mantas' campaign finances I did not identify any financial information relevant to the above concern.

7. Restrictions and limitations

7.1.1. This report was prepared for the City of Toronto regarding the election finances of Antonios Mantas in the election held October 24, 2022, as requested by the City of Toronto Compliance Audit Committee. This report is not to be used for any other purpose and I disclaim any responsibility for losses or damages incurred as a result of the use of this report for any other purpose.

7.1.2. I am under no obligation pursuant to the *Act* to review or revise the contents of this report in light of information that becomes known to me after the date of this report, although I reserve the right to do so.

Respectfully submitted,

William Molson CPA

Chartered Professional Accountant, Licensed Public Accountant
Licence # 1-18660
July 4, 2024
Toronto, Ontario

APPENDIX A

FORM 4 FINANCIAL STATEMENT AMOUNTS (per Candidate and as Adjusted)

	As provided by Candidate	Adjustment	Adjusted	Reference
Contributions				
Candidate money	6,873.08	-6,873.08	0.00	5.3.1
Candidate in kind		7,168.08	7,168.08	5.3.1, 5.4.1, 5.4.2, 5.4.3
\$100 or less money			0.00	
\$100 or less in kind			0.00	
Over \$100 money	3,000.00		3,000.00	
Over \$100 in kind			0.00	
Other revenue			0.00	
TOTAL CAMPAIGN INCOME	9,873.08		10,168.08	
Expenses subject to limit				
Advertising	450.00		450.00	
Brochures / flyers	1,347.66		1,347.66	
Signs	7,535.97	200.00	7,735.97	5.4.2
Office expenses PRE			0.00	
Phone PRE	350.00		350.00	
Bank charges PRE		2.79	2.79	5.4.3
Interest PRE			0.00	
Other - meetings			0.00	
Other - Website	incl in Advertising			
	9,683.63		9,886.42	
Expenses not subject to limit				
Election night party BELOW	189.45	75.00	264.45	5.4.1
Bank charges BELOW			0.00	
Interest BELOW			0.00	
Other - advertising			0.00	
	189.45		264.45	
TOTAL CAMPAIGN EXPENSES	9,873.08		10,150.87	
SURPLUS / DEFICIT FOR THE CAMPAIGN	0.00		17.21	

*The Surplus for the campaign may be returned to the Candidate to the extent that the Candidate contributed to the campaign.
References are to the paragraph where the adjustment is discussed.*

APPENDIX B

COMPLIANCE WITH MEA SECTION 88.22(1)

88.22 (1) A candidate shall ensure that,

(a) no contributions of money are accepted or expenses are incurred unless one or more campaign accounts are first opened at a financial institution exclusively for the purposes of the election campaign;	OK
(b) all contributions of money are deposited into the campaign accounts;	see 5.2
(c) all funds in the campaign accounts are used exclusively for the purposes of the election campaign;	OK
(d) all payments for expenses are made from the campaign accounts;	NO
(e) contributions of goods or services are valued;	NO
(f) receipts are issued for every contribution and obtained for every expense;	NO
(g) records are kept of,	
(i) the receipts issued for every contribution,	NO
(ii) the value of every contribution,	NO
(iii) whether a contribution is in the form of money, goods or services, and	NO
(iv) the contributor's name and address;	OK
(h) records are kept of every expense including the receipts obtained for each expense;	NO
(i) records are kept of any claim for payment of an expense that the candidate disputes or refuses to pay;	N/A
(j) records are kept of the gross income from a fund-raising function and the gross amount of money received at a fund-raising function by donations of \$25 or less or by the sale of goods or services for \$25 or less;	N/A
(k) records are kept of any loan and its terms under section 88.17;	N/A
(l) the records described in clauses (g), (h), (i), (j) and (k) are retained by the candidate for the term of office of the members of the council or local board and until their successors are elected and the newly elected council or local board is organized;	NO
(m) financial filings are made in accordance with sections 88.25 and 88.32;	NO
(n) proper direction is given to the persons who are authorized to incur expenses and accept or solicit contributions under the direction of the candidate;	OK
(o) a contribution of money made or received in contravention of this Act or a by-law passed under this Act is returned to the contributor as soon as possible after the candidate becomes aware of the contravention;	OK
(p) a contribution not returned to the contributor under clause (o) is paid to the clerk with whom the candidate's nomination was filed;	N/A
(q) an anonymous contribution is paid to the clerk with whom the candidate's nomination was filed; and	N/A
(r) each contributor is informed that a contributor shall not make contributions exceeding,	
(i) subject to subsection (2), a total of \$1,200 to any one candidate in an election, and	
(ii) a total of \$5,000 to two or more candidates for offices on the same council or local board.	
2016, c. 15, s. 60; 2017, c. 10, Sched. 4, s. 8 (13).	



Ministry of Municipal Affairs
and Housing

**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 immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

YYYY	MM	DD
2 0 2 2	0 8	0 5

 to

YYYY	MM	DD
2 0 2 2	1 2	3 1

☒ Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Mantas

Given Name(s)

Antonios

Office for Which the Candidate Sought Election
Councillor

Ward Name or Number (if any)
22

Municipality
Toronto

Spending Limit

General

\$62,125.10

Parties and Other Expressions of Appreciation

\$6,212.51

Contribution Limit

Contributions from Candidate and Spouse

\$18,441.20

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

Box B: Declaration

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

x 
Signature of Candidate

2023/12/12

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

Box C: Statement of Campaign Income and Expenses

* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

LOAN

Name of bank or recognized lending institution

Amount borrowed

\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1) + \$ 9,873.08 see Note *

Revenue from items \$25 or less + \$

Sign deposit refund + \$

Revenue from fundraising events not deemed a contribution
(from Part III of Schedule 2) + \$ see Note *

Interest earned by campaign bank account + \$

Other (provide full details)

1.		+ \$	
2.		+ \$	
3.		+ \$	
4.		+ \$	
5.		+ \$	
6.		+ \$	

Add Item (+)

Total Campaign Income (Do not include loan) = \$ 9,873.08 C1

EXPENSES (Note: Include the value of contributions of goods and services)**1. Expenses subject to general spending limit**Inventory from previous campaign used in this campaign
(list details in Table 2 of Schedule 1) + \$ see Note *

Advertising + \$ 450.00

Brochures/flyers + \$ 1,347.66

Signs (including sign deposit) + \$ 7,535.97

Meetings hosted + \$

Office expenses incurred until voting day + \$

Phone and/or internet expenses incurred until voting day + \$ 350.00

Salaries, benefits, honoraria, professional fees incurred until voting day + \$

Bank charges incurred until voting day + \$

Interest charged on loan until voting day + \$

Other (provide full details)

1.		+ \$	
2.		+ \$	
3.		+ \$	
4.		+ \$	
5.		+ \$	
6.		+ \$	

Add Item (+)

Total Expenses subject to general spending limit = \$ 9,683.63 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. Election Night Party Hospitality (food & drink)	+ \$	189.45	
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		

Add Item (+)

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

= \$ 189.45 C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$		
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		see Note *
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.	+ \$		

Add Item (+)

Other (provide full details)

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

Add Item (+)

Total Expenses not subject to spending limits

= \$ C4

Total Campaign Expenses (C2 + C3 + C4)

= \$ 9,873.08 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses

(Income minus Total Expenses) (C1 - C5)

+ \$ D1

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign

- \$

Surplus (or deficit) for the campaign

= \$ D2

If line D2 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 III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Rouly Antonopolous	17 Chester Ave Toronto ON M4K 2Z8	2022/08/12	750.00	
John Antonopolous	120 Ferris Rd, Toronto ON M4B 1G4	2022/10/17	750.00	
Tony Antonopolous	26 Adair Rd, Toronto ON M4B 1V5	2022/10/17	750.00	
Tina Mantas	26 Adair Rd, Toronto ON M4B 1V5	2022/10/17	750.00	
Total			3,000.00	

Add Item (+)

☐ Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: 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				

Add Item (+)

☐ Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor

(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)

\$ 3,000.00 1B

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity

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

Part I – Ticket revenue

Admission charge (per person)

\$ 2A

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

Number of tickets sold

x 2B

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

= \$

Part II – Other revenue deemed a contribution

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

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

Add Item (+)

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

= \$

Part III – Other revenue not deemed a contribution

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

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

Add Item (+)

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.		+	\$	

Add Item (+)

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

= \$

Add Event (+)

Remove Event (-)

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

Municipality			Date (yyyy/mm/dd)
Contact Information			
Last Name or Single Name		Given Name(s)	Licence Number
Address			
Suite/Unit Number	Street Number	Street Name	
Municipality		Province	Postal Code
Telephone Number		Email Address	

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.

[Save Form](#)[Print Form](#)[Clear Form](#)

and all good.

Cheers!

APPENDIX D

PROMOTIONAL FYER

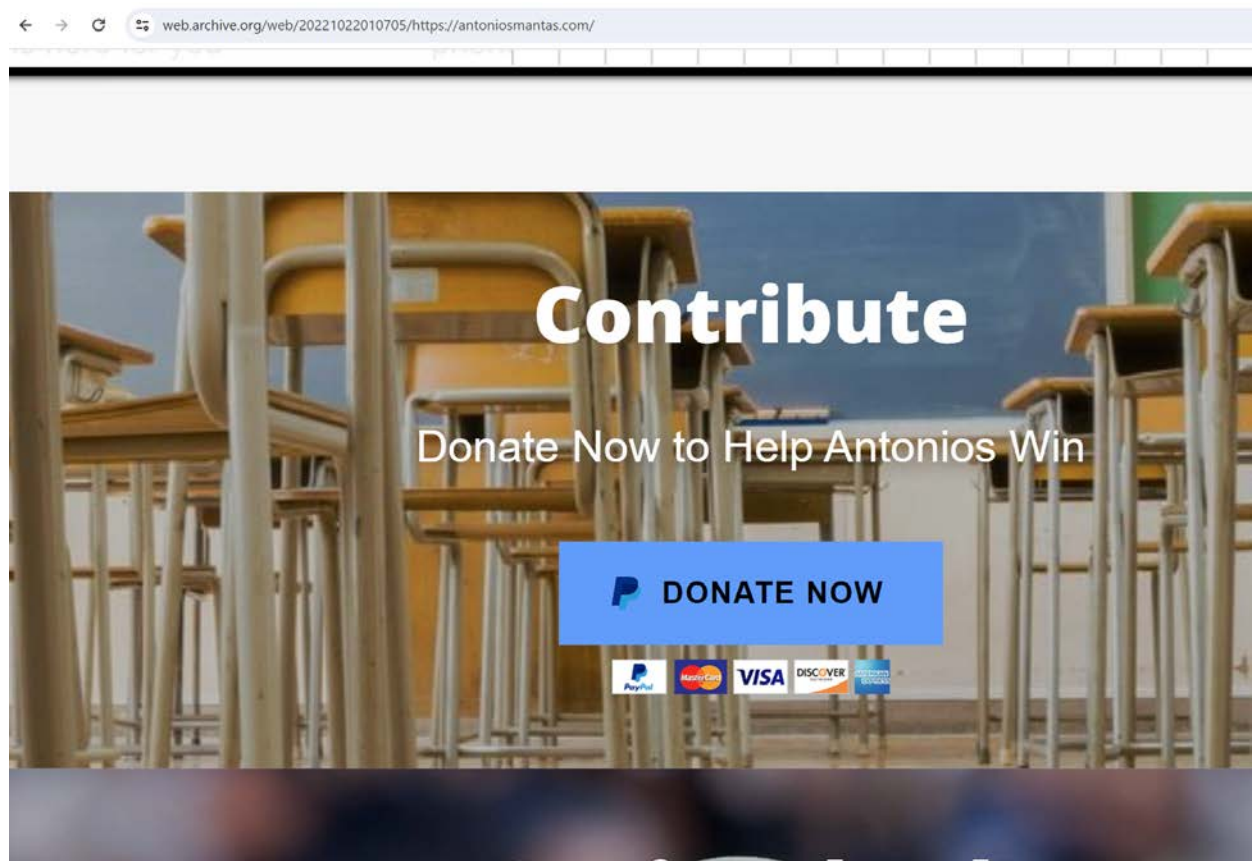
Copy of flyer. 5,000 purchased from New Midtown Signs and Graphics.



APPENDIX E

WEBSITE DONATION PAGE

Link to Donate at antoniosmantas.com



```
<img alt=https://www.paypalobjects.com/webstatic/icon/pp258.png data-ux="Image" data-aid="PAYMENT_PAYPALBUTTON_IMAGE_RENDERED" data-lazyimg=
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...

```
<input type="hidden" name="edit_selector" data-aid="EDIT_PANEL_EDIT_PAYMENT_ICON"/>
<input type="hidden" name="business" value=antoniosmantas4agincourt@gmail.com/>
<input type="hidden" name="cmd" value="_donations"/>
<input type="hidden" name="item_name" value="antonios mantas"/>
<input type="hidden" name="item_number"/><input type="hidden" name="amount" value="0.00" data-aid="PAYMENT_HIDDEN_AMOUNT"/><input type="hidden" name="shipping" value="0.00"/><input type="hidden" name="currency_code" value="USD" data-aid="PAYMENT_HIDDEN_CURRENCY"/><input type="hidden" name="rm" value="0"/><input type="hidden" name="return" value=http://antoniosmantas.com/><input type="hidden" name="cancel_return" value=http://antoniosmantas.com/>
```

APPENDIX F

AUDITOR’S CREDENTIALS

William Molson CPA

Will Molson is a licensed public accountant providing assurance and business advisory services primarily to not-for-profit organizations. His professional experience spans more than 30 years including 15 years in a large firm environment servicing small, medium and large domestic and international clients. He has significant experience in election audits, conducting government tax audits and managing tax appeals. He has audited approximately 500 election and riding association returns at the federal, provincial and municipal level, including 100 municipal returns.

Will is a Chartered Professional Accountant, Certified Public Accountant (Illinois), and Certified Management Accountant, and holds a Master’s in Business Administration and a Certificate in Dispute Resolution (University of Toronto).

Will is a past member of the Public Accountants Council for the Province of Ontario, and the Chartered Professional Accountants of Canada, Federal Elections Task Force Advisory Committee; and past Chair of the Public Accounting Licensing Board of the Institute Chartered Professional Accountants of Ontario. He is a member of the C.D. Howe Institute.