

City of Toronto
Compliance Audit Report
Re: Antonios Mantas

Election held October 24, 2022

Chronology

- August 2, 2022 – Mantas filed for election as Ward 22 Councillor
- June 29, 2023 – Applicant Kevin Wiener submitted request for compliance audit
- July 19, 2023 – Compliance Audit Committee determined that a compliance audit be conducted
- November 10, 2023 – William Molson CPA retained by the City to conduct a compliance audit
- July 4, 2024 – Compliance report submitted

Compliance Audit

- Objective: To report any apparent contraventions of the Municipal Elections Act 1996 ("the Act") identified in the course of my audit
- Procedures included:
 - Review of unfiled Form 4 Financial Statement provided by Mantas
 - Reconciled every number on the Financial Statement to auditor's file
 - Reconciled Financial Statement to expense support provided by the Candidate
 - Review of Applicant's request for compliance audit
 - Review of certain personal bank account records
 - Accounted for apparently omitted expenses
 - Review of email history for "antoniosmantas4agincourt@gmail.com"
 - Review of publicly available information including website histories
 - Discussions with the Candidate

Overall Findings

- 4.1 Did not file required Form 4 Financial Statement
- 5.1 Did not comply with record-keeping and related duties under MEA 88.22(1)
- 5.2 Additional procedures carried out included review of personal bank records, website review, and email history
- 5.2 No conclusion regarding additional monetary contributions
- 5.4 Materials provided apparently omitted \$275.00 contributions in kind and related expenses
- 5.5 Expenses apparently exceeded \$10,000.00 by \$150.87 but did not file audit report
- 6.1 Financial information did not imply spoiler candidacy
- 1.5 Candidate was cooperative

5.1 – Failure to maintain required records

- MEA 88.22(1) of particular importance in promoting compliance with MEA
- Did not comply with requirement to ensure that:
 - (d) all payments for expenses are made from the campaign accounts;
 - (e) contributions of goods or services are valued;
 - (f) receipts are issued for every contribution and obtained for every expense;
 - (g) records are kept of,
 - (i) the receipts issued for every contribution
 - (ii) the value of every contribution
 - (iii) whether a contribution is in the form of money, goods or services
 - (h) records are kept of every expense including the receipts obtained for each expense
 - (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
 - (m) financial filings are made in accordance with sections 88.25 and 88.32

Conclusions

- Candidate did not comply with reporting requirements of the MEA
- Candidate did not maintain required records
- Applicant's concerns substantially correct
- No financial evidence of "spoiler candidacy"
- Candidate was cooperative