

Electronic filing of financial statements	City Clerk's Office – Election Services
	Policy No.: POL-LCEF-005

1. Policy Statement

Candidates seeking election to office in any general election or by-election or registered third party advertisers may file the required financial statements electronically with the City Clerk. This policy outlines the conditions and limits established by the City Clerk in providing candidates and registered third party advertisers with access to the City's Electronic Financial Filing System (EFFS).

2. Application

This policy applies to the candidates and registered third party advertisers during City of Toronto municipal elections, by-elections and/or referendum.

3. Authority/Legislative Reference(s)

Sections 88.25(11) and 88.29(9) of the Municipal Elections Act, 1996 (MEA) state that the City Clerk may provide for electronic filing for both candidates and registered third party advertisers, and may establish conditions and limits with respect to electronic filing.

Section 88.30 of the MEA outlines the required filing dates of financial documents from both candidates and registered third party advertisers.

Section 88(9.1) of the MEA requires the City Clerk to make the documents filed under sections 88.25, 88.29 and 88.32 available at no charge for viewing by the public on a website or in another electronic format.

Ontario Regulation 101/97 outlines the financial statement forms required under the MEA.

4. Conditions and Limits

The City Clerk has established EFFS for use by candidates and registered third party advertisers in any general election, by-election and/or referendum. The conditions and limits established by the City Clerk are as follows:

- (1) EFFS is a free of charge, voluntary secure system; however, once a candidate or registered third party advertiser uses EFFS, they must use it in its entirety.
- (2) Prior to using EFFS, candidates and registered third party advertisers and, if applicable, their designate(s) and/or campaign staff who have access to EFFS, must agree to the online Terms of Use Agreement.
- (3) All contributions, expenses, fundraisers and, if applicable, inventory, must be entered into EFFS and submitted electronically by the deadline set out in the MEA or, if applicable, within 48 hours of submitting a paper copy of the required financial statement – Auditor's Report.
- (4) For candidates participating in the City's contribution rebate program, all contribution receipts must be submitted electronically in accordance with the [contribution rebate by-law](#).
- (5) Contribution receipts produced by EFFS must show either the electronic or original signature of the candidate, registered third party advertiser or their designate(s).
- (6) Candidates and registered third party advertisers may request the City to provide designate accounts for up to two individuals who may use EFFS on the candidate's behalf
- (7) The original financial statements must be filed with the City Clerk in accordance with the requirements and deadlines set out in the MEA.
- (8) Electronic financial statements will not be verified or amended by the City Clerk, and in the event of any discrepancy between the EFFS financial statements and the original financial statements filed with the City Clerk, the original documents will govern.
- (9) The financial statements prescribed by the MEA require candidates and registered third party advertisers to list the name, address and amount of every contributor who contributes more than \$100, and that information as entered by candidates into EFFS will be posted on the City of Toronto election website.
- (10) If the candidate or registered third party advertiser wants to file a corrected financial statement, they should contact the City Clerk's Office, by email, to request access to EFFS.
- (11) All communications about the election from the City Clerk will be sent to candidates or registered third party advertisers by email transmission.

Date Approved: November 2017