

Municipal Elections Act, 1996 (Section 78)

Instructions:

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee 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 his or her 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) 2014/05/09 to 2014/12/31

Check box unmarked: Primary filing reflecting finances to December 31 (or 45th day after voting day in a by-election)

Check box marked: Supplementary filing including finances after December 31 (or 45th day after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate’s name as shown on the ballot

Last name: Thompson

Given Name(s): Penny

Name of office for which the candidate sought election: City Councillor

Ward name or number (if any): Rideau Rockcliffe 13

Name of Municipality: City of Ottawa

Spending limit issued by clerk: \$ 26,829.70

Check box unmarked: I did not accept any contributions or incur expenses other than the nomination fee (Complete Box A and B only)

Box B: Declaration

I, Penny Thompson, a candidate in the municipality of the City of Ottawa, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before Tyler Lee Cox in the City of Ottawa on 2015/04/07

Signature of Clerk or Commissioner

Date Filed in the Clerk's Office (Year/Month/Day): 2015/04/07

Signature of Candidate

Box C: Statement of Campaign Income and Expenses

Loan

Name of bank or recognized lending institution: Not Provided

Amount borrowed: \$0.00

Income

Total amount of all contributions (From line 1A in Schedule 1): \$ 13,129.54

Refund of nomination filing fee: \$ 100.00

Sign deposit refund: \$ 0.00

Revenue from fund-raising events not deemed a contribution (from Part 3 of Schedule 2): \$ 0.00

Interest earned by campaign bank account: \$ 0.00

Other (provide full details): No Other Income

Line C1: Total Campaign Income (Do not include loan): \$ 13,229.54

Expenses (Note: Include the value of contributions of goods and services)

Expenses subject to spending limit

Nomination filing fee: \$ 100.00

Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1): \$ 0.00

Advertising: \$ 3,183.03

Brochures/flyers: \$ 2,561.48

Signs (including sign deposit): \$ 4,014.34

Meetings hosted: \$ 0.00

Office expenses incurred until voting day: \$ 307.98

Phone and or Internet expenses incurred until voting day: \$ 0.00

Salaries, benefits, honoraria, professional fees incurred until voting day: \$ 0.00

Bank charges incurred until voting day: \$ 511.20

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Parking and transportation: \$ 22.25
2. Networking: \$ 507.40

3. Volunteer expenses: \$ 502.47

Line C2: Total Expenses subject to spending limit: \$ 11,710.15

Expenses not subject to spending limit

Accounting and audit: \$ 565.00

Cost of fund-raising events or activities (list details in Part 4 of Schedule 2): \$ 0.00

Voting day party/appreciation notices: \$ 340.34

Office expenses incurred after voting day: \$ 0.00

Phone and or Internet expenses incurred after voting day: \$ 0.00

Salaries, benefits, honoraria, professional fees incurred after voting day: \$ 0.00

Bank charges incurred after voting day: \$ 284.67

Interest charged on loan after voting day: \$ 0.00

Expenses related to recount: \$ 0.00

Expenses related to controverted election: \$ 0.00

Expenses related to compliance audit: \$ 0.00

Expenses related to candidate's disability (provide full details):

1. Deficit Reduction Gathering: \$ 250.00

Other (provide full details):

1. Sign removal costs (van rental, fuel, tool, etc.): \$ 79.38

Line C3: Total expenses not subject to spending limit: \$ 1,519.39

Line C4: Total Campaign Expenses (Line C2 + Line C3): \$ 13,229.54

Box D: Calculation of Surplus of Deficit

Line D1: Excess (deficiency) of income over expenses (Income – Total Expenses) (Line C1 – Line C4): \$ 0.00

Line D2: Eligible deficit carried forward by the candidate from the last election: \$ 0.00

Total (Line D1-Line D2): \$ 0.00

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$ 0.00

Line D3: Surplus (or deficit) for the campaign: \$ 0.00

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 was responsible for the conduct of the election.

Amount of \$ 0.00 paid to municipal clerk in the municipality of the City of Ottawa.

Schedule 1 – Contributions

Part 1 – Summary of Contributions

Contribution from candidate (include the value of inventory listed in Table 5): \$ 2,179.54

Contribution from spouse: \$ 0.00

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)): \$ 535.00

Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Tables 1-4) (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)): \$ 10,365.00

Less: Contributions returned or payable to the contributor: \$ 0.00

Less: Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$10: \$ 0.00

Line 1A: Total amount of contributions (Record in Box C): \$ 13,129.54

Part 2 – List of contributions from Each Single Contributor totalling more than \$100

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

Name	Full Address	Amount \$
Thompson, Jane	104 Riverdale Ave, Toronto M4K 1C3	\$ 200.00
Murphy, Tim	104 Riverdale Ave, Toronto M4K 1C3	\$ 200.00
Phillips, Ted	3187 Albion Rd. S, Ottawa K1V 8Y3	\$ 750.00
Basi, Manjit	191 Buena Vista Rd., Ottawa K1M 0V6	\$ 100.00
Morin, Jennifer	63 Kilbarry St., Ottawa K1K 0H1	\$ 150.00
Kendall, Paul	775 Eastbourne Ave., Ottawa K1K 0H8	\$ 100.00
McGlynn, John	688 Princess Louise Dr., Ottawa K4A 2B1	\$ 100.00
Farber, Barbara	9 Catalina Dr., Ottawa K2H 7X2	\$ 125.00
Farber, Len	9 Catalina Dr., Ottawa K2H 7X2	\$ 125.00
Fernandes, Daniel	418 Preston St., Ottawa K1S 4N2	\$ 200.00
Gallison, Peg	1-314 Frank ST., Ottawa K2P 0X8	\$ 100.00
Poole, Andrea	48 Dunvegan Rd., Ottawa K1K 3G2	\$ 150.00
Forbes, Susan	69 Lavinia St., Ottawa K7A 4P7	\$ 200.00
Forbes, Patrick	69 Lavinia St., Ottawa K7A 4P7	\$ 200.00

Name	Full Address	Amount \$
Mazurek, Mark	1324 Cuthbertson Ave., Ottawa, K6V 6Y1	\$ 200.00
Gillin, Andree	10 Merriman Ave., Ottawa K1K 3E6	\$ 750.00
Cane, Judith	16 Fairhaven Way, Ottawa K1K 0R3	\$ 100.00
LaFontaine, Marc	320C Boudreau, Ottawa K1L 0A7	\$ 500.00
French, Wayne	56 Cleadon Dr., Ottawa K2H 5P3	\$ 100.00
Gillin, P.J.	141 Laurier Ave. W., Ottawa K1P 5J1	\$ 200.00
Johnston, Greg	16 Kyle Ave., Ottawa K2S 1G8	\$ 125.00
Johnston, Karen	16 Kyle Ave., Ottawa K2S 1G8	\$ 125.00
Misener, Andrew	3 Arundel Ave., Ottawa K2K 0B1	\$ 100.00
Morel-Misener, Lisa	3 Arundel Ave., Ottawa K2K 0B1	\$ 100.00
Ellis, Chris	34 Wolff St., Ottawa K1K 1K7	\$ 150.00
Aggarwal, Anand	189 Acacia Ave., Ottawa K1M 0L6	\$ 300.00
Aggarwal, Saroj	189 Acacia Ave., Ottawa K1M 0L6	\$ 300.00
Funciello, Bronwyn	36 Inverkip Ave., Ottawa K1T 4B8	\$ 100.00
De Blois, Pierre	53 Delong Dr., Ottawa K1J 7E4	\$ 100.00
McDonald, Janice	301 Buena Vista Rd., Ottawa K1M 0W1	\$ 100.00
Gibson, Peggy	9 Delong Dr., Ottawa K1J 7E7	\$ 200.00
Kirby, Graeme	511 Lakeridge Dr., Ottawa K4A 5G2	\$ 100.00
Stikeman, Anthony	727 Eastbourne Ave., Ottawa K1K 0H8	\$ 100.00
Goneau, Therese	257 Lavergne St., Ottawa K1L 5E4	\$ 100.00
McLellan, Michael	10 Schoolhouse Pvt., Ottawa K1M 2J5	\$ 100.00
Keleher, Michael	12 Kilbarry Cres., Ottawa K1K 0G8	\$ 100.00
Macklin, Alexander	495 Maple Lane, Ottawa K1M 1H8	\$ 100.00
Forsey, John	53 Kilbarry Cres., Ottawa K1K 0H2	\$ 100.00
Sezlik, Cindy	112-555 Brittany Dr., Ottawa K1K 4C5	\$ 200.00
McInnes, David	1 Braemar St., Ottawa K1K 3C3	\$ 100.00
Cork, David	270D Meilleur Private, Ottawa K1L 0A3	\$ 100.00
Mains, Howard	19 Arundel Ave., Ottawa K1K 0B7	\$ 100.00
Meilleur, Madeleine	235 Place Tudor, Ottawa K1L 7Y1	\$ 100.00
Martel, Marie-Josée	110 College Circle, Ottawa K1K 4R9	\$ 100.00
Larochelle-Cote, Sebastien	52 Kilbarry Cres., Ottawa K1K 0H1	\$ 100.00
Chiasson, Heather	431 Roxborough Ave., Ottawa K1M 0L3	\$ 100.00
Sekula, Alain	1204-40 Rue Landry, Ottawa K1L	\$ 100.00

Name	Full Address	Amount \$
	8K4	
Paterson, Morna	140 Rideau Terrace, Ottawa K1M 0Z2	\$ 100.00

Total amount of monetary contributions from individuals other than candidate or spouse:
\$ 8,100.00

Table 2: Monetary contributions from corporations or unions

Name (legal and carrying on Business as)	Full Address	President or Business Manager	Authorized Representative	Amount \$
1062422 Ontario Inc.	555 Old Prospect Road, Ottawa ON K1M 0X6	Michael Teeter	Michael Teeter	\$ 75.00
Minto	200-180 Kent St. Ottawa, ON K1P 0B6	Michael Waters	Michael Waters	\$ 100.00
R.W. Tomlinson Ltd.	5597 Power Road, Ottawa, ON K1G 3N4	R.W. Tomlinson	Kevin Cinq Mars	\$ 750.00
Valecraft	1455 Youville Drive, Suite 210, Ottawa ON K1C 6Z7	Jean-Cuy Rivard	Jean-Cuy Rivard	\$ 200.00

Total amount of monetary contributions from corporations or unions: \$ 1,125.00

Table 3: 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	Value \$
Catherine Belanger	5 Greenhill Way, Ottawa ON K1K 0R5	Food and Beverages	\$ 125.00
Mauril Belanger	5 Greenhill Way, Ottawa ON K1K 0R5	Food and Beverages	\$ 125.00
Andrea Poole	48 Dunvegan Road, Ottawa K1K 3G3	Audit	\$ 565.00

Total value of goods or services from individuals other than candidate or spouse: \$ 815.00

Table 4: Contributions in goods or services from corporations or unions (Note: must also be recorded as expenses in Box C)

Name of Corporation (Legal and Carrying on Business as)	Full Address	President or Business Manager	Authorized Representative	Description of Goods or Services	Value \$
Epicura	357 St. Laurent Blvd. Ottawa, ON K1K 2Z7	Tracey Black	Tracey Black	Food	\$ 40.00

Total value of goods or services from corporations or unions: \$ 40.00

Line 1B – Total Part 2 Contributions (Add totals from Tables 1-4) (Record in Part 1 – Summary): \$ 0.00

Part 3 – Inventory

Table 5: Inventory of Campaign Goods and Materials from Previous Campaign used in this Campaign (Note: value must be recorded as a contribution from the candidate as an expense)

Description	Date Acquired Year/Month/Day	Supplier	Current Market Value \$	Quantity	Total Value \$
Not Provided	Not Provided	Not Provided	Not Provided	Not Provided	\$ 0.00

Total value of Campaign Goods and Materials from Previous Campaign used in this Campaign: \$ 0.00

Schedule 2 – Fundraising Events and Activities

Fundraising Event or Activity

Complete a separate schedule for each event or activity held

Check box unmarked: Additional schedule(s) attached

Description of fundraising event/activity: Deficit Reduction Gathering

Date of event/activity (Year/Month/Day): 2014/12/14

Part 1 – Ticket Revenue

Line 2A - Admission charge (per person) (if there are a range of ticket prices, attach complete breakdown of all ticket sales) \$ 0.00

Line 2B – Number of tickets sold: 0

Total Ticket Revenue (Line 2A x 2B) (Include in Schedule 1) \$ 0.00

Part 2 – Other revenue deemed a contribution

(Provide details (e.g. revenue from goods sold in excess of fair market value)) Not Provided

Total Part 2 Revenue (Include Schedule 1): \$ 0.00

Part 3 – Other revenue not deemed a contribution

(Provide details (e.g. contributions of \$10 or less; market value of goods or services sold) Not Provided

Total Part 3 Revenue (Include in Box C): \$ 0.00

Part 4 – Expenses related to fundraising event or activity (provide details).

1. Food: \$ 250.00

Total Part 4 Expenses (Include in Box C): \$ 250.00

Auditor's Report

Municipal Elections Act, 1996 (section 78)

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 Professional Accountant – Chartered Accountant

Municipality: City of Ottawa

Date (Year/Month/Day): 2015/03/25

Contact information

Last Name: Poole

First Name: Andrea

Licence Number: 3-30502

Address - Suite or Unit Number. Street number and Street Name: 48 Dunvegan Road

City or Town, Province and Postal Code: Ottawa, ON K1K 3G3

Telephone Number (Including area code): (613) 218-5931

Fax number: Not Provided

Email Address: accounting@pooleca.com

The report must be done in accordance with generally accepted auditing standards and must set out the scope of the examination and provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

Check box marked: Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 78 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.

Attachment – Auditor’s Report

Andrea Poole, CPA, CA
Licensed Public Accountant
48 Dunvegan Road
Ottawa, ON
K1K 3G3
613-218-5931
accounting@pooleca.com

April 6, 2015

City of Ottawa
110 Laurier Avenue West
Ottawa, Ontario K1P 1J1

Attention Elections Office:

Ms. Penny Thompson asked me to audit her campaign finances related to the October 27, 2014 municipal election. An error in communication led me to believe that Ms. Thompson had requested a campaign period extension and, as a result, I provided audited letters for the period up to December 31, 2014 and the period after January 1, 2015. I now understand that Ms. Thompson did not request a campaign extension and is only able to report contributions and expenses received and/or incurred prior to December 31, 2015.

I would like to state to the Elections Office that all of Ms. Thompson’s contributions were received prior to December 31, 2014. The Form 4 that Ms. Thompson submitted for the period after January 1, 2015 included \$450 of dollar contributions, the donation and matching expense of my audit services, and bank fees between January and March.

The \$450 in contributions was an early January bank deposit but I can confirm from my audit work that all of the donations were received and dated prior to December 31, 2014. As for my audit services, I met with Ms. Thompson in November of 2014 to review her paperwork and provide her with an audit checklist. Ms. Thompson included my contributions and matching expense on the post January 1, 2015 Form 4 as it seemed most logical but, given that she can only report on transactions up to December 31, 2014 then the amount needs to be included in the pre-December 31, 2014 period. Finally, the bank fees between January 2015 and March 2015 cannot be considered election expenses and Ms. Thompson has removed them from her amended Form 4.

I viewed the amended Form 4 and confirm that the amended Form 4 is the sum of the two previous Form 4s, the only difference being the removal of \$196.77 in bank fee expenses and the resulting change to total audit expenses and the reduced contribution from candidate required to achieve a NIL surplus/deficit position.

Should you have any questions regarding this letter or should any additional paperwork be required in order for Ms. Thompson to close this matter, please feel free to contact my office.

Sincerely,

Signature of Chartered Accountant

Andrea Poole, CPA, CA

Attachment – Auditor’s Report

Andrea Poole, CPA, CA
Licensed Public Accountant
48 Dunvegan Road
Ottawa, ON
K1K 3G3
613-218-5931
accounting@pooleca.com

Independent Auditor’s Report

Municipal Election’s Act, 1996 (Section 78)

To Penny Thompson,

I have audited the accompanying Financial Statement – Form 4 of the campaign of Penny Thompson, Candidate for City Councillor for the Rideau-Rockcliffe Ward of the Municipality of Ottawa (the Candidate), which comprise the Statement of Income of Expenses and Calculation of Surplus or Deficit for the period ended March 25, 2015. The financial statements have been prepared by the Candidate based on Section 78 of the Municipal Elections Act, 1996.

Candidate’s Responsibility for the Financial Statements

The Candidate is responsible for the preparation of these financial statements in accordance with Section 78 of the Municipal Elections Act, 1996 and for such internal control as the Candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

My responsibility is to express and opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. These standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Candidates preparation and fair presentation of the financial statements 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 Candidates internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Candidate, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide basis for my qualified audit opinion.

Basis for Qualified Opinion

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

Qualified Opinion

In my opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses the Candidate's election campaign for the campaign period from May 9, 2014 to December 31, 2014 and the determination of surplus or deficit in accordance with Section 78 of the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution and Use

The financial statements are prepared to assist the Candidate to meet the requirements of Section 78 of the Municipal Elections Act, 1996. As a result, the financial statements may not be suitable for another purpose. My report is solely for the use of the Candidate and the Ontario Ministry of Municipal Affairs and Housing and should not be distributed to or used by parties other than the Candidate and the Ontario Ministry of Municipal Affairs and Housing.

Signature of Andrea Poole

Andrea Poole, CPA, CA
Licensed Public Accountants

Ottawa, Ontario
April 6, 2015