

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 5	0 2

 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

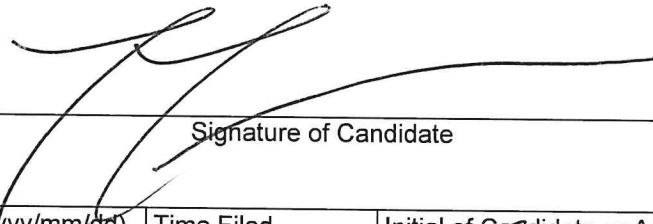
Candidate's name as shown on the ballot

Last Name or Single Name TIERNEY		Given Name(s) TIM
Office for Which the Candidate Sought Election Councillor		Ward Name or Number (if any) Ward11
Municipality Ottawa		
Spending Limit General \$24,934.20	Parties and Other Expressions of Appreciation \$2,493.42	Contribution Limit Contributions from Candidate and Spouse \$9,690.40

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

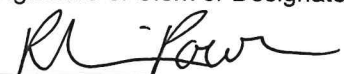
Box B: Declaration

I, Tim Tierney, 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

2023/03/27
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/29	Time Filed 8:40	Initial of Candidate or Agent (if filed in person) TT	Signature of Clerk or Designate 
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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)	+ \$	26,743.40
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. _____	+ \$	
6. _____	+ \$	

Total Campaign Income (Do not include loan)**= \$ 26,743.40 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)	+ \$	1,823.40
Advertising	+ \$	1,146.70
Brochures/flyers	+ \$	2,832.37
Signs (including sign deposit)	+ \$	2,997.00
Meetings hosted	+ \$	541.51
Office expenses incurred until voting day	+ \$	
Phone and/or internet expenses incurred until voting day	+ \$	10,240.00
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	25.00
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Photos	+ \$	300.00
2. Campaign Coffee	+ \$	50.00
3. Kickoff (Park, Stage (in kind), Food (in kind))	+ \$	186.35
4. Sign wave dounts	+ \$	19.58
5. Payment transaction fees (net)	+ \$	170.16
6. _____	+ \$	

Total Expenses subject to general spending limit**= \$ 20,332.07 C2****2. Expenses subject to spending limit for parties and other expressions of appreciation**

1. Election Day Party	+ \$	2,287.60
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	2,287.60 C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	3,661.20
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		+ \$	44.90
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		= \$	3,706.10 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **26,325.77 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	417.63	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		= \$	417.63	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.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	1,823.40
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).	+ \$	380.00
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 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).	+ \$	24,540.00
Less: Ineligible contributions paid 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)	= \$	26,743.40 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Total		

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

**Table 2: 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 (\$)
Lawn Signs	2010/06/30	Kelly	15	66.00
Lawn Signs	2014/06/30	Sprint	83	365.20
Lawn Signs	2018/06/30	Albion	238	1,047.20
Stakes	2018/06/30	Albion	230	345.00
Total				1,823.40

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

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 (\$)
See attached sheet			24,385.00	
Total			24,385.00	

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 (\$)
Brook-lynn Quinlan	2139 Casey ave, Ottawa, Ontario, k1j 6e7	hot dog lunch	2022/08/27	55.00
Bob Rainboth	1251 Famlit crt, Ottawa, On,K1J 9A2	equipment	2022/08/27	100.00
Total				155.00

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) \$ 24,540.00 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.	_____	+ \$	_____

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.	_____	+ \$	_____

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.	_____	+ \$	_____

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

CPA, LPA

Municipality Ottawa	Date (yyyy/mm/dd) 2023/03/23
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Contact Information

Last Name or Single Name Ethier-Boyer	Given Name(s) Katerine	Licence Number 1-172-40/410078
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Address

Suite/Unit Number	Street Number	Street Name
	1	Rothwell drive

Municipality Ottawa	Province Ontario	Postal Code K1J 7G3
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Telephone Number 613-747-8494	Email Address katerine@boyer-boyer.com
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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.



Comptables professionnels agréés / Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the City Clerk and Solicitor of the City of Ottawa
Qualified Opinion

We have audited the financial statements of Tim Tierney Municipal Election Campaign (the Candidate), which comprise the Statements of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from May 2nd, 2022 to December 31, 2022, and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements of the Candidate are prepared, in all material respects, in accordance with the financial reporting provisions of Section 88.11 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2022-76.

Basis for Qualified Opinion

Due to the inherent nature of campaign transactions, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amount recorded in the records of the Candidate and we were not able to determine whether any adjustments might be necessary to income, expenses, and period surplus for the period ended December 31, 2022.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained, including verifying campaign contributions to the campaign bank account statement, is sufficient and appropriate to provide a basis for our qualified audit opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Use

The financial statements are prepared to assist the Candidate to comply with the financial reporting provisions of Section 88.11 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2022-76. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the City Clerk and Solicitor of the City of Ottawa and should not be used by parties other than the Candidate and Ontario Ministry of Municipal Affairs and Housing. Our opinion is not modified in respect of this matter.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 88.11 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2022-76, and for such internal control as 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is included in the appendix of this auditor's report. This description, which is located at page 3, forms part of our auditor's report.



Boyer & Boyer, CPA
Chartered Professional Accountants
Licensed Public Accountants

Ottawa
March 27, 2023



APPENDIX TO INDEPENDENT AUDITOR'S REPORT

Description of the Auditor's Responsibilities for the Audit of the Financial Statements

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with the Candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation

By-law No. 2022-76 authorizes the payment of rebates to individuals who make contributions to participating candidates for office on the municipal council who comply with the provisions of the by-law. Under Subsection 7(d) of the by-law, “a participating candidate shall submit an additional form, one established for that purpose by the City Clerk, upon which the auditor confirms that he or she has verified all contributions against a bank statement for the campaign account.”

Name of Auditor: Boyer: Boyer CPA / Katherine Ethier Boyer

Professional Designation of Auditor: CPA, LPA.

Name of Candidate: Timothy Tierney
(Please print candidate’s full name)

Nominated candidate for the office of:

- Mayor
- Councillor, Ward 11

I, the undersigned, confirm that I have verified all contributions against the bank statement for the campaign account.


Signature of Auditor

2023-02-27
Date (yyyy/mm/dd)

Over \$100 donations

Richard Fransham	788 DE SALABERRY STREET GLOUCESTER ON K1J 6Y7	6/17/2022	250
Leari Gardner	598 mainstreet, winchester Ontario, K0C2K0	5/23/2022	1,000.00
John Macdougall	6515 Wicklow Dr. Manotick, ON, K4M1C4	5/24/2022	1,000.00
Stephane Dusablo	1998 Hollybrook Cres K1J 7Y6 Ottawa	5/2/2022	250
Monty Palmer	2833 Hartley Bay Road, Alban ON, P0M 1A0	5/2/2022	200
Ellen Goldbloom	1737 Woodward Dr., Ottawa, K2COP9	5/24/2022	1,000.00
John Ruddy	8 Grouse Nest, Gloucester, ON, K1J 7G1	5/24/2022	1,200.00
Ainsley Malhotra	375 Minto Place, Rockcliffe, ON, K1M 0B1	5/24/2022	1,000.00
Will Thomlinson	759 1000 Islands Parkway, Mallorytown, ON, KoE 1R0	5/24/2022	1,000.00
Pierre Dufresne	183 Stewart Street, Ottawa, On, K1N 6J8	5/24/2022	1,000.00
Bronwyn Anderson	319 Nonius Street, Stittsville, Ontario, K2V 0E1	5/24/2022	1,000.00
Jen Ruddy	8 Grouse Nest, Gloucester, ON, K1J 7G1	5/24/2022	1,200.00
Jeff Parks	153 Patricia Avenue N, Ottawa, ON, K1Y 0C3	5/24/2022	1,000.00
Salem Macdonald	534 Golden ave, ottawa Ontario, K2A 2E7	8/25/2022	250
Stephane Dusablon	1998 Hollybrook Cres, Ottawa, K1J 7Y6	8/8/2022	250
Jordan Lane-Beverage	52 Amberwood cres, Ottawa, On, K2E7B9	8/16/2022	250
Carl Saleter	4342 MEADOWVALE LANE, Ottawa,	8/17/2022	100
Heather Scott	4342 MEADOWVALE LANE, Ottawa,	8/17/2022	100
Marg Born	668 SHEFFORD CRT, Ottawa	8/26/2022	250
Marg Griffiths	2122 Casey ave, Ottawa, ON K1J 6E8	8/27/2022	200
Marc Desjardins	1902 - 200 Frontier Path Pvt. K1J 0C8	8/27/2022	100
Eli Tannis	4798 MASSEY LANE, Ottawa, ON K1J 8W9	8/30/2022	500
Karen Gordon	165 Bathgate Drive Toronto M1C 1T4	9/6/2022	600
Kristopher Gordon	165 Bathgate Drive Toronto M1C 1T4	9/6/2022	600
Ben Sherman	49 Ella st, Ottawam On, K1S2S	8/24/2022	1,000.00
Ann Frederking	2030 Woodglen cres, Gloucester, ON K1J 6G4	9/23/2022	100
Paul Deserres	1452 BRADSHAW CRES GLOUCESTER	9/7/2022	100
Don Boudria	3455 Dessaint, Sarsfield Ontario K0A3E0	9/14/2022	200
Louise Stephens	2065 WOODGLEN CRES, Ottawa	9/15/2022	100
William Davidson	3574 Timmins Road, RR4 Pakenham, ON KOA2XO	9/16/2022	200
Joshua Zaret	3 Leonard ave, Ottawa, K1S4T6	9/22/2022	750
Neil Zaret	33 First ave, Apt 303, Ottawa, K1S2G1	9/22/2022	750
Martin Gratton	55 DeLong Dr., Ottawa, K1J7E4	9/24/2022	500
Martin Guenette	191 Borealis, Ottawa Ontario, k1k 4v1	9/30/2022	250
isaac Ransom	2 Trott Ln, Ajax, ON L1S7N2	10/17/2022	175
Guy and Joanne Leg	24 Swans way, Ottawa, ON K1J 6H9	25-10-2022	100
Tom Hoey	640 Clancy, Ottawa, On, K1J 7T9	10/22/2022	110
Gibson Patterson	8481 Parkway rd, metcalfe, K0A 2P0	10/8/2022	500
Joe Saab	158 Brookmill In, Gloucester, K1B5G4	10/5/2022	\$750
Ann Richer Doyle	2420 Ogilvie road, Ottawa, K1J7N5	8/27/2022	\$100
Jeff Smith	258 Second ave, Ottawa, On, K1S2H9	8/24/2022	\$1,000
Howard Silver	190 Clyde ave, suite 202, ottawa, K2GH9	8/24/2022	\$1,200
David McPhedran	1547 John Quinn, Ottawa, On, K4p1j7	8/24/2022	\$1,200
Steve Grandmont	120 Tournesol crt, Orleans, ON, K1W0J1	8/22/2022	\$500
Manju Singhal	456 Lansdowne rd n, Ottawa, On K1M0X9	12/21/2022	\$500

\$24,85.00