

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 | 1 7 |

 to

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 2 | 1 2 | 3 1 |

8

☒ Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election) *2023 01 03*

☐ 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
Plante

Given Name(s)
Stephanie

Office for Which the Candidate Sought Election
Council

Ward Name or Number (if any)
12

Municipality
Ottawa

Spending Limit
General
\$34,387.90

Parties and Other Expressions of Appreciation
\$3,438.79

Contribution Limit
Contributions from Candidate and Spouse
\$11,914.80

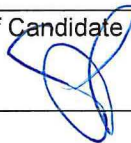
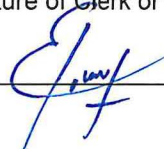
☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Stephanie Plante, 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 / 04 / 28
Date (yyyy/mm/dd)

| | | | |
|--|----------------------------|---|--|
| Date Filed (yyyy/mm/dd) <i>2023 / 04 / 28</i> | Time Filed <i>12:21</i> | Initial of Candidate or Agent (if filed in person)  | Signature of Clerk or Designate  |
|--|----------------------------|---|--|

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) | + \$ | 27,931.57 |
| 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)**= \$ 27,931.57 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)

+ \$

Advertising

+ \$ 2,271.03

Brochures/flyers

+ \$ 9,569.24

Signs (including sign deposit)

+ \$ 3,142.99

Meetings hosted

+ \$

Office expenses incurred until voting day

+ \$

Phone and/or internet expenses incurred until voting day

+ \$ 3,234.35

Salaries, benefits, honoraria, professional fees incurred until voting day

+ \$

Bank charges incurred until voting day

+ \$ 193.47

Interest charged on loan until voting day

+ \$

Other (provide full details)

1. Food & coffee

+ \$ 401.30

2. Gasoline

+ \$ 347.27

3. Masks

+ \$ 111.68

4.

+ \$

Total Expenses subject to general spending limit**= \$ 19,271.33 C2****2. Expenses subject to spending limit for parties and other expressions of appreciation**

1. Election Day Party

+ \$ 250.00

2.

+ \$

3.

+ \$



| | | | |
|---|--|-------------|------------------|
| 4. | | + \$ | |
| 5. | | + \$ | |
| Total Expenses subject to spending limit for parties and other expressions of appreciation | | = \$ | 250.00 C3 |

3. Expenses not subject to spending limits

| | | |
|---|-------------|--------------------|
| Accounting and audit | + \$ | 4,027.32 |
| Cost of fundraising events/activities (list details in Part IV of Schedule 2) | + \$ | 2,332.32 |
| Office expenses incurred after voting day | + \$ | |
| Phone and/or internet expenses incurred after voting day | + \$ | 1,909.79 |
| Salaries, benefits, honoraria, professional fees incurred after voting day | + \$ | |
| Bank charges incurred after voting day | + \$ | 71.41 |
| 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. Food & coffee | + \$ | 7.85 |
| 2. Other supplies | + \$ | 61.55 |
| 3. | + \$ | |
| 4. | + \$ | |
| 5. | + \$ | |
| Total Expenses not subject to spending limits | = \$ | 8,410.24 C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ **27,931.57 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.

Schedule 1 – Contributions

Part I – Summary of Contributions

| | | | |
|--|------|-----------|----|
| Contributions in money from candidate and spouse | + \$ | 6,624.33 | |
| Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2) | + \$ | 2,737.22 | |
| 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). | + \$ | 4,014.00 | |
| 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). | + \$ | 14,716.02 | |
| Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 | – \$ | 160.00 | |
| Total Amount of Contributions (record under Income in Box C) | = \$ | 27,931.57 | 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 (\$) |
|----------------------------------|-------------------------------|-----------------|
| Tab-it - Flyers | 2022/10/16 | 1,164.00 |
| SEOpus - communications | 2022/10/04 | 565.00 |
| Merriam Print - Flyers | 2022/10/11 | 282.20 |
| Laurier Office - Flyers | 2022/09/01 | 7.46 |
| Laurier Office - Flyers | 2022/09/24 | 35.10 |
| Staples - Flyers | 2022/08/20 | 91.52 |
| Staples - Flyers | 2022/10/02 | 81.77 |
| Louis Pizza - Food | 2022/10/10 | 36.40 |
| Virgin - Phone | 2022/12/20 | 191.24 |
| Virgin - Phone | 2022/10/20 | 64.99 |
| Virgin - Phone | 2022/08/20 | 94.55 |
| Virgin - Phone | 2023/11/20 | 122.99 |
| Total | | 2,737.22 |

☐ 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 (\$) |
|-------------|-------------------------------|----------|----------|------------------------------|
| | | | | |
| | | | | |
| | | | | |

| Description | Date Acquired (yyyy/mm/dd) | Supplier | Quantity | Current Market Value (\$) |
|-------------|-------------------------------|----------|----------|------------------------------|
| | | | | |
| | | | | |
| Total | | | | |

☐ 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 List | | | 14,363.00 | 160.00 |
| Total | | | 14,363.00 | |

☐ 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 (\$) |
|----------------|--|-------------------------------------|-------------------------------|------------|
| Nick Heisler | | Planet Coffee | 2022/08/25 | 44.94 |
| Nick Heisler | | Macs Convenience | 2022/08/29 | 49.45 |
| James Houston | 374 Fireside dr. RR1, Woodlawn, ON, K0A 3M0 | Rebel Web hosting | 2022/08/17 | 8.63 |
| Finnegan's pub | 347 Montreal Rd, Ottawa, ON | Finger foods | 2022/10/24 | 250.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | 353.02 |

☐ 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) \$ 14,716.02 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 Spaghetti Dinner

Date of event/activity (yyyy/mm/dd) 2022/11/25

Part I – Ticket revenue

Admission charge (per person) \$ 40.00 2A

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

Number of tickets sold x 125 2B

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ 5,000.00

Part II – Other revenue deemed a contribution

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

| | | | |
|----|--|------|--------------|
| 1. | | + \$ | |
| 2. | <u>payment error at door for cash sale of ticket</u> | + \$ | <u>20.00</u> |

Total Part II (include in Part I of Schedule 1) = \$ 20.00

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. | <u>Hall rental, includes Spaghetti, buns, coffee/juice</u> | + \$ | <u>2,332.32</u> |
|----|--|------|-----------------|

Total Part IV Expenses (include under Expenses in Box C) = \$ 2,332.32

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) 2023/04/27 |
|------------------------|---------------------------------|

Contact Information

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

Address

| | | |
|-------------------|--------------------|-------------------------------|
| Suite/Unit Number | Street Number 1 | Street Name Rothwell drive |
|-------------------|--------------------|-------------------------------|

| | | |
|------------------------|---------------------|------------------------|
| Municipality Ottawa | Province Ontario | Postal Code K1J 7G3 |
|------------------------|---------------------|------------------------|

| | |
|----------------------------------|---|
| Telephone Number 613-747-8494 | Email Address katerine@boyer-boyer.com |
|----------------------------------|---|

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.

Stéphanie Plante

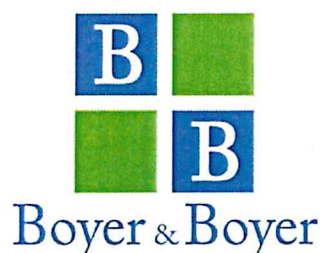
Contribution exceeding \$100 per contributor

| Name | Full address | | | | date received | Amount | Amount returned |
|-----------------|--------------|-------------------------|----------------|----------|---------------|-------------|-----------------|
| Dylan | Arbour | 128 Beausoliel Drive | Ottawa ON | K1N 7V6 | 24-Sep-22 | \$ 100.00 | |
| Steve | Ball | 4-41 Powell Avenue | Ottawa ON | K1S 1Z9 | | \$ 240.00 | |
| Denise | Beauchamp | 2-340 Montfort Street | Ottawa ON | K1L 5N3 | 21-Nov-22 | \$ 200.00 | |
| Natalie | Belovic | 732 Eastbourne Ave | Ottawa ON | K1K 0H7 | 21-Nov-22 | \$ 200.00 | |
| Natalie | Belovic | 732 Eastbourne Ave | Ottawa ON | K1K 0H7 | | \$ 40.00 | |
| Martin | Bissonnette | 2432 Blackstone Cr | Ottawa ON | K1B 4H2 | 29-Nov-22 | \$ 250.00 | |
| John | Borsten | 555 Highland Ave | Ottawa ON | K2A 2J9 | 22-Nov-22 | \$ 200.00 | |
| Nathalie | Carrier | | | | | \$ 160.00 | \$ 160.00 |
| Alexandra | Chyczij | 405-2545 Bloor St West | Toronto ON | M6S 1S1 | 12-Sep-22 | \$ 100.00 | |
| Marie | Cousineau | 1-257 Lavergne | Ottawa ON | K1L 5E4 | | \$ 240.00 | |
| Mark | Davidson | 495 McLeod St | Ottawa ON | K1R 5P7 | 20-Oct-22 | \$ 100.00 | |
| Christopher | Day | 1 Rockwood St | Ottawa ON | K1N 8L8 | | \$ 125.00 | |
| Michel | de Salaberry | | | | 20-Oct-22 | \$ 100.00 | |
| Monique | Delisle | 809-1588 Mcarthur Ave | Ottawa ON | K1L 8C9 | | \$ 100.00 | |
| Drew | Dobson | 753 Canterbury Ave | Ottawa ON | K1G 3A2 | 21-Sep-22 | \$ 500.00 | |
| Monique | Farmer | 2728 rue Sylvain | Rockland ON | K4K1S6 | | \$ 160.00 | |
| David | Fay | 308 Friel Street | Ottawa ON | K1N 1J5 | 17-Oct-22 | \$ 150.00 | |
| Hugh | Ferguson | 117 Goulburn Avenue | Ottawa ON | K1N 8C9 | 21-Sep-22 | \$ 200.00 | |
| Francoise | Fortier | 164 Dunbarton Court | Ottawa ON | K1K 4L6 | | \$ 120.00 | |
| Mona | Fortier | 1155 Elmlea Drive | Ottawa ON | K1J6W1 | | \$ 120.00 | |
| Chantal | Fortin | 169 Cumberland | Ottawa ON | K1N 7H2 | 7-Sep-22 | \$ 100.00 | |
| Gylliane | Gervais | | | | 25-Nov-22 | \$ 100.00 | |
| Caroline | Gingras | 158 Acacia Ave | Ottawa ON | K1M 0R3 | 16-Nov-22 | \$ 100.00 | |
| John | Gomes | 114 Dagmar Avenue | Ottawa ON | K1L 5T4 | 12-Sep-22 | \$ 257.00 | |
| John | Gomes | 114 Dagmar Avenue | Ottawa ON | K1L 5T4 | | \$ 80.00 | |
| Glenn | Grignon | 170 Henderson Avenue | Ottawa ON | K1N 7P6 | 15-Sep-22 | \$ 100.00 | |
| Jaroslav | Grod | 10 Embers Drive | Ottawa ON | M9C 3E5 | 9-Sep-22 | \$ 100.00 | |
| Kyle | Hanna | 2-411 Daly Avenue | Ottawa ON | K1N 6H1 | 3-Oct-22 | \$ 100.00 | |
| Randa | Hokayem | 39 Sweetland Ave | Ottawa ON | K1N 7T7 | | \$ 100.00 | |
| Jackie | Holzman | 20 Cleary Avenue | Ottawa ON | K1A 3Z9 | 21-Sep-22 | \$ 200.00 | |
| Elise Hurtubise | Hurtubise | 166 Glynn Avenue | Ottawa ON | K1K 4Y3 | 26-Sep-22 | \$ 100.00 | |
| Rawlson | King | | | | 24-Nov-22 | \$ 300.00 | |
| Kyle | Kirkup | 210 Daly Avenue | Ottawa ON | K1N 6G2 | 21-Sep-22 | \$ 100.00 | |
| Danylo | Korbabic | 161 Fordham Private | Ottawa ON | K2C 4G5 | 11-Sep-22 | \$ 250.00 | |
| Vicken | Koundakjian | 3 Wendover Avenue | Ottawa ON | K1S 4Z5 | 24-Oct-22 | \$ 500.00 | |
| Nicholas | Laplane | 235 Granville | Vanier, ON | K1L6Z3 | | \$ 120.00 | |
| Sarah | Larden | 2-15. Church St | Parry Sound ON | P2A 1Y2 | 9-Sep-22 | \$ 200.00 | |
| Marc | Lepage | 72 Queen Elizabeth Dr | Ottawa ON | K2P 1E4 | 24-Nov-22 | \$ 500.00 | |
| Marc | Lepage | 72 Queen Elizabeth Dr | Ottawa ON | K2P 1E4 | | \$ 80.00 | |
| Suzanne | Lepine | 237 Tudor Place | Ottawa ON | K1L 7Y1 | 17-Nov-22 | \$ 100.00 | |
| Michelangelo | Lipari | 15 Lawson Rd | Courtice ON | L1E 2K3 | 29-Sep-22 | \$ 100.00 | |
| Lynn | Marchildon | 1104-211 Wurtemberg St. | Ottawa ON | K1N 8R4. | 5-Oct-22 | \$ 250.00 | |
| James Andrew | McDonald | 161 Genest St | Ottawa ON | K1L 7Y8 | 17-Oct-22 | \$ 100.00 | |
| Ihor | Michalchysyn | 161 Genest St | Ottawa ON | K1L 7Y8 | 21-Sep-22 | \$ 500.00 | |
| Sandra | Milton | 320 Cathcart Street | Ottawa ON | K1N 5C4 | 16-Nov-22 | \$ 100.00 | |
| Cindy | Mitchell | 30 Rock Avenue | Ottawa ON | K1N 1A5 | 29-Aug-22 | \$ 100.00 | |
| Rhonda | Moore | 216 Devonshire Place | Ottawa ON | K1Z 7G5 | 22-Sep-22 | \$ 200.00 | |
| Rhonda | Moore | 216 Devonshire Place | Ottawa ON | K1Z 7G5 | | \$ 80.00 | |
| Alan | Neeff | 216 Devonshire Place | Ottawa ON | K1Z 7G5 | 3-Oct-22 | \$ 1,000.00 | |
| Alan | Neeff | 216 Devonshire Place | Ottawa ON | K1Z 7G5 | 24-Oct-22 | \$ 200.00 | |

Stéphanie Plante

Contribution exceeding \$100 per contributor

| Name | | Full address | | date received | | Amount | Amount returned |
|------------------|--------------|---------------------------|-------------|---------------|-----------|---------------------|--------------------|
| Cathie | Orfali | 263 Marier Avenue | Ottawa ON | K1L 5P7 | | \$ 120.00 | |
| Rob | Pierce | 331 Gardner Street | Ottawa ON | K1L 6E8 | 21-Oct-22 | \$ 250.00 | |
| Andrew | Potichnyj | 10 Lethbridge Avenue | Toronto ON | M9P 2C9 | 9-Sep-22 | \$ 500.00 | |
| Louise | Rochon | 36 Barnaby Private | Ottawa ON | K1K 4S4 | | \$ 320.00 | |
| Beatrice | Ross | 908-100 Island Lodge Road | Ottawa ON | K1N 0A2 | | \$ 500.00 | |
| Jerald | Sabin | 210 Daly Avenue | Ottawa ON | | 21-Sep-22 | \$ 100.00 | |
| Jerald | Sabin | 210 Daly Avenue | Ottawa ON | | 15-Oct-22 | \$ 50.00 | |
| Sabina and Josef | Sauter | 89 Daly Avenue | Ottawa ON | K1N 6E6 | 27-Sep-22 | \$ 1,000.00 | |
| Eric | Schiller | 155 Marlborough Avenue | Ottawa ON | K1N 8G1 | 27-Sep-22 | \$ 1,000.00 | |
| Cassian | Soltykevych | 100 Greensboro Crescent | Ottawa ON | K1T 1W5 | 31-Aug-22 | \$ 100.00 | |
| Michael | Szubelak | 47 Queens Avenue | Toronto ON | M8V 2N2 | 12-Oct-22 | \$ 100.00 | |
| Julie | Vaillancourt | 440 Wiggling Private | Ottawa ON | K1N 1A7 | 25-Nov-22 | \$ 111.00 | |
| Randall | Watson | 3318 Vine St, | Vineland ON | L0R 2C0 | 31-Aug-22 | \$ 100.00 | |
| Robert | Weese | D210-11 Kennedy Park Road | Toronto ON | M6P 4C9 | 9-Sep-22 | \$ 200.00 | |
| Karen | Wigston | 410-211 Wurtemberg Street | Ottawa ON | K1N 8R4 | 1-Sep-22 | \$ 190.00 | |
| Taras | Zalusky | 188 Borealis Crescent | Ottawa ON | K1K 4V1 | 12-Oct-22 | \$ 100.00 | |
| Taras | Zalusky | 188 Borealis Crescent | Ottawa ON | K1K 4V1 | 9-Sep-22 | \$ 100.00 | |
| Total | | | | | | \$ 14,363.00 | \$ 160.00 |



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 Stephanie Plante 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 August 17, 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
April 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: Katherine Ethier - Bayer

Professional Designation of Auditor: CPA / LPA

Name of Candidate: Stephanie Plante
(Please print candidate's full name)

Nominated candidate for the office of:

☐

Mayor

☒

Councillor, Ward 12

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


Signature of Auditor

2023/04/27
Date (yyyy/mm/dd)