

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
2022	07	29

 to

YYYY	MM	DD
2022	12	31

- 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

O'BRIEN

Given Name(s)

DAN

Office for Which the Candidate Sought Election

COUNCILLOR

Ward Name or Number (if any)

OSGOODE WARD 20

Municipality

OTTAWA

Spending Limit

General

\$ 24850.00

Parties and Other Expressions of Appreciation

\$ 2485.09

Contribution Limit

Contributions from Candidate and Spouse

\$ 9670.80

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

Box B: Declaration

I, DAN O'BRIEN, 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 01 18
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2023/02/21

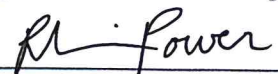
Time Filed

1:59

Initial of Candidate or Agent (if filed in person)

D.OB.

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)	+ \$ 12900.00
Revenue from items \$25 or less	+ \$ 0
Sign deposit refund	+ \$ 0
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$ 0
Interest earned by campaign bank account	+ \$ 0
Other (provide full details)	
1. _____	+ \$ _____
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____

Total Campaign Income (Do not include loan)

= \$ 12900.00 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	+ \$ _____
Brochures/flyers	+ \$ 2248.70
Signs (including sign deposit)	+ \$ 3398.47
Meetings hosted	+ \$ _____
Office expenses incurred until voting day	+ \$ _____
Phone and/or internet expenses incurred until voting day	+ \$ _____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ _____
Bank charges incurred until voting day	+ \$ _____
Interest charged on loan until voting day	+ \$ _____
Other (provide full details)	
1. WEB SITE DESIGN	+ \$ 1732.50
2. CANADA POST MAILING OF BROCHURES	+ \$ 1446.63
3. LIABILITY INSURANCE METCALFE FAIR	+ \$ 21.60
4. COSTCO HANDOUTS FOR METCALFE FAIR	+ \$ 180.69
5. EXHIBITORS FEE METCALFE FAIR	+ \$ 425.00
6. _____	+ \$ _____
Total Expenses subject to general spending limit	= \$ 9453.58 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. DINNER FOR CAMPAIGN VOLUNTEERS	+ \$ 170.86
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	<u>170.86</u> C3

3. Expenses not subject to spending limits

Accounting and audit	_____	+ \$	<u>1469.00</u>
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	_____	+ \$	_____
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		= \$	<u>1469.00</u> C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 11093.45 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	_____	+ \$	<u>1806.55</u> D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	_____	- \$	<u>1806.55</u>
Surplus (or deficit) for the campaign		= \$	<u>0</u> 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	+ \$ 9000.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ 0
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).	+ \$ 0
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).	+ \$ 3900.00
Less: Ineligible contributions paid or payable to the contributor	- \$ 0
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$ 0
Total Amount of Contributions (record under Income in Box C)	= \$ 12900.00 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		0

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 (\$)
Total				0

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 (\$)
PETER DEMERAH	1571 CLOVER ST OTTAWA ON K1H 8H6	2022/08/26	100.00	
KERRY THRASHER	PO Box 287 MANDICK ON K4M1A3	2022/09/07	1200.00	
GLENN WRIGHT	1305 SQUIRE DR MANDICK ON K4M1B8	2022/09/07	1200.00	
JAMES BLAKE	PO BOX 176 STN MAIN 5569 DICKINSON ST MANDICK ON K4M1A3	2022/09/09	500.00	
GIB PATTERSON	8481 PARKWAY RD METCALFE ON K0A 2P0	2022/10/11	300.00	
ERWIN DRESSEN	302-295 GILMOUR ST OTTAWA ON K2P0P7	2022/09/27	100.00	
DENNIS MCEVOY	2589 STAGECOACH RD OSGOODE ON K0A 2W0	2022/10/12	500.00	
Total			3900.00	

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 (\$)
Total				0

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) \$ _____ 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)

= \$ 0

Part II – Other revenue deemed a contribution

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

1. _____ + \$ _____

2. _____ + \$ _____

5. _____ + \$ _____

Total Part II (include in Part I of Schedule 1)

= \$ 0

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)

= \$ 0

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)

= \$ 0

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, CA

Municipality

Ottawa

Date (yyyy/mm/dd)

2023/02/09

Contact Information

Last Name or Single Name

Wright

Given Name(s)

John

Licence Number

1-19969

Address

Suite/Unit Number

200A

Street Number

4411

Street Name

MacLaren

Municipality

Ottawa

Province

ON

Postal Code

K2P 2H3

Telephone Number

343-700-4295

Email Address

John.Wright@vaughanassociates.ca

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

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.

VAIVE AND ASSOCIATES

Professional Corporation

INDEPENDENT AUDITOR'S REPORT

Dan O'Brien, Candidate

Report on Form 4 Financial Statement

Qualified Opinion

We have audited the accompanying Form 4 Financial Statement of Dan O'Brien, Candidate, which comprise the Statement of Campaign Income and Expenses, Calculation of Surplus or Deficit and the Schedules of Contributions and Fundraising Events and Activities for the period from the date of filing of nomination July 29, 2022, to December 31, 2022. The financial statements have been prepared by the Candidate Osgoode Ward 20 - Ottawa.

In our opinion, except for the possible effects of the matter described below in the Basis for Qualified Opinion, the Form 4 Financial Statement presents fairly, in all material respects, the financial information reflected in the accounting records of Candidate Dan O'Brien in accordance with the financial reporting requirements outlined in the 2022 Candidates' guide for Ontario municipal council and school board elections by the Ministry of Municipal Affairs and Housing and the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Candidates derive revenues from donations, including donations of goods and services, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, in accordance with the guidance outlined in the 2022 Candidates' guide for Ontario municipal council and school board elections provided by the Ministry of Municipal Affairs and Housing, our ~~verification of these transactions was limited to ensuring that the financial statement reflected the~~ amounts recorded in the accounting records of the Candidate in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to campaign income and expenses, surplus/deficit, contributions and fundraising.

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 Statement section of our report. We are independent of the Dan O'Brien Election Campaign in accordance with the ethical requirements that are relevant to our audit of the financial statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

The Form 4 Financial Statement is prepared to assist Candidate Dan O'Brien in meeting the financial reporting requirements outlined in the 2022 Candidates' guide for Ontario municipal council and school board elections provided by the Ministry of Municipal Affairs and Housing

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and the Municipal Elections Act, 1996. As a result, the financial statement may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with those requirements of the Financial Reporting Framework in Municipal Elections Act, 1996 relevant to preparing such a financial statement, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Candidate's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Candidate or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Candidate's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 this financial statement.

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:

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- Identify and assess the risks of material misstatement of the financial statement, 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, if any, and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Candidate's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Candidate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

Vaive and Associates

Ottawa, Ontario
February 9, 2023

Vaive and Associates Professional Corporation
(Authorized to practice public accounting by the
Chartered Professional Accountants of Ontario)
