

**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 6	2 4

 to 

YYYY	MM	DD
2 0 2 3	0 1	0 3

- 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 Lo	Given Name(s) Wilson
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Office for Which the Candidate Sought Election City Councillor	Ward Name or Number (if any) 24 Barrhaven East
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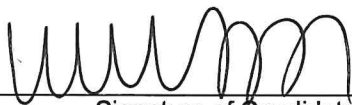
Municipality  
Ottawa

Spending Limit General \$31,611.80	Parties and Other Expressions of Appreciation \$3,161.18	Contribution Limit Contributions from Candidate and Spouse \$11,261.60
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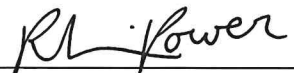
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, Wilson Lo, 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

2023/03/30  
\_\_\_\_\_  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/31</u>	Time Filed <u>11:34</u>	Initial of Candidate or Agent (if filed in person) <u>WL</u>	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)	+ \$ 14,613.45
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)** = \$ 14,613.45 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	+ \$ 315.53
Brochures/flyers	+ \$ 3,069.95
Signs (including sign deposit)	+ \$ 6,887.43
Meetings hosted	+ \$ 273.44
Office expenses incurred until voting day	+ \$ 436.10
Phone and/or internet expenses incurred until voting day	+ \$
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ 639.84
Bank charges incurred until voting day	+ \$ 59.31
Interest charged on loan until voting day	+ \$
Other (provide full details)	
1. _____	+ \$
2. _____	+ \$
3. _____	+ \$
4. _____	+ \$
5. _____	+ \$
6. _____	+ \$

**Total Expenses subject to general spending limit** = \$ 11,681.60 C2

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

1. Heart and Crown, election night event	+ \$ 1,460.38
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2. Kemi Lo Anton, election night photography	+ \$	450.00	
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>1,910.38</b>	<b>C3</b>

**3. Expenses not subject to spending limits**

Accounting and audit	+ \$	982.50	
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	+ \$	38.97	
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. _____	+ \$		
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>1,021.47</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 14,613.45 C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$		<b>D1</b>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign		= \$	<b>D2</b>

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.



Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
<b>Total</b>				

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 (\$)
Allan Howell	21 Sandhead Terrace, Nepean, K2J 1L3	2022/07/21	185.00	
Kevin Bowrin	276 Via San Marino Street, Nepean, K2J 5X9	2022/07/25	50.00	
Laura Lozanski	40 Wolfgang Drive, Nepean, K2J 1T1	2022/07/19	100.00	
Kevin Bowrin	276 Via San Marino Street, Nepean, K2J 5X9	2022/08/02	100.00	
Kevin Bowrin	276 Via San Marino Street, Nepean, K2J 5X9	2022/08/08	26.00	
Ryan Grenon	2-587 MacLaren Street, Ottawa, K1R 5K8	2022/08/08	240.00	
Laura Lozanski	40 Wolfgang Drive, Nepean, K2J 1T1	2022/08/10	100.00	
Kevin MacPherson	18 Avonmore Crescent, Nepean, K2G 6J7	2022/09/06	600.00	
James Howell	57 Bayswater Avenue, Ottawa, K1Y 2E8	2022/09/09	150.00	
Patrick Fairs	541 Via Mattino Way, Nepean, K2J 6B7	2022/09/19	150.00	
Delice Fong	1202-60 South Town Centre Boulevard, Markham, L6G 0C5	2022/09/27	500.00	
Ryan Grenon	2-587 MacLaren Street, Ottawa, K1R 5K8	2022/09/29	380.00	
Benjamin Tam	1202-60 South Town Centre Boulevard, Markham, L6G 0C5	2022/09/23	250.00	



Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Gerald T. Lalonde	133 Hawkeswood Drive, Manotick, K4M 0E6	2022/10/14	500.00	
<b>Total</b>			<b>3,331.00</b>	

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 (\$)
Kemi Lo Anton	1106-68 Merton Street	election night photography	2022/10/24	450.00
<b>Total</b>				<b>450.00</b>

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)      \$ 3,781.00 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

Municipality Ottawa	Date (yyyy/mm/dd)
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**Contact Information**

Last Name or Single Name Kostiouchenko	Given Name(s) Igor	Licence Number 3-30777
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**Address**

Suite/Unit Number 301	Street Number 1911	Street Name Baseline Road
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Municipality Ottawa	Province Ontario	Postal Code K2C 0C7
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Telephone Number 613-421-2595	Email Address info@mkpllp.ca
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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.



**REPRESENTATION LETTER**

Date: March 30, 2023

**Mortimer Kostiuoutchenko Patel**  
**Chartered Professional Accountants LLP**  
301-1911 Baseline Rd  
Ottawa, Ontario  
K2C 0C7

To: Mortimer Kostiuoutchenko Patel Chartered Professional Accountants LLP,

This representation letter is provided In connection with your audit of the Financial Statement of the Wilson Lo for the campaign period from June 24, 2022 to January 3, 2023, for the purpose of expressing an opinion on whether the Financial Statement is prepared, in all material respects, in accordance with the accounting requirements of the *Municipal Elections Act*, 1996.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

**Financial Statements**

1. we have fulfilled our responsibilities, as set out in the terms of the engagement letter dated December 5, 2022 for the preparation of the Financial Statement in accordance with the *Municipal Elections Act*, 1996;
2. We have received, recorded and deposited all contributions, loans and other amounts and all expenses incurred have been determined and recorded in accordance with the *Municipal Elections Act*, 1996. In particular, all contributions received have been deposited only in accounts on record and have been within the prescribed limitations as to source and amount, and goods, services and advertising contributed have been valued in accordance with the *Act*;
3. all individuals, indicated on the receipt forms made such contributions on their own behalf and not as nominees for other persons or organizations;
4. we have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements; the campaign has satisfactory title to all assets, if any, and there are no liens or encumbrances on the campaign assets, if any; we have provided you with information relating to claims and possible claims, whether or not they have been discussed with our legal counsel;
5. the effect of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A schedule of uncorrected misstatements, if any, is attached to the representation letter;
6. all events subsequent to the date of the financial statements that would require disclosure or disclosure in the financial statements have been adjusted or disclosed;
7. significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We acknowledge that inventory on hand at the beginning and end of the campaign period is appropriately valued in accordance with the *Act*.

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**Information Provided**

1. access to all information of which we are aware that is relevant to the preparation of the financial statement such as records, documentation and related data and copies of all relevant minutes;
2. information relating to any known or probable instances of noncompliance with the Act, including financial reporting requirements whose effects should be considered when preparing the financial statements;
3. information regarding the identity of all related parties, and all the related party relationships and transactions of which we are aware;
4. arrangements with suppliers so that they can certify as to the commercial value of goods and services provided;
5. all known instances of noncompliance or suspected noncompliance with laws and regulations whose effect should be considered when preparing financial statements;
6. any additional information that you may request from the campaign for the purposes of this audit;
7. unrestricted access to persons within the entity from whom you determine it is necessary to obtain audit evidence.

We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of that affects the entity and involves management, employees who have significant roles in internal controls, or others where the fraud could have a material effect on the financial statements.

We have disclosed the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

We have disclosed all information in relation to allegations of fraud, or suspected fraud, affecting the campaign's financial statements communicated by employees, former Employees or others.

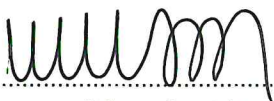
To the extent possible, taking into account the nature and size of the candidate's campaign, we acknowledge our responsibility to implement controls procedures designed to prevent and detect misstatements whether due to fraud or error.

The amounts shown in the Form 4 Financial Statement for the total income and total expenses are \$14,613.45 and \$14,613.45 respectively;

(Other representations) \_\_\_\_\_

\_\_\_\_\_

Yours truly,

(signed)  30 March 2023

Wilson Lo, candidate, for City Councillor in Ottawa, Barrhaven East in the October 24, 2022 Municipal Election

## INDEPENDENT AUDITOR'S REPORT

To Mr. Rick O'Connor, City Clerk and Solicitor, Ottawa

Wilson Lo, candidate, for City Councillor in Ottawa, Barrhaven East in the October 24, 2022 Municipal Election

### **Qualified Opinion**

We have audited the accompanying *Financial Statement* Form 4 of the Wilson Lo campaign which comprise the Statement of Campaign Income and Expense, the Calculation of Surplus or Deficit, and the attached Schedules of Contributions and Fundraising Events and Activities, and a cover page with candidate information relating to the October 24, 2022 Municipal Election.

The financial statements have been prepared by the candidate in accordance with the accounting requirements of sections 88.8 through 88.32 of the *Municipal Elections Act*, 1996.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the accompanying financial statements of Wilson Lo for the period from June 24, 2022 to January 3, 2023 are prepared in all material respects, in accordance with the accounting requirements of the *Municipal Elections Act*, 1996.

### **Basis for Qualified Opinion**

Due to the inherent nature of the transactions of the political entity of this type, 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 Wilson Lo and we were not able to determine whether any adjustments might be necessary to income, expenses and the corresponding calculation of surplus or deficit. Our conclusion on the Financial Statement for the campaign period was modified accordingly because of the possible effects of this limitation of scope.

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 is sufficient and appropriate to provide a basis for our qualified opinion.

### **Basis of Accounting and Restriction on Use**

Without modifying our opinion, I draw attention to the basis of accounting of the Financial Statement, which is presented on Form 4 as prescribed under the *Municipal Elections Act*, 1996. As a result, the financial statements may not be suitable for another purpose.

### **Candidate's Responsibility**

The Candidate is responsible for the preparation of the Financial Statements in accordance with the provisions of sections 88.8 to 88.32 of the *Municipal Elections Act*, 1996 and



for such internal control as the candidate determines is necessary to enable the preparation of the financial statement 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 Form 4 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 these 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 registered political entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.
- Evaluate the overall presentation, structure, and content of the Financial Statement, and whether the Financial Statement represents the underlying transactions and events in a manner consistent with the accounting requirements of the *Municipal Elections Act, 1996*.

Signature of Auditor: Mortimer Kostiuoutchenko Patel CPAs LLP

Date: March 30, 2023

Auditor's Address: 301-1911 Baseline Rd, Ottawa, On, K2C 0C7

Audit Fee: \$982.50

X: I confirm that my firm whose partners resident in Ontario are licenced public accountants in good standing.

Licence Holder Name: Igor Kostiuoutchenko

**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: Mortimer Kostiuoutchenko Patel Chartered Professional Accountants LLP

Professional Designation of Auditor: CPA

Name of Candidate: Wilson Lo  
(Please print candidate's full name)

Nominated candidate for the office of:

- Mayor
- Councillor, Ward 24

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

*Mortimer Kostiuoutchenko Patel CPAs LLP*

Signature of Auditor

2023/03/30

Date (yyyy/mm/dd)