

# Financial Statement – Auditor's Report Candidate – Form 4 Municipal Elections Act, 1996 (Section 88.25)

## 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 (d	lay clerk received nominatio	1	MM DD	3 <b>to</b> 2	YYYY 0 2	3 0 MM	DD 1 0 3
Initial filing reflecting finances f	rom start of campaign to Dece	ember 31 (or 45 days	s after votin	ig day in a	by-elec	ction)	
Supplementary filing reflecting					-		
Box A: Name of Candidate	and Office				1.5		
Candidate's name as shown on the	e ballot						
Last Name or Single Name Curry		Given Name(s) Cathy					
Office for Which the Candidate Sou City Councillor	ught Election	Ward Name or Nun Ward 4 Kanata N		")			
Municipality Ottawa							
Spending Limit General \$28,041.80	Parties and Other Expression \$2,804.18	ons of Appreciation	Contribution Limit Contributions from Candidate and Spouse \$10,421.60			Spouse	
I did not accept any contribution	ns or incur any expenses. (Co	mplete Boxes A and	B only)				
Box B: Declaration							
I, Cathy Curry		, de	eclare that t	to the best	t of my k	nowled	ge and
belief that these financial statemen	ts and attached supporting scl	hedules are true and	d correct.				
Signature of Candidate  ZOZS/03/29  Date (yyyyy/myn/dd)							
Date Filed (yyyy/mm/dd) Time File		or Agent (if filed in	person)	Signature	of Cleri	k or Des	ignate
2023/03/29 4:	۲۵	XD		K		You	e

# 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)	+ \$	16,405.97
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	52.50
Interest earned by campaign bank account	+ \$	
Other (provide full details)	-	
1. Kanata - Carleton PLA - sale of assets- signs	+ \$	200.00
2. Kanata - Carleton PLA - sale of assets- signs	+ \$	559.15
3.	+ \$	
4.	+ \$	-
5.	+ \$	
6.	+ \$	

Total Campaign Income (Do not include loan)

= \$ 17,217.62 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	+	\$ 3330.74	
Brochures/flyers	+	\$ 2,531.20	_
Signs (including sign deposit)	+	\$ 6,858.47	
Meetings hosted	+	\$ 250.55	_
Office expenses incurred until voting day	+	\$ 402.93	_
Phone and/or internet expenses incurred until voting day	+	\$ 277.18	_
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	+	\$	
2.	+	\$	
3.	+	\$	
4.	+	\$	_
5.	_+	\$ 	_
6.	+	\$	_
Total Expenses subject to general spending limit	_=	\$ 13,651.07	C

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

1. Lone Star + \$ 1000.00

2 Gift Cards	+ \$	50	00			
3.	+ \$					
4.	+ \$					
5.	+ \$					
Total Expenses subject to spending limit for parties and other expressions of appreciation			1,500.00			
3. Expenses not subject to spending limits						
Accounting and audit	+ \$		1,876.55			
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		190.00	<del>-</del>		
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.	+ \$			<b>-</b>		
5	+ \$			<b>-</b> />		
Total Expenses not subject to spending limits	= \$		2,066.55	C4		
Total Campaign Expenses (C2 + C3 + C4)				= \$	17,217.62	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	Ф_					
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 sp			+ \$		1,200.0	0	
Contributions in goods and services from cand (include value listed in Table 1 and Table 2)	didate and spouse	Э	+ \$				
<ul> <li>Total value of contributions not exceeding \$10</li> <li>Include ticket revenue, contributions in mon where the total contribution from a contribut (do not include contributions from candidate)</li> </ul>	ey, goods and se or is \$100 or less	ervices	+ \$		2,680.00	0	
<ul> <li>Total value of contributions exceeding \$100 pc</li> <li>(from line 1B; list details in Table 3 and Table 5</li> <li>Include ticket revenue, contributions in mon where the total contribution from a contribution (do not include contributions from candidate)</li> </ul>	4) ey, goods and se or exceeds \$100	rvices	+ \$	1	2,525.97	7	
Less: Ineligible contributions paid or payable to Contributions paid or payable to the cler from anonymous sources exceeding \$2	k, including contr	ibutions	- <u>\$</u> - \$				
Total Amount of Contributions (record under Inc	come in Box C)		= \$	1	6,405.97	7 1A	
Dort II Contributions from and I to							
Part II – Contributions from candidate of	and the same of th						
Table 1: Contributions in goods or services							T 11 12 12 12 12 12 12 12 12 12 12 12 12
Description of Goods or Services						Received /mm/dd)	Value (\$)
					())))		
			0.4			200	
						Total	
Additional information is listed on separate  Table 2: Inventory of campaign goods and r (Note: Value must be recorded as a contribution)	naterials from p	revious mu	nicipal	camp	aign use	ed in this c	ampaign
Description	Date Acquired	Supplier	u as an	expe	ense.)	Ougntitu	Current Market
Description	(yyyy/mm/dd)	Supplier				Quantity	Current Market Value (\$)
							-
· ·							
	~~~	1				Total	
Additional informations in the second						1000	
Additional information is listed on separate s	supplementary at	tacnment, if	comple	ed m	anually.		

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 Schedule			10,043.50	
		Total	10,043.50	

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 (\$)
Sam Khativ	710 March Rd, Ottawa, ON, K2K 2V9	Food for Fundaraiser	2022/09/09	150.00
Mark Sterling	101 Butler's Crescent,Brockville,ON,K6V 7K8	Lone Star	2022/10/24	1,000.00
Naomi Nakamura	44 Stokes Crescent,Kanata,ON,K2L 2Z4	food for E-Day	2022/10/24	134.67
Manu Sharma	25 Boulder Way, Ottawa ON K2J 4R5	Graphic Design	2022/10/24	1,197.80
			Total	2,482.47

Additional information is listed on separate supplementary attachment, if completed manu	ually
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Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse Table 3: Monetary contributions from individuals other than candidate or spouse

				Amount Received	Amount \$ Returned to Contributor or
Ref#	Name	Full Address	Date Received	\$	Paid to Clerk Additional information
	Antonio Gioventu	1710-324 Laurier Avenue West, Ottawa, ON, K1P 0A4	8/23/2022	\$250.00	
	Badarinath Kurusetty	83 Maricona Way,Kanata,ON,K2T 1H3	8/22/2022	\$400.00	
	Beth Mlacak	720-1203 Maritime Way, Kanata, ON, K2KH5	8/23/2022	\$92.50	
	Beth Mlacak	720-1203 Maritime Way, Kanata, ON, K2K 0H5	9/20/2022	\$300.00	
	Beth Sweetnam	175 Covered Bridge Way, Carp, ON, KOA 1LO	9/29/2022	\$200.00	
	Claudette Mclennan	34 Pentland Crescent, Kanata, ON, K2K 1V5	9/19/2022	\$200.00	
	Cyril Leeder	26 Halldorson Court, Kanata, ON, K2K 2C6	8/22/2022	\$250.00	
	Daniel Alfredsson	68 Park Road, Ottawa, ON, K1M 0B9	9/1/2022	\$1,000.00	
8	Danny Baldwin	703 - 2 The Parkway, Kanata, ON, K2K 0J4	8/22/2022	\$150.00	
	Dave Van Dusen	1095 Halton Terrace, Kanata, ON, K2W 1G8	9/13/2022	\$1,000.00	
12	Dawn Paxton	7 Hexham Road,Nepean,ON,K2H 5L2	8/22/2022	\$500.00	
28	Diane Obam Dallaire	209 - 235 Kent Street,Ottawa,ON,K2P 1Z9	8/24/2022	\$300.00	
25	Diane Waloff	47 Windeyer Crescent, Kanata, ON, K2K 2P7	8/23/2022	\$400.00	
9	Edna Ibbotson	39 Windeyer Cres, Kanata, ON, K2K 2P7	8/22/2022	\$200.00	
6	James Rouse	26 Bathurst Street, Kanata, ON, K2W 1A7	8/17/2022	\$1,000.00	
11	Jennifer Fyfe	14 Zokol Cres,Kanata,ON,K2K 2K5	8/22/2022	\$250.00	
	Jill Skinner	976 Pinewood Cres,Ottawa,ON,K2B 5Y5			
			8/16/2022	\$200.00	
- 51	Jim Watson	238 Woodland Avenue,Ottawa,ON,K2B 5C9	9/13/2022	\$200.00	
	John D. Downing	24 Nortoba Crescent, Kanata, ON, K2T 1G9	8/24/2022	\$200.00	
22	John H.D. Goldsmith	8 Bower Street, Ottawa, ON, K1S OK1	8/23/2022	\$150.00	
59	Julie Curry	162 Augusta Street, Almonte, ON, KOA 1AO	9/19/2022	\$200.00	
27	Martha F. Ashfield	4 Rolston Way, Kanata, ON, K2W 1A4	8/24/2022	\$200.00	
71	Mary Ann McLaughlin	14 Tiffany Crescent, Kanata, ON, K2K 1W2	10/3/2022	\$200.00	
24	Michael Sheppard	7 Nelford Court, Kanata, ON, K2K 2L8	8/23/2022	\$250.00	
32	Nadine Clarke	9 Roycroft Way,Kanata,ON,K2W 1C7	8/29/2022	\$200.00	
58	Rajendra Gandhi	97 Shaughnessy Crescent, Kanata, ON, K2K 2N1	9/19/2022	\$101.00	
	Serge Arpin	20 - 806 The Driveway, Kanata, ON, K2P 1C8	9/6/2022	\$250.00	
	Terrence Matthews	3 Oakeswood Lane,Kanata,ON,K2K 2B3	9/26/2022	\$1,000.00	
	Tim McDonald	24 Tiffany Crescent, Kanata, ON, K2K 1W2	9/1/2022	\$200.00	
	William Davidson	3574 Timmins Road,Pakenham,ON,MOA 2XO	9/19/2022		-
	William Davidson	3574 Timmins Road, Pakenham, ON, MOA 2X0		\$100.00	,
		SS74 THIRMING ROBULT BRETHINGH, ON, IVION 2X0	10/11/2022	\$100.00	
-					
-					
$\vdash$					
<b>  </b>					
	I				
		Total		\$10,043.50	

\$ 12,525.97 1B

Sche	edule 2 – Fundraising Ever	its and Activities						
Comp	olete a separate schedule for ea	ch event or activity held.	Additi	onal sche	dule(s) atta	ched	, if compl	eted manually.
Fundi	raising Event/Activity 1		•					
Descr	iption of fundraising event/activity							
Date o	of event/activity (yyyy/mm/dd)	2022/09/09	Ø)	_				
Part I	– Ticket revenue							
Admis	sion charge (per person)			\$	100.00	2A		
(If the	re are a range of ticket prices, atta	ch complete breakdown of a	II ticket sale	es)		_		
Numb	er of tickets sold		,	x	7	2B		
Total	Part I (2A X 2B) (include in Part	l of Schedule 1)				_	=_\$	700.00
Part I	I – Other revenue deemed a	contribution					14	
Provid	e details (e.g., revenue from good	s sold in excess of fair mark	et value)					
1.			4	+ \$				
2.				\$		_		
3.		W-000		+ \$		-		
4.				- \$		_		
5.			+	- \$		_		
Part II	Part II (include in Part I of Sched II – Other revenue not deeme e details (e.g., contribution of \$25	d a contribution	old for \$25 o	or less)			= \$	
1.	, , , , , , , , , , , , , , , , , , , ,	, <b>3</b>		- \$	52.50			
2.				- - \$		-		
3.				\$		-		
4.	5		+	\$		-		
5			+	\$		-		
Total F	Part III (include under Income in	Box C)					=_\$	52.50
Part I\	/ – Expenses related to fund	raising event or activity						
Provide	e details							
1. <u>F</u>	Pizza		+	\$	150.00			
2. E	Beverages		+	\$	40.00			
3			+	\$				
4.			+	\$		_		
5			+	\$		-1		
Гotal Р	Part IV Expenses (include under	Expenses in Box C)					= \$	190.00

Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)					
A candidate who ha	as received contribut	tions or incurred expense	es in excess of \$10,000 must attach an au	uditor's report.	
Professional Design	nation of Auditor				
Municipality Ottawa  Date (yyyy/mm/o					
Contact Information	on				
Last Name or Single Name Kostiouchenko			Given Name(s) Igor	Licence Number 3-30777	
Address					
Suite/Unit Number 301	Street Number 1911	Street Name Baseline Road			
Municipality Ottawa			Province Ontario	Postal Code	
Telephone Number 613-421-2595		Email Address info@mkpllp.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 misstatement

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.

#### INDEPENDENT AUDITOR'S REPORT

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

Cathy Curry, candidate, for City Councillor in Ottawa, Kanata North in the October 24, 2022 Municipal Election

#### **Qualified Opinion**

We have audited the accompanying *Financial Statement* Form 4 of the Cathy Curry 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 Cathy Curry for the period from May 3, 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 Cathy Curry 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 Kostioutchenko Patel CPAs LLP

Date: March 29, 2023

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

Audit Fee: \$1,876.55

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

Licence Holder Name: Igor Kostioutchenko



# Contribution Rebate Program - Auditor's Statement

Form# 2022EL-52

## **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 Kostioutchenko Patel	Chartered Professional Accountants LLP
Professional Designa	tion of Auditor:CPA	
Name of Candidate: _	Cathy Curry (Please pri	nt candidate's full name)
Nominated candidate	for the office of:	
☐ Mayor ☐ Councillor, W	ard <u> </u>	
I, the undersigned, campaign account.	confirm that I have verified all c	ontributions against the bank statement for the
	tioutchenko Patel CPAs LLP	2023/03/29
Sig	nature of Additor	Date (yyyy/mm/dd)