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 his or her spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 2018/07/03 to 2018/12/31

Check box marked: Initial filing reflecting finances to December 31 (or 45th day after voting day in a by-election)

Check box unmarked: Supplementary filing including finances after December 31 (or 45th day after voting day in a by-election)

**Box A: Name of Candidate and Office**
Candidate’s name as shown on the ballot

Last name or Single Name: Hubley

Given Name(s): Allan

Office for which the candidate sought election: City Councillor

Ward name or number (if any): Ward 23

Municipality: City of Ottawa

Spending Limit – General: $33,044.90

Spending Limit – Parties and Other Expressions of Appreciation: $3,304.49

Check box unmarked: I did not accept any contributions or incur expenses (Complete Box A and B only)

**Box B: Declaration**
I, Allan Hubley, 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

Date (Year/Month/Day): 2019/03/28

Date Filed (Year/Month/Day): 2019/03/28

Time Filed: 2:58 p.m.

Initial of Candidate or Agent (if filed in person)

Signature of Clerk of Designate
Box C: Statement of Campaign Income and Expenses

Loan
Name of bank or recognized lending institution: Not Provided
Amount borrowed: $0.00

Income
Total amount of all contributions (from line 1A in Schedule 1): $ 32,140.28
Revenue from items $25 or less: $ 80.00
Sign deposit refund: $ 0.00
Revenue from fundraising events not deemed a contribution (from Part 3 of Schedule 2): $ 0.00
Interest earned by campaign bank account: $ 0.00
Other (provide full details): No Other Income
Line C1: Total Campaign Income (Do not include loan): $ 32,220.28

Expenses (Note: Include the value of contributions of goods and services)
Expenses subject to general spending limit
Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1): $ 5,540.28
Advertising: $ 8,360.92
Brochures/flyers: $ 2,145.61
Signs (including sign deposit): $ 2,375.20
Meetings hosted: $ 0.00
Office expenses incurred until voting day: $ 1,366.63
Phone and or internet expenses incurred until voting day: $ 721.46
Salaries, benefits, honoraria, professional fees incurred until voting day: $ 0.00
Bank charges incurred until voting day: $ 40.00
Interest charged on loan until voting day: $ 0.00
Other (provide full details):
  1. Meals and entertainment: $ 1,096.94
  2. Gas: $ 1,360.99

Line C2: Total Expenses subject to general spending limit: $ 23,008.03
Expenses subject to spending limit for parties and other expressions of appreciation: No other expenses subject to spending limit.

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: $2,721.32

Expenses not subject to spending limits
Accounting and audit: $ 2,966.25
Cost of fundraising events or activities (list details in Part 4 of Schedule 2): $ 0.00
Office expenses incurred after voting day: $ 0.00
Phone and or internet expenses incurred after voting day: $ 0.00
Salaries, benefits, honoraria, professional fees incurred after voting day: $ 0.00
Bank charges incurred after voting day: $ 0.00
Interest charged on loan after voting day: $ 0.00
Expenses related to recount: $ 0.00
Expenses related to controverted election: $ 0.00
Expenses related to compliance audit: $ 0.00
Expenses related to candidate’s disability (provide full details): No expenses related to candidate’s disability.

Other (provide full details): No other expenses not subject to spending limit
Line C4: Total expenses not subject to spending limits: $ 2,966.25
Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): $ 28,695.60

Box D: Calculation of Surplus of Deficit
Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): $ 3,524.68
Line D2: Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only): $ 0.00
Total (Line D1 – Line D2): $ 3,524.68
If there is a surplus, deduct any refund of candidate’s or spouse’s contributions to the campaign: $ 3,502.40
Line D3: Surplus (or deficit) for the campaign: $ 22.28
If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who was responsible for the conduct of the election.
Schedule 1 – Contributions

Part 1 – Summary of Contributions

Contributions in money from candidate and spouse: $0.00

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): $5,540.28

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)): $ 80.00

Total value of contributions exceeding $100 per contributor (from line 1B on page 5; list details in Tables 1 and Table 2) (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)): $ 26,600.00

Less: Contributions returned or payable to the contributor: $ 0.00

Less: Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding $25: $ 0.00

Line 1A: Total amount of contributions (record under Income in Box C): $ 32220.28

Part 2 – Contributions exceeding $100 per contributor – individuals other than candidate or spouse

Table 1: Monetary contributions from individuals other than candidate or spouse

<table>
<thead>
<tr>
<th>Name</th>
<th>Full Address</th>
<th>Date Received</th>
<th>Amount $</th>
<th>Amount $ Returned to Contributor or Paid to the City Clerk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kenneth MacGowan</td>
<td>5 Speers Cres, Ottawa, ON, K2M 1W1</td>
<td>09-Dec-18</td>
<td>$200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Terry Nichols</td>
<td>13 Rivergreen Cres, Ottawa, ON, K2M 2E1</td>
<td>16-Oct-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Christopher Simpson</td>
<td>155 Balmoral Dr, Carleton Place, ON, K7C 0C4</td>
<td>15-Oct-18</td>
<td>$250.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Hugh Gorman</td>
<td>14 Lynwood Ave, Ottawa, ON, K1Y 2B3</td>
<td>12-Oct-18</td>
<td>$500.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Name</td>
<td>Full Address</td>
<td>Date Received</td>
<td>Amount $</td>
<td>Amount $ Returned to Contributor or Paid to the City Clerk</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-------------------------------------</td>
<td>---------------</td>
<td>----------</td>
<td>------------------------------------------------------------</td>
</tr>
<tr>
<td>Dennis Ederhard</td>
<td>91 Langford Cres, Ottawa, ON, K1K 2N6</td>
<td>27-Sep-18</td>
<td>$1,000.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>William Davidson</td>
<td>3574 Timmins Rd, Pakenham, ON, K0A 2X0</td>
<td>10-Sep-18</td>
<td>$200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Jennifer Ruddy</td>
<td>8 Grouse Nest N/A, Ottawa, ON, K1J 7G1</td>
<td>27-Aug-18</td>
<td>$230.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>John Edmund Ruddy</td>
<td>8 Grouse Nest N/A, Ottawa, ON, K1J 7G1</td>
<td>24-Aug-18</td>
<td>$520.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Andrew McNeely</td>
<td>9 Creek's End Lane, Ottawa, ON, K2H 1C7</td>
<td>08-Aug-18</td>
<td>$750.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Bianca O'Shea</td>
<td>16 Stonebriar Dr, Ottawa, ON, K2G 5Y2</td>
<td>01-Aug-18</td>
<td>$1,000.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Keven McCrann</td>
<td>404-428 Sparks St, Ottawa, ON, K1R 0B3</td>
<td>01-Aug-18</td>
<td>$500.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Michael Casey</td>
<td>306 Faircrest Rd, Ottawa, ON, K1H 5E8</td>
<td>31-Jul-18</td>
<td>$500.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Donna Riddell</td>
<td>11 Oakbriar Cres, Ottawa, ON, K2J 5E9</td>
<td>18-Jul-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Eva Downing</td>
<td>51 Bernier Terr, Ottawa, ON, K2L 2V1</td>
<td>17-Jul-18</td>
<td>$200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Gibbson Patterson</td>
<td>8481 Parkway Rd, Ottawa, ON, K0A 2P0</td>
<td>10-Jul-18</td>
<td>$300.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Mark Shabinsky</td>
<td>165 Clemow Ave, Ottawa, ON, K1S 2B3</td>
<td>09-Jul-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>R Douglas Lazier</td>
<td>137 Willingdon Rd, Ottawa, ON, K1M 0C6</td>
<td>09-Jul-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Name</td>
<td>Full Address</td>
<td>Date Received</td>
<td>Amount $</td>
<td>Amount $ Returned to Contributor or Paid to the City Clerk</td>
</tr>
<tr>
<td>--------------------</td>
<td>-------------------------------------</td>
<td>---------------</td>
<td>----------</td>
<td>-----------------------------------------------------------</td>
</tr>
<tr>
<td>Murray Chown</td>
<td>43 Spruce Cres, Arnprior, ON, K7S 3V8</td>
<td>09-Jul-18</td>
<td>$200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Jeffery Cavanagh</td>
<td>1965 Stittsville Main St, Ottawa, ON, K2S 1B8</td>
<td>09-Jul-18</td>
<td>$750.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Daniel Fernandes</td>
<td>506 Mayfair Ave, Ottawa, ON, K1Y 0L3</td>
<td>09-Jul-18</td>
<td>$250.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>John Stirling</td>
<td>1148 Julia Crt, Dunrobin, ON, K0A 1T0</td>
<td>09-Jul-18</td>
<td>$250.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Bonnie Gardner</td>
<td>1360 Merkley Rd, Winchester, ON, K0C 2K0</td>
<td>09-Jul-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Joy Kardish</td>
<td>16 Ossington Ave, Ottawa, ON, K1S 2B4</td>
<td>09-Jul-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>David Renfroe</td>
<td>523 Roosevelt Ave, Ottawa, ON, K2A 1Z9</td>
<td>09-Jul-18</td>
<td>$300.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>John Macdougall</td>
<td>5515 Wicklow Dr, Manotick, ON, K4M 1C4</td>
<td>09-Jul-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Douglas Kelly</td>
<td>16 Malcom Pl, Ottawa, ON, K2G 1P5</td>
<td>09-Jul-18</td>
<td>$700.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Timothy Chadder</td>
<td>980 Kingsmere Ave, Ottawa, ON, K2A 3K4</td>
<td>07-Jul-18</td>
<td>$300.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Madhu Kochar</td>
<td>3759 Revelstoke Dr, Ottawa, ON, K1V 7C2</td>
<td>06-Jul-18</td>
<td>$300.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Steve Grandmont</td>
<td>1856 Mickelberry Cres, Ottawa, ON, K4A 0P2</td>
<td>04-Jul-18</td>
<td>$600.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Monica Singhal</td>
<td>266 Second Ave, Ottawa, ON, K1S 2H9</td>
<td>04-Jul-18</td>
<td>$600.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Name</td>
<td>Full Address</td>
<td>Date Received</td>
<td>Amount $</td>
<td>Amount $ Returned to Contributor or Paid to the City Clerk</td>
</tr>
<tr>
<td>------------------</td>
<td>---------------------------------------</td>
<td>---------------</td>
<td>----------</td>
<td>------------------------------------------------------------</td>
</tr>
<tr>
<td>Fairouz Wahab</td>
<td>190 Fifth Ave, Ottawa, ON, K1S 2M9</td>
<td>04-Jul-18</td>
<td>$600.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Jacob Shabinsky</td>
<td>103 Stonebriar Dr, Ottawa, ON, K2G 5Y1</td>
<td>04-Jul-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Ian Shabinsky</td>
<td>525 Piccadilly Ave, Ottawa, ON, K1Y 0H7</td>
<td>04-Jul-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Cindy Feingold</td>
<td>45 Saddlebrook St, Ottawa, ON, K2G 5N5</td>
<td>11-Jun-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Robert Greenberg</td>
<td>485 Richmond Rd, Ottawa, ON, K2A 3W9</td>
<td>11-Jun-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Michelle Taggart</td>
<td>202 Faraday St, Ottawa, ON, K1T 3M6</td>
<td>31-May-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Teresa Parkes</td>
<td>7 Second Ave, Ottawa, ON, K1S 2H2</td>
<td>24-May-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Total amount of monetary contributions from individuals other than candidate or spouse: $ 26,600.00

**Table 2: Contributions in goods and services from individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)**

<table>
<thead>
<tr>
<th>Name</th>
<th>Full Address</th>
<th>Description of Goods and Services</th>
<th>Date Received (Year/Month/Day)</th>
<th>Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Provided</td>
<td>Not Provided</td>
<td>Not Provided</td>
<td>Not Provided</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Total amount of contributions in goods and services from individuals other than candidate or spouse: $ 0.00

Line 1B - Total for Part 2 – Contributions exceeding $100 per contributor (Add totals from Table 1 and Table 2 and record the total in Part 1 – Summary of Contributions): $26,600.00
Part 3 – Contributions from candidate or spouse

Table 3: Contributions in goods or services

<table>
<thead>
<tr>
<th>Description of Goods and Services</th>
<th>Date Received (Year/Month/Day)</th>
<th>Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Provided</td>
<td>Not Provided</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Total value of goods or services from candidate or spouse: $ 0.00

Table 4: 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)

<table>
<thead>
<tr>
<th>Description</th>
<th>Date Acquired (Year/Month/Day)</th>
<th>Supplier</th>
<th>Quantity</th>
<th>Current Market Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signs – 4x4</td>
<td>2010/09/29</td>
<td>Koffman Signs</td>
<td>20</td>
<td>$900.00</td>
</tr>
<tr>
<td>Signs – 2x4</td>
<td>2010/09/29</td>
<td>Koffman Signs</td>
<td>10</td>
<td>285.00</td>
</tr>
<tr>
<td>Signs – 2x4</td>
<td>2010/10/04</td>
<td>Koffman Signs</td>
<td>60</td>
<td>1,350.00</td>
</tr>
<tr>
<td>Signs – 2x4</td>
<td>2010/10/25</td>
<td>Koffman Signs</td>
<td>10</td>
<td>285.50</td>
</tr>
<tr>
<td>Signs – 16”x24”</td>
<td>2010/09/01</td>
<td>Koffman Signs</td>
<td>300</td>
<td>1,011.00</td>
</tr>
<tr>
<td>Signs – 16”x24”</td>
<td>2010/10/14</td>
<td>Koffman Signs</td>
<td>50</td>
<td>168.50</td>
</tr>
<tr>
<td>Signs – 18”x24”</td>
<td>2010/10/25</td>
<td>Koffman Signs</td>
<td>60</td>
<td>202.20</td>
</tr>
<tr>
<td>Sign -4x8</td>
<td>Not Provided</td>
<td>Not Provided</td>
<td>50</td>
<td>213.58</td>
</tr>
<tr>
<td>Metal Stakes</td>
<td>Not Provided</td>
<td>Not Provided</td>
<td>50</td>
<td>1,125.00</td>
</tr>
</tbody>
</table>

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: $ 5,540.28

Schedule 2 – Fundraising Events and Activities

Fundraising Event or Activity
Complete a separate schedule for each event or activity held

Check box unmarked: Additional schedule(s) attached

Description of fundraising event/activity: Not Provided

Date of event/activity (Year/Month/Day): Not Provided

Part 1 – Ticket revenue
Line 2A: Admission charge (per person) (if there are a range of ticket prices, attach complete breakdown of all ticket sales): $ 0.00

Line 2B: Number of tickets sold: 0

Total Part 1 (Line 2A x 2B) (include in Part 1 of Schedule 1): $ 0.00

Part 2 – Other revenue deemed a contribution
(e.g. revenue from goods sold in excess of fair market value)

Provide details
Total Part 2 (include in Part 1 of Schedule 1): $ 0.00

**Part 3 – Other revenue not deemed a contribution**
(e.g. contribution of $25 or less; goods or services sold for $25 or less)

Provide details

Total Part 3 (include under Income in Box C): $ 0.00

**Part 4 – Expenses related to fundraising event or activity**

Provide details

Total Part 4 Expenses (include under Expenses in Box C): $ 0.00
**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:** City of Ottawa  
**Date (Year/Month/Day):** 2019/03/28  
**Contact information**  
**Last Name or Single Name:** Dimitriou  
**Given Name(s):** Michael  
**Licence Number:** 1-18260  
**Address - Suite or Unit Number. Street number and Street Name:** 800-1600 Carling Avenue  
**Municipality, Province and Postal Code:** Ottawa, Ontario K1Z 1G3  
**Telephone Number (including area code):** (613) 691-4200  
**Email Address:** Michael.Dimitriou@mnp.ca

The report must be done in accordance with generally accepted auditing standards and must set out the scope of the examination and provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement.

Check box marked: 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.
Independent Auditor's Report

To the Ministry of Municipal Affairs
With respect to the campaign of Allan Hubley:

Qualified Opinion

We have audited the financial statements of Allan Hubley (the "Municipal Elections Campaign"), which comprise the statement of calculation of surplus or deficit as at December 31, 2018, and the statement of campaign income and expenses for the period then ended.

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 Allan Hubley for the period ended December 31, 2018, are prepared, in all material respects, in accordance with the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impractical through auditing procedures to determine that the accounting records include a complete listing of all contributions of goods and services. Accordingly, our verification of these transactions was limited to ensuring that the statements reflect the amounts recorded in the accounting records of Allan Hubley, Candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus or deficit.

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 Municipal Elections Campaign 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.

Emphasis of Matter -Basis of Accounting and Restriction on Distribution and Use

These financial statements have been prepared in accordance with the Municipal Elections Act, 1996. The financial statements are prepared to assist the Municipal Elections Campaign in validating that the financial statements are free from material misstatement. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Municipal Elections
Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Municipal Elections Act, 1996 and for such internal control as management 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.

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 Municipal Elections Campaign'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 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.

Ottawa, Ontario  

(Auditor’s signature)
March 28, 2019  Chartered Professional Accountants
Licensed Public Accountants

ACCOUNTING > CONSULTING > TAX
800-1600 CARLING AVE, OTTAWA ON, K1Z 1G3
T: 613.691.4200 F: 613.726.9009 MNP.ca