

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) 2018/05/01 to 2018/012/31

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

Check box unmarked: Supplementary filing including finances after December 31 (or 45<sup>th</sup> 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: McKenney

Given Name(s): Catherine

Office for which the candidate sought election: Councillor

Ward name or number (if any): Somerset (Ward 14)

Municipality: City of Ottawa

Spending Limit – General: \$27372.00

Spending Limit – Parties and Other Expressions of Appreciation: \$2737.20

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

**Box B: Declaration**

I, Catherine McKenney, 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): 2019/03/25

Date Filed (Year/Month/Day): 2019/03/26

Time Filed: 11:32

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: Alterna Savings

Amount borrowed: \$0.00

### **Income**

Total amount of all contributions (from line 1A in Schedule 1): \$ 23749.87

Revenue from items \$25 or less: \$ 0.00

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): \$ 23749.87

### **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): \$ 4089.87

Advertising: \$ 1499.99

Brochures/flyers: \$ 4657.63

Signs (including sign deposit): \$ 2173.42

Meetings hosted: \$ 2017.85

Office expenses incurred until voting day: \$ 1338.48

Phone and or internet expenses incurred until voting day: \$ 1428.11

Salaries, benefits, honoraria, professional fees incurred until voting day: \$ 0.00

Bank charges incurred until voting day: \$ 187.21

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Rent for office :\$ 3391.13
2. Paypal merchant account fees:\$ 276.85
3. Paypal processing fees:\$ 386.42

Line C2: Total Expenses subject to general spending limit: \$ 21446.96

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

1. Election night party restaurant rental :\$ 575.00
2. Thank you cards :\$ 114.51

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$689.51

**Expenses not subject to spending limits**

Accounting and audit: \$ 1356.00

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: \$ 14.00

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: \$ 1370.00

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 23506.47

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

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 243.40

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): \$ 243.40

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$ 243.40

Line D3: Surplus (or deficit) for the campaign: \$ 0.00

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: \$400.00

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$4089.87

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)): \$ 6230.00

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)): \$ 13030.00

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): \$ 23,749.87

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

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

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
James Ashe	2807-545 St. Laurent Blvd, Ottawa, ON, K1K 4H9	Not provided	\$200.00	\$0.00
Debbie Barton	143 Willow St, Ottawa, ON, K1R 6W2	Not provided	\$200.00	\$0.00
Jim Bennett	1919 Marquis Ave, Ottawa, ON, K1J 8J1	Not provided	\$300.00	\$0.00
Catherine Boucher	143 Willow St, Ottawa, ON, K1R 6W2	Not provided	\$300.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Erica Braunovan	315-235 Kent St, Ottawa, ON, K2P 1Z9	Not provided	\$200.00	\$0.00
Ed Broadbent	2-96 Frank St, Ottawa, ON, K2P 0X2	Not provided	\$400.00	\$0.00
Bill Brown	519-150 Argyle Ave, Ottawa, ON, K2P 1B7	Not provided	\$200.00	\$0.00
Audrey Bufton	804-71 Somerset St W, Ottawa, ON, K2P 2G2	Not provided	\$200.00	\$0.00
Linda Butler	117 Arlington Ave, Ottawa, ON, K1R 5S4	Not provided	\$200.00	\$0.00
Clifford Caines	108 Walnut Crt, Ottawa, ON, K1R 7W2	Not provided	\$250.00	\$0.00
Nancy Campbell	152 Spruce St W, Ottawa, ON, K1R 6P2	Not provided	\$150.00	\$0.00
Noreen Carter	1907-500 Laurier Ave W, Ottawa, ON, K1R 5E1	Not provided	\$150.00	\$0.00
Julia Cipriani	92 Upper Lorne Pl, Ottawa, ON, K1R 7G9	Not provided	\$130.00	\$0.00
Joyce Crago	906-95 Bronson Ave, Ottawa, ON, K1R 1E2	Not provided	\$650.00	\$0.00
Sean Darcy	130 Lorne Ave, Ottawa, ON, K1R 7G9	Not provided	\$200.00	\$0.00
Barry Deeprise	2005-470 Laurier Ave W, Ottawa, ON, K1R 7W9	Not provided	\$200.00	\$0.00
Michel Filion	2807-545 St Laurent Blvd, Ottawa, ON, K1K 4H9	Not provided	\$150.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Alice Funke	71 Park Ave, Ottawa, ON, K2P 1B1	Not provided	\$250.00	\$0.00
Susan Garvey	1211-1100 Ambleside Dr, Ottawa, ON, K2B 8G6	Not provided	\$500.00	\$0.00
Allan Gordon	904-60 McLeod St, Ottawa, ON, K2P 2G1	Not provided	\$400.00	\$0.00
Michael Graydon	222 Armstrong St, Ottawa, ON, K1Y 2W4	Not provided	\$400.00	\$0.00
Colleen Hendrick	522 Hillcrest Ave, Ottawa, ON, K2A 2M9	Not provided	\$200.00	\$0.00
Braeson Holland	858 Batory Ave, Pickering, ON, L1W 2W6	Not provided	\$150.00	\$0.00
Diane Holmes	604-40 Arthur St, Ottawa, ON, K1R 7T5	Not provided	\$125.00	\$0.00
Susan King	912-99 Range Rd, Ottawa, ON, K1N 0C7	Not provided	\$200.00	\$0.00
Craig Layng	537 Gilmour St, Ottawa, ON, K1R 5L5	Not provided	\$200.00	\$0.00
Jordan Lechnitz	292 Flora St, Ottawa, ON, K1R 5S3	Not provided	\$200.00	\$0.00
Robin MacLachlan	116 Smirle Ave, Ottawa, ON, K1Y 0S3	Not provided	\$500.00	\$0.00
Rodney Manchee	St, Ottawa, ON, K2P 2M8	Not provided	\$500.00	\$0.00
Brendan McGuinty	473 Picadilly Ave, Ottawa, ON, K1Y 0H5	Not provided	\$250.00	\$0.00



Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Andrew McNeil	52 Christie St, Ottawa, ON, K1R 0A2	Not provided	\$900.00	\$0.00
Adam Miron	496 Mayfair Ave, Ottawa, ON, K1Y 0L3	Not provided	\$200.00	\$0.00
Alex Munter	10 Adelaide St, Ottawa, ON, K1S 3S1	Not provided	\$400.00	\$0.00
Martha Musgrove	236 Booth St, Ottawa, ON, K1R 7G9	Not provided	\$300.00	\$0.00
Kiavash Najafi	292 Flora St, Ottawa, ON, K1R 5S3	Not provided	\$800.00	\$0.00
T. Kenneth Porter	906-151 Bay St, Ottawa, ON, K1R 7T2	Not provided	\$250.00	\$0.00
Tim Powers	290 Avondale Ave, Ottawa, ON, K1Z 7G8	Not provided	\$150.00	\$0.00
Dennis Recto	355 McLeod St, Ottawa, ON, K2P 1A2	Not provided	\$200.00	\$0.00
Sally Rutherford	19 Elm St, Ottawa, ON, K1R 6M9	Not provided	\$200.00	\$0.00
Eleanor Sawyer	4-379 Metcalfe St, Ottawa, ON, K2P 1S7	Not provided	\$125.00	\$0.00
John Scratch	27 Gilmour St, Ottawa, ON, K2P 0N1	Not provided	\$200.00	\$0.00
Cynthia Shelswell	273 Sherwood Dr, Ottawa, ON, K1Y 3W3	Not provided	\$200.00	\$0.00
Ishbel Solvason Wiebe	370 Amiens St, Ottawa, ON, K1E 1P2	Not provided	\$150.00	\$0.00
Richard Stewart	Ave, Ottawa, ON, K2B 5L1	Not provided	\$200.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Ray Sullivan	39 Fifth Ave, Ottawa, ON, K1S 2M3	Not provided	\$200.00	\$0.00
Simone Thibault	St, Ottawa, ON, K1J 1A9	Not provided	\$200.00	\$0.00
Martin Tite	Elizabeth Dr, Ottawa, ON, K1S 2R8	Not provided	\$200.00	\$0.00
Nhanci Wright	PVT, Ottawa, ON, K0A 1L0	Not provided	\$200.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse:  
\$ 13030.00

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

Name	Full Address	Description of Goods and Services	Date Received (Year/Month/Day)	Value \$
Not Provided	Not Provided	Not Provided	Not Provided	\$0.00

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):  
\$13030.00

**Part 3 – Contributions from candidate or spouse**

**Table 3: Contributions in goods or services**

Description of Goods and Services	Date Received (Year/Month/Day)	Value \$
Not Provided	Not Provided	\$0.00

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)**

Description	Date Acquired (Year/Month/Day)	Supplier	Quantity	Current Market Value \$
32" x 48 " election signs	2014/08/14	Hawley Signs & Graphics	75	\$2214.07
16" x 24 " election signs	2014/08/14	Hawley Signs & Graphics	350	\$1407.98
Stakes for 16" x 24 " election signs	2014/08/14	Hawley Signs & Graphics	450	\$467.82

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: \$ 4089.87

**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: Chartered Professional Accountant

Municipality: Ottawa

Date (Year/Month/Day): Not Provided

Contact information

Last Name or Single Name: Ruane

Given Name(s): Eoin

Licence Number: 3-31216

Address - Suite or Unit Number. Street number and Street Name: 101-2301 Carling Ave.

Municipality, Province and Postal Code: Ottawa, Ontario K2B 7G3

Telephone Number (including area code): 613 230-1022

Email Address: eruane@frouin.com

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.

FROUIN GROUP  
INDEPENDENT AUDITOR'S REPORT

To: City Clerk

Re: Catherine McKenney Election Campaign

Qualified Opinion

We have audited the accompanying Form 4 Financial Statement of the Catherine McKenney Election Campaign, which comprise the Statement of Campaign Income and Expenses for the campaign period May 1, 2018 to December 31, 2018. The Form 4 financial statement has been prepared by the Candidate based on the financial reporting provisions outlined in the Municipal Election Guide provided by the Ministry of Municipal Affairs and Housing and the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Form 4 Financial Statement presents fairly, in all material respects, the Statement of Income and Expenses of the Catherine McKenney Election Campaign for the campaign period May 1, 2018 to December 31, 2018, and the results of its operations for the campaign period then ended in accordance with Canadian generally accepted auditing standards.

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 Municipal Election Guide, our verification of these transactions was limited to ensuring that the Form 4 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 income and expenses for the period May 1, 2018 to December 31, 2018.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are described in the Auditors' Responsibilities for the Audit of the Form 4 Financial Statement section of our report. We are independent of the entity 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 audit opinion.

Responsibilities of the Candidate and Those Charged with Governance for the Form 4 Financial Statement

The Candidate is responsible for the preparation and fair presentation of the Form 4 Financial Statement as outlined in the Municipal Election Guide provided by the Ministry of Municipal Affairs and Housing and the Municipal Elections Act, 1996, and for such internal control as the Candidate determines is necessary to enable the preparation of the Form 4 Financial Statement that is free from material misstatement, whether due to fraud or error.

In preparing the Form 4 Financial Statement, the Candidate is responsible for assessing the Campaign'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 the Candidate either intends to liquidate the Campaign or to cease operations, or has no realistic alternative but to do so.

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

#### Auditors' Responsibilities for the Audit of the Form 4 Financial Statement

Our objectives are to obtain reasonable assurance about whether the Form 4 Financial Statement is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the Form 4 Financial Statement. As part of an audit in accordance with Canadian generally accepted audit standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Form 4 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 controls.
- 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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.
- Conclude on the appropriateness of the Candidate'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

Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Form 4 Financial Statement 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 auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Form 4 Financial Statement, including the disclosures, and whether the Form 4 Financial Statement represent the underlying transactions and events in a matter 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.

(Auditor's signature)

Frouin Group Professional Corporation  
Ottawa Ontario  
March 22, 2019

**FROUIN GROUP PROFESSIONAL CORPORATION CHARTERED ACCOUNTANTS**  
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