

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) 2018/07/25 to  
2015/12/31

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: Cowan

Given Name(s): Clinton

Office for which the candidate sought election: City Councillor

Ward name or number (if any): Alta Vista – Ward 18

Municipality: City of Ottawa

Spending Limit – General: \$30,319.80

Spending Limit – Parties and Other Expressions of Appreciation: \$3,031.98

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

**Box B: Declaration**

I, Clinton Cowan, 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): 2019/03/27

Date Filed (Year/Month/Day): 2019/03/27

Time Filed: 11:11 a.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: CIBC

Amount borrowed: \$0.00

### **Income**

Total amount of all contributions (from line 1A in Schedule 1): \$ 6,847.11

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): \$ 6,847.11

### **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): \$4,998.11

Advertising: \$ 671.22

Brochures/flyers: \$ 310.93

Signs (including sign deposit): \$ 56.13

Meetings hosted: \$ 36.25

Office expenses incurred until voting day: \$ 1.34

Phone and or internet expenses incurred until voting day: \$ 43.68

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

Bank charges incurred until voting day: \$ 8.44

Interest charged on loan until voting day: \$ 0.00

Other (provide full details): No other expenses subject to spending limit

Line C2: Total Expenses subject to general spending limit: \$ 6,126.10

**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: \$0.00

**Expenses not subject to spending limits**

Accounting and audit: \$ 600.00

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: \$ 35.78

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

Bank charges incurred after voting day: \$ 28.82

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: \$ 664.60

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 6,790.70

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

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 56.41

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): \$ 56.41

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$ 0.00

Line D3: Surplus (or deficit) for the campaign: \$ 56.41

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): \$4,998.11

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)): \$ 349.00

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)): \$ 1,500.00

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): \$ 6,847.11

### 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
Randall K Sullivan	193 Deschamps Ave, Ottawa, ON, K1L 5Z3	10-Oct-18	\$200.00	\$0.00
Michael Cheng	1957 Fairmeadow Cres, Ottawa, ON, K1H 7B8	01-Sep-18	\$300.00	\$0.00
Pierre-Daniel Bourgeau	73 Craighall Cir, Ottawa, ON, K1T 4B4	01-Sep-18	\$200.00	\$0.00
Michael G Haddad	146 Pleasant Park Rd, Ottawa, ON, K1H 5M5	26-Aug-18	\$200.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse:  
\$ 900.00

**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 \$
Mohamed Docrat	357 Pleasant Park Rd, Ottawa ON K1H 5M7	Audit	2018/08/24	\$600.00

Total amount of contributions in goods and services from individuals other than candidate or spouse: \$ 600.00

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):  
\$1,500.00

**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 \$
Wood and metal for sign posts	11-Oct-14	Home Depot	56	\$179.56
Medium/Large/Extra Large lawn signs	25-Sep-14	Kelly Signs	107	\$3,656.12
Magnetic signs	27-Aug-10	Kelly Signs	2	\$79.10
Small lawn signs	27-Aug-10	Kelly Signs	130	\$879.93
Step Stakes	27-Aug-10	Kelly Signs	200	\$203.40

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: \$ 4,998.11

## **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 (CGA)

Municipality: City of Ottawa

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

Contact information

Last Name or Single Name: Docrat

Given Name(s): Mohamed H

Licence Number: 82642324

Address - Suite or Unit Number. Street number and Street Name: 357 Pleasant Park Road

Municipality, Province and Postal Code: Ottawa, ON K1H 5M7

Telephone Number (including area code): (613) 324-6228

Email Address: Mohamed.docrat@gmail.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.

Mohamed H. Docrat CPA (CGA)  
357 Pleasant Park Road  
Ottawa, ON K1H 5M7  
613-324-6228

## Independent Auditor's Report

The City of Ottawa Clerk

I have audited the Statement of Assets and Liabilities as at Monday, December 31, 2018, the Statement of Campaign Period Income and Expenses and the Statement of Determination of Surplus or Deficit and disposition of Surplus for Clinton Cowan, candidate for the campaign period from the date of nomination Wednesday, July 25, 2018 to Monday, December 31, 2018 relating to the election held on October 22, 2018. These financial statements have been prepared by Clinton Cowan, candidate, based on the financial reporting provisions of the Municipal Elections Act, 1996.

### Candidate's Responsibility for the Financial Statements

Clinton Cowan, candidate is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including assessment of risks of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

#### Basis for Qualified Opinion

Due to the nature of the types of transaction inherent in an election campaign, It is impractical through auditing procedure to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statement reflects the amount recorded in the accounting records of Clinton Cowan, candidate in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I am not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

#### Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis of Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the candidate's election campaign as at Monday, December 31, 2018 and the income and expense for the campaign period from nomination date July 25, 2018 to Monday, December 31, 2018 and the determination or deficit and the disposition of surplus in accordance with the financial reporting provisions prescribed by the Municipal Elections Act, 1996.

#### Emphasis of Matter

The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine that the contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

Ottawa, Ontario  
March 26, 2019

(Auditor's signature)  
Mohammed H Docrat, CPA