

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 2018/12/31

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: Gourlay

Given Name(s): David

Office for which the candidate sought election: Councillor

Ward name or number (if any): Kanata North

Municipality: City of Ottawa

Spending Limit – General: \$25116.10

Spending Limit – Parties and Other Expressions of Appreciation: \$2511.61

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

Box B: Declaration

I, David Gourlay, 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): Feb 25/2019

Date Filed (Year/Month/Day): 2019/02/25

Time Filed: 1:31

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): \$ 32540.00

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): \$32540.00

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): \$ 0.00

Advertising: \$ 10463.20

Brochures/flyers: \$ 2327.80

Signs (including sign deposit): \$ 5390.42

Meetings hosted: \$ 378.27

Office expenses incurred until voting day: \$ 654.65

Phone and or internet expenses incurred until voting day: \$ 2087.09

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

Bank charges incurred until voting day: \$ 774.21

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Volunteer food: \$ 54.36
2. Website: \$ 2485.35
3. Food + supplies for events held:\$ 436.32

Line C2: Total Expenses subject to general spending limit: \$ 25051.67

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

1. Special event permit, food, room rental :\$ 750.00
2. Signs & printing: \$ 468.77
3. Videos: \$ 750.00
4. Post appreciation support: \$ 400.00

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$2368.77

Expenses not subject to spending limits

Accounting and audit: \$ 3390.00

Cost of fundraising events or activities (list details in Part 4 of Schedule 2): \$ 600.00

Office expenses incurred after voting day: \$ 470.23

Phone and or internet expenses incurred after voting day: \$ 207.94

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

Bank charges incurred after voting day: \$ 87.50

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):

1. Thank you cards and letters: \$ 145.98
2. Website: \$ 79.21

Line C4: Total expenses not subject to spending limits: \$ 4980.86

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 32401.30

Box D: Calculation of Surplus of Deficit

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 138.70

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): \$ 138.70

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$ 25.00

Line D3: Surplus (or deficit) for the campaign: \$ 113.70

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: \$25.00

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$0.00

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)): \$ 2700.00

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)): \$ 29865.00

Less: Contributions returned or payable to the contributor: \$ 50.00

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): \$ 32540.00

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
Christine Taylor	4065 Kelly Farm Dr, Ottawa, ON, K1T 4J3	09-May-18	\$150.00	\$0.00
Richard Sachs	3681 Revelstroke Dr, Ottawa, ON, K1V 7C2	07-Aug-18	\$500.00	\$0.00
Marcel Denomme	492 Rougemount Cres, Ottawa, ON, K4A 2Z6	07-Aug-18	\$500.00	\$0.00
Lawrence Weinstein	3645 Revelstroke Dr, Ottawa, ON, K1V 7C2	07-Aug-18	\$500.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Sara Potechin	42 Constable St, Ottawa, ON, K2J 3E5	30-Aug-18	\$500.00	\$0.00
Ron Tomlinson	5809 Lancer Ave, Ottawa, ON, K4M 0A5	30-Aug-18	\$500.00	\$0.00
Derek Nighbor	2603-40 Nepean St, Ottawa, ON, K2P 0X5	10-May-18	\$250.00	\$0.00
Terry Matthews	3 Oakeswood Lane, Ottawa, ON, K2K 1W8	30-Aug-18	\$1,200.00	\$0.00
Paul Devey	13 Stonemeadow Dr, Ottawa, ON, K2M 2C8	30-Aug-18	\$250.00	\$0.00
Mati Sauks	515-1203 Maritime Way, Ottawa, ON, K2K 0H5	03-Sep-18	\$1,200.00	\$0.00
Steve Madely	30 Leacock Dr, Ottawa, ON, K2K 1S1	07-Sep-18	\$250.00	\$0.00
Gary Sealey	23 Borduas Crt, Ottawa, ON, K2K 1K9	10-Sep-18	\$250.00	\$0.00
Edmond Chiasson	404-11 Durham Pvt, Ottawa, ON, K1M 2H7	11-Sep-18	\$200.00	\$0.00
Steve Scharf	34 Baneberry Cres, Ottawa, ON, K2L 2Y4	10-May-18	\$300.00	\$0.00
Brian Carolan	1354 Cornfield Cres, Ottawa, ON, K4P 1E6	11-Sep-18	\$200.00	\$0.00
Jo-Anne Carolan	1354 Cornfield Cres, Ottawa, ON, K4P 1E6	11-Sep-18	\$200.00	\$0.00
Peter Van Haastrecht	10 Fleming Rd, Trenton, ON, K8V 6K5	20-Sep-19	\$1,000.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Balbir Dhani	332 Edgemooe Cres, Ottawa, ON, K2W 1H9	01-Oct-18	\$200.00	\$0.00
Parminder Kaloti	519 Bretby Cres, Ottawa, ON, K2J 5P9	01-Oct-18	\$150.00	\$0.00
Davinder Dhanoa	148 Ingersoll Cir, Ottawa, ON, K2T 0C8	02-Oct-18	\$400.00	\$0.00
Kim Vaters	413-850 Canterbury Ave, Ottawa, ON, K1G 3B1	10-May-18	\$250.00	\$0.00
Jaspreet Brar	512-840 Springland Dr, Ottawa, ON, K1V 6L6	02-Oct-18	\$300.00	\$0.00
Evatt Merchant	111 Manor Ave, Ottawa, ON, K1M 0H1	07-Oct-18	\$975.00	\$0.00
Patrick Dion	182 Cluny St, Ottawa, ON, K1G 0K2	07-Oct-18	\$200.00	\$0.00
Satnam Mann	5 Taj Crt, Ottawa, ON, K1G 5K6	09-Oct-18	\$200.00	\$0.00
Jatinder Jain	397 Beatrice Dr, Ottawa, ON, K2J 4Y7	09-Oct-18	\$200.00	\$0.00
Laxmi Surabhi	400 Nestleton St, Ottawa, ON, K4A 0A6	15-Oct-18	\$250.00	\$0.00
Manjit Sandhu	84 Chickasaw Cres, Ottawa, ON, K2M 1M7	15-Oct-18	\$200.00	\$0.00
Allan Higdon	1317 Chattaway Ave, Ottawa, ON, K1H 7S2	11-May-18	\$300.00	\$0.00
Marcel Denomme	492 Rougemount Cres, Ottawa, ON, K4A 2Z6	29-May-18	\$150.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Neil Malhorta	375 Minto Pl, Ottawa, ON, K1M 0B1	11-May-18	\$1,200.00	\$0.00
Lai H	541 Burleigh Pvt, Ottawa, ON, K1J 1J9	12-May-18	\$450.00	\$0.00
Megan Cornell	208 Walden Dr, Ottawa, ON, K2K 2K6	15-May-18	\$150.00	\$0.00
Nicole Darechuk	104-120 Prestige Cir, Ottawa, ON, K4A 1B4	17-May-18	\$300.00	\$0.00
Rob Jamieson	6 Rural Rte, Eganville, ON, K0J 1T0	17-May-18	\$300.00	\$0.00
Mario Cuconato	351 Roosevelt Ave, Ottawa, ON, K2A 1Y9	18-May-18	\$300.00	\$0.00
Fred Gaspar	30 Lindenlea Rd, Ottawa, ON, K1M 1A8	18-May-18	\$300.00	\$0.00
Edward Rawlinson	77 Hazelton Ave, Toronto, ON, M5R 2E3	22-May-18	\$1,200.00	\$0.00
Christopher Hilliar	1606 Westgall Way, Ottawa, ON, K2M 0G6	22-May-18	\$300.00	\$0.00
Cyril Leeder	180 Ironstone Crt, Ottawa, ON, K2S 0L4	07-May-18	\$500.00	\$0.00
Ainsley Malhotra	375 Minto Pl, Ottawa, ON, K1M 0B1	08-May-18	\$1,200.00	\$0.00
Matt Jacques	1000-130 Slater St, Ottawa, ON, K1P 6E2	08-May-18	\$150.00	\$0.00
Pierre Dufresne	183 Stewart St, Ottawa, ON, K1N 6J8	24-May-18	\$1,200.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Stephanie Applejohn	105-2150 Thurston Dr, Ottawa, ON, K1G 5T9	25-May-18	\$150.00	\$0.00
John Borsten	555 Highland Ave, Ottawa, ON, K2A 2J9	09-May-18	\$250.00	\$0.00
Arlene Anderson	55 Parkland Cres, Carleton Place, ON, K7C 3T2	25-May-18	\$300.00	\$0.00
Jamie Innes	1220 Placid St, Ottawa, ON, K2C 3A6	25-May-18	\$150.00	\$0.00
Jayne Watson	67 Glengarry Rd, Ottawa, ON, K1S 0L4	26-May-18	\$250.00	\$0.00
Paul Meek	22 Ammolite St, Ottawa, ON, K2S 1Y8	28-May-18	\$150.00	\$0.00
Angela Christiano	30 Lindenlea Rd, Ottawa, ON, K1M 1A8	28-May-18	\$150.00	\$0.00
Graham Bird	48 Harmer Ave N, Ottawa, ON, K1Y 0T4	29-May-18	\$200.00	\$0.00
James Jerome	15 Wheatland Ave, Ottawa, ON, K2M 2L2	29-May-18	\$150.00	\$0.00
Karen Jerome	15 Wheatland Ave, Ottawa, ON, K2M 2L2	29-May-18	\$150.00	\$0.00
Kevin Yemm	266 Second Ave, Ottawa, ON, K1S 2H9	30-May-18	\$600.00	\$0.00
Erin O'Connor	62 Champagne Ave, Ottawa, ON, K2S 4P2	09-May-18	\$150.00	\$0.00
Monica Singhal	266 Second Ave, Ottawa, ON, K1S 2H9	30-May-18	\$600.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Nancy Meloshe	2 Kyle Ave, Ottawa, ON, K2S 1G8	30-May-18	\$500.00	\$0.00
Kerry Patterson-Baker	91 Insmill Cres, Ottawa, ON, K2T 1G6	30-May-18	\$150.00	\$0.00
David Law	191 Cameron Ave, Ottawa, ON, K1S 0X4	30-May-18	\$150.00	\$0.00
Bill Ferreira	206-400 McLeod St, Ottawa, ON, K2P 1A6	30-May-18	\$300.00	\$0.00
Jordan Tannis	304-405 Tweedsmuir Ave, Ottawa, ON, K1Z 5N6	31-May-18	\$300.00	\$0.00
Steven Drover	504 Antique Crt, Ottawa, ON, K1V 2G8	05-Jun-18	\$150.00	\$0.00
Beth Mlacak	720-1203 Maritime Way, Ottawa, ON, K2K 0H5	05-Jun-18	\$150.00	\$0.00
Jay Nordenstrom	400 Pleasant Park Rd, Ottawa, ON, K1H 5N1	05-Jun-18	\$150.00	\$0.00
John Rick	28 Bathurst St, Ottawa, ON, K2W 1A7	05-Jun-18	\$150.00	\$0.00
Ann Freel	180 Cooper St, Ottawa, ON, K2P 2L5	05-Jun-18	\$150.00	\$0.00
Martin Aase	35 Hansen Ave, Ottawa, ON, K2K 2C8	05-Jun-18	\$150.00	\$0.00
Doug Wotherspoon	69 Geneva St, Ottawa, ON, K1Y 3N6	05-Jun-18	\$150.00	\$0.00
Crystal Drover	504 Antique Crt, Ottawa, ON, K1V 2G8	14-Jun-18	\$150.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Scott Bradley	357 Hamilton St, Ottawa, ON, K1Y 1C6	20-Jun-18	\$300.00	\$0.00
Brian Boucher	42 Forestview Cres, Ottawa, ON, K2H 9P6	25-Jun-18	\$200.00	\$0.00
Mark Taylor	4065 Kelly Farm Dr, Ottawa, ON, K1T 4J3	09-May-18	\$150.00	\$0.00
Jarrod Goldsmith	2016 Wildflower Dr, Ottawa, ON, K1E 3T1	08-Jul-18	\$115.00	\$0.00
David Maxwell	7 Nesbitt St, Ottawa, ON, K2H 8C4	26-Jul-18	\$500.00	\$0.00
James Maxwell	110 Juliana Rd, Ottawa, ON, K1M 1J1	26-Jul-18	\$500.00	\$0.00
Duncan Fulton	71 Wimbleton Rd, Toronto, ON, M9A 3S4	31-Jul-18	\$250.00	\$0.00
Gilad Vered	859 Maplecrest Ave, Ottawa, ON, K2A 2Z7	03-Aug-18	\$500.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse:
\$ 27640.00

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 \$
Lon Ladell	155 Cottage Lane, Woodlawn, ON, K0A 3M0	Food and room rental	2018-05-30	\$600.00
Don Masters	664 Walkley Rd, Ottawa, ON, K1V 6R9	Video editing and website setup	2018-05-01	\$900.00

Name	Full Address	Description of Goods and Services	Date Received (Year/Month/Day)	Value \$
Michael Wood	10 Aldgate Cres, Ottawa, ON, K2J 2G7	Popcorn machine	2018-06-30	\$125.00
Lon Ladell	155 Cottage Lane, Woodlawn, ON, K0A 3M0	Food and room rental	2018-10-22	\$600.00

Total amount of contributions in goods and services from individuals other than candidate or spouse: \$ 2225.00

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): \$29865.00

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 \$
Not Provided	Not Provided	Not Provided	Not Provided	\$0.00

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: \$ 0.00

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: Big Rig fundraising event

Date of event/activity (Year/Month/Day): 2018/05/30

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

1. Fundraiser donations: \$ 7000.00

Total Part 2 (include in Part 1 of Schedule 1): \$ 7000.00

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

1. Food and room rental: \$ 600.00

Total Part 4 Expenses (include under Expenses in Box C): \$ 600.00

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

Municipality: Ottawa, Ontario

Date (Year/Month/Day): Not provided

Contact information

Last Name or Single Name: Pichard

Given Name(s): Nathalie

Licence Number: 3-31281

Address - Suite or Unit Number. Street number and Street Name: 508-260 Hearst Way

Municipality, Province and Postal Code: Ottawa, Ont K2C 3M1

Telephone Number (including area code): 613-834-3344

Email Address: nathalie@rpichard.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.

Nathalie Pichard
Professional Corporation
Chartered Professional Accountant

Independent Auditor's Report

To: David Gourlay, Kanata North Candidate

Qualified Opinion

We have audited the accompanying Financial Statement - Auditor's Report Form 4 for David Gourlay which comprises the statements of campaign income and expenses for the campaign period from May 1, 2018 to December 31, 2018, and calculation of surplus or deficit. We have also audited the supporting schedule to the financial statements which include contributions.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statements - Auditor's Report Form 4 for David Gourlay is prepared, in all material respects, in accordance with the financial reporting provision of subsection 69(1) of the Municipal Election Act 1996 and the guidelines issued by Ontario Ministry of Municipal Affairs and Housing.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of the electoral campaigns, the completeness of contributions and other income and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the candidate's accounting records and we were not able to determine whether any adjustments might be necessary to contributions and other income, expenses, assets and liabilities and surplus.

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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provision of subsection 69(1) of the Municipal Elections Act 1996 and guidance issued by the Ontario Ministry of

Municipal Affairs and Housing and for such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the electoral campaign's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the electoral campaign or to cease operations, or has no realistic alternative but to do so.

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

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 electoral campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management'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 electoral campaign's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements 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 auditor's report. However, future events or conditions may cause the electoral campaign to cease to continue as a going concern. conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the electoral campaign to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner 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.

Basis of Accounting and Restriction on Use

The financial statements are prepared to assist the candidate to meet the requirements of the Municipal Elections Act 1996 and the guidance issued by the Ontario Ministry of Municipal Affairs and Housing. As a result, the financial statements may not be suitable for another purpose.

(Auditor's signature)

Kanata, Ontario
January 31, 2019

Nathalie Pichard Professional Corporation
(Authorized to practice public accounting by the Institute
of Chartered Professional Accountants of Ontario)