

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) 2018/05/11 to 2019/06/30

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

Check box marked: 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: Dransfield

Given Name(s): Don

Office for which the candidate sought election: Municipal Councillor

Ward name or number (if any): Ward 7 - Bay

Municipality: City of Ottawa

Spending Limit – General: \$29,982.35

Spending Limit – Parties and Other Expressions of Appreciation: \$2998.24

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

Box B: Declaration

I, Don Dransfield, 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): 2019/09/26

Date Filed (Year/Month/Day): 2019/09/27

Time Filed: 10:32

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: N/A

Amount borrowed: \$0.00

Income

Total amount of all contributions (from line 1A in Schedule 1): \$34,386.82

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): \$34,386.82

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): \$595.80

Advertising: \$4,399.56

Brochures/flyers: \$11,063.76

Signs (including sign deposit): \$6,788.08

Meetings hosted: \$148.62

Office expenses incurred until voting day: \$27.32

Phone and or internet expenses incurred until voting day: \$608.19

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

Bank charges incurred until voting day: \$307.32

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Inventory already owned by candidate declared as current value: \$1,678.50
2. Campaign Kick-Off Event: \$1,077.84
3. Database (Nationbuilder): \$1,661.15
4. T-Shirts (\$440.36), Gas (\$109.01), Poll Maps (\$23.50): \$ 572.87

5. Stripe (Credit Card Service) Fees: \$ 146.86

Line C2: Total Expenses subject to general spending limit: \$29,075.87

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

1. Election Night Party (Colonnade Pizza): \$1,476.46
2. Decorations for Election Night Party: \$ 93.15

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$1,569.61

Expenses not subject to spending limits

Accounting and audit: \$2,195.00

Cost of fundraising events or activities (list details in Part 4 of Schedule 2): \$1,081.00

Office expenses incurred after voting day: \$134.84

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: \$480.50

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. Database – November (Nationbuilder): \$0.00

Line C4: Total expenses not subject to spending limits: \$ 3,891.34

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$34,536.82

Box D: Calculation of Surplus of Deficit

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$-150.00

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): \$-150.00

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: \$-150.00

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: \$8,396.52

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$2,274.30

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)): \$ 3,376.00

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)): \$20,490.00

Less: Contributions returned or payable to the contributor: \$150.00

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): \$34,386.82

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
Edwin Aquilina	1166 Normandy Cres, Ottawa, ON, K2E 5A6	2018/05/15	\$100.00	\$0.00
Edwin Aquilina	1166 Normandy Cres, Ottawa, ON, K2E 5A6	2019/03/15	\$75.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Ahela Balasundaram	42 Maple Stand Way	2018/07/10	\$200.00	\$0.00
Renee Benjamin	45 Oakley Ave Nepean, On, K2B 6M5	2019/03/11	\$200.00	\$0.00
Renee Benjamin	45 Oakley Ave Nepean, On, K2B 6M5	2019/06/25	\$100.00	\$0.00
Don Boudria	3455 Dessaint Cr. Sarsfield ON, K0A 3E0	2018/05/15	\$100.00	\$0.00
Don Boudria	3455 Dessaint Cr. Sarsfield ON, K0A 3E0	2019/06/26	\$100.00	\$0.00
Margatira Brovina	2825 Springland Dr Ottawa, On K1V 9S7	2018/09/16	\$120.00	\$0.00
Robert Cano	45 Renfrew Ave, Ottawa, ON K1S 1Z4	2018/05/15	\$100.00	\$0.00
Robert Cano	45 Renfrew Ave, Ottawa, ON K1S 1Z4	2018/10/10	\$100.00	\$0.00
Sangeetha Chandrakanth	128 Oakfield Cres Nepean, On K2J 5 H8	2018/07/03	\$300.00	\$0.00
Bob Chiarelli	8 Muirfield Gardens Nepean, ON K2R 1B8	Not provided	\$200.00	\$0.00
Thien-Meiw (Alek) Thoo	2313 Whitehaven Cres	2018/05/19	\$300.00	\$0.00
Grace Clark	1512-265 Poulin Ave Ottawa, ON, K2B 7Y8	2018/09/16	\$150.00	\$0.00
Joan Conrod	2210-1171 Ambleside Dr Ottawa ON K2B 8E1	2018/06/24	\$200.00	\$0.00
Joan Conrod	2210-1171 Ambleside Dr Ottawa ON K2B 8E1	2019/03/05	\$100.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Melissa Cotton	171 Trail Side Cir Ottawa, On K4A 5B4	2018/10/05	\$120.00	\$0.00
Werner Daeschel	938 Mountainview Ave	2018/09/13	\$360.00	\$0.00
Marnie Davidson	102 Arthur St, Ottawa On K1R 7C2	2018/09/16	\$240.00	\$0.00
Jorge Deligiannis	41 Still Water Dr Nepean On, K2H 5K3	2018/09/14	\$120.00	\$0.00
Jorge Deligiannis	41 Still Water Dr Nepean On, K2H 5K3	2019/06/24	\$20.00	\$0.00
Henriette DeVette	55 Kempster Ave, Ottawa, On K2B 6M2	2018/09/14	\$200.00	\$0.00
Henriette DeVette	55 Kempster Ave, Ottawa, On K2B 6M2	2019/06/29	\$150.00	\$0.00
Tracy Dransfield	402-354 Gladstone Ave, Ottawa, ON K2P 0R4	2018/09/15	\$125.00	\$0.00
Tracy Dransfield	402-354 Gladstone Ave, Ottawa, ON K2P 0R4	2019/06/31	\$750.00	\$0.00
Sawsan Elsaadany	6009 Pineglade Cres, Ottawa, ON K1W 1G8	2018/09/16	\$120.00	\$0.00
Joseph Emas	10 Meadow Glade Gardens Nepean ON K2G 5J3	2018/09/14	\$120.00	\$0.00
Mona Forrest	886 Hare Ave Ottawa ON K2A 3J2	2018/10/09	\$100.00	\$0.00
Micheal Gennis	604-17 Dundonald St Toronto ON M4Y 0E4	2018/09/15	\$150.00	\$0.00
Fawzi Ghosn	1029 Pinecrest Rd Ottawa ON K2B 6B6	Cash	\$20.00	\$0.00
Fawzi Ghosn	1029 Pinecrest Rd Ottawa ON K2B 6B6	2018/09/15	\$120.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Fawzi Ghosn	1029 Pinecrest Rd Ottawa ON K2B 6B6	2018/09/16	\$240.00	\$0.00
Fawzi Ghosn	1029 Pinecrest Rd Ottawa ON K2B 6B6	2019/06/28	\$100.00	\$0.00
Alistair Hensler	19 Waterford Way Nepean On K2E 7V4	2019/03/05	\$250.00	\$0.00
Tim Kotylak	681 Bowercest Cr. Ottawa, On, K1B 2M2	2018/08/18	\$300.00	\$0.00
Arbnor Krasniqi	112-42 Antares Dr Ottawa, On K2E 7Y4	2018/09/16	\$120.00	\$0.00
Susan Langois	5100 Piperville Road Carlsbad Springs On K0A 1K0	2018/11/01	\$250.00	\$0.00
Donald MacGregor	53 Amberwood Cres Ottawa ON K2E 7C2	2018/06/27	\$1,200.00	\$0.00
Karen McCrimmon	1110 Bayview Dr Ottawa ON K0A 3M0	2018/09/12	\$250.00	\$0.00
Karen McCrimmon	1110 Bayview Dr Ottawa ON K0A 3M0	2018/11/22	\$600.00	\$0.00
Karen McCrimmon	1110 Bayview Dr Ottawa ON K0A 3M0	Not provided	\$500.00	\$150.00
Robert McCrimmon	1110 Bayview Dr Ottawa ON K0A 3M0	Not provided	\$1,000.00	\$0.00
Darlene McLaren-Smith	260 Island Park Dr, Ottawa On, K1Y 0A4	2018/09/16	\$120.00	\$0.00
Mahad Mohamed	1990 Russell Road, Ottawa On K1G 4J6	Not provided	\$300.00	\$0.00
Yahya Mohamud	313 Foxridge Way, Nepean On, K2J 0V6	2019/03/09	\$100.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Yahya Mohamud	313 Foxridge Way, Nepean On, K2J 0V6	2019/06/22	\$100.00	\$0.00
Harry Mortimer	1875 Lauder Dr. Ottawa ON K2A 1A9	2019/03/19	\$250.00	\$0.00
Harry Mortimer	1875 Lauder Dr. Ottawa ON K2A 1A9	2019/06/25	\$200.00	\$0.00
Patricia Pepper	7 Ridgefield Cr. Nepean On K2H 6R8	2018/10/05	\$150.00	\$0.00
Patricia Pepper	7 Ridgefield Cr. Nepean On K2H 6R8	Not Provided	\$100.00	\$0.00
Patricia Pepper	7 Ridgefield Cr. Nepean On K2H 6R8	2019/06/26	\$50.00	\$0.00
James Ramsay	2748 Howe St Ottawa On K2B 6W9	2019/06/06	\$1,000.00	\$0.00
Maureen Ramsay	2748 Howe St Ottawa On K2B 6W9	2018/06/23	\$100.00	\$0.00
Maureen Ramsay	2748 Howe St Ottawa On K2B 6W9	2018/09/14	\$120.00	\$0.00
Maureen Ramsay	2748 Howe St Ottawa On K2B 6W9	2019/03/09	\$300.00	\$0.00
Maria Ricci	24 Parmalea Crk Ottawa ON K2E 7J2	2018/08/16	\$150.00	\$0.00
Adam Smith	82 Orvigale Rd Ottawa ON K2B 5A2	2018/09/07	\$250.00	\$0.00
Sofa Mohammed	914-2000 Jasmine Cres Gloucester ON K1J 8K4	2018/09/14	\$120.00	\$0.00
Jean-Pierre Soublil-re	61 Loch Isle Ottawa ON K2H 8G7	2018/08/23	\$200.00	\$0.00
Sven Spengemann	1707-1201 Walden Circle Mississauga ON	2018/09/17	\$120.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Mitch St-Pierre	1016-400 Slater St Ottawa ON K1R 7S7	2018/09/15	\$120.00	\$0.00
Nazira Tareen	1709-2871 Richmond Rd Ottawa ON K2B 8M5	2018/06/23	\$100.00	\$0.00
Nazira Tareen	1709-2871 Richmond Rd Ottawa ON K2B 8M5	2018/09/16	\$120.00	\$0.00
Nazira Tareen	1709-2871 Richmond Rd Ottawa ON K2B 8M5	2019/03/28	\$100.00	\$0.00
Susan Tataryn	547 Mansfield Ave Ottawa, ON K2A 2T1	2018/07/17	\$500.00	\$0.00
Jason Taylor	630 Chapel St Ottawa ON K1N 7Z9	2019/06/28	\$1,000.00	\$0.00
Jonathan Taylor	56 Qualicum Nepean ON K2H 7H4	2019/06/28	\$1,000.00	\$0.00
W. Scott Thurlow	98 Country Club Ottawa ON	2019/04/21	\$250.00	\$0.00
Geraldine Trotman	1005-1171 Ambleside Dr Ottawa, ON K2B 8E2	2018/07/23	\$200.00	\$0.00
Geraldine Trotman	1005-1171 Ambleside Dr Ottawa, ON K2B 8E2	2018/08/29	\$200.00	\$0.00
Geraldine Trotman	1005-1171 Ambleside Dr Ottawa, ON K2B 8E2	2018/09/27	\$200.00	\$0.00
Jack Uppal	237 Madhu Crescent Ottawa ON K2C 4J2	2019/06/18	\$250.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Hermann Vandenberg	501-265 Poulin Ave Ottawa ON K2B 7Y8	2019/06/28	\$1,200.00	\$0.00
Maria Vandenberg	501-265 Poulin Ave Ottawa ON K2B 7Y8	2018/05/15	\$50.00	\$0.00
Maria Vandenberg	501-265 Poulin Ave Ottawa ON K2B 7Y8	2018/09/16	\$240.00	\$0.00
Maria Vandenberg	501-265 Poulin Ave Ottawa ON K2B 7Y8	2019/06/28	\$910.00	\$0.00
Murray Wilker	1512-265 Poulin Ave Ottawa ON K2B 7Y8	2018/09/16	\$150.00	\$0.00
Wayne Yuke	837 Scala Ave Ottawa ON K4A 4M2	2018/06/20	\$200.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse: \$20,490.00

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): \$20,490.00

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 \$
2x2x72" Wooden Stakes (650 at 2.09 ea)	2010/01/01	\$1,358.50
Step Stakes (300 at .90 ea)	2010/01/01	\$270.00
Land line telephone	2005/01/01	\$50.00

Total value of goods or services from candidate or spouse: \$1,678.50

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 \$
32x48 Large Signs (45 at 13.24 ea)	2006/09/01	Hawley Signs	45	\$595.80

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: \$595.80

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: Fundraiser Luncheon at Taj Restaurant

Date of event/activity (Year/Month/Day): 2018/09/16

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): \$120.00

Line 2B: Number of tickets sold: 18

Total Part 1 (Line 2A x 2B) (include in Part 1 of Schedule 1): \$2,160.00

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

1. Cost of Food: \$1,081.00

Total Part 4 Expenses (include under Expenses in Box C): \$1,081.00

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): 2019/09/26

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: 228-30 Colonnade Road

Municipality, Province and Postal Code: Ottawa, Ontario, K2E 7J6

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

To: City Clerk

Re: Don Dransfield Election Campaign

Qualified Opinion

We have audited the accompanying Form 4 Financial Statement of the Don Dransfield Election Campaign, which comprise the Statement of Campaign Income and Expenses for the campaign period May 11, 2018 to June 30, 2019. 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 Don Dransfield Election Campaign for the campaign period May 11, 2018 to June 30, 2019, 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 11, 2018 to June 30, 2019.

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.

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

The financial statements are 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 Campaign and should not be distributed to or used by parties other than the Municipal Elections Campaign. Our opinion is not modified in respect of this matter.

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

September 26, 2019

Authorized to practice public accounting by the Chartered Professional Accountants of Ontario.

Frouin Group