

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: Gower

Given Name(s): Glen

Office for which the candidate sought election: Stittsville

Ward name or number (if any): Ward 6

Municipality: City of Ottawa

Spending Limit – General: \$23646.45

Spending Limit – Parties and Other Expressions of Appreciation: \$2364.65

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

Box B: Declaration

I, Glen Gower, 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): 2019/02/08

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

Time Filed: 9:17

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): \$ 17239.51

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): \$17239.51

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: \$ 1441.25

Brochures/flyers: \$ 1446.49

Signs (including sign deposit): \$ 8060.93

Meetings hosted: \$ 0.00

Office expenses incurred until voting day: \$ 69.14

Phone and or internet expenses incurred until voting day: \$ 0.00

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

Bank charges incurred until voting day: \$ 200.87

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Website Hosting: \$ 950.00
2. Stripe Credit Card Fees until voting day: \$ 323.56
3. QuickBooks Subscription until voting day: \$ 88.14
4. GSuite Services until voting day: \$ 66.42

5. Meet and Greet Events: \$ 1013.56

Line C2: Total Expenses subject to general spending limit: \$ 13660.36

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

1. Launch Party May 30th, 2018 at Stittsville Legion: \$ 706.75
2. Voting Day Party Oct 22, 2018 at Stittsville Legion: \$ 608.15
3. Gifts of Appreciation: \$ 155.06
4. Volunteer Appreciation Party, Sept 25, 2018 at Stittsville Legion: \$ 468.77

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$1938.73

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: \$ 129.96

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: \$ 32.50

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. Stripe Credit Card Fees after voting day: \$ 17.15
2. QuickBooks Subscription after voting day: \$ 44.07
3. GSuite Services after voting day: \$ 20.00

Line C4: Total expenses not subject to spending limits: \$ 1599.68

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 17198.77

Box D: Calculation of Surplus of Deficit

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses)
(Line C1 – Line C5): \$ 40.74

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): \$40.74

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the
campaign: \$ 40.74

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: \$2000.00

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$82.96

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)): \$ 6706.97

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)): \$ 8449.58

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): \$ 17239.51

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
Jay Baltz	109 Baywater Ave, Ottawa, ON, K1Y 2G2	21-Jul-18	\$200.00	\$0.00
Lou Barsony	5 Trailway Cres, Ottawa, ON, K2S 1E2	24-Sep-18	\$200.00	\$0.00
Darrel Jacquard	117 Covered Bridge Way, Ottawa, ON, K0A 1L0	30-Jul-18	\$150.00	\$0.00
Steve Hutchings	6 Bert G. Argue Dr, Ottawa, ON, K2S 1X9	09-May-18	\$150.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Avish Shah	27 Brightside Ave, Ottawa, ON, K2S 2B3	16-Sep-18	\$200.00	\$0.00
Bengt Neathery	12 Dowdall Cres, Ottawa, ON, K2S 1T9	17-May-18	\$200.00	\$0.00
Carol Traversy	27 Belton St, Ottawa, ON, K2S 1G7	09-Oct-18	\$200.00	\$0.00
Gail Gower	24 Baroness Dr, Ottawa, ON, K2G 6V6	05-Jul-18	\$200.00	\$0.00
Gord McCormick	243 Mojave Cres, Ottawa, ON, K2S 0H6	10-Oct-18	\$200.00	\$0.00
Jonathan Ball	536 Rosehill Ave, Ottawa, ON, K2S 0E9	08-May-18	\$2.00	\$0.00
Jonathan Ball	536 Rosehill Ave, Ottawa, ON, K2S 0E9	28-May-18	\$10.00	\$0.00
Jonathan Ball	536 Rosehill Ave, Ottawa, ON, K2S 0E9	20-Aug-18	\$100.00	\$0.00
Allan Gower	24 Baroness Dr, Ottawa, ON, K2G 6V6	06-Oct-18	\$100.00	\$0.00
Allan Gower	24 Baroness Dr, Ottawa, ON, K2G 6V6	05-Jul-18	\$200.00	\$0.00
Steve Hutchings	6 Bert G. Argue Dr, Ottawa, ON, K2S 1X9	10-Oct-18	\$50.00	\$0.00
Marilyn Jenkins	PO Box 1124 Stn Main, Ottawa, ON	28-Sep-18	\$200.00	\$0.00
Bill Fong	36 Lone Meadow Trail, Ottawa, ON, K2S 1E1	05-Jul-18	\$200.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Amy Curry	417 Vendenvale Ave, Ottawa, ON, K2S 0N9	29-May-18	\$250.00	\$0.00
Colin Baillie	39 Kensington Cres, Belleville, ON, K8P 4T4	04-Oct-18	\$250.00	\$0.00
Colin Baillie	39 Kennsington Cres, Belleville, ON, K8P 4T4	13-May-18	\$250.00	\$0.00
Peter Wall	267 Second Ave, Ottawa, ON, K1S 2H8	25-Sep-18	\$250.00	\$0.00
Shaun Vardon	11539 County Rd, 43, Mountain, ON, K0E 1S0	18-May-18	\$250.00	\$0.00
William Davidson	3574 Timmins Rd, Pakenham, ON, K0A 2X0	25-Oct-18	\$250.00	\$0.00
Rebecca Buchta	1278 Edmison Dr, Peterborough, ON, K9H 6V3	25-Jul-18	\$350.00	\$0.00
Jennifer Richardson	35 Kinalea Cres, Ottawa, ON, K2S 1K9	06-Oct-18	\$400.00	\$0.00
Mike Fletcher	132 Biltmore Cres, Ottawa, ON, K2S 2C6	18-Jul-18	\$400.00	\$0.00
Peter Coffman	132 Breezehill Ave N, Ottawa, ON, K1Y 3C9	29-Sep-18	\$500.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse:
\$ 5712.00

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 \$
Mandy Hambly	16 Birdstone Ave Stittsville, ON K2S 1G8	Head Shots & Various Photography	2018/10/01	\$500.00
Jonathan Ball	536 Rosehill Avenue Stittsville, ON K2S 0E9	Website Design and Hosting	2018/10/01	\$950.00
Samantha Ball	536 Rosehill Avenue Stittsville, ON K2S 0E9	Food and Event Supplies	2018/09/28	\$956.91
Zeyad Kassis	6141 Fernbank Road	Pizza for Volunteers	2018/09/28	\$330.67

Total amount of contributions in goods and services from individuals other than candidate or spouse: \$ 2737.58

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): \$8449.58

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 \$
Canada Day Stickers	2018/07/01	\$7.06
Dog Cookies for Dog Park	2018/06/14	\$6.76
Printing	2018/09/23	\$23.37
Printing	2018/05/25	\$8.51
Name Tags	2018/09/23	\$11.28
Paper	2018/09/04	\$7.14
Office Supplies	2018/09/28	\$7.33
Paper	2018/09/23	\$11.51

Total value of goods or services from candidate or spouse: \$ 82.96

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: 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

Municipality: 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: Kanata, ON K2L 3H1

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

Email Address: nathalie@npichard.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: Glen Gower, Stittsville Candidate

Qualified Opinion

We have audited the accompanying Financial Statement-Auditor's Report Form 4 for Glen Gower 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 Glen Gower 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 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.

- 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.

Kanata, Ontario
February 5, 2019

(Auditor's signature)
Nathalie Pichard Professional Corporation
(Authorized to practise public accounting by the institute
Of Chartered Professional Accountants of Ontario)