

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) 2018/07/09 to 2018/12/31

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: Brown

Given Name(s): Michael

Office for which the candidate sought election: Councillor

Ward name or number (if any): 23

Municipality: City of Ottawa

Spending Limit – General: \$33,044.90

Spending Limit – Parties and Other Expressions of Appreciation: \$3,304.49

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

**Box B: Declaration**

I, Michael Brown, 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): 2019/03/26

Date Filed (Year/Month/Day): 2019/03/28

Time Filed: 09:09 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: Not provided

Amount borrowed: \$0.00

### **Income**

Total amount of all contributions (from line 1A in Schedule 1): \$ 5,778.94

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): \$ 5,778.94

### **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: \$ 204.27

Brochures/flyers: \$ 1,080.42

Signs (including sign deposit): \$ 2,753.70

Meetings hosted: \$ 37.70

Office expenses incurred until voting day: \$ 49.97

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: \$ 86.87

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: \$ 4,212.93

**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: \$ 1,500.00

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: \$ 66.01

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: \$ 1,566.01

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 5,778.94

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

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 0.00

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): \$ 0.00

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: \$ 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: \$2,608.94

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)): \$ 370.00

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)): \$ 2,800.00

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): \$ 5,778.94

### 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
Andrew House	867A Pinewood Cres, Ottawa, ON, K2B 5Y3	22-Oct-18	\$200.00	\$0.00
Ronald Francis	32 Nighthawk Cres, Ottawa, ON, K2M 2X6	25-Sep-18	\$200.00	\$0.00
Sandy Vanier	3 Bayberry Lane, Ottawa, ON, K0A 3P0	30-Jul-18	\$1,200.00	\$0.00
Roderick Gordon Brown	3 Bayberry Lane, Ottawa, ON, K0A 3P0	30-Jul-18	\$700.00	\$0.00
Miriam Rawson	64 Magil Dr, Ajax, ON, L1T 3H8	30-Jul-18	\$200.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Jean Sawyer	805-100 Weeping Willow Lane, Ottawa, ON, K2K 1E5	30-Jul-18	\$200.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse:  
\$ 2,700.00

**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):  
\$2,700.00

**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: 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: City of Ottawa

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

Contact information

Last Name or Single Name: Pantalone

Given Name(s): Rocco

Licence Number: 1-6456

Address - Suite or Unit Number. Street number and Street Name: 220-2039 Robertson Road

Municipality, Province and Postal Code: Ottawa, Ontario K2H 8R2

Telephone Number (including area code): (613) 723-3339

Email Address: Rocco.pantalone@LZCO.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.

L Zinman & Company  
Chartered Professional Accountants

## **Independent Auditors' Report**

Municipal Elections Act, 1996 (section 88.25)  
To Michael Brown, Chief Financial Officer  
Of the Michael Brown Election Campaign

We have audited the Statement of Campaign Income and Expenses, and the Statement of Calculation of Surplus or Deficit (Form4) of Michael Brown, Candidate, for the campaign period from July 9, 2018 to December 31, 2018 relating to the election held October 22, 2018 for the City of Ottawa, Ontario. The statements have been prepared by management, based on the accounting treatment provided by the Municipal Elections Act, 1996.

### **Management's Responsibility for the Statements**

Management is responsible for the preparation of these statements in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996, and for such internal control as management determines is necessary to enable the preparation of statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these statements based on our audit. Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

**Basis for Qualified Opinion**

Due to the nature of the types of transactions inherent in an election campaign, it is impractical through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring that the statements reflect the amounts recorded in the accounting records of Michael Brown, 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, and surplus or deficit.

**Qualified Opinion**

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the records as described in the preceding paragraph, the Form 4 presents fairly, in all material respects, the income and expenses for the campaign period from July 9, 2018 to December 31, 2018 and the determination of surplus or deficit in accordance with the accounting treatment provided by the Municipal Elections Act, 1996.

**Other Matter**

This report is provided solely for the purpose of assisting the City of Ottawa in discharging its responsibilities and should not be referred to or used for any other purpose.

Ottawa, Ontario  
March 26, 2019

(Auditor's signature)  
Chartered Professional Accountants  
Licensed Public Accountants