

Financial Statement – Auditor’s Report Candidate – Form 4

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) 2018/07/04 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: Brownhill

Given Name(s): Mireille

Office for which the candidate sought election: Councillor

Ward name or number (if any): Ward 1 - Orléans

Municipality: City of Ottawa

Spending Limit – General: \$36914.95

Spending Limit – Parties and Other Expressions of Appreciation: \$3691.50

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

Box B: Declaration

I, Mireille Brownhill, 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): 2019/03/17

Date Filed (Year/Month/Day): 2019/03/20

Time Filed: 11:30

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: TD Canada Trust

Amount borrowed: \$0.00

Income

Total amount of all contributions (from line 1A in Schedule 1): \$ 11,586.97

Revenue from items \$25 or less: \$ 320.00

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):

1. PayPal verification contribution :\$ 0.34

Line C1: Total Campaign Income (Do not include loan): \$ 11907.31

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: \$ 1409.10

Brochures/flyers: \$ 2341.93

Signs (including sign deposit): \$ 3816.58

Meetings hosted: \$ 210.71

Office expenses incurred until voting day: \$ 258.43

Phone and or internet expenses incurred until voting day: \$ 218.25

Salaries, benefits, honoraria, professional fees incurred until voting day: \$ 50.00

Bank charges incurred until voting day: \$ 40.88

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Meetings/events attended:\$ 67.23

2. Building materials :\$ 351.14

Line C2: Total Expenses subject to general spending limit: \$ 8764.25

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

1. Election night party :\$ 218.36
2. Recognition party at Gloucester Pottery :\$ 273.46

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$491.82

Expenses not subject to spending limits

Accounting and audit: \$ 1130.00

Cost of fundraising events or activities (list details in Part 4 of Schedule 2): \$ 396.05

Office expenses incurred after voting day: \$ 11.85

Phone and or internet expenses incurred after voting day: \$ 32.25

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

Bank charges incurred after voting day: \$ 14.85

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: \$ 1585.00

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 10841.07

Box D: Calculation of Surplus of Deficit

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 1066.24

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): \$1066.24

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$1066.24

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: \$2500.00

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$4073.58

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)): \$ 2155.45

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)): \$ 2857.94

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): \$ 11586.97

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
Paul Galipeau	1015 Wellington St, Ottawa, ON, K1Y 2Y1	29-Jul-18	\$100.00	\$0.00
Grace Buchmayer	1764 Harvest Cres, Ottawa, ON, K1C 1V4	01-Aug-18	\$325.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Robert Lanoue	1004-400 Montfort St, Ottawa, ON, K1L 8G6	07-Aug-18	\$200.00	\$0.00
Fran Childs	6361 Long Bow Gate, Ottawa, ON, K1C 2P3	07-Aug-18	\$250.00	\$0.00
Maureen Boulianne	6400 St. Louis Dr, Ottawa, ON, K1C 2Y1	26-Sep-18	\$200.00	\$0.00
Susan King	99-912 Range Rd, Ottawa, ON, K1N 0C4	06-Oct-18	\$200.00	\$0.00
Jay Baltz	109 Bayswater Ave, Ottawa, ON, K1Y 2G2	14-Sep-18	\$125.00	\$0.00
Antony Simpson	6422 St. Louis Dr, Ottawa, ON, K1C 2Y2	15-Oct-18	\$150.00	\$0.00
Melanie Stafford	1098 Lola St, Ottawa, ON, K1K 3R1	30-Jul-18	\$50.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse:
\$ 1600.00

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 \$
Jason Reasbeck	914 Chaleur Way, Ottawa, ON, K1C 2S1	Photography services	2018/07/07	\$250.00
Renée O'Neil	861 Acadian Gdns, Ottawa, ON, K1C 2V7	Translation Services & Prizes for fundraiser	2018/08/09	\$123.15
Josée Beaudry	1183 Ste Therese Lane, Ottawa, ON, K1C 2A5	Building materials for signs	2018/09/21	\$189.20

Name	Full Address	Description of Goods and Services	Date Received (Year/Month/Day)	Value \$
Philippe Landel	1616 Tache Way, Ottawa, ON, K4A 2R7	Yoga instructions for fundraiser	2018/10/20	\$135.60
Marie-Ange Gravel	1681 Hunters Run Dr, Ottawa, ON, K1C 6Z4	Prizes for fundraiser	2018/10/09	\$85.00
Renée O'Neil	861 Acadian Gdns, Ottawa, ON, K1C 2V7	Prizes for fundraiser	2018/10/09	\$40.00

Total amount of contributions in goods and services from individuals other than candidate or spouse: \$ 822.94

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): \$2422.94

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 \$
Food for volunteers	2018/07/06	\$90.16
Office supplies	2018/08/01	\$8.75
Website Fees	2018/09/05	\$32.48
Event registration	2018/08/07	\$22.03
Event registration	2018/09/07	\$45.20
Campaign phone	2018/09/11	\$22.60
Advertisement expense	2018/09/30	\$53.50
Building materials	2018/10/06	\$24.14
Website Fees	2018/10/05	\$30.91
Food for volunteers	2018/09/22	\$9.99
Advertising	2018/10/11	\$395.50
Signs	2018/10/26	\$1045.25
Flyers	2018/10/26	\$1757.15
Website Fees	2018/11/05	\$32.25
Postage	2018/11/07	\$2.25

Total value of goods or services from candidate or spouse: \$ 3572.16

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 marked: Additional schedule(s) attached

Description of fundraising event/activity: Trivia Night

Date of event/activity (Year/Month/Day): 2018/10/09

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): \$ 20.00

Line 2B: Number of tickets sold: 20

Total Part 1 (Line 2A x 2B) (include in Part 1 of Schedule 1): \$ 400.00

Part 2 – Other revenue deemed a contribution (e.g. revenue from goods sold in excess of fair market value) Provide details

1. Value of prize donations :\$ 155.00
2. Decorations :\$10.25

Total Part 2 (include in Part 1 of Schedule 1): \$ 165.25

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. Value of prize donations :\$ 155.00
2. Decorations :\$10.25

Total Part 4 Expenses (include under Expenses in Box C): \$ 165.25

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: Ajax, Ontario

Date (Year/Month/Day): 2019/03/04

Contact information

Last Name or Single Name: Peters

Given Name(s): Gordon

Licence Number: L-215694

Address - Suite or Unit Number. Street number and Street Name: 2-458 Fairall Street

Municipality, Province and Postal Code: Ajax, Ontario L1S 1R6

Telephone Number (including area code): 905-427-6768

Email Address: gpeters@turnermoore.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.

TurnerMoore LLP Chartered Professional Accountants, Licensed Public Accountants
Partners Building Success

Independent Auditor's Report

To the City of Ottawa Clerk

We 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 of Mireille Brownhill, Municipal Candidate candidate for the campaign period from the date of nomination July 4, 2018 to Monday, December 31, 2018 relating to the election held on October 22, 2018. These financial statements have been prepared by Mireille Brownhill, Municipal Candidate, candidate, based on the financial reporting provisions of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statements

Mireille Brownhill, Municipal Candidate, 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

Our responsibility is to express an opinion on these financial statements based on our audit. 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessment of risks of material misstatement of the 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.

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 impracticable 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 financial statement reflects the amount recorded in the accounting records of Mireille Brownhill, Municipal Candidate, 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, assets or liabilities, and surplus/deficit.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for 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 4, 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.

(Auditor's signature)

Ajax, Ontario March 4, 2019

Chartered Professional Accountants Licensed Public Accountants