

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) 2018/05/23 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: Moffat

Given Name(s): Scott

Office for which the candidate sought election: City Councillor

Ward name or number (if any): Ward 21 Rideau Goulbourn

Municipality: City of Ottawa

Spending Limit – General: \$21,838.50

Spending Limit – Parties and Other Expressions of Appreciation: \$2,183.85

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

**Box B: Declaration**

I, Scott Moffat, 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): 2019/03/19

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

Time Filed: 1:49 p.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): \$ 25,126.73

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): \$ 25,126.73

### **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): \$ 7,736.73

Advertising: \$ 565.00

Brochures/flyers: \$ 2,552.12

Signs (including sign deposit): \$ 950.76

Meetings hosted: \$ 0.00

Office expenses incurred until voting day: \$ 1,409.18

Phone and or internet expenses incurred until voting day: \$ 2,257.53

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

Bank charges incurred until voting day: \$ 6.30

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Richmond Fair Booth/Parade:\$ 726.49
2. Mailing-Canada Post:\$ 3,510.84

Line C2: Total Expenses subject to general spending limit: \$ 19,714.95

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

1. Election night:\$ 413.78
2. Campaign appreciation:\$ 1,000.00

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$1,413.78

**Expenses not subject to spending limits**

Accounting and audit: \$ 2,867.94

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: \$ 102.57

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

Bank charges incurred after voting day: \$ 86.61

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: \$ 3,057.12

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 24,185.85

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

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 940.88

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): \$ 940.88

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: \$ 940.88

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: \$0.00

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$7,736.73

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)): \$ 1,490.00

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)): \$ 15,900.00

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): \$ 25,126.73

### 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
Angela Singhal	258 Second Ave, Ottawa, ON, K1S 2H9	23-May-18	\$600.00	\$0.00
Theresa Rait Parkes	7 Second Ave, Ottawa, ON, K1S 2H2	24-May-18	\$1,200.00	\$0.00
Scott Parkes	7 Second Ave, Ottawa, ON, K1S 2H2	25-May-18	\$1,200.00	\$0.00
Kris Singhal	456 Lansdowne Rd N, Ottawa, ON, K1M 0X9	28-May-18	\$600.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Kevin Yemm	266 Second Ave, Ottawa, ON, K1S 2H9	29-May-18	\$600.00	\$0.00
Ron Tomlinson	5809 Lancer Ave, Manotick, ON, K4M 0A5	14-Aug-18	\$1,200.00	\$0.00
Bill Tomlinson	1338 River Rd, PO Box 254 Stn Main, Manotick, ON, K4M 1A3	14-Aug-18	\$1,200.00	\$0.00
Cindy Tomlinson Keon	5849 Queenscourt Cres, Manotick, ON, K4M 1K3	15-Aug-18	\$1,200.00	\$0.00
Kevin Murphy	6953 Viola St, North Gower, ON, K0A 2T0	24-Aug-18	\$1,000.00	\$0.00
Martha DeKemp	17 Piety Hill Way, Ottawa, ON, K2R 1E3	27-Aug-18	\$500.00	\$0.00
Patrick Mclver	91 Queen Charlotte St, PO Box 706, Richmond, ON, K0A 2Z0	27-Aug-18	\$250.00	\$0.00
Peter Jordon	1 Lucas Lane, Ottawa, ON, K2S 1S5	27-Aug-18	\$500.00	\$0.00
John & Brigitte Brule	1120 Mill St, Ottawa, ON, K4M 1A3	03-Sep-18	\$1,200.00	\$0.00
Mary Sunderland	31 Coldstream Dr, Munster, ON, K0A 3P0	04-Sep-18	\$200.00	\$0.00
Georgina Tupper	6713 Second Line Rd, Ottawa, ON, K0A 2E0	05-Sep-18	\$250.00	\$0.00
William Tupper	6713 Second Line Rd, Ottawa, ON, K0A 2E0	05-Sep-18	\$250.00	\$0.00
William Davidson	RR #4, Pakenham, ON, K0A 2X0	10-Sep-18	\$200.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Ellen Adamsons	6811 Rideau Vally Dr, Ottawa, ON, K0A 2E0	14-Sep-18	\$250.00	\$0.00
John Stirling	1148 Julia Crt, Dunrobin, ON, K0A 1T0	17-Sep-18	\$250.00	\$0.00
Patrick Butler	6029 Rideau Valley Dr, Manotick, ON, K4M 1B3	25-Sep-18	\$1,200.00	\$0.00
Stan Nixon	5889 First Line Rd, Ottawa, ON, K0A 2E0	26-Sep-18	\$150.00	\$0.00
John Monagham	5794 Old Richmond Rd, Ottawa, ON, K0A 2Z0	27-Sep-18	\$150.00	\$0.00
Greg Pereira	383 Ridgeside Farm Dr, Ottawa, ON, K2W 1H3	05-Oct-18	\$1,000.00	\$0.00
Karen Gilbert	1250 Royal Palm Cres, Ottawa, ON, K4M 1J5	09-Oct-18	\$300.00	\$0.00
Gerald Reasbeck	PO Box 926 Stn Main, Manotick, ON, K4M 1A8	12-Oct-18	\$200.00	\$0.00
Esmail Merani	3 Mid Pines Grove, Ottawa, ON, K2R 1B7	19-Oct-18	\$250.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse:  
\$ 15,900.00

**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): \$15,900.00

### 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: \$ 9,177.73

**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 \$
Sign Material	2014/06/01	Various	Not Provided	\$7,195.46
Banners & Magnets	2014/06/01	Kelly Signs	Not Provided	541.27

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: \$ 7,736.73

### 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: Boyer & Boyer, CPA

Municipality: City of Ottawa

Date (Year/Month/Day): 2019/03/19

Contact information

Last Name or Single Name: Ethier

Given Name(s): Katerine

Licence Number: 1-17240

Address - Suite or Unit Number. Street number and Street Name: 1 Rothwell Drive

Municipality, Province and Postal Code: Ottawa, Ontario K1J 7G3

Telephone Number (including area code): (613) 747-8494

Email Address: katerine@boyer-boyer.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.

Boyer & Boyer  
Comptables professionnels agréés/ Chartered Professional Accountants

## INDEPENDENT AUDITOR'S REPORT

To the City Clerk and Solicitor of the City of Ottawa

### Qualified Opinion

We have audited the financial statements of Scott Moffatt Municipal Election Campaign (the Candidate), which comprise the Statements of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from May 23, 2018 to December 31, 2018, and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements of the Candidate are prepared, in all material respects, in accordance with the financial reporting provisions of Section 78 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2018-33.

### Basis for Qualified Opinion

Due to the inherent nature of campaign transactions, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amount recorded in the records of the Candidate and we were not able to determine whether any adjustments might be necessary to income, expenses, and period surplus for the period ended December 31, 2018.

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, including verifying campaign contributions to the campaign bank account statement, is sufficient and appropriate to provide a basis for our qualified audit opinion.

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

The financial statements are prepared to assist the Candidate to comply with the financial reporting provisions of Section 78 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2018-33. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the City Clerk and Solicitor of the City of Ottawa and should not be used by parties other than the Candidate and Ontario

Ministry of Municipal Affairs and Housing. Our opinion is not modified in respect of this matter.

#### Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 78 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2018-33, and for such internal control as 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 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.

A further description of our responsibilities for the audit of the financial statements is included in the appendix of this auditor's report. This description, which is located at page 3, forms part of our auditor's report.

(Auditor's signature)

Boyer & Boyer, CPA  
Chartered Professional Accountants  
Licensed Public Accountants

Ottawa  
March 19, 2019

#### APPENDIX TO INDEPENDENT AUDITOR'S REPORT

##### Description of the Auditor's Responsibilities for the Audit of the 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with the Candidate 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.

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