Ministry of Municipal Affairs and Housing

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) 2018/05/01 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: Tierney

Given Name(s): Tim

Office for which the candidate sought election: Councillor

Ward name or number (if any): Ward 11

Municipality: City of Ottawa

Spending Limit – General: $25,170.50

Spending Limit – Parties and Other Expressions of Appreciation: $2,517.05

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

**Box B: Declaration**
I, Tim Tierney, 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): 2018/03/25

Date Filed (Year/Month/Day): 2018/03/26

Time Filed: 4:02 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: Royal Bank of Canada
Amount borrowed: $0.00

Income
Total amount of all contributions (from line 1A in Schedule 1): $34,286.90
Revenue from items $25 or less: $100.00
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): $34,386.90

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): $1,541.90
Advertising: $0.00
Brochures/flyers: $2,231.75
Signs (including sign deposit): $6,248.76
Meetings hosted: $1,326.66
Office expenses incurred until voting day: $0.00
Phone and or internet expenses incurred until voting day: $445.43
Salaries, benefits, honoraria, professional fees incurred until voting day: $0.00
Bank charges incurred until voting day: $14.51
Interest charged on loan until voting day: $0.00
Other (provide full details):

1. Phone banking: $7,100.00
2. Kickoff (9th of August): $1,722.35
3. Tshirts/Pins/StaticsCling: $2,279.80
4. Social media/video/photos/web: $688.52
5. Truck/Sign Supplies: $152.48

Line C2: Total Expenses subject to general spending limit: $23,752.16

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

1. Cornroast: $93.73

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: $93.73

**Expenses not subject to spending limits**

Accounting and audit: $2,976.30

Cost of fundraising events or activities (list details in Part 4 of Schedule 2): $4,545.38

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: $1,000.00

Bank charges incurred after voting day: $37.25

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. Voting day party: $1,703.17

Line C4: Total expenses not subject to spending limits: $10,262.10


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

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): $278.91

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): $278.91
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: $ 278.91

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): $1,541.90

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)): $195.00

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)): $32,550.00

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): $34,286.90

Part 2 – Contributions exceeding $100 per contributor – individuals other than candidate or spouse

Table 1: Monetary contributions from individuals other than candidate or spouse

<table>
<thead>
<tr>
<th>Name</th>
<th>Full Address</th>
<th>Date Received</th>
<th>Amount $</th>
<th>Amount $ Returned to Contributor or Paid to the City Clerk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scott Parks</td>
<td>7 Second Ave, Ottawa, ON, K1S 2H2</td>
<td>28-Nov-18</td>
<td>$1,000.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Theresa Rait Parkes</td>
<td>7 Second Ave, Ottawa, ON, K1S 2H2</td>
<td>28-Nov-18</td>
<td>$1,000.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Lincon Gardner</td>
<td>709-2400 Virginia Dr, Ottawa, ON, K1H 8L3</td>
<td>23-Nov-18</td>
<td>$1,000.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Neil Zaret</td>
<td>33-303 First Ave, Ottawa, ON, K1S 2G1</td>
<td>18-Oct-18</td>
<td>$200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Name</td>
<td>Full Address</td>
<td>Date Received</td>
<td>Amount $</td>
<td>Amount $ Returned to Contributor or Paid to the City Clerk</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>---------------------------------------</td>
<td>---------------</td>
<td>----------</td>
<td>------------------------------------------------------------</td>
</tr>
<tr>
<td>Stephane Gervais</td>
<td>2-305 Cresthaven Dr, Ottawa, ON, K2G 4R5</td>
<td>18-Oct-18</td>
<td>$100.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Josh Zaret</td>
<td>3 Leonard Ave, Ottawa, ON, K1S 4T6</td>
<td>18-Oct-18</td>
<td>$200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Salwa Saab</td>
<td>1536 Brookmill Lane, Ottawa, ON, K1B 5G4</td>
<td>15-Oct-18</td>
<td>$250.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Konrad van Finckerstein</td>
<td>1362 Whippoorwill Dr, Ottawa, ON, K1J 7J2</td>
<td>15-Oct-18</td>
<td>$200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Michael Mrak</td>
<td>110 Rothwell Dr, Ottawa, ON, K1J 8L9</td>
<td>05-Oct-18</td>
<td>$750.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Martin Gratton</td>
<td>55 Delong Dr, Ottawa, ON, K1J 7E4</td>
<td>25-Sep-18</td>
<td>$200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Richard Fransham</td>
<td>788 de Salaberry St, Ottawa, ON, K1J 6L1</td>
<td>09-Sep-18</td>
<td>$100.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Kay Baggly</td>
<td>2023 Deerhurst Crt, Ottawa, ON, K1J 8H2</td>
<td>09-Sep-18</td>
<td>$100.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Paul Fitzgerald</td>
<td>330 Gerry Lalonde Dr, Ottawa, ON, K4A 0Y3</td>
<td>09-Sep-18</td>
<td>$1,000.00 $0.00</td>
<td></td>
</tr>
<tr>
<td>William Davidson</td>
<td>3574 Timmins Rd, Ottawa, ON, K0A 2X0</td>
<td>08-Sep-18</td>
<td>$100.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Paul Webber</td>
<td>614-955 Beauparc Pvt, Ottawa, ON, K1J 0A2</td>
<td>02-Sep-18</td>
<td>$250.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>John Ruddy</td>
<td>8 Grouse Nest N/A, Ottawa, ON, K1J 7G1</td>
<td>24-Aug-18</td>
<td>$1,200.00 $0.00</td>
<td></td>
</tr>
<tr>
<td>Joshua McJannett</td>
<td>382 Sunnyside Ave, Ottawa, ON, K1S 0S4</td>
<td>23-Aug-18</td>
<td>$100.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Name</td>
<td>Full Address</td>
<td>Date Received</td>
<td>Amount $</td>
<td>Amount $ Returned to Contributor or Paid to the City Clerk</td>
</tr>
<tr>
<td>-----------------------</td>
<td>------------------------------------------</td>
<td>---------------</td>
<td>----------</td>
<td>-------------------------------------------------------------</td>
</tr>
<tr>
<td>Josh Kardish</td>
<td>1737 Woodward Dr, Ottawa, ON, K2C 0P9</td>
<td>20-Aug-18</td>
<td>$900.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Rob Greenberg</td>
<td>48 Saddlebrook St, Ottawa, ON, K2G 5N4</td>
<td>10-Aug-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Andrew Edmondson</td>
<td>3192 Green Land Rd, Dunrobin, ON, K0A 1T0</td>
<td>10-Aug-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Jorg Santowki</td>
<td>1607 Prestwick Dr, Ottawa, ON, K1E 2G6</td>
<td>10-Aug-18</td>
<td>$1,000.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Troy Van Haastrecht</td>
<td>5504 Wicklow Dr, Ottawa, ON, K4M 1C4</td>
<td>10-Aug-18</td>
<td>$1,000.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Doug Lazier</td>
<td>137 Willingdon Rd, Ottawa, ON, K1M 0C6</td>
<td>10-Aug-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Donna Riddell</td>
<td>11 Oakbriar Cres, Ottawa, ON, K2J 5E9</td>
<td>10-Aug-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Denis Goulet</td>
<td>388 Temagi Cres, Mississauga, ON, L5H 4K8</td>
<td>10-Aug-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Cindy Feingold</td>
<td>45 Saddlebrook St, Ottawa, ON, K2G 5N5</td>
<td>10-Aug-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Francesco Cairo</td>
<td>2742 Grand Vista Cir, Ottawa, ON, K2J 0W6</td>
<td>10-Aug-18</td>
<td>$1,000.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>John Stirling</td>
<td>1148 Julia Crt, Dunrobin, ON, K2G 1P5</td>
<td>10-Aug-18</td>
<td>$250.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Peter Stenger</td>
<td>1343 Shafergate Dr, Ottawa, ON, K4M 1C4</td>
<td>10-Aug-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Joanne Van Haastrecht</td>
<td>5504 Wicklow Dr, Ottawa, ON, K4M 1C4</td>
<td>10-Aug-18</td>
<td>$1,000.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Name</td>
<td>Full Address</td>
<td>Date Received</td>
<td>Amount $</td>
<td>Amount $ Returned to Contributor or Paid to the City Clerk</td>
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<td>---------------</td>
<td>------------------</td>
<td>-----------------------------------------------------------</td>
</tr>
<tr>
<td>Lynn Shabinsky</td>
<td>165 Clemow Ave, Ottawa, ON, K1S 2B3</td>
<td>10-Aug-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Jennifer Ruddy</td>
<td>8 Grouse Nest N/A, Ottawa, ON, K1J 7G1</td>
<td>10-Aug-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>James Taggart</td>
<td>182 Keyworth Ave, Ottawa, ON, K1Y 0E9</td>
<td>10-Aug-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Jacob Shabinsky</td>
<td>103 Stonebriair Dr, Ottawa, ON, K2G 5Y1</td>
<td>10-Aug-18</td>
<td>$1,200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Doug Kelly</td>
<td>16 Malcolm Pl, Ottawa, ON, K2G 1P5</td>
<td>09-Aug-18</td>
<td>$600.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Joe Saab</td>
<td>1536 Brookmill Lane, Ottawa, ON, K1B 5G4</td>
<td>09-Aug-18</td>
<td>$250.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Jean Rivard</td>
<td>1455 Youville Dr, Ottawa, ON, K1C 6Z7</td>
<td>09-Aug-18</td>
<td>$400.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>David Young</td>
<td>237 Castlegarth Cres, Ottawa, ON, K2J 5N6</td>
<td>09-Aug-18</td>
<td>$500.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>John R Robertson</td>
<td>1910 Oakdean Cres, Ottawa, ON, K1J 6H3</td>
<td>01-Aug-18</td>
<td>$100.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Marc McAlear</td>
<td>A-24 Steel St, Ottawa, ON, K1J 6R3</td>
<td>01-Aug-18</td>
<td>$100.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Francis Leblanc</td>
<td>2123 Fillmore Cres, Ottawa, ON, K1J 6A1</td>
<td>26-Jul-18</td>
<td>$250.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Murray Chown</td>
<td>43 Spruce Cres, Arnprior, ON, K7S 3V8</td>
<td>09-Jul-18</td>
<td>$200.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Steve Begg</td>
<td>117 Springhurst Ave, Ottawa, ON, K1S 0E3</td>
<td>08-Jul-18</td>
<td>$100.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Name</td>
<td>Full Address</td>
<td>Date Received</td>
<td>Amount $</td>
<td>Amount $ Returned to Contributor or Paid to the City Clerk</td>
</tr>
<tr>
<td>----------------------</td>
<td>-------------------------------</td>
<td>---------------</td>
<td>----------</td>
<td>----------------------------------------------------------</td>
</tr>
<tr>
<td>Maria Dasilva</td>
<td>25 Rothwell Dr, Ottawa, ON, K1J 7G5</td>
<td>28-Jun-18</td>
<td>$750.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Mag Gallagher</td>
<td>15 Kindle Crt, Ottawa, ON, K1J 6E1</td>
<td>26-Jun-18</td>
<td>$300.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Krishan Singhal</td>
<td>456 Lansdowne Rd, Ottawa, ON, K1M 0X9</td>
<td>12-Jun-18</td>
<td>$600.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Monica Singhal</td>
<td>266 Second Ave, Ottawa, ON, K1S 2H9</td>
<td>12-Jun-18</td>
<td>$600.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Kevin Yemm</td>
<td>266 Second Ave, Ottawa, ON, K1S 2H9</td>
<td>12-Jun-18</td>
<td>$600.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Steve Grandmont</td>
<td>120 des Tournesols Crt, Ottawa, ON, K2B 1H9</td>
<td>12-Jun-18</td>
<td>$600.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Madhu Kochar</td>
<td>3759 Revelstoke Dr, Ottawa, ON, K1V 7C2</td>
<td>11-Jun-18</td>
<td>$500.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Total amount of monetary contributions from individuals other than candidate or spouse: $ 32,550.00

**Table 2: Contributions in goods and services from individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)**

<table>
<thead>
<tr>
<th>Name</th>
<th>Full Address</th>
<th>Description of Goods and Services</th>
<th>Date Received (Year/Month/Day)</th>
<th>Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Provided</td>
<td>Not Provided</td>
<td>Not Provided</td>
<td>Not Provided</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

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): $32,550.00
Part 3 – Contributions from candidate or spouse

Table 3: Contributions in goods or services

<table>
<thead>
<tr>
<th>Description of Goods and Services</th>
<th>Date Received (Year/Month/Day)</th>
<th>Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Provided</td>
<td>Not Provided</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>Description</th>
<th>Date Acquired (Year/Month/Day)</th>
<th>Supplier</th>
<th>Quantity</th>
<th>Current Market Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lawn signs</td>
<td>2014/01/01</td>
<td>Sprint Graphics</td>
<td>45</td>
<td>$184.45</td>
</tr>
<tr>
<td>Lawn signs</td>
<td>2010/01/01</td>
<td>Kelly Signs</td>
<td>41</td>
<td>$164.41</td>
</tr>
<tr>
<td>Medium Signs</td>
<td>2010/01/01</td>
<td>Sprint Graphics</td>
<td>22</td>
<td>$612.04</td>
</tr>
<tr>
<td>Large Signs</td>
<td>2014/01/01</td>
<td>Sprint Graphics</td>
<td>7</td>
<td>$394.10</td>
</tr>
<tr>
<td>Large Signs</td>
<td>2010/01/01</td>
<td>Kelly Signs</td>
<td>3</td>
<td>$168.90</td>
</tr>
<tr>
<td>H stakes</td>
<td>2014/01/01</td>
<td>Sprint</td>
<td>22</td>
<td>$22.00</td>
</tr>
</tbody>
</table>

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: $ 1,541.90

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: Meet Tim fun-raiser!

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

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

1. Donation jar 5 x $20: $ 100.00

Total Part 3 (include under Income in Box C): $ 100.00

Part 4 – Expenses related to fundraising event or activity

Provide details

1. Entertainment: $ 565.00
2. Room rental: $ 169.00
3. Supplies: $ 565.00
4. Furniture rental: $ 560.48
5. Ice: $ 28.00
6. Refreshments: $ 345.00
7. A/V equipment: $ 280.24

Total Part 4 Expenses (include under Expenses in Box C): $ 2,512.72

Meet Tim fun-raiser!

$1000 x 3 $ = $ 3000.00

$1200 x 14 $ = 16,800.00

19,800 Total

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: Fundraising activity – Contributor solicitation
(Non-event)

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

1. Fundraising calling expense: $1,700.00
2. Fundraising card: $207.64
3. Merchant banking – credit card fees: $125.02

Total Part 4 Expenses (include under Expenses in Box C): $2,032.66
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, CA, LPA

Municipality: City of Ottawa

Date (Year/Month/Day): Not Provided

Contact information

Last Name or Single Name: Ethier

Given Name(s): Katerine

Licence Number: 1-172-40

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.
INDEPENDENT AUDITOR'S REPORT

To the City Clerk and Solicitor of the City of Ottawa

Qualified Opinion
We have audited the financial statements of Tim Tierney 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 1st, 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 25, 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.