



Ontario



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 their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination) 

YYYY	MM	DD
2 0 2 2	0 7	0 4

 to 

YYYY	MM	DD
2 0 2 3	0 1	0 3

☒ Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing reflecting finances from start of campaign to end of extended campaign period

## Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name  
KROPP

Given Name(s)  
CAROLYN

Office for Which the Candidate Sought Election  
CITY COUNCILLOR

Ward Name or Number (if any)  
18

Municipality  
OTTAWA

Spending Limit

General  
\$ 31,356.80

Parties and Other Expressions of Appreciation  
\$ 3,135.68

Contribution Limit

Contributions from Candidate and Spouse  
\$0.00 \$11,201.60

☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

## Box B: Declaration

I, CAROLYN KROPP, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

*Carolyn Kropp*  
Signature of Candidate

2023/03/13

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2023/03/15

Time Filed

9:09 am

Initial of Candidate or Agent (if filed in person)

*Carolyn Kropp*

Signature of Clerk or Designate

*Carl C...*

## Box C: Statement of Campaign Income and Expenses

### LOAN

Name of bank or recognized lending institution

Amount borrowed  
\$

### INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	22,624.30
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	

**Total Campaign Income (Do not include loan)**

= \$ 22,624.30 C1

### EXPENSES (Note: Include the value of contributions of goods and services)

#### 1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$	
Advertising	+ \$	10,136.04
Brochures/flyers	+ \$	
Signs (including sign deposit)	+ \$	5,126.25
Meetings hosted	+ \$	269.48
Office expenses incurred until voting day	+ \$	326.26
Phone and/or internet expenses incurred until voting day	+ \$	145.63
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	4,500.00
Bank charges incurred until voting day	+ \$	126.01
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	
<b>Total Expenses subject to general spending limit</b>	= \$	<u>20,629.67</u> C2

#### 2. Expenses subject to spending limit for parties and other expressions of appreciation

1. election day event	+ \$	720.13
-----------------------	------	--------

2.		+ \$	
3.		+ \$	
4.		+ \$	
5.		+ \$	
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		<b>= \$</b>	<b>720.13 C3</b>

### 3. Expenses not subject to spending limits

Accounting and audit	+ \$	1,130.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	
Office expenses incurred after voting day	+ \$	
Phone and/or internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	
Bank charges incurred after voting day	+ \$	144.50
Interest charged on loan after voting day	+ \$	
Expenses related to recount	+ \$	
Expenses related to controverted election	+ \$	
Expenses related to compliance audit	+ \$	
Expenses related to candidate's disability (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>1,274.50 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **22,624.30 C5**

### Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	– \$	
Surplus (or deficit) for the campaign		= \$ D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

## Schedule 1 – Contributions

### Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$	7,660.80	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$		
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).	+ \$	662.00	
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • 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).	+ \$	14,301.50	
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$		
	– \$		
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b>22,624.30</b>	<b>1A</b>

### Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Total		

☐ Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: 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 (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
Total				

☐ Additional information is listed on separate supplementary attachment, if completed manually.

### Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse



**Table 3: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
			14,301.50	
<b>Total</b>			<b>14,301.50</b>	

☒ Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: Contributions in goods or services from individuals other than candidate or spouse**  
(Note: Must also be recorded as Expenses in Box C.)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
<b>Total</b>				

☐ Additional information is listed on separate supplementary attachment, if completed manually.

**Total for Part III – Contributions exceeding \$100 per contributor**

**(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)**

**\$ 14,301.50 1B**

## Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

☐ Additional schedule(s) attached, if completed manually.

### Fundraising Event/Activity 1

Description of fundraising event/activity \_\_\_\_\_

Date of event/activity (yyyy/mm/dd) \_\_\_\_\_

#### Part I – Ticket revenue

Admission charge (per person) \$ \_\_\_\_\_ 2A

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold x \_\_\_\_\_ 2B

**Total Part I (2A X 2B) (include in Part I of Schedule 1)** = \$ \_\_\_\_\_

#### Part II – Other revenue deemed a contribution

Provide details (e.g., revenue from goods sold in excess of fair market value)

1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

**Total Part II (include in Part I of Schedule 1)** = \$ \_\_\_\_\_

#### Part III – Other revenue not deemed a contribution

Provide details (e.g., contribution of \$25 or less; goods or services sold for \$25 or less)

1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

**Total Part III (include under Income in Box C)** = \$ \_\_\_\_\_

#### Part IV – Expenses related to fundraising event or activity

Provide details

1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

**Total Part IV Expenses (include under Expenses in Box C)** = \$ \_\_\_\_\_

**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, LICENSED PUBLIC ACCOUNTANT

Municipality OTTAWA	Date (yyyy/mm/dd) 2023/03/15
------------------------	---------------------------------

**Contact Information**

Last Name or Single Name POOLE	Given Name(s) ANDREA	Licence Number 3-30502
-----------------------------------	-------------------------	---------------------------

Address		
Suite/Unit Number	Street Number 48	Street Name DUNVEGAN ROAD

Municipality OTTAWA	Province ONTARIO	Postal Code K1K 3G3
------------------------	---------------------	------------------------

Telephone Number 613-218-5931	Email Address info@numeriscpa.com
----------------------------------	--------------------------------------

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

☒ 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.

## AUDITOR'S REPORT – FINANCIAL STATEMENTS

**To:** Carolyn Kropp, and  
The City Clerk of The City of Ottawa re: Carolyn Kropp 2022 Municipal Election Campaign

### Qualified Opinion

I have audited the accompanying Form 4: Financial Statement - Auditor's Report Candidate of the Carolyn Kropp 2022 Municipal Election Campaign (the "financial statement"), for the campaign period August 24, 2022 to January 3, 2023 relating to the City of Ottawa Municipal Election held on October 24, 2022, prepared in accordance with Section 88 of the Municipal Elections Act, 1996.

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, the accompanying financial statements present fairly, in all material respects, the Statement of income and Expenses of the Campaign as at January 3, 2023, and the results of its operations for the campaign period then ended in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.

### Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in any election campaign, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the candidate's election campaign records and I was not able to determine whether any adjustments might be necessary to income, expenses, or campaign period surplus/deficit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. my responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Campaign in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with those requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### Other Matter

Without modifying my opinion, I note that the Form 4 is prepared for the information and use of the Candidate and the City Clerk to comply with the Municipal Elections Act, 1996, and as such, may not be suitable for another purpose. The attached Form 4 is not intended to be and should not be used by anyone other than the specified users or for any other purpose.

### Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.



### **Auditor's Responsibilities for the Audit of the Financial Statements**

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

I 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 I identify during my audit.

*Numeris CPA*

Numeris CPA Professional Corporation  
Chartered Professional Accountant  
Licensed Public Accountant

Ottawa, Ontario  
March 15, 2023



**Explanation**

By-law No. 2022-76 authorizes the payment of rebates to individuals who make contributions to participating candidates for office on the municipal council who comply with the provisions of the by-law. Under Subsection 7(d) of the by-law, "a participating candidate shall submit an additional form, one established for that purpose by the City Clerk, upon which the auditor confirms that he or she has verified all contributions against a bank statement for the campaign account."

Name of Auditor: ANDREA POOLE, CPA, CA

Professional Designation of Auditor: NUMERIS CPA PROFESSIONAL CORPORATION  
CPA, LICENSED PUBLIC ACCOUNTANT

Name of Candidate: CARDLYN KROPP  
(Please print candidate's full name)

Nominated candidate for the office of:

☐ Mayor

☒ Councillor, Ward 18

I, the undersigned, confirm that I have verified all contributions against the bank statement for the campaign account.

Andrea Poole  
Signature of Auditor

2022/03/15  
Date (yyyy/mm/dd)

This collection of personal information is made under the authority of the *Municipal Elections Act, 1996*. This document is created and will be maintained as a public record pursuant to Section 88 of the *Municipal Election Act, 1996*. Inquiries about this collection should be directed to the Elections Office, 613-580-2660.