



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 6	0 1

 to

YYYY	MM	DD
2 0 2 2	1 2	3 1

☒ 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

Brown

Given Name(s)

David

Office for Which the Candidate Sought Election

Councillor

Ward Name or Number (if any)

Ward 21

Municipality

Ottawa

Spending Limit

General

\$23,671.10

Parties and Other Expressions of Appreciation

\$2,367.11

Contribution Limit

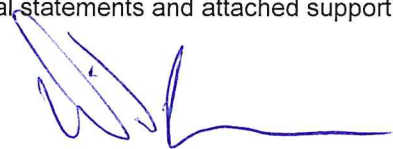
Contributions from Candidate and Spouse

\$9,393.20

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

Box B: Declaration

I, David 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

2023/03/28

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2023/05/29

Time Filed

3:31

Initial of Candidate or Agent (if filed in person)

DB

Signature of Clerk or Designate



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)	+ \$	24,067.00
Revenue from items \$25 or less	+ \$	50.00
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)**= \$ 24,117.00 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)	+ \$	6,619.00
Advertising	+ \$	452.00
Brochures/flyers	+ \$	4,937.08
Signs (including sign deposit)	+ \$	3,379.42
Meetings hosted	+ \$	45.18
Office expenses incurred until voting day	+ \$	
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	1,500.00
Bank charges incurred until voting day	+ \$	81.00
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Canada Post Mail-out Charges	+ \$	3,210.24
2. Website Costs	+ \$	246.03
3. T-Shirts Decal Update	+ \$	65.00
4. Parade Candy	+ \$	211.00
5. Campaign Photos	+ \$	550.00
6. Lucinda Pepper BMR Screws Reimbursement	+ \$	49.68
Total Expenses subject to general spending limit	= \$	21,345.63 C2

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

1. Election Night Pizza	+ \$	189.00
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2. Election Night Cake	+ \$	50.99	
3. October 24th Hall Rental	+ \$	84.75	
4. Dollar Tree	+ \$	10.36	
5.	+ \$		
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	335.10	C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$	2,147.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	244.59	
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	+ \$	46.00	
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.	+ \$		
Total Expenses not subject to spending limits	= \$	2,437.59	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **24,118.32** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-1.32	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	= \$	-1.32	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	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	6,619.00
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).	+ \$	343.00
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).	+ \$	17,105.00
Less: Ineligible contributions paid or payable to the contributor	– \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	
Total Amount of Contributions (record under Income in Box C)	= \$	24,067.00 1A

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 (\$)
Goods From Previous Campaign Listed Below		
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 (\$)
Election Signs from Previous Campaign: 400S, 100L		Golden Triangle Signs	500	5,763.00
Vista Print Banner	2018/05/24	Vista Print	1	160.65
T-Shirts	2018/08/27	Vista Print	26	171.99
POSTS	2018/09/19	PERKINS LUMBER	250	472.34
SCREWS FOR SIGNS	2023/01/23	OTTAWA FASTNERS	1,000	51.02
Total				6,619.00

☐ 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 (\$)
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Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Lucinda Pepper	1272 Woodside Drive K2C 2G9	2022/06/15	1,200.00	
Jennifer Parks	1601 Eagleson Road K2S 1B8	2022/06/27	500.00	
Russell Arthurs	3250 Steeple Hill Crescent K0A2Z0	2022/06/27	250.00	
John Hill	4878 Cambrian Road K0A 2Z0	2022/06/28	275.00	
David Blackwell	5966 Ottawa Street K0A 2Z0	2022/06/28	200.00	
Katherine Blackwell	5966 Ottawa Street K0A 2Z0	2022/06/28	200.00	
Emily Poulter	2305 Relin Way, Box31 K0A 2T0	2022/06/28	100.00	
Faye Seabrook	7774 Merlyn Wilson Road K0G 1J0	2022/06/28	100.00	
Karen Colenbrander	29 Dallaire Crecent, K0A 2Z0	2022/06/28	100.00	
Mary Gemmell	38 Mary Hill Crescent K0A 2Z0	2022/06/28	100.00	
Sandra Brown	21 Tybalt Crescent K2H 8J6	2022/06/28	100.00	
Sharon Boal	403 Grassendale Private K0A2Z0	2022/06/28	100.00	
Stephen Blackburn	111 Queen Charlotte, K0A 2Z0	2022/06/28	200.00	
David Wallace	1 Chanonhouse Drive K0A 2Z0	2022/06/28	200.00	
Barbara Fraser	5555 Old Richmond Road K2R 1G5	2022/06/28	250.00	
Brenda Traversy	3 Cobblestone Court K0A 2Z0	2022/06/29	100.00	
Denise Crawford	2508 Century Road, K0A 2Z0	2022/07/12	500.00	
Lynne Gaucher	2699 Basswood Crescent K1V 8K2	2022/07/13	200.00	
Brian Pepper	1272 Woodside Drive K2C 2G9	2022/07/13	1,200.00	
Mike Cosham	P.O Box 68, Richmond, K0A 2Z0	2022/07/14	200.00	
Jon MacDougall	2740 Marie Street, Apt 29 K2B 7E6	2022/07/14	100.00	
Lucille Pakalnis	538-480 Metcalfe Street K1S 3N6	2022/07/16	100.00	
Maureen Macaulay	6159 Malakoff Road, K0A 2Z0	2022/07/16	100.00	
Marilou Seabrook	5983 Fourth Line Road K0A 2T0	2022/08/01	200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Tricia Schouten	6101 Malakoff Road, K0A 2T0	2022/08/08	1,200.00	
John Shearer	208 Cedarstone Road, K0A 2Z0	2022/09/01	200.00	
Andrea Doyle	5510 Dickenson Street, K4M 0H8	2022/09/05	100.00	
Neil Lillico	17 Sauble Drive K2M 2Y3	2022/09/06	500.00	
Nigel Panther	7 Hubertine Gate K2S 1S5	2022/09/10	200.00	
Dianne Droogh	6526 Fourth Line Road, K0A 2T0	2022/09/10	150.00	
Mike Abson	3537 McBean St. K0A 2Z0	2022/09/11	100.00	
Andrea Doyle	5510 Dickenson Street, K4M 0H8	2022/09/12	100.00	
Jane Wilson	6771 Farmstead Ridge K0A 2T0	2022/09/13	500.00	
William Davidson		2022/09/18	250.00	
Sharon Milne	8 Chelmsford Cres. K0A 2Z0	2022/09/19	100.00	
Gordon Charron	5975 Fourth Line Road, K0A 2T0	2022/09/20	200.00	
Brigitte Brule	1120 Mill Street, K4M 1A3	2022/09/20	750.00	
Lionel Beaulieu	8 Queenston Drive, K0A 2Z0	2022/09/26	100.00	
David Tupper	6733 Second Line Road K0A 2E0	2022/09/28	150.00	
Laura Tupper	6733 Second Line Road K0A 2E0	2022/09/28	150.00	
Wendy Branson	6367 McCordick Rd. K0A 2T0	2022/10/03	150.00	
Brenda Moffitt	5500 Fourth Line Rd. K0A 2T0	2022/09/02	200.00	
Brian Sheehan	5609 William McEwen Drive K0A 2E0	2022/08/27	100.00	
Christopher Schouten	6102 Malakoff Rd, RR#3 K0A 2Z0	2022/07/29	1,200.00	
Donna Foster	2938 Goodstown Rd, Richmond, ON K0A 2Z0	2022/09/05	100.00	
Fran Rea	28 Fortune Street K0A 2Z0	2022/08/23	200.00	
Gail Allen	6441 Aston Rd. K4M 1B3	2022/09/15	1,200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Glenn Brooks	2646 Pierce Rd. K0A 2T0	2022/09/18	200.00	
Gordon Brown	Box 153, 5940 Perth St. K0A 2Z0	2022/08/12	125.00	
James Wagdin	137 Christopher Hamilton, K0A 2Z0	2022/08/12	500.00	
Arlene Shipman	6563 4th Line Road K0A 2T0	2022/08/21	105.00	
Karen Gordon	PO Box 258 K4M 1A3	2022/09/06	600.00	
Kristopher Gordon	PO Box 258 K4M 1A3	2022/09/06	600.00	
Vivien Daly	5970 Perth Street, K0A 2Z0	2022/09/21	100.00	
Elizabeth Wilson	6771 Farmstead Ridge K0A 2T0	2022/07/30	200.00	
George Wilson	6771 Farmstead Ridge K0A 2T0	2022/07/30	200.00	
Total			17,105.00	

☐ 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 (\$)
Total				

☐ 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) \$ 17,105.00 1B

Complete a separate schedule for each event or activity held. ☐ Additional schedule(s) attached, if completed manually.

Description of fundraising event/activity Launch Party to raise donations

Date of event/activity (yyyy/mm/dd) 2022/06/27

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)		= \$

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

1. _____ + \$ _____

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

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

1. _____ + \$ _____

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

Provide details		
1. June 27th Hall Rental	+ \$	84.75
2. Independent Grocer	+ \$	45.51
3. Walmart	+ \$	58.41
4. Lococo's	+ \$	8.54
5. Dollarama	+ \$	28.25
6. Party City	+ \$	19.13
Total Part IV Expenses (include under Expenses in Box C)		= \$ 244.59

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

Carleton Place

Date (yyyy/mm/dd)

2023/03/27

Contact Information

Last Name or Single Name

Nephin Winter Bingley, CPA

Given Name(s)

Christa Bingley, CPA, CA.

Licence Number

3-30790

Address

Suite/Unit Number

Suite 2

Street Number

1

Street Name

Costello Drive

Municipality

Carleton Place

Province

Ontario

Postal Code

K7C 0B4

Telephone Number

613-257-4704

Email Address

christa@nephinwinter.ca

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.

NEPHIN WINTER BINGLEY

CHARTERED PROFESSIONAL ACCOUNTANTS

Independent Auditors' Report

To the City of Ottawa Elections Office, Clerk
in accordance with the Municipal Elections Act, 1996.

Opinion

We have audited the accompanying financial statement for the candidate David Brown, which comprises the Statement of Campaign Income and Expenses and Calculation of Surplus or Deficit, Schedule of Contributions, Schedule of Fundraising and Events of David Brown, Candidate, for the campaign period from June 1, 2022 to December 31, 2022 relating to the election held on October 24, 2022.

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements of candidate David Brown present fairly, in all material respects, the income and expenses for the campaign period from June 1, 2022 to December 31, 2022 and the determination of surplus or deficit in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions, and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to contributions, and other revenue and expenses.

Candidate's Responsibility for the Financial Statements

The Candidate is responsible for the preparation of these financial statement in accordance with the Municipal 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 the assessment of the 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 entity'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 management, as well as evaluating the overall presentation of these 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 of Accounting and Restriction on Use

The candidate's financial statement has been prepared in accordance with the financial reporting provisions of Section 88.25 of the Municipal Elections Act to assist the candidate David Brown to meet the requirements of the Municipal Elections Act. As a result, the Return may not be suitable for another purpose. My report is intended solely for the City of Ottawa Elections Office, Clerk and the candidate, and should not be used by parties.

Report on Other Legal and Regulatory Requirements

The Municipal Elections Act, 1996 does not require me to report, nor was it practicable for me to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

The engagement partner on the audit resulting in this independent auditors' report is Christa Bingley, CPA, CA.

Carleton Place, Ontario.
March 28, 2023.



Chartered Professional Accountants
Licensed Public Accountants

NEPHIN WINTER BINGLEY

CHARTERED PROFESSIONAL ACCOUNTANTS

Thursday, March 21, 2019

David Brown
33 Dallaire Crescent
Richmond, ON
K0A 2Z0

Dear David:

The Objective and Scope of the Audit

You have requested that we audit the financial statement of David Brown, a candidate in the Municipality of the City of Ottawa in the election held on October 24, 2022, for the period June 1, 2022 to December 31, 2022 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Municipal Elections Act, 1996.

Our Responsibilities

We will conduct our audit(s) candidate, David Brown 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 as to whether the financial statement 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 the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. 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 financial statement.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial statement 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. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statement that we have identified during the audit.

We may also communicate other matters identified during the audit that, in our opinion, are of sufficient importance to merit management's attention.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the form contained in Appendix A to this letter.

If we conclude that a modification to our opinion on the financial statement is necessary, we will discuss the reasons with you in advance.

The Responsibilities of the Candidate and their Agent

Our audit will be conducted on the basis that you and your agent acknowledge and understand that you have responsibility for the following:

1. Preparing the form in accordance with the requirements of the Act
2. Such internal control as you and your official agent determine is necessary to enable the preparation of the form in a manner that is free from material misstatement, whether due to fraud or error, and
3. Providing me with access to all information of which you and your official agent are aware that is relevant for the preparation of the Return. It may be necessary to perform certain auditing procedures at any time before or after the election date. I understand that I will have access at all reasonable times to all records, documents, books, accounts and vouchers held by you and your official agent pertaining to the election, and may require from both of you such information and explanations as are necessary to complete my examination and report. This would include providing me with information such as:
 - a. any illegal or possibly illegal acts and all facts related thereto
 - b. claims and possible claims, whether or not they have been discussed with the electoral campaign's legal counsel
 - c. any known or probable instances of non-compliance with legislative or regulatory requirements, including reporting requirements under the Act
 - d. an assessment of the reasonableness of any significant assumptions underlying the valuations and disclosures in the Return
 - e. a note to be attached to the Return describing the financial reporting framework applied for preparing the Return
 - f. subsequent events
4. Providing me with additional information that I may request from you and your official agent for the purpose of the audit, and
5. Providing me with unrestricted access to persons from whom I determine it necessary to obtain audit evidence. As part of my audit process, I will request from you and your official agent written confirmation concerning representations made to me in connection to the audit engagement. You have agreed to provide appropriate vouchers for personal expenses to support the amounts recorded. You and your official agent are responsible for the timely preparation and completeness of the accounting records and the Return, which is to be prepared in accordance with the financial reporting provisions of the Act. As the Act requires my examination to be completed and my report issued within four months of polling day, it is essential that the suppliers' accounts be recorded and the accounting records completed in time to allow me a reasonable period to complete my examination. I anticipate that I will be able to report by the date required by the Act if your Return is completed and available for final audit on or before (date). You have agreed that you will provide me with the completed Return by that date.

Fees

Fees will be determined on the basis of time spent on this engagement at my standard rates, and any disbursements incurred will be added to the billing. The Act provides that the Receiver General will reimburse audit fees up to a maximum amount. The Receiver General's reimbursement is conditional upon the production of all the documents referred to in subsection 477.59(1) of the Act, including the audit report and the invoice for audit fees. Otherwise you will be responsible for the full payment of the fees.

Working Papers

The working papers, files, other materials, reports and work created, developed or performed by me during the course of the engagement are the property of my firm, constitute confidential information and will be retained by me in accordance with my firm's policies and procedures.

File Inspections

In accordance with professional regulations and my firm's policy, my client files may periodically be reviewed by practice inspectors, and by quality control reviewers to ensure that I am adhering to the standards of my profession and of my firm. File reviewers are required to maintain the confidentiality of client information.

Use of Information

It is acknowledged that I will have access to all personal information in your custody that I require to complete my engagement. My services are provided on the basis that:

1. you or your official agent have obtained any required consents for collection, use and disclosure to me all personal information required under applicable privacy legislation
2. I will hold all personal information in compliance with my firm's Privacy

Statement

If the above terms are acceptable to you, please sign the enclosed copy of this letter in the space provided and return it to me after obtaining your official agent's signed acknowledgment that he or she understands the terms.

Conclusion

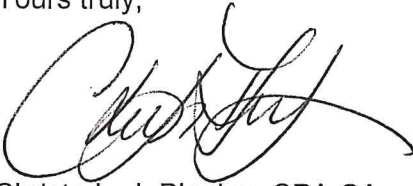
This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to you.

4 of 4
David Brown
Thursday, March 21, 2019

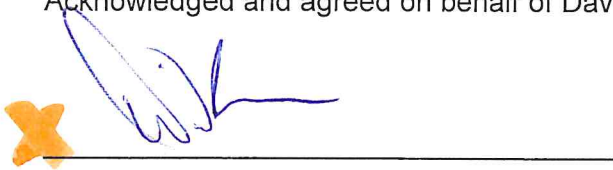
Yours truly,



Christa L. J. Bingley, CPA CA.

Nephin Winter Bingley, Chartered Professional Accountants

Acknowledged and agreed on behalf of David Brown by:



David Brown

Date 2023/03/28

David Brown
33 Dallaire Crescent
Richmond, ON
K0A 2Z0

Monday, March 27, 2023

Nephtin Winter Bingley
1 Costello Drive Suite 2
Carleton Place, Ontario
K7C 0B4

Dear Sir/Madame:

This representation letter is provided in connection with your audit of the financial statements of David Brown, a candidate in the Municipality of the City of Ottawa in the election held on October 24, 2022, for the period June 1, 2022 to December 31, 2022 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Municipal Elections Act, 1996.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

1. Financial Statements

We have fulfilled our responsibilities as set out in the terms of the audit engagement dated Wednesday, February 01, 2023 for:

- a. Preparing and fairly presenting the financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996. which includes: Statement of Campaign Income and Expenses and Calculation of Surplus or Deficit, Schedule of Contributions, Schedule of Fundraising and Events for the candidacy of David Brown, a candidate in the Municipality of the City of Ottawa in the election held on October 24, 2022, for the period June 1, 2022 to December 31, 2022.
- b. Providing you with:
 - i. Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:
 - A. Accounting records, supporting data and other relevant documentation,
 - B. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
 - ii. Additional information that you have requested from us for the purpose of the audit; and
 - iii. Unrestricted access to persons from whom you determine it necessary to obtain audit evidence.
- c. Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and
- d. Designing and implementing such internal control as we determined is necessary to

enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which we are aware.

2. The date of the financial statement is March 27, 2023.
3. You have been provided a note describing the financial reporting framework applied for preparing the financial statement.
4. You have been afforded access to all the records, documents, books, accounts, bank account records and vouchers held by the official agent and held by the candidate relating to the election.
5. All loans, advances, deposits, contributions and gifts received and all expenses incurred, including in particular items (a) to (c) below, have been determined and recorded as required by the Act.
 - a. labour other than volunteer labour
 - b. commercial value of property and services
 - c. personal expenses of the candidate
6. The official agent has received all the amounts contributed. No contribution in excess of the amount permitted by the Act has knowingly been accepted from a particular individual.
7. All persons indicated on the receipt forms made such donations on their own behalf and not as nominees for other persons or for an organization.
8. All contributions received from ineligible contributors were returned to the contributor within 30 days of becoming aware of the ineligibility.
9. No electoral campaign expenses (as defined in the Act) have been incurred by any person or organization other than the candidate.
10. We have disclosed to you all claims and possible claims against the candidate and/or the official agent, whether or not such claims have been discussed with a lawyer.
11. We are not aware of any illegal or possible illegal acts that have not been disclosed to you.
12. To the extent possible, taking into account the nature and size of the candidate's campaign, we acknowledge our responsibility to implement controls procedures designed to prevent and detect misstatements whether due to fraud or error. We believe that the effects of any uncorrected misstatements aggregated by you during the audit, as set out in the attached schedule, are immaterial, both individually and in the aggregate, to the financial statement as a whole (or, if all misstatements have been corrected, state that there are no uncorrected misstatements; otherwise, the schedule of uncorrected misstatements should be attached to the representation letter).
13. We confirm that we have disclosed to you all significant facts relating to any frauds or suspected frauds known to us that may have affected the financial statement, and the results of our assessment of any material misstatements resulting from the fraud.
14. We are not aware of any instances of non-compliance or suspected noncompliance with the Act or other laws and regulations whose effects should be considered when preparing the financial statement (or We have disclosed to you all facts related to instances of non-compliance or suspected noncompliance with the Act or other laws and regulations whose

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Nephin Winter Bingley
Monday, March 27, 2023

effects should be considered when preparing the financial statement).

15. All subsequent events to the date of the form that affect the information required to be disclosed or adjusted in this form have been accounted for or disclosed in the form.
16. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
17. The amounts shown in the Statement of Campaign Income and Expenses are \$24,117 and \$24,118.32 respectively. The Calculation of Surplus or Deficit is \$1.32
18. For the sole purpose of the candidate's electoral campaign, a separate bank account was opened in a Canadian financial institution.
19. The account holder is as follows: David Brown Campaign.
20. All financial transactions of the candidate in relation to an electoral campaign that involve the payment or receipt of money were paid from or deposited to the account.

Yours truly,



Date: 2023/03/28

David Brown, Candidate



Date: _____

Liz MacKinnon, Agent



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: Nephtin Winter Bingley - Christa Bingley CPA CA

Professional Designation of Auditor: Chartered Professional Accountant

Name of Candidate: David Brown
(Please print candidate's full name)

Nominated candidate for the office of:

☐ Mayor

☒ Councillor, Ward 21

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

Nephtin Winter Bingley

Christa Bingley
Signature of Auditor

2023/03/28
Date (yyyy/mm/dd)