



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 5	1 8

 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  
Desroches

Given Name(s)  
Steve

Office for Which the Candidate Sought Election  
City Councillor

Ward Name or Number (if any)  
22

Municipality  
City of Ottawa

Spending Limit  
General  
\$21,848.70

Parties and Other Expressions of Appreciation  
\$2,184.87

Contribution Limit  
Contributions from Candidate and Spouse  
\$8,964.40

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

**Box B: Declaration**

I, Steve Desroches, 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

March 9 / 23  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/09</u>	Time Filed <u>3:30pm</u>	Initial of Candidate or Agent (if filed in person) 	Signature of Clerk or Designate 
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**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)	+ \$	18,965.77
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)****= \$ 18,965.77 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)

+ \$ 442.96

Advertising

+ \$ 323.37

Brochures/flyers

+ \$ 2,477.40

Signs (including sign deposit)

+ \$ 9,358.60

Meetings hosted

+ \$ 718.81

Office expenses incurred until voting day

+ \$

Phone and/or internet expenses incurred until voting day

+ \$ 91.97

Salaries, benefits, honoraria, professional fees incurred until voting day

+ \$ 1,000.00

Bank charges incurred until voting day

+ \$ 18.11

Interest charged on loan until voting day

+ \$

Other (provide full details)

1. Credit Card Fees Processing Online Donations

+ \$ 801.51

2. In kind office supplies

+ \$ 100.00

3. + \$

4. + \$

5. + \$

**Total Expenses subject to general spending limit****= \$ 15,332.73 C2****2. Expenses subject to spending limit for parties and other expressions of appreciation**

1. Election Day including hospitality and supplies

+ \$ 1,197.13

2. + \$

3.		+ \$	
4.		+ \$	
5.		+ \$	
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		<b>= \$</b>	<b>1,197.13 C3</b>

### 3. Expenses not subject to spending limits

Accounting and audit	+ \$	1,984.33	
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	+ \$	19.20	
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. Postage	+ \$	299.00	
2. Truck rental	+ \$	133.38	
3.	+ \$		
4.	+ \$		
5.	+ \$		
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>2,435.91</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **18,965.77 C5**

### Box D: Calculation of Surplus or Deficit

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

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)	+ \$	1,504.89
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).	+ \$	500.00
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).	+ \$	16,960.88
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)	= \$	18,965.77 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 (\$)
Election Brochure	2022/05/23	875.51
Office supplies	2022/05/26	100.00
Hospitality (election night)	2022/10/24	86.42
Total		1,061.93

☐ 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 (\$)
Lawn signs	2006/09/01	Steve Desroches	80	442.96
Total				442.96

☐ 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 (\$)
Patrick Fairs	541 Via Matino Way Nepean, ON K2J6B7	2022/06/28	125.88	
Patrick Fairs	541 Via Matino Way Nepean, ON K2J 6B7	2022/06/28	10.00	
Mohamed Abdalla	576 Carina Cres Ottawa, ON K2J0Z5	2022/06/29	200.00	
Rob Carpenter	212 Bookton Place Ottawa, ON K1V2H3	2022/07/08	100.00	
Sam Laprate	216 Pursuit Terrace Ottawa ON K0A 2Z0	2022/07/08	200.00	
Scott Allen	3831 Marble Canyon Ottawa ON K1V 1P9	2022/07/08	100.00	
Dean Tremblay	16 Arundel Ave Ottawa, ON K1K 0B4	2022/07/08	200.00	
John Villeneuve	822 Covehead Ottawa, ON K1V 1M3	2022/07/08	100.00	
Larry Paget	302 Chestermere Cres Nepean, ON K2G 7A8	2022/07/09	500.00	
Barbara Farber	9 Catalina Drive Ottawa, ON K2H 7X2	2022/07/09	200.00	
Daljit Nirman	169 Grenadier Way Ottawa, ON K2J 4M1	2022/07/11	250.00	
Robert Plamondon	502 Mayfair Ave Ottawa, ON K1Y 0L3	2022/07/13	200.00	
Glen Doucet	604 Netley Circle Ottawa, ON K1T 0A3	2022/07/15	200.00	
Kevin Sampson	420-205 Bolton Street Ottawa, ON K1N 1K7	2022/07/16	100.00	
John Baizana	60 Stonepointe Ottawa, ON K2G 6G3	2022/07/17	500.00	
Geordie Adams	510 Grand Tully Way Ottawa, ON K1V 2M9	2022/07/28	200.00	
Doug Brouseau	230 Bulrush Cres Ottawa, ON K1T 0E6	2022/07/30	100.00	
Lynn Burritt	2646 Marble Cres Ottawa, ON K1V 8L8	2022/08/04	300.00	
Merv Beckstead	79 Buck Ridge Cres Renfrew, ON K7V 1X3	2022/08/08	100.00	
Anthony Chiarello	1533 Arnhem Street Ottawa, ON K2C 1T9	2022/08/08	100.00	
Tyler Bjornson	9 Glencairn Ave Ottawa, ON K1S 1M5	2022/08/09	200.00	
Marco Campagna	12 Parmalea Cres Ottawa, ON K2E 7J3	2022/08/11	100.00	
David Stinson	8 Madawaska Drive Ottawa, ON K1S 3G6	2022/08/11	750.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
John Unrau	243 Tewsley Drive Ottawa, ON K1V 0Y6	2022/08/12	100.00	
Simon Dupuis	58 Speer Cres Ottawa, ON K2M 1W2	2022/08/19	200.00	
Craig Cudmore	741 Rolling River Cres Ottawa, ON K1V 1M2	2022/08/19	200.00	
Geoffrey Dervin	606 Bow Valley Drive Ottawa, ON K1V 2G9	2022/08/20	100.00	
Cyril Leeder	26 Halldorson Cres Ottawa, ON K2K 2C7	2022/08/23	200.00	
Gary Pluim	4237 Green Gables Ottawa, ON K1V 1W8	2022/08/24	200.00	
Karyn Standen	4366 Rainforest Drive Ottawa, ON K1V 1L4	2022/08/25	150.00	
Michel Chartrand	102-297 Dupuis Street Ottawa, ON K1L 7H8	2022/08/25	200.00	
Cartherine Piccinin	103 Manorhill Priv Ottawa, ON K1H 2J3	2022/08/25	100.00	
Morgan Currie	103 Manorhill Priv Ottawa, ON K1H 2J3	2022/08/25	100.00	
John Desroches	90 Sargent Road Ottawa, ON L7G 1L1	2022/08/27	100.00	
Bryde Desroches	40-696 King Street Midland, ON L4R 5B5	2022/08/29	300.00	
Jeremy Moore	965 Cirrus Way Ottawa, ON K1V 1R5	2022/08/30	100.00	
Tyson Macauley	8 Little Road Ottawa, ON K1V 1H5	2022/09/01	100.00	
Joe Irving	788 Hot Springs Way Ottawa, ON K1V 1S5	2022/09/05	100.00	
Ernie Hughes	107 Holitman Drive Ottawa, ON K2J 2S5	2022/09/08	300.00	
David Herr	148 August Lily Crescent Ottawa, ON K1V 2E3	2022/09/12	100.00	
Ryan Kelahear	15 Arlberg Lane Ottawa, ON K0A 2Z0	2022/09/13	200.00	
Vincent Klassen	132 Rue Stewart Ottawa, ON K1N 6J5	2022/09/15	100.00	
Keith Parker	3790 Marble Canyon Ottawa, ON K1V 1P8	2022/09/15	200.00	
Christine Bennett Cederberg	4173 Wolfe Point Crt Ottawa, ON K1V 1P5	2022/09/18	1,000.00	
Nadine Carpenter	1210-15 Maitland Place Toronto, ON M4Y 2X3	2022/09/21	1,000.00	
Harminder Walia	229 Soper Place Ottawa, ON K1M 2J2	2022/09/22	1,200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Ravinder Tumber	103 Scholastic Drive Ottawa, ON K1S 5H3	2022/09/22	1,200.00	
Jagdeep Perhar	3 Forest Gate Way Ottawa, ON K2G 6P2	2022/09/22	600.00	
Preet Perhar	3 Forest Gate Way Ottawa, ON K2G 6P2	2022/09/22	600.00	
Rajesh Gawas	740 Brian Good Ave Ottawa, ON K4M 0E2	2022/10/23	100.00	
Dalwinder Gill	5037 North Bluff Drive Ottawa, ON K1V 2H7	2022/09/23	200.00	
Andrew Fraser	4328 Totem Drive Ottawa, ON K1V 1L6	2022/09/25	100.00	
Jo-Anne Poirier	215 Hopewell Ottawa, ON K1S 5R9	2022/09/29	200.00	
Surinder Dhaliwal	284 Gracewood Ottawa, ON K1T 0J1	2022/10/01	100.00	
Steven Drover	504 Antique Court Ottawa, ON K1V 2G8	2022/10/03	100.00	
Amandeep Dhaliwal	673 Willowmere Way Ottawa, ON K1T 0L4	2022/10/06	100.00	
Abdulkadir Abdi	21 Drumso Street Ottawa, ON K1T 3X9	2022/10/12	100.00	
Christopher Spiteri	500 Queen Elizabeth Drive Ottawa, ON K1S 3N4	2022/10/15	375.00	
Umesh Kumar	2210 Sunset Cove Circle Ottawa, ON K2J 0T9	2022/10/27	100.00	
William Davidson	3434 Timmins Road Pakinhams, ON K0A 2X0	2022/10/07	200.00	
Satwinder Sangha	339 Serenade Crescent Ottawa, ON K1X 0B9	2022/11/19	100.00	
Gurdev Tumber	103 Scholastic Drive Ottawa, ON K1S 5H3	2022/11/19	1,000.00	
Raman Sidhu	339 Serenade Crescent Ottawa, ON K1X 0B9	2022/11/19	100.00	
Kulwinder Sidhu	254 Kiwanis Court Ottawa, ON K1T 0H7	2022/11/23	200.00	
Bill Ayyad	41 Fair Oaks Crescent Ottawa, ON K2G 4W6	2022/10/28	100.00	
Jagjit Uppal	237 Madhu Cres Ottawa, ON K2C 4J2	2022/11/25	100.00	
Gayatri Uppal	237 Madhu Cres Ottawa, ON K2C 4J2	2022/11/25	100.00	
<b>Total</b>			<b>16,960.88</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 (\$)
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)**      \$ 16,960.88 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

Municipality Ottawa	Date (yyyy/mm/dd) 2023/02/02
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### Contact Information

Last Name or Single Name Wright	Given Name(s) John	Licence Number 1-19969
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### Address

Suite/Unit Number 200A	Street Number 441	Street Name MacLaren
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Municipality Ottawa	Province Ontario	Postal Code K2P 2H3
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Telephone Number 613-369-5064	Email Address jwright@vaiveandassociates.ca
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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.

# VAIVE AND ASSOCIATES

## Professional Corporation

### INDEPENDENT AUDITOR'S REPORT

Steve Desroches, Candidate

#### **Report on Form 4 Financial Statement**

##### ***Qualified Opinion***

We have audited the accompanying Form 4 Financial Statement of Steve Desroches, Candidate, which comprise the Statement of Campaign Income and Expenses, Calculation of Surplus or Deficit and the Schedules of Contributions and Fundraising Events and Activities for the period from the date of filing of nomination May 18, 2022 to January 3, 2023. The financial statements have been prepared by the Candidate Ward 22 Riverside South – Findlay Creek.

In our opinion, except for the possible effects of the matter described below in the Basis for Qualified Opinion, the Form 4 Financial Statement presents fairly, in all material respects, the financial information reflected in the accounting records of Candidate Steve Desroches in accordance with the financial reporting requirements outlined in the 2022 Candidates' guide for Ontario municipal council and school board elections by the Ministry of Municipal Affairs and Housing and the Municipal Elections Act, 1996.

##### ***Basis for Qualified Opinion***

Candidates derive revenues from donations, including donations of goods and services, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, in accordance with the guidance outlined in the 2022 Candidates' guide for Ontario municipal council and school board elections provided by the Ministry of Municipal Affairs and Housing, our verification of these transactions was limited to ensuring that the financial statement reflected the amounts recorded in the accounting records of the Candidate in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to campaign income and expenses, surplus/deficit, contributions and fundraising.

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 Statement section of our report. We are independent of the Steve Desroches Election Campaign in accordance with the ethical requirements that are relevant to our audit of the financial statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

The Form 4 Financial Statement is prepared to assist Candidate Steve Desroches in meeting the financial reporting requirements outlined in the 2022 Candidates' guide for Ontario municipal council and school board elections provided by the Ministry of Municipal Affairs and Housing

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Candidate's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Candidate to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

*Vaive and Associates*

Ottawa, Ontario  
March 9, 2023

Vaive and Associates Professional Corporation  
(Authorized to practice public accounting by the  
Chartered Professional Accountants of Ontario)



**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: John Wright - Vaive and Associates

Professional Designation of Auditor: Chartered Professional Accountant

Name of Candidate: Steve Desroches  
(Please print candidate's full name)

Nominated candidate for the office of:

☐ Mayor

☒ Councillor, Ward 22

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

[Signature]  
Signature of Auditor

2023/02/01  
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.