



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 | 1 7 |

 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

Hubley

Given Name(s)

Allan

Office for Which the Candidate Sought Election

City Councillor

Ward Name or Number (if any)

Kanata South - Ward 23

Municipality

Ottawa

Spending Limit

General

\$35,672.25

Parties and Other Expressions of Appreciation

\$ 3,567.23

Contribution Limit

Contributions from Candidate and Spouse

~~\$14,021.25~~ 12,217.00

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

Box B: Declaration



I, Allan Hubley, 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

2023/03/29

Date (yyyy/mm/dd)

| | | | |
|-------------------------|------------|---|---|
| Date Filed (yyyy/mm/dd) | Time Filed | Initial of Candidate or Agent (if filed in person) | Signature of Clerk or Designate |
| 2023/03/29 | 1:20 |  |  |

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) | + \$ | 41,954.87 | |
| 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) | | | = \$ 41,954.87 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) | + \$ | 1,953.00 | |
| Advertising | + \$ | 7,705.00 | |
| Brochures/flyers | + \$ | | |
| Signs (including sign deposit) | + \$ | 3,459.29 | |
| Meetings hosted | + \$ | | |
| Office expenses incurred until voting day | + \$ | 191.90 | |
| Phone and/or internet expenses incurred until voting day | + \$ | | |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ | | |
| Bank charges incurred until voting day | + \$ | 278.76 | |
| Interest charged on loan until voting day | + \$ | | |
| Other (provide full details) | | | |
| 1. <u>Canvassing (including flyers, maps, GOTV call campaign)</u> | + \$ | 13,525.48 | |
| 2. <u>Volunteer Appreciation</u> | + \$ | 1,846.81 | |
| 3. <u>Website</u> | + \$ | 245.00 | |
| 4. _____ | + \$ | | |
| Total Expenses subject to general spending limit | = \$ | 29,205.24 | C2 |

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

| | | | |
|------------------------------|------|--------|--|
| 1. <u>Election Day Party</u> | + \$ | 374.61 | |
| 2. _____ | + \$ | | |
| 3. _____ | + \$ | | |

| | | |
|---|------|------------------|
| 4. _____ | + \$ | _____ |
| 5. _____ | + \$ | _____ |
| Total Expenses subject to spending limit for parties and other expressions of appreciation | = \$ | 374.61 C3 |

3. Expenses not subject to spending limits

| | | |
|---|------|--------------------|
| Accounting and audit | + \$ | 4,027.32 |
| Cost of fundraising events/activities (list details in Part IV of Schedule 2) | + \$ | 5,008.56 |
| 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 | + \$ | 8.50 |
| 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. _____ | + \$ | _____ |
| Total Expenses not subject to spending limits | = \$ | 9,044.38 C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ **38,624.23 C5**

Box D: Calculation of Surplus or Deficit

| | | |
|---|------|--------------------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | + \$ | 3,330.64 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 | = \$ | 3,330.64 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) | + \$ | 1,953.00 |
| 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). | + \$ | 1,918.87 |
| 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). | + \$ | 39,300.00 |
| Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 | - \$ | 1,217.00 |
| | - \$ | |
| Total Amount of Contributions (record under Income in Box C) | = \$ | 41,954.87 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 (\$) |
|----------------------------------|-------------------------------|------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| 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 (\$) |
|----------------|-------------------------------|----------|----------|---------------------------|
| Sign Inventory | 2010/01/08 | | 44 | 1,953.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | 1,953.00 |

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 (\$) |
|----------------------|--|---------------------------------------|---------------------------------|---|
| David Freed | 38 Young Road, Ottawa, Ontario. K2L 1W1 | 2022/09/12 | 200.00 | |
| Kennedy MacGowan | 5 Speers Crescent, Kanata, Ontario. K2M 1W1 | 2022/10/04 | 200.00 | |
| Andy McNeely | 3155 Carp Road Unit 1, Carp, Ontario. K0A 1L0 | 2022/09/21 | 250.00 | |
| Graham Bird | 48 Harmer Avenue North, Ottawa, Ontario. K1Y 0T4 | 2022/10/07 | 350.00 | |
| Rick Chase | 9 Riding Way, Kanata, Ontario. K2M 1C3. | 2022/09/08 | 500.00 | |
| Thomas Bennett | 14 Fifeshire Crescent, Ottawa, Ontario, K2E 7G8 | 2022/09/28 | 700.00 | |
| Charlotte Bennett | 121 Amberwood Crescent, Ottawa, Ontario. K2E 7L4 | 2022/09/28 | 700.00 | |
| Mitchell Goldhar | 3200 Highway 7, Vaughan, Ontario. L4K 5Z5 | 2022/09/21 | 750.00 | |
| Steve Kaminski | 26 Kanata Rockeries Private, Kanata, Ontario. K2K 3P4 | 2022/09/26 | 800.00 | |
| Erin O'Connor | 850 Artemis Circle, Manotick, Ontario, Ottawa. K4M 0H7 | 2022/09/09 | 1,000.00 | |
| Rizak Abdullahi | 75 Beacon Way, Ottawa, Ontario. K2K 2R4 | 2022/09/27 | 1,200.00 | |
| William Davidson | 3574 Timmins Road, Pakenham, Ontario. K0A 2X0 | 2022/09/15 | 1,200.00 | |
| Jeffrey Cavanagh | 1965 Stittsville Main Street, Stittsville, Ontario. K2S 1B8 | 2022/09/09 | 1,200.00 | |
| Marcel Denomme | 492 Rougemount Crescent, Orleans, Ontario. K4A 2Z6 | 2022/08/02 | 750.00 | |
| Paul Devey | 13 Stonemeadow Drive, Kanata, Ontario. K2M 2C8 | 2022/09/09 | 200.00 | |
| Cindy Feingold | 485 Richmond Road Apt 2401, Ottawa, Ontario. K2A 3W9 | 2022/10/11 | 1,200.00 | |
| Christopher Froggatt | 38 Brock Street South, Perth, Ontario. K7H 1Z6. | 2022/08/02 | 1,000.00 | |
| Ellen Goldbloom | 2280 Braeside Avenue, Ottawa, Ontario. K1H 0A4 | 2022/09/09 | 1,200.00 | |
| Steve Grandmont | 120 Tournesol Court, Orleans, Ontario. K1W 0J1 | 2022/09/09 | 500.00 | |
| Roger Greenberg | 485 Richmond Road, Apt 2041, Ottawa, Ontario. K2A 3W9. | 2022/10/11 | 1,200.00 | |
| Robert Greenberg | 485 Richmond Road, Apt 2041, Ottawa, Ontario. K2A 3W9. | 2022/10/11 | 1,200.00 | |
| Michelle Grzybek | 504 Radiant Private, Kanata, Ontario. K2M 0M9 | 2022/09/09 | 1,000.00 | |

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|-------------------|---|---------------------------------------|---------------------------------|---|
| Kyle Ingram | 504 Radiant Private, Kanata, Ontario. K2M 0M9 | 2022/09/09 | 1,000.00 | |
| Louise Malhotra | 285 Acacia Avenue, Rockcliffe, Ontario. K1M 0L8. | 2022/10/11 | 1,200.00 | |
| Todd McNair | 32 Spencely Court, Toronto, Ontario. M9P 1N5. | 2022/09/22 | 500.00 | |
| Kaca Mitic | 31 Pheasant Valley Court, Thornhill, Ontario. L3T 2HC | 2022/09/22 | 500.00 | |
| Kevin O'Shea | 42 Saddlebrook Street, Nepean Ontario K2G 5N4. | 2022/10/11 | 400.00 | |
| Johanne Piche | 11 Kenins Crescent, Kanata, Ontario. K2K 2S7 | 2022/09/09 | 400.00 | |
| Stephen Pichette | 16 James Lewis Avenue, Stittsville, Ontario. K2S 1K5. | 2022/09/22 | 1,000.00 | |
| Robert Pierce | 159 Country Meadow Drive, Carp, Ontario. K0A 1L0 | 2022/09/09 | 400.00 | |
| David Renfroe | 523 Roosevelt Avenue, Ottawa, Ontario. K2A 1Z9 | 2022/08/02 | 1,200.00 | |
| Nadine Sabine | 29 Crichton Street, Ottawa, Ontario. K1M 1V5 | 2022/10/11 | 1,200.00 | |
| Jean Francois | 124 Kimpton Drive, Stittsville, Ontario. K2S 0B9 | 2022/09/22 | 1,000.00 | |
| Sasha Schaeffer | 7 Fallingbrook Drive, Scarborough, Ontario. M1N 1B3 | 2022/09/22 | 1,000.00 | |
| David M Schaeffer | 7 Fallingbrook Drive, Scarborough, Ontario. M1N 1B3 | 2022/09/22 | 1,000.00 | |
| Tal Scher | 20 Garand Place, Ottawa, Ontario. K1H 8M1 | 2022/08/02 | 1,200.00 | |
| Jacob Shabinsky | 3 Marble Arch Crescent, Nepean, Ontario. K2G 5R9 | 2022/11/21 | 1,000.00 | |
| Ian Shabinsky | 525 Piccadilly Avenue, Ottawa, Ontario. K1Y 0H7 | 2022/11/21 | 1,000.00 | |
| Mark Shabinsky | 165 Clemow Avenue, Ottawa, Ontario. K1S 2B3 | 2022/11/21 | 1,000.00 | |
| Monica Singhal | 266 Second Avenue, Ottawa, Ontario. K1S 2H9 | 2022/08/02 | 500.00 | |
| Manju Singhal | 456 Lansdowne Road North, Ottawa, Ontario. K1M 0X9 | 2022/09/09 | 500.00 | |
| Krishan Singhal | 456 Lansdowne Road North, Ottawa, Ontario. K1M 0X9 | 2022/09/09 | 500.00 | |

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|--------------------|---|----------------------------|----------------------|--|
| Michelle Taggart | 202 Faraday Street, Ottawa, Ontario. K1Y 3M6. | 2022/08/02 | 1,000.00 | |
| Samuel Walls | 141 Point Prim Crescent, Nepean, Ontario. K2J 6P7 | 2022/09/22 | 1,000.00 | |
| Carolyn Wellstein | 1035 Bank Street Unit 102, Ottawa, Ontario. K1S 5K3 | 2022/09/09 | 1,000.00 | |
| Kevin Yemm | 266 Second Avenue, Ottawa, Ontario. K1S 2H9 | 2022/09/09 | 1,000.00 | |
| Lawrence Weinstein | 3645 Revelstoke Drive, Ottawa, Ontario. K1V 7C2 | 2022/12/31 | 500.00 | |
| Darcy Walsh | | | 1,000.00 | 1,000.00 |
| Total | | | 39,300.00 | |

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) \$ 39,300.00 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 September 9th Fundraiser were supporters were encouraged to meet the candidate and participate in a draw. Draw was \$25.00 entry. Entry to event was free but participants were encouraged to donate.

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. Revenue from \$25 draw tickets sold for variety of prizes in cash + \$ 600.00

Total Part II (include in Part I of Schedule 1) = \$ 600.00

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. Raffle Tickets + \$ 10.16
2. Mailer to advertise fundraiser + \$ 3,817.11
3. Wild Wing Venue Costs + \$ 938.94
4. Wild Wing Gift Cards (draw prize) + \$ 100.00
5. Prizes for draw (LCBO) + \$ 142.35

Total Part IV Expenses (include under Expenses in Box C) = \$ 5,008.56

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/LPA

| | |
|------------------------|---------------------------------|
| Municipality Ottawa | Date (yyyy/mm/dd) 2023/03/28 |
|------------------------|---------------------------------|

Contact Information

| | | |
|--|---------------------------|-----------------------------------|
| Last Name or Single Name Ethier-Boyer | Given Name(s) Katerine | Licence Number 1-172-40/410078 |
|--|---------------------------|-----------------------------------|

Address

| | | |
|-------------------|---------------|----------------|
| Suite/Unit Number | Street Number | Street Name |
| | 1 | Rothwell drive |

| | | |
|------------------------|---------------------|------------------------|
| Municipality Ottawa | Province Ontario | Postal Code K1J 7G3 |
|------------------------|---------------------|------------------------|

| | |
|----------------------------------|---|
| Telephone Number 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
- 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.



INDEPENDENT AUDITOR'S REPORT

To the City Clerk and Solicitor of the City of Ottawa
Qualified Opinion

We have audited the financial statements of Allan Hubley 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 June 17, 2022 to December 31, 2022, 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 88.11 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2022-76.

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, 2022.

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 88.11 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2022-76. 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 88.11 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2022-76, 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.



Boyer & Boyer, CPA
Chartered Professional Accountants
Licensed Public Accountants

Ottawa
March 28, 2023

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.

March 28, 2023

Boyer & Boyer, CPA
1 Rothwell drive
Ottawa (Ontario)

Dear Madam or Sir:

This representation letter is provided in connection with your audit of the financial statements of Allan Hubley Municipal Election Campaign for the eight-month period ended December 31, 2022 for the purpose of expressing an opinion as to whether the financial statements for the eight-month period ended December 31, 2022 are prepared, in all material respects, in accordance with the disclosed basis of accounting described in the auditor's report attached to the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated December 12, 2022, for the preparation of the financial statements in accordance with .
- The financial statements referred to above present fairly, in all material respects, the financial position of the Candidate as at December 31, 2022, and the results of its campaign and its calculation of Surplus or Deficit for the year then ended, in accordance with the disclosed basis of accounting described in auditor's report attached to the financial statements; the financial statements are not the entity's general purpose financial statements and have been prepared on the basis described in the notes there to in accordance with regulatory requirements.
- The financial statements have been prepared for the following users: the City Clerk and Solicitor of the City of Ottawa and Ontario Municipal Affairs and Housing. These users will use the financial statements for compliance in regard to Section 78 of the Municipal Election Act, 1996 and City of Ottawa By-Lay No. 2022-76.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

- Inventory of campaign goods and materials from previous municipal campaign used in this campaign have been appropriately accounted for and disclosed in accordance with the requirements.
- All events subsequent to the date of the financial statements and for which require adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Information Provided

- We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit;
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Yours very truly,

A handwritten signature in cursive script, appearing to read "Allan Hubley", is written above a horizontal line. The signature is fluid and somewhat stylized, with a large loop at the end of the last name.

Mr. Allan Hubley,

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: Boyer : Boyer CPA / Katherine Ethier-Boyer

Professional Designation of Auditor: CPA / LPA

Name of Candidate: Allan Hubley
(Please print candidate's full name)

Nominated candidate for the office of:

- Mayor
- Councillor, Ward 23

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


Signature of Auditor

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