



**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	0 3

 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 Hill	Given Name(s) David
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Office for Which the Candidate Sought Election Councillor	Ward Name or Number (if any) Ward 3 - Barrhaven West
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Municipality  
Ottawa

Spending Limit General \$31,729.10	Parties and Other Expressions of Appreciation \$3,172.91	Contribution Limit Contributions from Candidate and Spouse \$11,289.20
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I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, David Hill, 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 / 3 / 17  
\_\_\_\_\_  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/17	Time Filed 2:05	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

\* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

### LOAN

Name of bank or recognized lending institution	Amount borrowed
	\$

### INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	31,604.55	see Note *
Revenue from items \$25 or less	+ \$	0	
Sign deposit refund	+ \$		
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$		see Note *
Interest earned by campaign bank account	+ \$		
Other (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		
<b>Total Campaign Income (Do not include loan)</b>	= \$	<b>31,604.55</b>	<b>C1</b>

### 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)	\$		see Note *
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Advertising	\$	1,951.03	
Brochures/flyers	\$	7,495.00	
Signs (including sign deposit)	\$	12,409.97	
Meetings hosted	\$	511.75	
Office expenses incurred until voting day	\$	1,239.56	
Phone and/or internet expenses incurred until voting day	\$		
Salaries, benefits, honoraria, professional fees incurred until voting day	\$	550.00	
Bank charges incurred until voting day	\$	607.93	
Interest charged on loan until voting day	\$		

Other (provide full details)

1. Constant Contact Subscription	+ \$	567.26	
2. Kapwing Subscription	+ \$	48.00	
3. Uber	+ \$	141.35	
4. Gasoline for volunteers	+ \$	523.75	
5. Qomon Canvassing App	+ \$	567.60	
6. Costco Food	+ \$	88.98	
7. Nepean Community Networking Event tickets	+ \$	240.00	
8. Rental for Booth space Barrhaven Canada Day event	+ \$	400.00	
9. Headshot photos paid for by David Hill - Spencer Studio	+ \$	152.55	
<b>Total Expenses subject to general spending limit</b>	\$	<b>27,494.73</b>	<b>C2</b>

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

1. Boston Pizza Election Night Party	+ \$	903.25	
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>\$</b>	<b>903.25</b>	<b>C3</b>

**3. Expenses not subject to spending limits**

Accounting and audit	\$	2,260.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	\$		see Note *
Office expenses incurred after voting day	\$	165.16	
Phone and/or internet expenses incurred after voting day	\$		
Salaries, benefits, honoraria, professional fees incurred after voting day	\$		
Bank charges incurred after voting day	\$	31.30	
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>2,456.46</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **30,854.44** C5

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	750.11	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	– \$	402.55	
Surplus (or deficit) for the campaign			= \$ <b>347.56</b> 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.



Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Darrell Bartraw	18 Pepperrall Cres. Nepean Ontario K2J3V8	2022/06/28	100.00	
Damon Dyer	455 West Ridge Dr. Ottawa Ontario K2S0L2	2022/06/28	200.00	
Omere Gagne	107 Linda Loop Kinburn Ontario K0A2H0	2022/06/28	100.00	
Biju George	131 Coyote Cres. Stittsville. Ontario K2S2G5	2022/06/28	200.00	
Jonathon Hubble	29 Laurentide Rd. Ottawa Ontario K2H6T6	2022/06/28	250.00	
Kamran Khanzada	166 Sunita Cres. Nepean Ontario K2J5S8	2022/06/28	200.00	
Aaron Lesage	134 Kimberwick Cres. Ottawa Ontario K1V0W7	2022/06/28	100.00	
Eileen Proulx	15 Hopkinton St. Nepean Ontario K2J2X4	2022/06/28	250.00	
Richard Sauve	20 Maplehill Way Ottawa Ontario K2C3H1	2022/09/09	200.00	
Darrel Zientek	25 Appledale Dr. Ottawa Ontario K2J4W5	2022/06/28	100.00	
David Anderson	58 Cote-des-Neiges Rd. Ottawa Ontario K2G2C6	2022/07/02	100.00	
Bryan Brulotte	173 Dalhousie St. Ottawa Ontario K1N7C7	2022/07/22	1,200.00	
John Proctor	40 Grantham Rd. Renfrew Ontario K7V3Z8	2022/07/26	250.00	
Heather Tesselaar	42 Constable St. Ottawa Ontario K2J3E5	2022/08/01	100.00	
Cynthia Darling	20 Ready Way Nepean Ontario K2J2R6	2022/08/10	200.00	
Chad Johannes	267 Huntsville Dr. Ottawa Ontario K2T0H1	2022/08/16	250.00	
John Baizana	60 Stonepointe Ave. Ottawa Ontario K2G6G3	2022/08/20	150.00	
Colin McSweeney	135 Oriole Ave. Kanata Ontario K2L2G1	2022/08/26	250.00	
Donald Betts	35 Pepperrall Cres. Nepean Ontario K2J3W1	2022/10/07	300.00	
Patricia Ahearn	404 Evenwood Private Ottawa Ontario K2J0E5	2022/08/31	100.00	
Sahada Alolo	37 Coppermine St. Nepean Ontario K2J6P7	2022/08/31	100.00	
Bonnie Hindle	345 Song Sparrow St. Nepean Ontario K2J5Y9	2022/08/31	150.00	
Guy Le Madec	1335 Carling Ave, Suite 560 Ottawa Ontario K1Z8N8	2022/08/31	250.00	

<b>Name</b>	<b>Full Address</b>	<b>Date Received (yyyy/mm/dd)</b>	<b>Amount Received (\$)</b>	<b>Amount Returned to Contributor or Paid to Clerk (\$)</b>
Cheryl Lypchuk	3337 Riverset Cres. Ottawa Ontario K2J0S3	2022/08/31	100.00	
Bill Seymour	33 Pepperrall Cres. Nepean Ontario K2J3W1	2022/08/31	100.00	
Derek Smith	224 Belleek Lane Ottawa Ontario K2J6G2	2022/08/31	100.00	
Huss Rahal	521 Stonechurch Way Ottawa Ontario K2J0C6	2022/10/02	450.00	
Larry Vance	182 Tartan Dr. Ottawa Ontario K2J3S4	2022/09/03	100.00	
Dianne Cardin	24 Riverstone Dr. Nepean Ontario K2J4X7	2022/09/07	100.00	
Steve Grandmont	120 Tournesol Crt. Orleans Ontario K1W0J1	2022/09/07	500.00	
Peter Hansen	170 Tartan Dr. Ottawa Ontario K2J3X3	2022/09/07	100.00	
Paul Kernaghan	50 Hartsmere Dr. Stittsville Ontario K2S2B7	2022/09/07	100.00	
Angela Singhal	258 Second Ave. Ottawa Ontario K1S2H9	2022/09/07	500.00	
Ian Habinski	303 Copperfield Cres. Ottawa Ontario K2J0L1	2022/09/08	100.00	
Alan Mulawyshyn	82 Rothwell Dr. Ottawa Ontario K1J7G6	2022/09/08	100.00	
John Reinburg	250 Castlegarth Cres. Ottawa Ontario K2J5N6	2022/09/08	100.00	
James Terhune	34 Pickwick Dr. Nepean Ontario K2J3E7	2022/09/08	100.00	
Fairouz Wahab	48 Ella St. Ottawa Ontario K1S2S3	2022/09/08	500.00	
Alfredo Cairo	1035 Bank St. Unit 110 Ottawa Ontario K1S5K3	2022/09/09	1,000.00	
Dianne Cairo	1035 Bank St. Unit 110 Ottawa Ontario K1S5K3	2022/09/09	1,000.00	
Paul Callingham	208 Wabiskaw Private Ottawa Ontario K2J0E6	2022/09/09	100.00	
Harjit K. Chahal	11 Karendale St. Nepean Ontario K2G 6V7	2022/09/09	1,200.00	
Monica Singhal	266 Second Ave. Ottawa Ontario K1S2H9	2022/09/09	500.00	
Kevin Yemm	266 Second Ave. Ottawa Ontario K1S2H9	2022/09/09	500.00	
Amal Qaqish	508 Summerhill St. Ottawa Ontario K4M0B4	2022/09/10	100.00	
Chris Atchison	3 Halley St. Nepean Ontario K2J2V7	2022/09/12	125.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Ramneet Chahal	466 Paul Metivier Dr. Nepean Ontario K2J0A8	2022/09/12	1,200.00	
Robert Gerard	155 Halley St. Ottawa Ontario K2J3S1	2022/09/12	150.00	
Laura Guilbeault	2848 Grand Canal St. Ottawa Ontario K2J6K9	2022/09/12	150.00	
Thomas P. O'Neill	241 Thistledown Crt. Nepean Ontario K2j1N1	2022/09/12	250.00	
Samuel Walls	141 Point Prim Cres. Nepean Ontario K2J6P7	2022/09/12	1,000.00	
Melissa Burke	8 Brigadier Private Ottawa Ontario K1N1E6	2022/09/15	200.00	
David Schaeffer	7 Fallingbrook Dr. Scarborough Ontario M1N1B3	2022/09/15	1,000.00	
Sasha Schaeffer	7 Fallingbrook Dr. Scarborough Ontario M1N1B3	2022/09/15	1,000.00	
Jake Ryan	900 Greenbank Rd. Suite 618 Ottawa Ontario K2J4P6	2022/09/17	500.00	
Ramesh Baniya	132 Portrush Ave. Ottawa Ontario K2J5J1	2022/09/22	100.00	
Robert Barrett	5 Blueridge Crt. Nepean Ontario K2J2J3	2022/09/22	200.00	
Ajoy Bista	2213 Sunset Cove Circle Ottawa Ontario K2J0T9	2022/09/22	100.00	
Fran Platt	15 Armadale Cres. Nepean Ontario K2J4A4	2022/09/22	125.00	
A. Sattar Sibai	307 Kilspindle Ridge Ottawa Ontario K2J6A4	2022/09/22	100.00	
Jean Scott	709 Triton Place Nepean Ontario K2J0Z2	2022/09/27	125.00	
Michael Taggart	20 Kenora St. Ottawa Ontario K1Y3K8	2022/09/27	1,200.00	
Shawn Malhotra	286 Acacia Ave. Rockcliffe Ontario K1M0L8	2022/09/28	500.00	
Andrew Morris	3428 River Run Ave. Ottawa Ontario K2J0R5	2022/09/28	100.00	
Hong Mei	2595 River Mist Rd. Nepean Ontario K2J6W2	2022/09/29	100.00	
Anjali Bhola	803 Logperch Circle Nepean Ontario K2J6K3	2022/10/02	100.00	
Ralph Cameron	804-1024 McGarry Terrace Ottawa Ontario K2J6R3	2022/10/02	100.00	
Brian Evans	48 Merner Ave. Ottawa Ontario K2J3Z3	2022/10/02	100.00	
Charles Genge	406 Ornamore Lane Nepean Ontario K2J6Y6	2022/10/02	100.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Lawrence Weinstein	3645 Revelstoke Dr. Ottawa Ontario K1V7C2	2022/10/04	500.00	
Tom Moss	7 Dodder Key Nepean Ontario K2R1B1	2022/10/05	100.00	
Richard Krzyzanowski	100 Tripp Cres. Ottawa Ontario K2J1C8	2022/10/07	100.00	
Bruce Mason	20 Jalna Court Ottawa Ontario K2J1M6	2022/10/07	100.00	
Robert Tesselaar	42 Constable St. Ottawa Ontario K2J3E5	2022/10/09	100.00	
Jeffrey Cavanagh	1965 Stittsville Main ST. Stittsville Ontario K2S 1B8	2022/10/17	1,200.00	
Paul Hindo	1268 Potter Dr. Ottawa Ontario K4M1C9	2022/10/17	250.00	
Josh Zaret	252 Argyle Ave. Ottawa Ontario K2P1B8	2022/10/18	500.00	
Neil Zaret	33 First Ave. Ottawa Ontario K1S2G1	2022/10/18	500.00	
Les Arany	9 Chalice Court Ottawa Ontario K2J2H7	2022/10/19	100.00	
Bruce Linton	9 Shamrock Place Ottawa Ontario K2R1A9	2022/10/21	250.00	
Ranald MacDonald	6 Leetom Cres. Ottawa Ontario K2J1E4	2022/09/24	100.00	
<b>Total</b>			<b>27,375.00</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 (\$)
Marcus Mattinson	621 Sheppard Ave, Toronto, Ontario M2K0G3	In-kind donation for design and printing services	2022/10/24	600.00
Russell Arthurs		in kind donation of food for election after party	2022/10/24	400.00
<b>Total</b>				<b>1,000.00</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)**      \$ **28,375.00** 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 \_\_\_\_\_

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) 2023/01/31
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**Contact Information**

Last Name or Single Name Lekadir	Given Name(s) Youcef	Licence Number 3-319061
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## Address

Suite/Unit Number 402	Street Number 1900	Street Name City Park Drive
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Municipality Ottawa	Province Ontario	Postal Code K1J 1A3
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Telephone Number 613-824-0570	Email Address youcef.lekadir@lekadir.com
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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.

## Independent Auditor's Report

To: City Clerk, Ottawa Elections Office

Re: **David Hill** Municipal Election Campaign

### Report on the Return

#### Qualified Opinion

We have audited the accompanying Financial Statement – Auditor's Report Candidate – Form 4 ("*Form 4*") of the **David Hill** (the "*candidate*") election campaign in the municipality of Ottawa, which comprise the Statement of Campaign Income and Expenses for the campaign period **May 3, 2022, to December 31, 2022**. *Form 4* has been prepared by the candidate based on the financial reporting provisions outlined in the Municipal Election Guide provided by the Ministry of Municipal Affairs and Housing (the "*Ministry*") and the Municipal Elections Act, 1996 (the "*Act*").

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying *Form 4* presents fairly, in all material respects, the Statement of Income and Expenses of the candidate election campaign for the campaign period **May 3, 2022, to December 31, 2022**, and the results of its operations for the campaign period then ended in accordance with the financial reporting provisions of Section 88.25 of the *Act* and City of Ottawa By-Law No.2022-76

#### Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions, loans and loan guarantees 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, loans and loan guarantees and other revenue and expenses.

We conducted the 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 Return section of the report. We are independent of the candidate in accordance with the ethical requirements that are relevant to our audit of the Return 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.

#### 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 88.25 of the *Act* 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 the *Ministry*. Our opinion is not modified in respect of this matter.

## **Responsibilities of the Candidate and Those Charged with Governance for *Form 4***

The candidate is responsible for the preparation and fair presentation of *Form 4* as outlined in the Municipal Election Guide provided by the *Ministry* and the *Act* and for such internal control as the candidate determines is necessary to enable the preparation of *Form 4* that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the campaign's financial reporting process.

## **Auditors' Responsibilities for the Audit of *Form 4***

Our objectives are to obtain reasonable assurance about whether *Form 4* is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 *Form 4*. As part of an audit in accordance with Canadian generally accepted audit standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of *Form 4*, 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 controls.
- 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 the candidate.
- Evaluate the overall presentation, structure, and content of *Form 4*, including the disclosures, and whether *Form 4* represents the underlying transactions and events in a matter 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.



Youcef Lekadir, CPA, CA, LPA  
Lekadir LLP

Ottawa, Ontario 31 January 2023

# Letter to Management

Tuesday January 31, 2023

Candidate: David Hill  
 Event: Municipal Election  
 Municipality: Ottawa

Dear **Mr. Hill**,

Thank you for choosing Lekadir LLP as your auditor. We completed the audit of the Financial Statement – Auditor's Report Candidate – Form 4 (the "Return") for the candidacy of **David Hill**, a candidate for the Ottawa municipal election held on **October 24, 2022**. In this report, we cover significant matters which, in our opinion, you should be aware of.

We have considered the campaign's internal controls which included obtaining an understanding of the internal controls (regardless of whether we intended to rely on them for the purpose of our audit); evaluating the design of these controls; and determining whether they have been implemented. This understanding was sufficient to allow us to identify and assess the risks of material misstatement of the transactions return and to design and perform audit procedures. A substantive approach was used in auditing the Return; thus, the campaign's controls were not relied upon.

Our audit procedures, consisting of separate examination of each material account balance, key transaction, and other events considered significant to the Return, were concentrated in areas where risks were identified, and therefore, differences were most likely to arise.

The Independent Auditors' Report provides a qualified opinion. Key matters noted during our audit are as follows:

<b>Matters for communication</b>	
Fraud	None noted
Non-compliance with laws and regulations	None noted
Limitations placed on the scope of our audit	The completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification
Emphasis of Matter and Other Matter paragraphs	Qualified opinion due to scope limitation

During our audit, no significant deficiencies in internal controls were noted.

Differences identified during our audit were communicated to you and the official agent and adjusted as follows:

<b>Section</b>	<b>Adjustment</b>
Box C.3	Recorded audit fee of \$2,260.00.
Box D	Recorded candidate reimbursement of \$402.55 in contributions from surplus.
Box C.1	Recorded \$152.55 in-kind donation from David Hill as and other expense.
Box C.1	Recorded \$600.00 in-kind donation from Marcus Mattinson for brochures/flyers.
Box C.2	Recorded \$400.00 in-kind donation from Russel Aurtur for after election party.

The matters raised in this report are only those which have come to our attention arising from, or relevant to, our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising and we cannot be held responsible for reporting all risks in your operations or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. This report is not to be used by any third party as the report has not been prepared for, and is not intended for, any other purpose.

Regards,



Youcef Lekadir, CPA, CA, LPA  
Lekadir LLP

# LEKADIR<sub>LLP</sub>

Wednesday November 16, 2022

**David Hill**  
info@davidhillbarrhaven.ca

Dear Mr. Hill,

Thank you for choosing Lekadir LLP as your campaign auditor. Enclosed is an engagement letter for your review and signature. The engagement letter outlines the terms of the agreement to provide service to you and clarifies our shared responsibilities in this engagement. Please note the following key points:

- Documents should be sent to us electronically and should be organized in such a way that facilitates efficiency in finding the required documentation. Should this not be possible, couriered hardcopy documents are acceptable, however, we do not recommend sending the original documents.
- The campaign is responsible for the payment of audit fees (see "Fees" section)
- The campaign is responsible for submitting all required documents to Elections Ottawa

Please review the engagement letter and return one signed copy to our attention and retain one copy for your records.

If you have any questions, please feel free to contact me.

Sincerely,



Youcef Lekadir, CPA, CA, LPA  
Lekadir LLP

**Candidate Engagement Letter**

Wednesday November 16, 2022

**Objective and Scope of the Audit**

- a) To report on the Financial Statement – Auditor’s Report Candidate – Form 4 (“Form 4”) under the *Municipal Election Act, 1996* (the “*Act*”) relating to your candidacy in the municipality of **Ottawa**.
- b) The objective will be to express an opinion on Form 4.

**Our Responsibilities**

- a) Perform the audit in accordance with Canadian generally accepted auditing standards, comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether Form 4 is free from material misstatement.
- b) Perform procedures, based on our judgment, to obtain audit evidence about the amounts and disclosures in Form 4.
- c) Assess the risks of material misstatement of Form 4, whether due to fraud or error.
- d) Evaluate the appropriateness of accounting policies used and the reasonableness of any accounting estimates made by you in the preparation of Form 4, as well as the overall presentation of Form 4.

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.

- e) Perform risk assessments and consider internal controls relevant to the preparation of Form 4 in order to design appropriate audit procedures, but not to express an opinion on the effectiveness of the internal control.
- f) We are not required to verify that all contributions and loan guarantees are in accordance with the *Act* from sources outside the accounting records, nor report that all financial transactions have been included in Form 4.
- g) It is required that we conduct the audit of Form 4 in accordance with Canadian generally accepted auditing standards. Since there is a scope limitation due to the inherent nature of the transactions of electoral campaigns, the audit does not verify the completeness of contributions, loan guarantees, other revenue and expenses. Therefore, the auditor’s report will note this.
- h) Comply with ethical requirements including a duty of confidentiality with respect to client affairs. The business requires that we request and maintain information that can be considered personal (names, addresses, phone numbers, etc.). We respect your privacy and take reasonable steps to protect and maintain the confidentiality of your information.



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- i) Divulge information related to your campaign that is not already in the public domain without your permission if required to do so by legal authority or the rules of professional conduct/code of ethics of the professional accounting organization of which we are members.
- j) Our responsibility does not include ensuring that you comply with all the requirements of the *Act*.
- k) Prepare the auditor's report

### Your Responsibilities

- a) Prepare Form 4 in accordance with the requirements of the *Act*.
- b) Implement internal controls to enable Form 4 to be prepared free from material misstatement, whether due to fraud or error.
- c) Provide us with access to all information that is relevant for the preparation of Form 4 such as records, documentation and other matters. This includes providing us with information such as:
  - i. Any illegal or possibly illegal acts, and all facts related thereto,
  - ii. Claims and possible claims, whether or not they have been discussed with the electoral campaign's legal counsel,
  - iii. Any known or probable instances of non-compliance with legislative or regulatory requirements, including reporting requirements under the *Act*,
  - iv. An assessment of the reasonableness of any significant assumptions underlying valuations and disclosures in Form 4, and
  - v. Subsequent events.
- d) Provide additional information that we may request from you for the purpose of the audit.
- e) Provide unrestricted access to persons from whom we determine it necessary to obtain audit evidence.
- f) Provide written confirmation concerning representations made to us in connection to the audit engagement (representation letter).
- g) Ensure that invoices for property and services state the current market price when this price is more than the price charged to your campaign, if necessary, will arrange for suppliers to certify as to the commercial value of goods and services provided.
- h) The timely preparation and completeness of the accounting records and Form 4, which is to be prepared in accordance with the financial reporting provisions of the *Act*.
- i) Provide the completed Return on or before **February 15, 2023**. We anticipate that we will be able to report by the date required by the *Act* if your Return is completed and available for audit by this date.
- j) At the completion of the audit, submit the required documents to Elections Ottawa.

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## Fees

An audit is required only if one of the following conditions are met:

- The candidate accepted contributions totalling \$10,000 or more;
- The candidate incurred electoral campaign expenses totalling \$10,000 or more; or
- The candidate is participating in the Contribution Rebate Program.

The audit fee is based on the greater of campaign revenues or expenses as per the table below. Any disbursements incurred (i.e., postage and courier fees) will be added to the billing.

Electoral Campaign Revenues or Expenses	Audit Fee if filed by Feb 15, 2023*	Audit Fee if Filed after Feb 15, 2023*
\$0 to \$30,000	\$1,650	\$1,850
\$30,001 to \$50,000	\$2,000	\$2,200
\$50,001 to \$70,000	\$2,450	\$2,650
\$70,001 to \$90,000	\$2,900	\$3,100
\$90,001 to \$110,000	\$3,350	\$3,550
\$110,001 and over	\$3,800	\$4,000

\* GST/HST is applicable to the full audit fee

Hourly fees, billed at \$275 per hour plus tax, are applicable in the following situations:

- Your Return requires substantial effort to reconcile (i.e. your Return does not balance inflows and outflows to the bank statements).
- Your Return is incomplete or requires extensive communication and follow-up.
- You require additional support and/or technical research beyond the scope of the audit.

## Time Frames

We will make every reasonable effort to complete the audit within agreed-upon time frames. However, we will not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance of your obligations.

## Working Papers

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

## File Inspections

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

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## Use of Information

We will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- i. You consent to receive commercial electronic messages (CEM);
- ii. You have obtained any required consents for the collection, use and disclosure to us of all personal information required under applicable privacy legislation;
- iii. We will hold all personal information in compliance with our firm's privacy policy; and

If the above terms are acceptable to you, please sign this letter (you and your official agent) and return to me.

Yours truly,



Youcef Lekadir CPA, CA, J.P.A.  
Lekadir LLP

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I confirm your appointment as my auditor on the terms as set out in this letter.

  
.....

David Hill

  
.....

Date

## Candidate Campaign Activity Questionnaire

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1) Did the candidate familiarize themselves with their obligations by reading Elections Ottawa's <i>Becoming a candidate for Mayor or City Councillor in the City of Ottawa's 2022 Municipal Elections?</i>
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2) Did the candidate delegate authority to anyone to incur election expenses?
<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes (please provide names of individual(s))
<b>Matthew Don Trapp - Campaign Manager</b>
If yes, was the authority granted in writing?
<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (please attach a copy of authority document)
3) Were all transactions approved by the candidate?
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (please provide details)
Were all expenditure approvals evidenced using an expense report coversheet or some other form of approval process prior to issuing the payment?
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (if not, how was the approval documented prior to issuing the payment?)
4) Did the campaign receive any donated goods or services or special discounts that are not reported in the Return?
<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (please provide details)

5) Are there any issues that the auditor should be aware of (i.e., communications with Elections Ottawa, disputed transactions, missing documentation, etc.)
<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (please provide details)
6) Were all financial transactions that involve the payment or receipt of money paid from or deposited to the campaign bank account?
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (please provide details)
7) Is the candidate aware of any fraud or potential for fraud?
<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (please provide details)
8) Is the candidate in agreement that the auditor is independent of the campaign and all members of the campaign team?
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please explain)

\_\_\_\_\_  
David Hill

\_\_\_\_\_  
Date

## Submission Checklist

Mandatory Documents		Comments
Signed Engagement Letter (if not already sent)	<input checked="" type="checkbox"/>	
A completed and signed Campaign Activity Questionnaire	<input checked="" type="checkbox"/>	
All original bank statements since the campaign account was opened, including the most recent statement	<input type="checkbox"/>	
Copies of all contribution cheques deposited into the bank account.	<input type="checkbox"/>	
E-transfer receipts for all contributions made via e-transfer	<input type="checkbox"/>	
If contributions were made via credit card, copy of payment processor listing (in Excel format) detailing the contributor name, amount contributed and date of contribution	<input type="checkbox"/>	<input type="checkbox"/> No contributions via credit card
Copies of all cancelled cheques (cheques issued by the campaign that have cleared the bank account)	<input type="checkbox"/>	
All expense receipts and vouchers	<input type="checkbox"/>	
Copies of contribution receipts	<input type="checkbox"/>	
The completed <i>Financial Statement – Auditor's Report Candidate – Form 4</i> in PDF format	<input type="checkbox"/>	<input type="checkbox"/> Sent via email to dan.assad@lekadir.com
If the campaign held a fundraiser, a copy of the fundraiser details spreadsheet	<input type="checkbox"/>	<input type="checkbox"/> No fundraiser was held
A copy of the working papers (Excel spreadsheet, QuickBooks, etc.) that was used to track the campaign inflows and outflows	<input type="checkbox"/>	<input type="checkbox"/> No separate working papers were maintained

Documents are to be submitted by email in legible and organized PDF files or by courier in hardcopy format to: [dan.assad@lekadir.com](mailto:dan.assad@lekadir.com)

**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: Youcef Lekadir

Professional Designation of Auditor: Chartered Professional Accountant

Name of Candidate: David Hill  
(Please print candidate’s full name)

Nominated candidate for the office of:

- Mayor
- Councillor, Ward 3

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



Signature of Auditor

2023/01/31

Date (yyyy/mm/dd)