



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	to	YYYY	MM	DD
2 0 2 2	0 5	1 6	to	2 0 2 3	0 3	2 6

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election) <sup>01</sup> / <sup>03</sup>
- 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 Devine		Given Name(s) Sean	
Office for Which the Candidate Sought Election City Councillor		Ward Name or Number (if any) Ward 9 Knoxdale - Merivale	
Municipality Ottawa			
Spending Limit General \$28,502.50		Parties and Other Expressions of Appreciation \$2,805.25	Contribution Limit Contributions from Candidate and Spouse \$10,350.00

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

Box B: Declaration

I, Sean Devine, 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) 2023/03/30	Time Filed 1:00	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)	+ \$	28,043.00
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)**

**= \$ 28,043.00 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)	+ \$	
Advertising	+ \$	3,607.45
Brochures/flyers	+ \$	5,561.08
Signs (including sign deposit)	+ \$	2,377.10
Meetings hosted	+ \$	126.59
Office expenses incurred until voting day	+ \$	321.66
Phone and/or internet expenses incurred until voting day	+ \$	3,462.60
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	8,133.00
Bank charges incurred until voting day	+ \$	535.30
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Gasoline, put up signs & travel to meetings & canvass	+ \$	325.00
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	

**Total Expenses subject to general spending limit**

**= \$ 24,449.78 C2**

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

1. Dee & Fitz Enterprises - celebration party	+ \$	508.50
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		= \$	<b>508.50 C3</b>

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

Accounting and audit		+ \$	2,938.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$	_____
Office expenses incurred after voting day		+ \$	243.50
Phone and/or internet expenses incurred after voting day		+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	_____
Bank charges incurred after voting day		+ \$	35.65
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. Gasoline, remove signs		+ \$	180.25
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>		= \$	<b>3,397.40 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **28,355.68 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	-312.68 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		= \$	<b>-312.68 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	+ \$ 63.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$
Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$ 12,759.00
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).	+ \$ 15,821.00
<b>Less:</b> Ineligible contributions paid or payable to the contributor	– \$ 600.00
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$ 28,043.00 1A</b>

### Part II – Contributions from candidate or spouse

**Table 1: Contributions in goods or services**

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

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 (\$)
<b>Total</b>				

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 (\$)
See Attached Schedule			15,821.00	500.00
<b>Total</b>			<b>15,821.00</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 (\$)
<b>Total</b>				

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

**Total for Part III – Contributions exceeding \$100 per contributor**  
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)      \$ 15,821.00 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)** = \$ \_\_\_\_\_

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

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

Ref #	Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk Additional Information
	Jane MacDonald	18 Parkland Crescent	10/6/2022	\$ 700.00	
	Kevin Lim	4 Dayton Crescent	8/16/2022	\$ 500.00	
	Leif Sutton-Williams	2-406 Queen Street	10/13/2022	\$ 500.00	
	Krista Aselford	250 Greenbank Rd, Ottawa, K2H 8X4	6/6/2022	\$ 500.00	500
	Timothy Priddle	17 Seymour Avenue, Ottawa	9/14/2022	\$ 500.00	
	Ian Carpenter	43 Riverbrook Road, Ottawa	10/20/2022	\$ 450.00	
	Robin MacKay	50 Newbury Avenue, Ottawa, K2E6K8	8/25/2022	\$ 400.00	
	Barry Mersereau	29 Foxmeadow Lane, Ottawa. K2G3W1	10/17/2022	\$ 350.00	
	Laura Grunder	10 Finrod Court, Ottawa, K2G4M5	10/19/2022	\$ 350.00	
	Caroline Crowe	27 Wade Court, Ottawa, K2G4C1	10/19/2022	\$ 300.00	
	Graeme Roderick	16 Brockington Crescent, Ottawa, K2G4K2	7/16/2022	\$ 300.00	
	Heather Young	10 Silva Court, Ottawa, K2H7Y8	6/6/2022	\$ 300.00	
	Mark Davidson	495 McLeod Street, Ottawa, K1R5P7	9/25/2022	\$ 300.00	
	William Brown	30 Parkland Crescent, Ottawa, K2H7W5	6/3/2022	\$ 300.00	
	Andrew Bell	13 Cramer Drive, Ottawa, K2H5X2	8/18/2022	\$ 250.00	
	Anne Reitbauer	121 McClellan Road, Ottawa, K2H5V7	7/15/2022	\$ 250.00	
	Ann-Marie O'Brien	39 Riverbrook Road, Ottawa, K2H7W7	6/7/2022	\$ 250.00	
	Brian Elliott	4 Beliveau Street, Ottawa, K2E5L3	7/17/2022	\$ 250.00	
	Cameron Bishop	657 Meadowridge Circle, Carp, K0A 1L0	7/15/2022	\$ 250.00	
	Chandra Pasma	69 Queensline Drive, Ottawa, K2H7J4	9/10/2022	\$ 250.00	
	Charlie Segal	20 Riverbrook Road, Ottawa, K2H7Z5	8/24/2022	\$ 250.00	
	Emily Harrison	262 McClellan Road, Ottawa, K2H8N8	7/25/2022	\$ 250.00	
	France Saint-Denis	49 Hilliard Avenue, Ottawa, K2E6B9	10/19/2022	\$ 250.00	
	James Patterson	123 Four Seasons Drive, Ottawa, K2E7R1	6/1/2022	\$ 250.00	
	Jennifer Waterman	35 Grady Crescent, Ottawa, K2H5S2	8/26/2022	\$ 250.00	
	Andrew Brewin	10 Riverbrook Road, Ottawa, K2H7W6	9/27/2022	\$ 200.00	
	Annie Plourde	19 Glendenning Drive, Ottawa, K2H7Z1	7/24/2022	\$ 200.00	
	Barbara Kaye	29 Vanson Avenue, Ottawa, K2E6A9	9/8/2022	\$ 200.00	
	Bob Mccaw	117 Beaver Ridge, Ottawa, K2E6E5	8/22/2022	\$ 200.00	
	Cathy Cochrane	72 Majestic Drive, Ottawa, K2G3K6	8/13/2022	\$ 200.00	
	David Green	21 Lansfield Way, Ottawa, K2G3V9	8/22/2022	\$ 200.00	
	Donna Horner	30 Shadetree Crescent, Ottawa, K2E7R2	8/23/2022	\$ 200.00	
	Doug Yonson	55 Encore Private, Ottawa, K2E0A3	8/9/2022	\$ 200.00	
	Eithne Shankar	15 St Remy Drive, Ottawa, K2J2A6	10/19/2022	\$ 200.00	
	Elizabeth Bernstein	202 Bolton Street, Ottawa, K1N5B3	8/5/2022	\$ 200.00	
	Emilie Tamam	69 Ossington Avenue, Ottawa, K1S3B5	7/12/2022	\$ 200.00	
	Erl Cassels	111 Craig Henry Drive, Ottawa, K2G3S8	8/29/2022	\$ 200.00	
	Jack Wilson	7 Northview Road, Ottawa, K2E6A6	8/23/2022	\$ 200.00	
	Jeremy Smith	27 Riverbrook Road, Ottawa, K2H7W7	9/27/2022	\$ 200.00	
	Joanne Stynes	37 Riverbrook Road, Ottawa, K2H7W7	9/27/2022	\$ 200.00	
	Joseph Stanford	56 Amberwood Crescent, Ottawa, K2E7C3	10/19/2022	\$ 200.00	
	Larry Jones	5 Tiffon Place, Ottawa, K2G1A2	8/10/2022	\$ 200.00	
	Lynda Lahey	31 Parkland Crescent, Ottawa, K2H5V3	10/11/2022	\$ 200.00	
	Marilyn Mccaw	117 Beaver Ridge, Ottawa, K2E6E5	8/22/2022	\$ 200.00	
	Mary Cardillo	7 Kilmory Crescent, Ottawa, K2E6M9	8/24/2022	\$ 200.00	
	Mervyn Brown	43 Pineglen Crescent, Ottawa, K2G0G7	8/10/2022	\$ 200.00	
	Robert Matheson	39 Charkay Street, Ottawa, K2E5N5	8/18/2022	\$ 200.00	
	Sean Stynes	37 Riverbrook Road, Ottawa, K2H7W7	6/7/2022	\$ 200.00	
	Susan Lott	70 Sunnycrest Drive, Ottawa, K2E5Y7	6/8/2022	\$ 200.00	
	Tracey Graham	54 Parkland Crescent, Ottawa, K2H7V8	6/10/2022	\$ 200.00	
	Ryan Holmes	77 Parkland Crescent, Ottawa, K2H5V5	6/14/2022	\$ 167.00	
	Stacey Holmes	77 Parkland Crescent, Ottawa, K2H5V5	8/13/2022	\$ 167.00	
	Barbara Miller	7-280 McClellan Road, Ottawa, K2H8P8	6/2/2022	\$ 150.00	
	Dinu Chande	12 Smugglers Court, Ottawa, K2H7Y7	10/19/2022	\$ 150.00	
	Fred Phelps	43 Beechcliffe Street, Ottawa, K2G4W1	8/11/2022	\$ 150.00	
	Kathryn Faloon-Drew	46 Glendenning Drive, Ottawa, K2H7Y9	6/3/2022	\$ 150.00	
	Marie Noreau	53 Parkland Crescent, Ottawa, K2H5V4	10/19/2022	\$ 150.00	
	Matthew Ladd	375 Viewmount Drive, Ottawa, K2E7R9	10/6/2022	\$ 150.00	
	Rachel Eugster	109 Bayswater Avenue, Ottawa, K1Y2G2	8/15/2022	\$ 150.00	
	Rashmi Luther	36 Wallford Way, Ottawa, K2E6B6	8/22/2022	\$ 150.00	
	Sylvia Lawrie	64 Parkland Crescent, Ottawa, K2H7V8	8/24/2022	\$ 150.00	
	Victor Santos-Pedro	5 Eagle Lane, Ottawa, K2E5R2	8/31/2022	\$ 150.00	
	Gladys Zarecki	16 Markham Avenue, Ottawa, K2G3Y2	6/10/2022	\$ 136.00	
	Chris Gregory	13 Emery Court, Ottawa, K2H7W2	10/20/2022	\$ 126.00	
	Richard Harmston	52 Jansen Road, Ottawa, K2H5W7	9/20/2022	\$ 120.00	
	Denis Meunier	32 Weatherwood Crescent, Ottawa, K2E7C6	9/26/2022	\$ 105.00	
		Total		\$ 15,821.00	

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**Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)**

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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

Municipality Ottawa	Date (yyyy/mm/dd)
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**Contact Information**

Last Name or Single Name Kostioutchenko	Given Name(s) Igor	Licence Number 3-30777
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**Address**

Suite/Unit Number 301	Street Number 1911	Street Name Baseline Rd
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Municipality Ottawa	Province ON	Postal Code K2C 0C7
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Telephone Number 613-421-2595	Email Address info@mkpllp.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

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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 Mr. Rick O'Connor, City Clerk and Solicitor, Ottawa

Sean Devine, candidate, for City Councillor in Ottawa, Knoxdale-Merivale in the October 24, 2022 Municipal Election

### **Qualified Opinion**

We have audited the accompanying *Financial Statement* Form 4 of the Sean Devine campaign which comprise the Statement of Campaign Income and Expense, the Calculation of Surplus or Deficit, and the attached Schedules of Contributions and Fundraising Events and Activities, and a cover page with candidate information relating to the October 24, 2022 Municipal Election.

The financial statements have been prepared by the candidate in accordance with the accounting requirements of sections 88.8 through 88.32 of the *Municipal Elections Act*, 1996.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the accompanying financial statements of Sean Devine for the period from to January 3, 2023 are prepared in all material respects, in accordance with the accounting requirements of the *Municipal Elections Act*, 1996.

### **Basis for Qualified Opinion**

Due to the inherent nature of the transactions of the political entity of this type, 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 Sean Devine and we were not able to determine whether any adjustments might be necessary to income, expenses and the corresponding calculation of surplus or deficit. Our conclusion on the Financial Statement for the campaign period was modified accordingly because of the possible effects of this limitation of scope.

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 is sufficient and appropriate to provide a basis for our qualified opinion.

### **Basis of Accounting and Restriction on Use**

Without modifying our opinion, I draw attention to the basis of accounting of the Financial Statement, which is presented on Form 4 as prescribed under the *Municipal Elections Act*, 1996, As a result, the financial statements may not be suitable for another purpose.

### **Candidate's Responsibility**

The Candidate is responsible for the preparation of the Financial Statements in accordance with the provisions of sections 88.8 to 88.32 of the *Municipal Elections Act*, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial statement 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 Form 4 Financial Statement as a whole is 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.

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 registered political entity'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 the Financial Statement, and whether the Financial Statement represents the underlying transactions and events in a manner consistent with the accounting requirements of the *Municipal Elections Act*, 1996.

**Signature of Auditor:** Mortimer Kostiouchenko Patel CPAs LLP

Date: March 29, 2023

Auditor's Address: 301-1911 Baseline Rd, Ottawa, On, K2C 0C7

Audit Fee: \$2,938.00

X: I confirm that my firm whose partners resident in Ontario are licenced public accountants in good standing.

Licence Holder Name: Igor Kostiouchenko

**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: Mortimer Kostiuoutchenko Patel Chartered Professional Accountants LLP

Professional Designation of Auditor: CPA

Sean Devine

Name of Candidate: \_\_\_\_\_  
(Please print candidate’s full name)

Nominated candidate for the office of:

- Mayor
- Councillor, Ward 9

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

*Mortimer Kostiuoutchenko Patel CPAs LLP*

Signature of Auditor

2023/03/29

Date (yyyy/mm/dd)