

**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 paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2 0 1 8	0 5	0 1

 to

YYYY	MM	DD
2 0 1 8	1 0	3 1

 Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

 Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

MACDIARMID

Given Name(s)

ANN

Office for which the candidate sought election

MAYOR

Ward name or no. (if any)

Municipality

TOWNSHIP OF SEGUIN

Spending Limit - General

\$ 15,127.90

Spending Limit - Parties and Other Expressions of Appreciation

\$ 1512.79

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

Box B: Declaration

I, ANN MACDIARMID, 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 26 2019

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
2019/03/26	10:34am	AM	Raig Jeffrey

GINGRICH & HARRIS Chartered Professional Accountants

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P2A 1V2

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INDEPENDANT AUDITOR'S REPORT

Craig Jeffery, the clerk, Township of Seguin:

We have audited the accompanying Financial Statement – Auditor's Report Form 4 ("Financial Statement") of Ann MacDiarmid ("candidate"), which comprise the Statement of Campaign Period Income and Expenses and Statement of Determination of Surplus or Deficit and Disposition of Surplus for the period from May 1, 2018 to October 22, 2018 (relating to the election held on October 22, 2018) and other explanatory information. The Financial Statement has been prepared by the candidate based on Section 78 of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statement

The candidate is responsible for the preparation of the Financial Statement in accordance with Section 78 of the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of a Financial Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Financial Statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the Financial Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the candidate's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, if any, as well as evaluating the overall presentation of the Financial Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

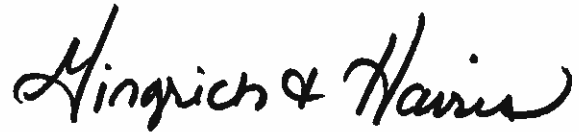
Due to the nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus (deficit).

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statement of the candidate for the period from May 1, 2018 to October 22, 2018 (relating to the election held on October 22, 2018) is prepared, in all material respects, in accordance with Section 78 of the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution and Use

The Financial Statement is prepared to assist the candidate to meet the requirements of Section 78 of the Municipal Elections Act, 1996. As a result, the Financial Statement may not be suitable for another purpose. Our report is intended solely for the candidate and *Craig Jeffery, the clerk, Township of Seguin* and should not be distributed to or used by parties other than the candidate and the Ministry of Municipal Affairs and Housing.

A handwritten signature in black ink that reads "Mingrich & Harris". The signature is written in a cursive, flowing style.

Parry Sound, Ontario
March 4, 2019

Chartered Professional Accountants
Licensed Public Accountants

Box C: Statement of Campaign Income and Expenses

LOANName of bank or recognized lending institution _____
Amount borrowed \$ _____**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	17,745.00
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. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	17,745.00 c1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	_____
Advertising	+ \$	1,401.20
Brochures/flyers	+ \$	1,627.27
Signs (including sign deposit)	+ \$	3,214.29
Meetings hosted	+ \$	62.23
Office expenses incurred until voting day	+ \$	474.39
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	1,130.00
Bank charges incurred until voting day	+ \$	272.60
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. SEE ATTACHED LIST	+ \$	5,798.65
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	13,980.63 c2

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

1. COTTAGE LAW CANTEEN	+ \$	339.00
2. LCBO	+ \$	164.55
3. BEER STORE	+ \$	125.85
4. NO FRILLS	+ \$	87.81
5. DOLLARAMA	+ \$	15.31
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	732.52 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	1,695.00
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	+ \$	
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	= \$	1,695.00 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 16,408.15 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	1,336.85 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
Total (D1 - D2)	= \$	1,336.85
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	1,336.85 <i>ARM</i>
Surplus (or deficit) for the campaign	= \$	0 D3

If line D3 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	+ \$ 2,525.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$ _____
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).	+ \$ 750.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)	
• 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).	+ \$ 14,470.00
Less: Contributions returned 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)	= \$ 17,745.00 1A

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

Table 1: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
SEE ATTACHED SCHEDULE			13,340.00	
			Total	
			13,340.00	

Additional information is listed on separate supplementary attachment

Table 2: 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 \$
RONNIE LEBOW	31 MENIN ROAD, TORONTO, ON, M6C 1J1	DESIGN SERVICES	2018/10/05	1,130.00
			Total	1,130.00

Additional information is listed on separate supplementary attachment

Total for Part II - Contributions exceeding \$100 per contributor
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) **\$ 14,470.00 1B**

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

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

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	Total	

Table 4: 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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	Total			

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$ _____ 2A

X _____ 2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)

= \$ _____

Part II – Other revenue deemed a contribution

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

Provide details

- 1. _____ + \$ _____
- 2. _____ + \$ _____
- 3. _____ + \$ _____
- 4. _____ + \$ _____
- 5. _____ + \$ _____

Total Part II (include in Part 1 of Schedule 1)

= \$ _____

Part III – Other revenue not deemed a contribution

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

Provide details

- 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. _____ + \$ _____
- 6. _____ + \$ _____
- 7. _____ + \$ _____
- 8. _____ + \$ _____

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

PARRY SOUND

Date (yyyy/mm/dd)

2018/11/26

Contact Information

Last Name or Single Name

HARRIS-GREEN

Given Name(s)

BRANDY

Licence Number

1-18444

Address

Suite/Unit No.

1

Street No.

7

Street Name

WILLIAM STREET

Municipality

PARRY SOUND

Province

ON

Postal Code

P2A 1V2

Telephone No. (including area code)

705 746-5828

Email Address

bharris@vianet.ca

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

 Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

BOX C: Statement of Campaign Expenses (Other)

<u>Invoice #</u>	<u>Payee</u>	<u>Service provided</u>	<u>Amount</u>
2	Button Boy	promotional buttons	\$228.26
6	U-Haul truck rental	to pick up signs	\$217.49
7	Canadian Tire Gas Bar	gas for rental truck	\$116.01
9	Canada Post Parry Sound	unaddressed mail drop	\$270.12
10	Canada Post Rosseau	unaddressed mail drop	\$ 69.39
11	Canada Post Rosseau	unaddressed mail drop	\$ 22.61
17	Cover-All	address mailing services	\$933.78
19	Voice Logic	automated telephoning	\$452.00
20	Canada Post Parry Sound	unaddressed mail drop	\$269.90
21	Canada Post Parry Sound	unaddressed mail drop	\$ 9.15
23	Canada Post Rosseau	unaddressed mail drop	\$ 95.64
22	Canada Post	postage for addressed mailing	\$1747.61
25	Deloitte	phone number look up	\$1130.00
28	gas charges	reimburse prior Mastercard invoice #2 + #3	\$ 236.69
	TOTAL OTHER		\$5798.65

Schedule 1

Contributions not exceeding \$100 per contributor

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor or Paid to Clark
Greg Wilkinson	6 Cole Millway, Toronto, ON M4N 3P8	May 6, 2018	\$100.00	0
Scott Mortimer	1455 Davis Drive West, Newmarket, ON, L3Y 4V9	July 26, 2018	\$100.00	0
Ann Mortimer	17420 Dufferin Street, Newmarket, ON, L3Y 4V9	July 26, 2018	\$100.00	0
Philip Bezaire	4179 Roseland Drive East, Windsor, ON, N96 1Y6	July 31, 2018	\$100.00	0
George Teichman	7 Pine Forest Road, Toronto, ON M4N 3E6	September 3, 2018	\$100.00	0
John Flynn	77 Kettunen Road, Seguin, ON P2A 2W8	September 15, 2018	\$100.00	0
Michael Downey	P.O. Box 38, Rosseau, ON POC 1J0	September 18, 2018	\$50.00	0
Corinne Hagerman	146 Silver Maple Crescent, Cambridge, ON, N1R 5S6	September 29, 2018	\$100.00	0

TOTAL \$750.00

Schedule 1 - Part II - Table 1

Contributions exceeding \$100 per contributor

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor or Paid to Clark
David Conn	19 Cheers Lane, Seguin, ON, P2A 0B2	May 1, 2018	\$1200.00	0
Paula Kirsh	2727 Yonge Street, Toronto, ON, M4N 3R6	May 2, 2018	\$500.00	0
Bruce Hatherley	R.R. #1, Mactier, ON, P0C 1H0	May 2, 2018	\$1200.00	0
Stephen Forchon	48 Brunswick Avenue. Toronto, ON, M5S 2L7	May 4, 2018	\$500.00	0
Wesley Begg	110 Mildenhall Road, Toronto, ON, M4N 3H5	May 5, 2018	\$1200.00	0
Alf Kwinter	30 Glenorchy Road, Toronto, ON, M3C 2P9	May 10, 2018	\$540.00	0
Walter McCormick	39 Strathgowan Crescent, Toronto, ON, M4N 2Z8	May 10, 2018	\$1000.00	0
Frances Carmichael	13 Admiral Road, Toronto, ON, M5R 2L4	May 12, 2018	\$1000.00	0
Lynn Heersink	31 Colonial Crescent. Oakville, ON, L6J 4K8	May 12, 2018	\$500.00	0

Contributions exceeding \$100 per contributor

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor or Paid to Clark
Daniel Da Re	112 Sonata Crescent, Toronto, ON, M3B 2C4	May 17, 2018	\$200.00	0
Stephen Ader	63 Woodlawn Avenue West, Toronto, ON, M4V 1G6	May 17, 2018	\$150.00	0
Thomas Cryer	47 Coons Road, P.O. Box 69, Rosseau, ON, P0C 1J0	May 21, 2018	\$500.00	0
Jane McKenzie	Snowcrest Drive, Seguin, ON, P0C 1J0	June 11, 2018	\$200.00	0
Anita Wood	110 Bloor Street West, # 1905, Toronto, ON, M5S 2W7	June 21, 2018	\$250.00	0
Cecil Hayhoe	33 Balmoral Avenue, Toronto, ON, M4V 1J5	July 3, 2018	\$300.00	0
Rod Jack	10 Westgate Walk, Kitchener, ON, N2M 2T8	July 8, 2018	\$500.00	0
Claire Newton	4601 - 50 Yorkville Avenue, Toronto, ON, M4W 0A3	July 8, 2018	\$1000.00	0
Suzanne Koenderman	6635 Carriage Trail, Burlington, ON, L7P 0J5	July 13, 2018	\$300.00	0

Contributions exceeding \$100 per contributor

Ian Davidson	11 Soho Street, # 305, Toronto, ON, M5T 3L7	July 18, 2018	\$250.00	0
Margo Hilton	114 Belsize Drive, Toronto, ON, M4S 1L7	July 23, 2018	\$200.00	0
Mark Johnstone	905-97 Lawton Blvd., Toronto, ON, M4V 1Z6	August 5, 2018	\$200.00	0
Cynthia D'Onofrio	21 Burkebrook Place, # 705, Toronto, ON, M4G 0A2	August 16, 2018	\$250.00	0
Diane Fleming	1888 Bayview Avenue, PH 4, Toronto, ON, M4G 0A7	August 30, 2018	\$200.00	0
Stephen Goldhar	107 Mildenhall Road, Toronto, ON, M4N 3H4	October 1, 2018	\$1200.00	0
TOTAL			\$13,340.00	