

**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	2 0

**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  
Paterson

Given Name(s)  
Bryan

Office for Which the Candidate Sought Election  
Mayor

Ward Name or Number (if any)

Municipality  
Kingston

Spending Limit  
General  
\$88,654.60

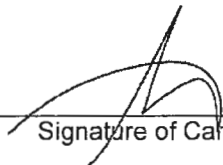
Parties and Other Expressions of Appreciation  
\$8,865.46

Contribution Limit  
Contributions from Candidate and Spouse  
\$26,595.20

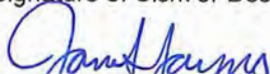
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, Bryan Paterson, 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

2023/02/08  
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
2023/02/09	12:00pm		

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**Box C: Statement of Campaign Income and Expenses**

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**LOAN**Name of bank or recognized lending institution  
NoneAmount borrowed  
\$**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	61,387.95
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)****= \$ 61,387.95 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)	+ \$	8,087.95
Advertising	+ \$	10,271.82
Brochures/flyers	+ \$	2,580.31
Signs (including sign deposit)	+ \$	
Meetings hosted	+ \$	541.62
Office expenses incurred until voting day	+ \$	2,383.15
Phone and/or internet expenses incurred until voting day	+ \$	1,778.68
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	16,875.02
Bank charges incurred until voting day	+ \$	47.78
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Equipment rental	+ \$	764.47
2. Insurance	+ \$	669.60
3. Office rent	+ \$	4,001.31
4.	+ \$	
5.	+ \$	
6.	+ \$	
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>48,001.71 C2</b>

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

1. None	+ \$	
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2.		+ \$	
3.		+ \$	
4.		+ \$	
5.		+ \$	
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		= \$	<b>C3</b>

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

Accounting and audit		+ \$	7,611.67
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$	
Office expenses incurred after voting day		+ \$	676.49
Phone and/or internet expenses incurred after voting day		+ \$	15.13
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	281.55
Bank charges incurred after voting day		+ \$	19.23
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. Appreciation parties		+ \$	4,782.17
2.		+ \$	
3.		+ \$	
4.		+ \$	
5.		+ \$	
<b>Total Expenses not subject to spending limits</b>		= \$	<b>13,386.24 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **61,387.95 C5**

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

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

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

**Schedule 1 – Contributions**

**Part I – Summary of Contributions**

Contributions in money from candidate and spouse	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	8,087.95
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).	+ \$	1,050.00
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).	+ \$	52,250.00
<b>Less:</b> Ineligible contributions paid or payable to the contributor	- \$	
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>= \$</b>	<b>61,387.95 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 (\$)
None		
<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 (\$)
Signs	2014/10/07	Jet Signs	1,495	8,087.95
<b>Total</b>				<b>8,087.95</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 (\$)
Listing attached			52,250.00	
<b>Total</b>			<b>52,250.00</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 (\$)
None				
<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)**      \$ 52,250.00 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 None

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. None + \$ \_\_\_\_\_
- 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. None + \$ \_\_\_\_\_
- 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. None + \$ \_\_\_\_\_
- 2. \_\_\_\_\_ + \$ \_\_\_\_\_
- 3. \_\_\_\_\_ + \$ \_\_\_\_\_
- 4. \_\_\_\_\_ + \$ \_\_\_\_\_
- 5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part IV Expenses (include under Expenses in Box C)** = \$ \_\_\_\_\_

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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  
Licensed Public Accountant, CPA, CA

Municipality Kingston	Date (yyyy/mm/dd) 2023/02/08
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**Contact Information**

Last Name or Single Name Lattimore	Given Name(s) Andrew	Licence Number 3-3190885
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Address		
Suite/Unit Number 320	Street Number 336	Street Name King Street East

Municipality Kingston	Province Ontario	Postal Code K7K 6Y3
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Telephone Number 613-544-5010	Email Address andrew@witheyaddison.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

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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.

**Bryan Paterson Campaign**  
**Donations > \$100**

Last name	First name	Amount received	Address				Date received	\$ Returned to Contributor or Paid to Clerk
Moore	John	1,200.00	3933 Stone Point Drive	Inverary	ON	K0H 1X0	30-Aug-22	-
Lavigne	Jennifer	1,200.00	804 Wartman Avenue	Kingston	ON	K7M 4M4	15-Sep-22	-
Lavigne	Robert	1,200.00	804 Wartman Avenue	Kingston	ON	K7M 4M4	15-Sep-22	-
Whyte	D. Alan	1,200.00	67 - 1 Place d'Armes	Kingston	ON	K7K 6S4	15-Sep-22	-
Luttmer	Bernard	1,200.00	101 - 3 Bridgeman Avenue	Toronto	ON	M5R 3V4	15-Sep-22	-
Johansson	Oskar	1,200.00	197 Poplar Plains Road	Toronto	ON	M4V 2N3	20-Sep-22	-
Rosen	Cody	1,200.00	26 Faircrest Blvd	Kingston	ON	K7L 4V1	21-Sep-22	-
Rosen	Gregg	1,200.00	251 Clark Drive	Gananoque	ON	K7G 2V5	21-Sep-22	-
Rosen	Samantha	1,200.00	1460 Apollo Terrace	Kingston	ON	K7P 3K5	21-Sep-22	-
Skolnick	Martin	1,200.00	1554 Woodbine Road	Kingston	ON	K7P 0K6	21-Sep-22	-
Bradfield	Jeff	1,200.00	1018 Cliffside Drive	Sydenham	ON	K0H 2T0	27-Sep-22	-
Salvatore	Cali	1,200.00	26 Autumn Wind Court	Kleinburg	ON	L0J 1C0	27-Sep-22	-
Casamatta	Franco	1,200.00	51 Cynthia Crescent	Richmond Hill	ON	L4E 2R1	27-Sep-22	-
Doornekamp	Nathan	1,200.00	13A Edgewood Road South	Bath	ON	K0H 1G0	27-Sep-22	-
Gale	Tina	1,200.00	74 Grampian Avenue	Maple	ON	L6A 1Z6	27-Sep-22	-
McConomy	David	1,200.00	1403 - 85 Ontario Street	Kingston	ON	K7L 5V7	27-Sep-22	-
Prezio	Emily	1,200.00	15 Red Cardinal Trail	Richmond Hill	ON	L4E 3Y5	27-Sep-22	-
Rosen	Marla	1,200.00	PO Box 300	Kingston	ON	K7L 4N1	27-Sep-22	-
Smith	A. Britton	1,200.00	1427 Highway 2 East	Kingston	ON	K7L 4V1	27-Sep-22	-
Wright	John	1,200.00	5 Gore Street, #902	Kingston	ON	K7L 0A1	4-Oct-22	-
Casamatta	Saveria	1,200.00	51 Cynthia Crescent	Richmond Hill	ON	L4E 2R1	5-Oct-22	-
Hendry	Alfred	1,200.00	888 apple Down Drive	Kingston	ON	K7P 1T4	5-Oct-22	-
Salamone	Michael	1,200.00	456 Maple Lawn Drive	Kingston	ON	K0H 1S0	5-Oct-22	-
Springer	Byron	1,200.00	48 Faircrest Blvd.	Kingston	ON	K7L 4V1	5-Oct-22	-
Springer	Michael	1,200.00	68 Faircrest Blvd.	Kingston	ON	K7L 4V1	5-Oct-22	-
Taylor	Jason	1,200.00	4278 Bath Road	Kingston	ON	K7M 4Y7	17-Oct-22	-
Disanto	Gennaro	1,000.00	726 Kananaskis Drive	Kingston	ON	K7P 0A9	9-Sep-22	-
Blommestyn	Anita	1,000.00	1126 Unitey Road	Glenburnie	ON	K0H 1S0	9-Sep-22	-
Bloomestyn	Carolyn	1,000.00	80 Kenwoods Circle	Kingston	ON	K7K 6Y1	9-Sep-22	-
Blommestyn	Joanne	1,000.00	24 Faircrest Blvd.	Kingston	ON	K7L 4V1	15-Sep-22	-
Doornekamp	Ben	1,000.00	588 Scotland Road	Odessa	ON	K0H 2H0	20-Sep-22	-
Curtis	John	1,000.00	44 Alwington Avenue	Kingston	ON	K7L 4R3	26-Sep-22	-
Ritchie	Neal	1,000.00	1278 Mazzolin Crescent	Kingston	ON	K7P 0G6	27-Sep-22	-
Spiridakis	John	1,000.00	683 Innovation Drive, Unit 6	Kingston	ON	K7K 7E6	5-Oct-22	-
Geracimo	Peggy	750.00	1000 King Street West	Kingston	ON	K7M 8H3	26-Sep-22	-
Segal	Hugh	750.00	1504 - 185 Ontario Street	Kingston	ON	K7L 2Y7	17-Oct-22	-
Murphy	Patrick	600.00	960 Auden Park Drive	Kingston	ON	K7M 7T6	26-Sep-22	-
Kiley	Robert	500.00	907 Pembridge Crescent	Kingston	ON	K7M 6C6	21-Sep-22	-
Sauerbrei	Peter	500.00	112 Country Club Drive	Kingston	ON	K7M 7B6	21-Sep-22	-
Hunniford	David	500.00	797 North Shore Road	Gananoque	ON	K7G 2B6	26-Sep-22	-
Gillilan	Jack	500.00	1 - 1 Place D'Armes	Kingston	ON	K7K 6R7	27-Sep-22	-
McAlpine	L.J.	500.00	484 Fieldstone Drive	Kingston	ON	K7K 7E4	27-Sep-22	-
Clifford	Chris	500.00	600 Compass Court	Kingston	ON	K7M 8V9	5-Oct-22	-
Dunlop	Allan	500.00	15 Crerar Blvd.	Kingston	ON	K7M 3P7	5-Oct-22	-
Pater	Tim	500.00	27 Pembroke Street	Kingston	ON	K7L 4N5	5-Oct-22	-
Bennett	Gary	500.00	862 Old Colony Road	Kingston	ON	K7P 1S5	17-Oct-22	-
Byrnes	Dean	500.00	35 Mowat Avenue	Kingston	ON	K7M 8Y8	17-Oct-22	-
Trainor	Laurence	500.00	697 Rogers Side Road	Kingston	ON	K7L 4V1	10-Nov-22	-
Price	John	400.00	861 Ludgate Crescent	Kingston	ON	K7M 6C7	5-Oct-22	-
Yakoviychuk	Ruslan	400.00	78 Aragon Road	Glenburnie	ON	K0H 1S0	5-Oct-22	-
Rashdi	Tariq	300.00	852 Celeste Drive	Kingston	ON	K7P 0P6	20-Sep-22	-
Little	Robert	300.00	1 Marley Street	Kingston	ON	K7M 2M3	27-Sep-22	-
Lincoln-Chiang	Catherine	300.00	64 Limeridge Drive	Kingston	ON	K7K 6L9	5-Oct-22	-



**Bryan Paterson Campaign  
Donations > \$100**

Last name	First name	Amount received	Address				Date received	\$ Returned to Contributor or Paid to Clerk
Aldridge	Donald	250.00	397 Trillium Lane	Kingston	ON	K7L 4V3	30-Aug-22	-
Viner	Walter	250.00	50 Dickens Drive	Kingston	ON	K7M 2M7	20-Sep-22	-
Zakos	John	250.00	131 Fairway Hill Crescent	Kingston	ON	K7M 2B5	20-Sep-22	-
Reid	Robert	250.00	PO Box 2198	Kingston	ON	K7L 5J9	20-Sep-22	-
Kitzell	Richard	250.00	51 Glencoe Crescent	Kingston	ON	K7M 7H9	21-Sep-22	-
Rebello	Venicio	250.00	5 Gore Street, #606	Kingston	ON	K7L 0A1	4-Oct-22	-
Garfalo	Ineke	250.00	1725 Sunnyside Road	Kingston	ON	K7L 4V4	5-Oct-22	-
Southward	Ronald	250.00	32 - 1098 King Street West	Kingston	ON	K7M 8J1	10-Nov-22	-
Anagnostopoulos	Spiroula	200.00	134 Fairway Hill Crescent	Kingston	ON	K7M 2B4	20-Sep-22	-
Robinson	Michael	200.00	32 MacDonnell Street	Kingston	ON	K7L 4B6	21-Sep-22	-
Shipley	Kevin	200.00	191 Churchill Crescent	Kingston	ON	K7L 4N3	21-Sep-22	-
Leggett	William	200.00	1000 King Street W., #404	Kingston	ON	K7M 8H3	4-Oct-22	-
Barnes	Eva	200.00	493 Weston Cr.	Kingston	ON	K7M 9E8	5-Oct-22	-
Karagianis	John	200.00	696 Highway 15	Kingston	ON	K7L 4V3	5-Oct-22	-
Milliken	Amanda	200.00	1120 Butternut Creek Road	Kingston	ON	K7L 4V3	17-Oct-22	-
Luciuk	Lubomyr	200.00	849 Wartman Avenue	Kingston	ON	K7M 2Y6	30-Aug-22	-
Foster	Leonore	150.00	921 Alnwick Lane	Kingston	ON	K7L 4V1	27-Sep-22	-
<b>Total donations &gt; \$100</b>		<b><u>52,250.00</u></b>						<b><u>0.00</u></b>
<b>Total donations &lt; \$100.01</b>		<b><u>1,050.00</u></b>						<b><u>0.00</u></b>
<b>Total donations</b>		<b><u>53,300.00</u></b>						<b><u>0.00</u></b>



**WITHEY ADDISON**<sup>LLP</sup>

The Royal Block  
366 King Street East, Suite 320  
Kingston, ON K7K 6Y3  
Tel: 613-544-5010  
Fax: 613-544-6106

February 8, 2023

**City Clerk: John Bolognone**  
City Clerk's Office  
216 Ontario Street  
Kingston, Ontario, K7L 2Z3

Dear Mr. Bolognone:

**Re: Bryan Paterson Mayoral Campaign**

In connection with the above campaign, please find enclosed herewith the following for the campaign period June 20, 2022-January 3, 2023:

Financial statement- Auditor's Report Candidate- Form 4  
Independent Auditor's Report

Should you have any queries on the enclosures or regarding any of the above matters, please do not hesitate to contact us.

Yours very truly,

**WITHEY ADDISON LLP**

Andrew Lattimore CPA, CA

ADL/cd  
Encl.



**WITHEY ADDISON**  
CHARTERED PROFESSIONAL ACCOUNTANTS

The Royal Block  
366 King Street East, Suite 320  
Kingston, ON K7K 6Y3  
Tel: 613-544-5010  
Fax: 613-544-6106

## INDEPENDENT AUDITORS' REPORT

To John Bolognone, City Clerk of the City of Kingston at the request of Bryan Paterson

### *Qualified Opinion*

We have audited the accompanying Financial Statement – Auditor’s Report Candidate – Form 4 (“the Financial Statement”) of the Bryan Paterson Mayoral Candidate Campaign (“the Campaign”), for the campaign period June 20, 2022 to January 3, 2023 relating to the City of Kingston Municipal Election held on October 24, 2022, prepared in accordance with the reporting provisions of the 2022 Candidate’s Guide for Ontario Municipal Council and School Board Elections (“the Guide”) and Section 88 of 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 paragraph, the accompanying Financial Statement for the period June 20, 2022 to January 3, 2023 is prepared in all material respects, in accordance with the reporting provisions of the 2022 Candidate’s Guide for Ontario Municipal Council and School Board Elections and the Municipal Elections Act, 1996.

### *Basis for Qualified Opinion*

Due to the inherent nature of transactions of any election campaign, 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 amounts recorded in the candidate’s election campaign records and we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus or deficit. Our opinion on the Financial Statement for the campaign period June 20, 2022 – January 3, 2023 was modified accordingly because of the possible effects of this limitation of scope.

The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the Campaign in accordance with the ethical requirements that are relevant to our audit of the Financial Statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### **Emphasis of Matter – Basis of Accounting and Restrictions on Distribution**

Without modifying our opinion, we note that the Form 4 is prepared for the information and use of the Candidate and the City Clerk to comply with the Municipal Elections Act, 1996, and as such, may not be suitable for another purpose. The attached Form 4 is not intended to be and should not be used, circulated, quoted, or otherwise referred to by anyone other than the specified users or for any other purpose without our express written consent.

**The Candidate's responsibility for the Financial Statement**

The Candidate is responsible for the preparation and fair presentation of the Financial Statement in accordance with accounting treatment prescribed in the 2022 Candidate's Guide for Ontario Municipal Council and School Board Elections and the Municipal Elections Act, 1996, and for such internal control as he determines is necessary to enable the preparation of the Financial Statement that are free from material misstatement, whether due to fraud or error.

The Candidate is responsible for overseeing the Campaign's financial reporting process.

***Auditor's Responsibility for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the Financial Statement as a whole are free from material misstatements, 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Statement. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statement, 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 disclosure 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.

Kingston, Canada  
February 8, 2023

**WITHEY ADDISON LLP**



Chartered Professional Accountants  
Licensed Public Accountants