INDEPENDENT AUDITORS’ REPORT

To the Clerk of the Regional Municipality of Waterloo

We have audited the accompanying financial information of Jane Mitchell ("the candidate"), for the campaign period from May 11, 2018 to December 31, 2018 relating to the municipal election held on October 22, 2018 contained in the Financial Statement – Auditor’s Report Form 4 ("the financial information") as follows:

- Box C: Statement of Campaign Income and Expenses
- Box D: Calculation of Surplus or Deficit
- Schedule 1 – Contributions
- Schedule 2 – Fundraising Events and Activities

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our auditors’ report, the financial information for the campaign period ended December 31, 2018 has been prepared, in all material respects, in accordance with the basis of accounting in Note 1 to the Financial Statement – Auditor’s Report Form 4.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of an electoral campaign, the completeness of contributions, other revenue, donated goods and services, and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of the financial information was limited to the amounts recorded in the candidate’s accounting records.

Therefore we were not able to determine whether any adjustments might be necessary to campaign income and expenses and calculation of surplus or deficit.

Our opinion on the financial information for the period ended December 31, 2018 was qualified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “Auditors’ Responsibilities for the Audit of the Financial Information” section of our auditors’ report.

We are independent of the candidate in accordance with the ethical requirements that are relevant to our audit of the financial information 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 opinion.

**Emphasis of Matter – Financial Reporting Framework**

We draw attention to Note 1 of the financial information has been prepared in accordance with the basis of accounting described in Note 1 to the Financial Statement – Auditor’s Report Form 4.

The financial information is prepared to assist the candidate to comply with the Municipal Elections Act, 1996 (Section 88.25). As a result, the financial information may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

**Candidate’s Responsibility for the Financial Information**

The Candidate is responsible for the preparation and fair presentation of the financial information in accordance with the basis of accounting described in Note 1 to the Financial Statement – Auditor’s Report Form 4. This includes determining that the basis of accounting is an acceptable basis for the preparation of the financial information in the circumstances, and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

**Auditors’ Responsibility for the Audit of the Financial Information**

Our objectives are to obtain reasonable assurance about whether the financial information as a whole 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 the financial information.

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 schedule, 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 Institution’s internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidates.

Chartered Professional Accountants, Licensed Public Accountants

Waterloo, Canada

March 6, 2015
Note to the Financial Statement – Auditor's Report Form 4:

1. Basis of accounting:

The financial information in Form 4 has been prepared based on instructions included in Form 4 and the 2018 Candidates' Guide for Ontario Municipal Councils and School Board Elections. The instructions in Form 4 did not prescribe a financial reporting framework. The Candidate has prepared the financial information in Form 4 in accordance with the recognition and measurement principles of Part II of the CPA Handbook – Accounting, and not the presentation principles or the presentation of all the financial statements or note disclosure required by Part II of the CPA Handbook – Accounting for a complete set of financial statements.
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) [2018 05 11] to [2018 10 22]

☑ 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
Mitchell

Given Name(s)
Jane

Office for which the candidate sought election
Regional Councillor

Ward name or no. (if any)
Waterloo (city)

Municipality
Region of Waterloo

Spending Limit - General $67,020.25

Spending Limit - Parties and Other Expressions of Appreciation $

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

Box B: Declaration
I, Jane Mitchell, 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
Jane Mitchell

Date (yyyy/mm/dd)
Feb-6, 2019

Date Filed (yyyy/mm/dd) 2019/03/08
Time Filed 3:20pm
Initial of Candidate or Agent (if filed in person) JMN
Signature of Clerk or Designate

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) + $ 
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 + $ 0
Other (provide full details)
1. + $
2. + $
3. + $
4. + $
5. + $
Total Campaign Income (Do not include loan) = $ 7,203.31 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) + $ 16,181.6
Advertising + $ 14,484.45
Brochures/flyers + $ 3,471.75
Signs (including sign deposit) + $
Meetings hosted + $
Office expenses incurred until voting day + $
Phone and/or internet expenses incurred until voting day + $ 80.00
Salaries, benefits, honoraria, professional fees incurred until voting day + $
Bank charges incurred until voting day + $ 615.00
Interest charged on loan until voting day + $
Other (provide full details)
1. Web design + $ 500.00
2. In kind photography + $ 75.00
3. + $
4. + $
5. + $
Total Expenses subject to general spending limit = $ 17,203.31 C2

EXPENSES

Expenses subject to spending limit for parties and other expressions of appreciation + $
1. + $
2. + $
3. + $
4. + $
5. + $
Total Expenses subject to spending limit for parties and other expressions of appreciation = $ C3
Expenses not subject to spending limits

Accounting and audit  
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  
= $3.95 C4

Total Campaign Expenses (C2 + C3 + C4)  
= $17207.26 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses)  
(C1 – C5)  
+ $-3.95 D1

Eligible deficit carried forward by the candidate from the last election  
(applies to 2018 regular election only)  
- $ D2

Total (D1 – D2)  
= $ 

If there is a surplus, deduct any refund of candidate’s or spouse’s contributions to the campaign  
Surplus (or deficit) for the campaign  
- $-3.95 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
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).

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).

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)

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

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Full Address</th>
<th>Date Received</th>
<th>Amount Received</th>
<th>Amount $ Returned to Contributor or Paid to Clerk</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

☐ Additional information is listed on separate supplementary attachment

Total
Table 2: Contributions in goods or services from individuals other than candidate or spouse
(Note: must also be recorded as Expenses in Box C)

<table>
<thead>
<tr>
<th>Name</th>
<th>Full Address</th>
<th>Description of Goods or Services</th>
<th>Date Received (yyyy/mm/dd)</th>
<th>Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thomas Adamski</td>
<td>Adamski Tomasi</td>
<td>Photos</td>
<td>2018/06/1</td>
<td>$78.00</td>
</tr>
</tbody>
</table>

☐ Additional information is listed on separate supplementary attachment

Total

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)

$ 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

<table>
<thead>
<tr>
<th>Description of Goods or Services</th>
<th>Date Received (yyyy/mm/dd)</th>
<th>Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Website Design</td>
<td>2018/06/01</td>
<td>500.00</td>
</tr>
</tbody>
</table>

☐ Additional information is listed on separate supplementary attachment

Total
<table>
<thead>
<tr>
<th>Description</th>
<th>Date Acquired (yyyy/mm/dd)</th>
<th>Supplier</th>
<th>Quantity</th>
<th>Current Market Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signs Large</td>
<td>2014/09/25</td>
<td>Environ Digital Printing</td>
<td>24</td>
<td>714.16</td>
</tr>
<tr>
<td>Signs Small</td>
<td>2010/10/1</td>
<td>Environ Digital Printing</td>
<td>100</td>
<td>904.00</td>
</tr>
</tbody>
</table>

☐ Additional information is listed on separate supplementary attachment

Total: 1618.16
**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)**

<table>
<thead>
<tr>
<th>Part I – Ticket revenue</th>
</tr>
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<tbody>
<tr>
<td>Admission charge (per person)</td>
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<tr>
<td>(If there are a range of ticket prices, attach complete breakdown of all ticket sales)</td>
</tr>
<tr>
<td>Number of tickets sold</td>
</tr>
<tr>
<td>$ 2A</td>
</tr>
<tr>
<td>x 2B</td>
</tr>
<tr>
<td>Total Part I (2A X 2B) (include in Part 1 of Schedule 1)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Part II – Other revenue deemed a contribution</th>
</tr>
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<tbody>
<tr>
<td>(e.g. revenue from goods sold in excess of fair market value)</td>
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<td>Provide details</td>
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<td>1.</td>
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<td>2.</td>
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<td>3.</td>
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<td>4.</td>
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<td>5.</td>
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<tr>
<td>Total Part II (include in Part 1 of Schedule 1)</td>
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</table>

<table>
<thead>
<tr>
<th>Part III – Other revenue not deemed a contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>(e.g. contribution of $25 or less; goods or services sold for $25 or less)</td>
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<td>Provide details</td>
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<tr>
<td>Total Part III (include under Income in Box C)</td>
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</table>

<table>
<thead>
<tr>
<th>Part IV – Expenses related to fundraising event or activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provide details</td>
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<td>6.</td>
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<td>7.</td>
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<td>8.</td>
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<tr>
<td>Total Part IV Expenses (include under Expenses in Box C)</td>
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</tbody>
</table>
# 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

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Date (yyyy/mm/dd)</th>
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## Contact Information

<table>
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<tr>
<th>Last Name or Single Name</th>
<th>Given Name(s)</th>
<th>Licence Number</th>
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<th>Address</th>
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<tbody>
<tr>
<td>Suite/Unit No.</td>
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<tr>
<td>Street No.</td>
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<tr>
<td>Street Name</td>
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<table>
<thead>
<tr>
<th>Municipality</th>
<th>Province</th>
<th>Postal Code</th>
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<table>
<thead>
<tr>
<th>Telephone No. (including area code)</th>
<th>Email Address</th>
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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.