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## **Independent Auditor's Report**

### **To the Town Clerk, Bradford West Gwillimbury**

We have audited the accompanying Financial Statements – Auditor's Report Form 4 ("Financial Statements") of James R. Leduc ("candidate"), which comprise the Statement of Campaign Period Income and Expenses and the Calculation of Surplus or Deficit for the period from May 8, 2018 to December 31, 2018 (relating to the election held on October 22, 2018), and other explanatory information. The Financial statements have been prepared by the candidate based on the Municipal Elections Act, 1996.

### **Candidate's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the Financial Statements 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 reason reassurance about whether the financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, 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 Statements 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 candidates internal control. An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluation the overall presentation of the Financial Statements.

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**

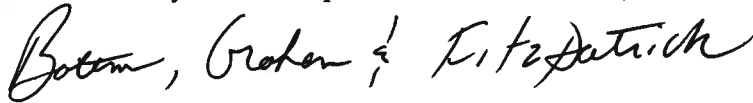
Due to the nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities 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 Statements of the candidate for the period ended December 31, 2018 as prepared, in all material respects, in accordance with the Municipal Elections Act, 1996.

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

The Financial Statements are prepared to assist the candidate to meet the requirements of the Municipal Elections Act, 1996. As a result, the Financial Statements may not be suitable for another purpose. Our report is intended solely for the candidate and the Ministry for Municipal Affairs and Housing and should not be distributed to or used by parties other than the candidate and the Ministry of Municipal Affairs and Housing



Bateman, Graham & Fitzpatrick  
Chartered Professional Accountants  
Licensed Public Accountants

February 5, 2019  
Newmarket, Ontario

**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 8

 to 

YYYY	MM	DD
2 0 1 8	1 2	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

LEDUC

Given Name(s)

JAMES ROBERT

Office for which the candidate sought election

DEPUTY MAYOR

Ward name or no. (if any)

Municipality

BRADFORD WEST GWILLIMBURY

Spending Limit - General

\$ 25,486.70

Spending Limit - Parties and Other Expressions of Appreciation

\$ 2,548.67

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

**Box B: Declaration**

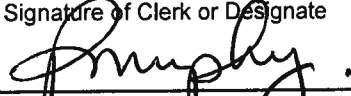
I, JAMES LEDUC, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

FEB 23 / 19

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
2019/03/13	5:06 pm	JL	

**Box C: Statement of Campaign Income and Expenses****LOAN**Name of bank or recognized lending institution SCOTIA BANK

Amount borrowed

\$ \_\_\_\_\_

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	17,732.23
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. _____	+ \$	_____
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>17,732.23 c1</b>

**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)	+ \$	1,800.00
Advertising	+ \$	3,783.01
Brochures/flyers	+ \$	6,314.17
Signs (including sign deposit)	+ \$	1,423.80
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	_____
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	2,000.00
Bank charges incurred until voting day	+ \$	32.98
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. GAS	+ \$	267.00
2. DOLLAR STORE (BALLOONS ETC.)	+ \$	45.20
3. CANADIAN TIRE (HARDWARE)	+ \$	30.22
4. KICK OFF PARTY (CAMPAIGN)	+ \$	585.85
5. _____	+ \$	_____
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>16,282.23 c2</b>

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

1. GIFT CARDS (VOLUNTEERS)	+ \$	250.00
2. ELECTION RESULTS PARTY	+ \$	200.00
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>450.00 c3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	1,000.00
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. _____	+ \$	
<b>Total Expenses not subject to spending limits</b>	= \$	<b>1,000.00 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ 17,732.23 C5

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	0.00 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
<b>Total (D1 - D2)</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	= \$	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	+ \$ 5,782.23
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$ 1,800.00
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).	+ \$ 10,150.00
<b>Less:</b> Contributions returned 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>= \$ 17,732.23 1A</b>

**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
BRIAN HUGHES	3664 8th LINE BRADFORD, ONT. L3Z 3R2	2018/09/10	500.00	
ROBIN EVANS	225 FREDERICK ST. BRADFORD, ONT. L3Z 1K3	2018/09/15	250.00	
GEORGINA BLYTH	307 SIMCOE RD. BRADFORD, ONT. L3Z 1Z1	2018/09/15	250.00	
ED GRES	21 GOLFFVIEW BLVD. BRADFORD, ONT. L3Z 2A6	2018/09/20	500.00	
DALE BEASSE	1700 BROCK RD. UXBRIDGE, ONT. L9P 1R4	2018/10/03	1,200.00	
KARIM P. LALJI	4216 CAWTHRA RD. MISSISSAUGA, ONT. L4Z 1A1	2018/10/22	750.00	
GRANT A. PRETORIUS	2251 ROCKINGHAM DR. OAKVILLE, ONT. L6H 6E7	2018/10/23	500.00	
SAJJAD HUSSAIN	24 SUTHERLAND DR. TORONTO, ONT. M4G 1G8	2018/10/12	1,000.00	
MARTY CHARBONNEAU	201 JOHN ST. W. BRADFORD, ONT. L3Z 2A8	2018/08/27	1,000.00	

Additional information is listed on separate supplementary attachment

Total

5,950.00

**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).	+ \$	
<b>Less:</b> Contributions returned 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>1A</b>

**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
RANDY PARKER	1700 BROCK RD. UXBRIDGE, ONT. L9P 1R4	2018/10/03	1,200.00	
MUZAMMIL KODWAVI	72 GRAND VELLOR CRES. WOODBIDGE, ONT. L4H 0N8	2018/10/12	1,000.00	
HECTOR LEDUC	421 WESTMOUNT AVE. SUDBURY, ONT. P3A 5T9	2018/09/20	1,000.00	
<b>Total</b>			<b>3,200.00</b>	

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 \$
JOHN BATEMAN	2761 LINE 6 BRADFORD, ONT. L3Z 2G7	AUDIT SERVICES	2019/02/05	1,000.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	<b>1,000.00</b>

**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) **\$ 10,150.00**

**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	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b> <b>1,800.00</b>

**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)

	\$ _____	2A	
Number of tickets sold	X _____	2B	
<b>Total Part I (2A X 2B) (include in Part 1 of Schedule 1)</b>			= \$ _____

**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. _____	+ \$ _____	
<b>Total Part II (include in Part 1 of Schedule 1)</b>		= \$ _____

**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. _____	+ \$ _____	
<b>Total Part III (include under Income in Box C)</b>		= \$ _____

**Part IV – Expenses related to fundraising event or activity**

Provide details

1. _____	+ \$ _____	
2. _____	+ \$ _____	
3. _____	+ \$ _____	
4. _____	+ \$ _____	
5. _____	+ \$ _____	
6. _____	+ \$ _____	
7. _____	+ \$ _____	
8. _____	+ \$ _____	
<b>Total Part IV Expenses (include under Expenses in Box C)</b>		= \$ _____

**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

CPA, CA

Municipality

NEWMARKET

Date (yyyy/mm/dd)

2019/2/5

**Contact Information**

Last Name or Single Name

BATEMAN

Given Name(s)

JOHN PHILIP

Licence Number

040633

**Address**

Suite/Unit No.

Street No.

Street Name

757

BOGART AVENUE

Municipality

NEWMARKET

Province

ONTARIO

Postal Code

L3Y 2A7

Telephone No. (including area code)

905 895-9457

Email Address

jbateman713@gmail.com

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.