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## Independent Auditor's Report

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To Rebecca Murphy, Municipal Clerk, The Corporation of the Town of Bradford West Gwillimbury

### Qualified Opinion

We have audited the accompanying Financial Statement - Auditor's Report Form 4 ("Financial Statement") of Robert Keffer ("candidate"), which comprises the Statement of Campaign Period Income and Expenses and Statement of Determination of Surplus or Deficit for the period from May 17, 2018 to December 31, 2018 (relating to the election held on October 22, 2018), and other explanatory information.

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 17, 2018 to December 31, 2018 (relating to the election held on October 22, 2018) is prepared, in all material respects, in accordance with Section 88 of the Municipal Elections Act, 1996.

### 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.

We conducted our audit in accordance with Canadian generally accepted auditing standards (CASs). 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 ethical requirements that are relevant to our audit of the Financial Statement in Ontario, 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.

### Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

The Financial Statement is prepared to assist the candidate to meet the requirements of the Act referred to above. As a result, the Financial Statement may not be suitable for another purpose. Our report is intended solely for the candidate and Rebecca Murphy, Municipal Clerk, The Corporation of the Town of Bradford West Gwillimbury and should not be distributed to or used by parties other than the candidate and Rebecca Murphy, Municipal Clerk, The Corporation of the Town of Bradford West Gwillimbury. Our opinion is not modified in this manner.



### **Responsibilities of the Candidate 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 Responsibilities 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 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 Statement.

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 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 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.

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.

A handwritten signature in black ink that reads "BDO Canada LLP". The signature is written in a cursive, slightly slanted style. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants, Licensed Public Accountants

Newmarket, Ontario  
February 5, 2019

**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	1 7

 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

Keffer

Given Name(s)

Rob

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

Municipality

Bradford West Gwillimbury

Spending Limit - General

\$ 27,986.70

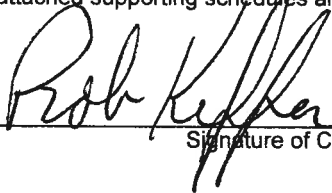
Spending Limit - Parties and Other Expressions of Appreciation

\$ 2798.67

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

**Box B: Declaration**


I, Robert Bruce Keffer, 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

2019/03/12

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
2019/03/12	2:53pm	R.K.	

**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)	+ \$	17,178.83
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>17,178.83 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)	+ \$	247.50
Advertising	+ \$	602.71
Brochures/flyers	+ \$	1,706.30
Signs (including sign deposit)	+ \$	4,210.94
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	138.97
Phone and/or internet expenses incurred until voting day	+ \$	736.38
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	3,955.00
Bank charges incurred until voting day	+ \$	19.90
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Campaign Kick-off	+ \$	700.09
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>12,317.79 c2</b>

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

1. Election Day Party	+ \$	1,498.00
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>1,498.00 c3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	1,197.80
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>= \$</b>	<b>1,197.80 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ 15,013.59 C5

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	2,165.24	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
<b>Total (D1 – D2)</b>	<b>= \$</b>	<b>2,165.24</b>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	2,165.24	
Surplus (or deficit) for the campaign	<b>= \$</b>		<b>D3</b>

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	+ \$	11,000.85	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	307.98	
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).	+ \$	820.00	
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).	+ \$	5,050.00	
<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>= \$</b>	<b>17,178.83</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
Mikki Nanowski	36 Royal Court, Bradford, ON L3Z 2P6	2018/08/20	250.00	
Janice Wilkinson	#20-100 Laguna Parkway, Brechin, ON L0K 1B0	2018/09/07	1,200.00	
Douglas Jackson	2752 County Road 88, Bradford, ON L3Z 2M9	2018/09/14	500.00	
Ed Gres	21 Golfview Blvd., Bradford, ON L3Z 2A6	2018/09/24	500.00	
Emil Maslak	130 Hurd Street, Bradford, ON L3Z 1K7	2018/09/30	250.00	
Dale Beasse	170 Brock Road, Uxbridge, ON L9P 1R4	2018/10/05	1,200.00	
Gary O'Rouke	4296 Line 6, Bradford, ON L3Z 2G6	2018/10/17	500.00	
Grant Pretorius	2251 Rockingham Dr., Oakville, ON L6H 6E7	2018/10/26	500.00	
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	<b>4,900.00</b>

**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 \$
Russ Clayton	33 Highland Terrace, Bradford, ON L3Z 3E9	Musical concert at campaign kick-off	2018/09/14	150.00

Additional information is listed on separate supplementary attachment **Total** **150.00**

**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) **\$ 5,050.00 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 \$
Balloon bouquets	2018/09/14	30.00
Wood screws	2018/09/01	30.48

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</b>	<b>60.48</b>

**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 \$
spruce sticks	2014/09/01	Carnarvon Castle True Value	55	247.50
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</b>			<b>247.50</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)

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, Chartered

Municipality

Bradford

Date (yyyy/mm/dd)

2019/02/05

**Contact Information**

Last Name or Single Name

Ventrick

Given Name(s)

Glenn

Licence Number

3-30317

Address

Suite/Unit No.

11

Street No.

17310

Street Name

Yonge Street

Municipality

Newmarket

Province

ON

Postal Code

L6S 3X4

Telephone No. (including area code)

905-898-1221

Email Address

G.Ventrick@bda.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.