



Error in Financial Statement	City Clerk – Election Office
	Policy No.: EO-28-23

1. Purpose

1.1 This policy provides for the process by which a Candidate or Registered Third Party advertiser may correct an error in a financial statement which has been filed with the Clerk with whom their nomination was filed.

2. Application

2.1 This policy applies to Candidates and Registered Third Party Advertisers during City of Hamilton elections and/or by-elections.

3. Legislative Authority

3.1 Sections 88.25(3) and 88.29(2) of the *Municipal Elections Act, 1996* (“MEA”) permits the correction of errors identified in filed financial statements for both Candidates and Registered Third Party Advertisers.

4. Policy

4.1. If an error is identified in a filed Financial Statement – Auditor’s Report (“Financial Statement”), the Candidate or Registered Third Party may attend at the Office of the City Clerk to withdraw the Financial Statement containing the error and, at the same time, file a corrected Financial Statement provided that this is done before the applicable legislative filing deadline for the filing of the Financial Statement as set forth in the MEA (section 88.30) or as extended by an Order of the Superior Court of Justice pursuant to section 88.23(6).

- 4.2. Withdrawal and re-filing is not permitted during the 30-day “Cessation of Penalty” period described in Sections 88.23(9) and 88.27(6).
- 4.3. When a Candidate or Registered Third Party withdraws a filed Financial Statement because an error is identified, an updated auditor's report must accompany any corrected Financial Statement, if applicable.
- 4.4. If the corrected Financial Statement filed identifies a surplus amount that is different than the surplus amount showing on the previously filed Financial Statement, the City Clerk will:
- a. remit any difference owing with interest, if the Candidate or Registered Third Party owes a lesser surplus amount.
 - b. require payment of the difference, if the Candidate or Registered Third Party owes an additional surplus amount.
- 4.5. Where the corrected Financial Statement identifies a contravention of 88.23(1) or 88.27(1) of the MEA, the Candidate or Registered Third Party will be in default pursuant to section 88.23(2) or 88.27(1).
- 4.6. The corrected Financial Statement will be made available by request, and the withdrawn Financial Statement will be retained by the City Clerk in accordance with the requirements of section 88 of the MEA and may be inspected by any person at the office of the City Clerk at a time when the office is open.

5. Legislation

Municipal Elections Act, 1996, S.O. 1996, CHAPTER 32

6. Revision History

Policy Approved	October 2023
Policy Updated to reflect Financial Statements being made available by request.	January 2026