

**Financial Statement - Auditor's Report  
Form 4**
*Municipal Elections Act, 1996 (Section 78)*
**Instructions:**

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee 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 his or her spouse) shall be paid immediately over to the clerk who was responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 

YYYY	MM	DD
2 0 1 4	0 1	0 7

 to 

YYYY	MM	DD
2 0 1 4	1 2	3 1

 Primary filing reflecting finances to December 31 (or 45<sup>th</sup> day after voting day in a by-election)

 Supplementary filing including finances after December 31 (or 45<sup>th</sup> day after voting day in a by-election)

**Box A: Name of Candidate and Office**

Candidate's name as shown on the ballot

Last Name

DUVALL

Given Name(s)

SCOTT

Name of office for which the candidate sought election

COUNCILLOR

Ward name or no. (if any)

WARD 7

Name of Municipality

CITY OF HAMILTON

Spending limit issued by clerk

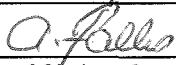
\$ 39,982.60

 I did not accept any contributions or incur any expenses other than the nomination fee. *(Complete Box A and B only)*
**Box B: Declaration**

I, SCOTT DUVALL, a candidate in the municipality of HAMILTON, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner)

 in the City of Hamilton

 on (yyyy/mm/dd) 2015/03/26


Signature of Clerk or Commissioner

2015/03/26

Date Filed in the Clerk's Office (yyyy/mm/dd)



Signature of Candidate

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

**LOAN**

Name of bank or recognized lending institution - \_\_\_\_\_

Amount borrowed \$ 0

**INCOME**

Total amount of all contributions (From line 1A in Schedule 1)	+ \$	<u>16,526.25</u>
Refund of nomination filing fee	+ \$	<u>100.00</u>
Sign deposit refund	+ \$	<u>          </u>
Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2)	+ \$	<u>          </u>
Interest earned by campaign bank account	+ \$	<u>          </u>
Other (provide full details)		
1. _____	+ \$	<u>          </u>
2. _____	+ \$	<u>          </u>
3. _____	+ \$	<u>          </u>
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b><u>16,626.25</u> C1</b>

**EXPENSES** (Note: include the value of contributions of goods and services)

**Expenses subject to spending limit**

Nomination filing fee	+ \$	<u>100.00</u>
Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+ \$	<u>          </u>
Advertising	+ \$	<u>2,969.64</u>
Brochures/flyers	+ \$	<u>1,570.70</u>
Signs (including sign deposit)	+ \$	<u>3,830.13</u>
Meetings hosted	+ \$	<u>          </u>
Office expenses incurred until voting day	+ \$	<u>776.51</u>
Phone and/or Internet expenses incurred until voting day	+ \$	<u>151.08</u>
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	<u>2,100.00</u>
Bank charges incurred until voting day	+ \$	<u>34.15</u>
Interest charged on loan until voting day	+ \$	<u>          </u>
Other (provide full details)		
1. CANADA POST - MAIL OUT	+ \$	<u>1,690.14</u>
2. GAS & FOOD FOR VOLUNTEERS	+ \$	<u>147.62</u>
3. DOOR PRIZES	+ \$	<u>270.00</u>
<b>Total Expenses subject to spending limit</b>	<b>= \$</b>	<b><u>13,639.97</u> C2</b>

**Expenses not subject to spending limit**

Accounting and audit	+ \$	<u>1,695.00</u>
Cost of fund-raising events/activities (list details in Part IV of Schedule 2)	+ \$	<u>80.56</u>
Voting day party/appreciation notices	+ \$	<u>1,084.80</u>
Office expenses incurred after voting day	+ \$	<u>          </u>
Phone and/or Internet expenses incurred after voting day	+ \$	<u>67.80</u>
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	<u>          </u>
Bank charges incurred after voting day	+ \$	<u>58.12</u>
Interest charged on loan after voting day	+ \$	<u>          </u>
Expenses related to recount	+ \$	<u>          </u>
Expenses related to controverted election	+ \$	<u>          </u>
Expenses related to compliance audit	+ \$	<u>          </u>
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	<u>          </u>
2. _____	+ \$	<u>          </u>
3. _____	+ \$	<u>          </u>
Other (provide full details)		
1. _____	+ \$	<u>          </u>
2. _____	+ \$	<u>          </u>
3. _____	+ \$	<u>          </u>
<b>Total Expenses not subject to spending limit</b>	<b>= \$</b>	<b><u>2,986.28</u> C3</b>

**Total Campaign Expenses (C2 + C3)** = \$ 16,626.25 C4

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

Excess (deficiency) of income over expenses (Income – Total Expenses) (C1 – C4)	+ \$	<u>0.00</u>	D1
Eligible deficit carried forward by the candidate from the last election	- \$	<u>          </u>	D2
<b>Total (D1 – D2)</b>	= \$	<u><b>0.00</b></u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>          </u>	
Surplus (or deficit) for the campaign	= \$	<u><b>0.00</b></u>	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 was responsible for the conduct of the election.

Amount of \$    $\phi$    paid to municipal clerk in the municipality of \_\_\_\_\_.

**Schedule 1 - Contributions**

**Part I - Summary of Contributions**

Contribution from candidate (include the value of inventory listed in Table 5)	+ \$	<u>                    </u>
Contribution from spouse	+ \$	<u>                    </u>
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).	+ \$	<u>2,670.00</u>
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Tables 1 - 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).	+ \$	<u>13,856.25</u>
Less: Contributions returned or payable to the contributor	- \$	<u>                    </u>
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$10	- \$	<u>                    </u>
<b>Total Amount of Contributions (Record in Box C)</b>	= \$	<u><u>16,526.25</u></u> <sup>1A</sup>

**Part II - List of Contributions from Each Single Contributor Totalling more than \$100**

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

Name	Full Address	Amount \$
Monique Taylor	94 Bellingham Ave. Hamilton L8V 3R4	500.00 ✓
William Scandlan	28 Compton Place Hamilton L8T 3Y1	200.00 ✓
David DeSantis	52 Teresa St. - Hamilton L8G 3Z9	500.00 ✓
Murray Weaver	55 Mountain Park Ave. - Hamilton L9A 1A1	300.00 ✓
Margaret Hynd	6 Woodside Dr. - Hamilton L8T 1C3	100.00 ✓
Massimo Iudica	716 Upper Horning Rd. - Hamilton L9C 7R3	350.00 ✓
Brian Charlton	28 East 22nd St. - Hamilton L8V 2V3	100.00 ✓
Christine Charlton	28 East 22nd St. - Hamilton L8V 2V3	100.00 ✓
Vito Sgro	791 Upper Horning Rd. Hamilton L9C 7R4	100.00 ✓
Gerald Asa	23 Lantern Lane - Dundas L9H 6N9	250.00 ✓
Sasha Wetsz	78 Mayfair Cres. - Hamilton L8S 4E7	250.00 ✓
David Horwood	39 Oak Knoll Dr. - Hamilton L8S 4E2	250.00 ✓
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment		Grand Total <u>4100.00</u>

See pg. 2 →

3000  
1100  
4100  
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Table 2: Monetary contributions from corporations or unions

Name (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Amount \$
Malatesta Brothers Co	161 Reid Ave. S. Hamilton L8K 3V4	Fino Malatesta	Fino Malatesta	500.00 ✓
Baresa Kitchens Inc.	9 Hilliard St. Hamilton L8L 6B2	Teresa Clarizio	Teresa Clarizio	700.00 ✓
UFCW Local 102	149 Main St. E. Hamilton L8N 1G4	Dominic Musitano	Dominic Musitano	750.00 ✓
Source Cable Ltd.	1090 Upper Wellington Hamilton L9A 3S6	Jim Campbell	Jim Campbell	750.00 ✓
Plumbway Ltd.	70 Unsworth Dr. #7 Hamilton L8W 3K4	John Polidoro	John Polidoro	500.00 ✓
USW District 6 P.A.C.	200 Ranson Dr. #300 Etobicoke M9W 5Z9	Martin Warren	Martin Warren	750.00 ✓
Carstar Automotive Canada Inc.	1460 Stone Church E. Hamilton L8W 3V3	Sam Mercanti	Michael Macaluso	250.00 ✓
Vrancor Hospitality Corp.	366 King St. West Hamilton L8P 1B3	Darko Vranich	Darko Vranich	250.00 ✓
Hamilton Cab Co.	430 Cannon St. E. Hamilton L8L 2C8	Jastar Chahal	Jastar Chahal	500.00 ✓
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			Grand Total	9450.00

Table 3: Contributions in goods or services from individuals other than candidate or spouse  
(Note: must also be recorded as expenses in Box C)

Pg 2 - Table 2  
4950.00  
+ 4500.00

Name	Full Address	Description of Goods or Services	Value \$
Monique Taylor	94 Bellingham Ave. Hamilton L8V 3R4	Wooden stakes for signs	200.00
Arlene Drysdale	26 Mayfair Ave. Dundas L9H 3K8	Door Prize - Kid's Train set	35.00
John Drysdale	26 Mayfair Ave. Dundas L9H 3K8	Door Prize - Shop vac	60.00
Harvey Woodrow	7 Agnes St. Hamilton L8H 4H1	Door Prize - T-shirt - Hat - Mug	30.00
Mandy Duvall	311 Lakeview Ave. Burlington L7N 1Y9	Door Prize - Wine Set	40.00
Lauree Candido	3 Geddes Cres. Guelph N1G 5K3	Door Prize - Popcorn Maker - Movie Pass	55.00
Monique Taylor	94 Bellingham Ave. Hamilton L8V 3R4	Door Prize - Toaster	50.00

Additional information is listed on separate supplementary attachment

Total \$ 470.00

(Page 2)

Table 2: Monetary contributions from corporations or unions

Name (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Amount \$
Carpenters Hamilton Niagara P.A.C.	1342 Stonehurch E. Hamilton L8W2C8	Mathew Creary	Mathew Creary	750.00 ✓
Hamilton Professional Firefighters Assoc.	9 Weirs Lane Dundas L9H5E3	Tim Rankin	Henry Watson	750.00 ✓
United Assoc. of Journeymen Local 67	195 Dartnall Rd. #104 Hamilton L8W3V9	Hugh Black	Hugh Black	750.00 ✓
Hamilton-Brantford Ontario Building + Construction Trades Council	1104 Fennel E. Hamilton L8T1R9	Joseph Beatrice	Tomu Mania	200.00 ✓
Urbex Engineering Ltd.	161 Rebecca St. Hamilton L8R1B9	Tomu DeSilvestro	Tomu DeSilvestro	500.00 ✓
IBEW Local 105	R.R.#2 685 Nebord. Hannon L0R1P0	Lorne Newick	Lorne Newick	200.00 ✓
James Cimba Professional Corp.	25 Main St. W. #1615 Hamilton L8P1H1	James Cimba	James Cimba	100.00 ✓
Shermal Developments Inc.	161 Rebecca St. Hamilton L8R1B9	John Chun	John Chun	750.00 ✓
Schlegel Villages Inc.	325 Max Beck Dr. #201 Kitchener N2E4H5	R. Schlegel	R. Schlegel	500.00 ✓
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	4500.00 ✓

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**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 MEET & GREET FUNDRAISER

Date of event/activity (yyyy/mm/dd) 2014/10/04

**Part I – Ticket Revenue**

Admission charge (per person)  
(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

+ \$ 10.00 2A

Number of tickets sold

X 180 2B

**Total Ticket Revenue (2A X 2B) (Include in Schedule 1)**

= \$ 1,800.00

**Part II – Other revenue deemed a contribution**

(provide details (e.g. revenue from goods sold in excess of fair market value))

1. \_\_\_\_\_ + \$ \_\_\_\_\_  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part II Revenue (include in Schedule 1)**

= \$ \_\_\_\_\_

**Part III – Other revenue not deemed a contribution**

(provide details (e.g. contributions of \$10 or less; market value of goods or services sold))

1. \_\_\_\_\_ + \$ \_\_\_\_\_  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part III Revenue (include in Box C)**

= \$ \_\_\_\_\_

**Part IV – Expenses related to fundraising event or activity (provide details)**

1. DOOR PRIZES + \$ 80.56  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_  
6. \_\_\_\_\_ + \$ \_\_\_\_\_  
7. \_\_\_\_\_ + \$ \_\_\_\_\_  
8. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part IV Expenses (include in Box C)**

= \$ 80.56

**Auditor's Report***Municipal Elections Act, 1996 (Section 78)*

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

Municipality

HAMILTON

Date (yyyy/mm/dd)

2015/03/20

**Contact Information**

Last Name

INGRAUDO

First Name

GINO

Licence Number

1-14901

Address

Suite/Unit No.

Street No.

280

Street Name

KING STREET WEST

City/Town

HAMILTON

Province

ON

Postal Code

L8P 1B1

Telephone No. (including area code)

905 522-2100

ext.

Fax No.

905 522-3100

Email Address

gingraudo@bellnet.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 78 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.

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# GINO INGRAUDO

## PROFESSIONAL CORPORATION

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### INDEPENDENT AUDITOR'S REPORT

#### To the City Clerk of the City of Hamilton

I have audited the accompanying Financial Statements – Auditor's Report Form 4 ("Financial Statements") of Scott Duval ("candidate"), which comprises the Statement of Campaign Period Income and Expenses and the Statement of Determination of Surplus or Deficit and Disposition of Surplus for the period from January 7, 2014 to December 31, 2014 (relating to the election held on October 27, 2014), and other explanatory information. These financial statements have been prepared by the candidate based on Section 78 of 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 Section 78 of 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**

My responsibility is to express an opinion on the Financial Statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance 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 candidate's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the Financial Statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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, my 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.

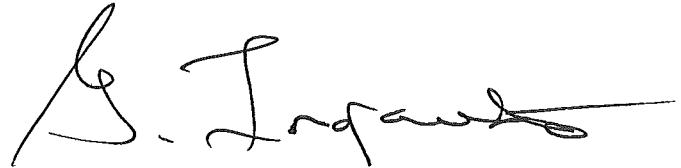
#### **Qualified Opinion**

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial position of the candidate's election campaign as at December 31, 2014 and the income and expenses for the campaign period from January 7, 2014 to December 31, 2014 and the determination of the surplus or deficit and the disposition of the surplus are prepared, in all material respects, in accordance with Section 78 of the Municipal Elections Act, 1996.



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

Without modifying my opinion, I draw attention to the basis of accounting, The Municipal Elections Act, 1996 does not require me to report, nor was it practical for me to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996. This financial information, which has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting principles are solely for the information and use of Rose Caterini, City Clerk, Hamilton, for complying with the Municipal Elections Act, 1996. This financial information is not intended to be, and should not be, used by anyone other than the specified user or for any other purpose.

A handwritten signature in black ink, appearing to read "G. Ingraudo", with a long horizontal flourish extending to the right.

Hamilton, Ontario  
March 20, 2015

Gino Ingraudo Professional Corporation  
"Authorized to practice accounting by the  
Institute of Chartered Accountants of Ontario"