

**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) 

YYYY	MM	DD
2 0 1 8	0 7	2 6

 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

WILSON

Given Name(s)

MAUREEN

Office for which the candidate sought election

COUNCILLOR

Ward name or no. (if any)

1

Municipality

CITY OF HAMILTON

Spending Limit - General

\$ 23,504.50

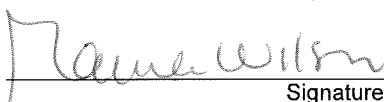
Spending Limit - Parties and Other Expressions of Appreciation

\$ 2350.45

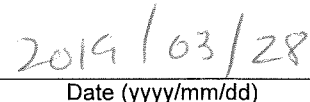
 I did not accept any contributions or incur any expenses. (*Complete Boxes A and B only*)

**Box B: Declaration**

I, MAUREEN WILSON, 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



Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2019/03/28

Time Filed

2:21 PM

Initial of Candidate or Agent (if filed in person)

mw

Signature of Clerk or Designate





**Expenses not subject to spending limits**

Accounting and audit	+ \$	904.00	
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	+ \$	28.25	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	22.35	
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. PAYPAL FEES	+ \$	6.37	
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
<b>Total Expenses not subject to spending limits</b>	= \$	<b>960.97</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 20,568.47 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	566.03	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>566.03</b>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	566.03	
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	+ \$	5,000.00	
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).	+ \$	738.00	
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).	+ \$	16,796.50	
<b>Less:</b> Contributions returned or payable to the contributor	– \$	1,400.00	
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>21,134.50</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
SEE ATTACHED APPENDIX 1			15,250.00	1,400.00
<b>Total</b>			<b>15,250.00</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 \$
SEE ATTACHED APPENDIX 2				1,546.50
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	<b>1,546.50</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) **\$ 16,796.50 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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		<b>Total</b>

MAUREEN WILSON CAMPAIGN  
 JULY 26, 2018 to DECEMBER 31, 2018  
 APPENDIX 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
Stephanie Hilson	26 Beulah Ave Hamilton, ON L8P 4G9	8-8-2018	\$ 500.00	\$
Graham Crawford	1 Turner Ave Hamilton, ON L8P 3K4	8-18-2018	1,000.00	
Tordis Coakley	23 Lower Horning Rd Hamilton, ON L8S 3E9	9-2-2018	200.00	
Terry Yates	253 Robina Rd Hamilton, ON L9G 2L6	9-14-2018	250.00	
Janet Bryers	1968 Main St W Hamilton, ON L8S 1J7	9-15-2018	200.00	
Vivian Debruyne-Smith	35 Norwood Rd Hamilton, ON L8S 3P3	9-15-2018	200.00	
Archibald McQueen	285 Dundurn St S Hamilton, ON L8S 4L2	10-1-2018	1,000.00	
Robert MacRae	63 Winegard Tr Dundas, ON L9H 7M3	9-26-2018	500.00	
Sam Mercanti	17 Lakeview Dr Stoney Creek, ON L8E 5A5	10-1-2018	250.00	
Catherine Raso	146 Chester St Hamilton, ON L9C 2X1	9-3-2018	100.00	
Joan Cosby	75 Queen St N Hamilton, ON L8R 3J3	8-20-2018	100.00	
Lindsay Godard	171 McNab St N Hamilton, ON L8R 2M5	8-27-2018	100.00	
Matt Goodman	95 Amelia St Hamilton, ON L8P 2V3	8-28-2018	500.00	
Robert Munroe	48 Undermount Ave Hamilton, ON L8P 3Z6	8-31-2018	750.00	
Pranav Pandya	2436 Orchard Rd Burlington, ON L7L 7J5	9-1-2018	1,200.00	
Dieter Klaus	130 Sterling St Hamilton, ON L8S 4J5	9-6-2018 10-4-2018	100.00 100.00	
Bryan Webber	15 Alexander St Hamilton, ON L8P 2B1	9-9-2018	250.00	
Susan Goodman	112 Amelia St Hamilton, ON L8P 2V5	9-11-2018	250.00	

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to contributor or Paid to Clerk	
Carolyn Milne	115 Chedoke Ave Hamilton, ON L8P 4P2	9-17-2018	200.00		
John Parente	67 Caroline St. S. Hamilton, ON L8P 3K6	9-24-2018	100.00	100.00	(Note 1)
Alex Guthro	14 Roanoke Rd Hamilton, ON L8S 3P7	9-24-2018 9-29-2018	50.00 50.00		
Ted McMeekin	218 McNab St Dundas, ON L9H 2K1	9-26-2018	250.00		
Frank Franciosa	993 Queen St W Toronto, ON M6J 1H2	9-28-2018	1,200.00		
John Evans	454 Queen St S Hamilton, ON L8P 3V1	10-3-2018	200.00		
Bernadette Curtis	8 Romar Dr Dundas, ON L9H 5E2	10-8-2018	150.00		
Betty Muggah	79 Hillcrest Ave Hamilton, ON L8P 2X1	10-11-2018	100.00		
Stephanie Ross	231 Herkimer St Hamilton, ON L8P 2H7	10-17-2018	500.00		
Martin Ten Hove	324 King St W Kingston, ON K7L 2X2	10-17-2018	200.00		
Brandon Campbell	197 Terrence Park Dr Ancaster, ON L9G 1C6	10-11-2018	250.00		
Ward Campbell	59 Butternut Grove Ln Ancaster, ON L9K 0B7	10-11-2018	250.00		
John Hutton	108 Aberdeen Ave Hamilton, ON L8P 2N9	10-8-2018	1,000.00		
Caroline Hutton	5 Ravenscliffe Ave Hamilton, ON L8P 3M3	10-18-2018	500.00		
Louis Serafini	c/o 2275 Upper Middle Rd Oakville, ON L6H 0C3	10-20-2018	1,200.00		
Will Edwards	c/o Suite 118 - 65 Shuter St Toronto, ON M5B 1B2	10-20-2018	1,200.00	1,200.00	(Note 1)
Detente Financial Press	150 First St Orangeville, ON L9W 4S7	10-22-2018	100.00	100.00	(Note 1)
Stephanie Hilson	26 Beulah Ave Hamilton, ON L8P 4G9	11-6-2018	200.00		
<b>Total</b>			<b>\$ 15,250.00</b>	<b>\$ 1,400.00</b>	

**Note 1 - Amount Returned to Contributor**

MAUREEN WILSON CAMPAIGN  
JULY 26, 2018 to DECEMBER 31, 2018  
APPENDIX 2

Page 1 of 1

Contributions in Goods or Services from Individuals other than Candidate or Spouse

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Alex Zafir	205 Canon St E Hamilton, ON L8L 2A9	Video & Photography services	2018/09/30	\$ 800.00
Sylvia Brade	49 Canada St Hamilton, ON L8P 1P1	Print & Web design services	2018/08/30	746.50
			Total	<u>\$ 1,546.50</u>



**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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</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. _____	+ \$ _____	

**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

Municipality  
HAMILTONDate (yyyy/mm/dd)  
2019/02/28**Contact Information**Last Name or Single Name  
SLATTERYGiven Name(s)  
J. P. (JACK)Licence Number  
1-17111

## Address

Suite/Unit No.  
5Street No.  
1119Street Name  
FENNELL AVE. EASTMunicipality  
HAMILTONProvince  
ONPostal Code  
L8T 1S2Telephone No. (including area code)  
905 522-3561Email Address  
jack@slattery.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.

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**J.P. SLATTERY**  
CHARTERED PROFESSIONAL ACCOUNTANT

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J.P. (JACK) SLATTERY, CPA, CA, CGA

UNIT 5 - 1119 FENNELL AVE. EAST  
HAMILTON, ONTARIO  
L8T 1S2

**INDEPENDENT AUDITOR'S REPORT**

TELEPHONE (905) 522-3561  
FAX (905) 521-1479

**PURSUANT TO  
SECTION 88.25 OF THE MUNICIPAL ELECTIONS ACT, 1996**

E-MAIL jack@slattery.ca

WWW.SLATTERY.CA

**To: Maureen Wilson, Candidate and  
Janet Pilon, Acting City Clerk of the City of Hamilton**

**Opinion**

I have audited the Financial Statement (Form 4) of Maureen Wilson, Candidate for the campaign period from July 26, 2018 to December 31, 2018 relating to the election held on October 22, 2018, including Box C: Statement of Campaign Income and Expenses and Box D: Calculation of Surplus or Deficit. This financial information has been prepared by Maureen Wilson, the candidate, based on the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996.

In my opinion, except for effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself as to the records as described in the *Basis for Qualified Opinion* paragraph of my report, the accompanying financial statement presents fairly, in all material respects, the income and expenses of the campaign period from July 26, 2018 to December 31, 2018 and the calculation of surplus or deficit in accordance with the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996.

**Basis for Qualified Opinion**

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibility for the Audit of the Financial Statement* section of my report. I am independent of the Candidate in accordance with the ethical requirements that are relevant to my audit of the financial statement in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence that I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Due to the inherent nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations, contributions of goods and services, receipts, expenses and disbursements. Accordingly, my verification of these transactions was limited to ensuring the financial statements reflect the amounts recorded in the campaign accounting records of Maureen Wilson, candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996. Therefore I was unable to determine whether any adjustments might be necessary to campaign income and expenses, and surplus/deficit. My conclusion on the Financial Statement for the campaign period was modified accordingly because of the possible effects of this limitation in scope.

**Basis of Accounting**

Without modifying my qualified opinion, I draw your attention to the fact that the financial statement is prepared to assist the candidate to meet the requirements of the Municipal Elections Act, 1996 and as a result, the financial statement may not be suitable for another purpose.

### **The Candidate's Responsibility for the Financial Statement**

The Candidate is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996 and for such internal control as Candidate determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

The Candidate is responsible for overseeing the financial reporting process.

### **Auditor's Responsibility for the Audit of the Financial Statement**

My objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 this financial statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

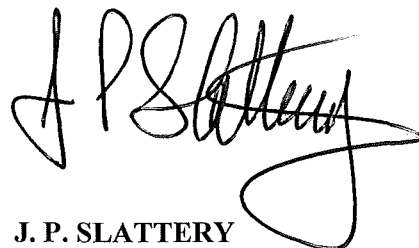
Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a 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 Candidate's internal control.

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

Evaluate the overall presentation, structure and content of the Financial Statement, including the disclosures, and whether the Financial Statement represents the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.



**J. P. SLATTERY**  
**LICENSED PUBLIC ACCOUNTANT**

**HAMILTON, ONTARIO**  
**FEBRUARY 28, 2019**