



**Compliance Audit Committee Agenda
May 23, 2019 at 1:00 p.m.
Township of Puslinch, Council Chambers
7404 Wellington Road 34
Puslinch ON N0B 2J0**

1. Call meeting to order
2. Disclosure of Pecuniary Interest
3. Approval of Minutes- April 4, 2019 Meeting
4. Review of Clerk's Reports:
 - a) Guelph-Eramosa
 - b) Erin
 - c) Mapleton
 - d) Minto
 - e) Puslinch
 - f) Wellington North
5. Review of Centre Wellington's Clerks Report and Compliance Audit Request
6. Adjournment



Compliance Audit Committee MINUTES

April 4, 2019

Puslinch Township Office- 7404 Wellington Road 34

Members Present:

Jim McQueen

Joseph Servos

Wes Snarr

1. Call the meeting to order

The meeting was called to order by Nina Lecic, Deputy Clerk for the Township of Puslinch at 1:09 p.m. at the Township of Puslinch, Council Chambers.

2. Introductions

The Committee Members introduced themselves.

3. Disclosure of Pecuniary Interest

None

4. Election of Chair and Vice Chair

By general consensus, Joseph Servos was appointed as the Chair, and Jim McQueen was appointed the Vice Chair.

5. Approval of Auditors

Recommendation No. 2019-001: Moved by Jim McQueen and
Seconded by Wes Snarr

That the Compliance Audit Committee appoints the Auditors as outlined in the April 4, 2019 Committee agenda. CARRIED

6. Compliance Audit Committee Training (Webinar)

The Committee watched a webinar hosted by Aird & Berlis LLP with respect to The Compliance Audit Committee Process.

7. Next Meeting: May 23, 2019, 1 p.m. Puslinch Council Chambers

8. Adjournment

The meeting adjourned at 3:01 p.m.

CLERKS DEPARTMENT REPORT

REPORT 19/19

TO: Chair and Members of the Compliance Audit Committee
FROM: Meaghen Reid, Clerk/Director of Legislative Services
MEETING DATE: Wednesday, May-15-19
SUBJECT: 2018 Municipal Election – Contributions Reported on Financial Statements

RECOMMENDATION:

THAT Guelph/Eramosa Clerk's Report 19/19 regarding 2018 Municipal Election – Contributions Reported on Financial Statements be received for information.

BACKGROUND

The *Municipal Elections Act, 1996, S.O. 1996, c. 32, as amended* requires the Clerk to:

- Review the contributions reported on the financial statements submitted by a candidate under section 88.25 to determine whether any contributor appears to have exceeded any of the contribution limits under section 88.9

DISCUSSION

The purpose of this report is to advise that the Clerk has completed a review of Financial Statement – Auditor's Report Candidate – Form 4 for all candidates in the 2018 Township of Guelph/Eramosa Municipal Election, in accordance with section 88.9, to determine:

- Whether a contributor has made a contribution exceeding a total of \$1200.00 to any one candidate in the election of council
- Whether a contributor has made contributions exceeding a total of \$5000.00 to two or more candidates for office on council
- Whether a candidate or his/her spouse made contributions to the candidate's own election campaign that exceeded an amount in the case of the office for:

| | |
|--------------------------|-------------|
| Mayor | \$ 9,439.00 |
| Councillor Ward 1 | \$ 5,427.20 |
| Councillor Ward 2 | \$ 5,368.40 |
| Councillor Ward 3 | \$ 5,609.60 |
| Councillor Ward 4 | \$ 5,580.80 |
| County Councillor Ward 8 | \$ 6,511.80 |

In preparation of this report, staff have reviewed the Financial Statement – Auditor’s Report Candidate – Form 4 for the following candidates in the 2018 Guelph/Eramosa Municipal Election:

Mark Bouwmeester, Councillor Ward 4
Doug Breen, County Councillor Ward 8
Jo-Anne Costello, Councillor Ward 2
Bruce Dickieson, Councillor Ward 1
Carol Easton, Councillor Ward 1
Natalie Jaroszewski, Councillor Ward 4
Steven Liebig, Councillor Ward 3
Louise Marshall, Councillor Ward 3
Chris White, Mayor
Corey Woods, Councillor Ward 2
David Wolk, Mayor
David Wolk, Councillor Ward 1 (Withdrawn)

There does not appear to be any contributor that has exceeded any of the contribution limits to any one candidate, or to two or more candidates in accordance with section 88.9 of the *Municipal Elections Act* for offices noted above. There also does not appear that any candidate for the offices noted above or his or her spouse exceeded the maximum contribution limit to his/her election campaign.

FINANCIAL IMPLICATIONS

Not applicable.

APPLICABLE LEGISLATION AND REQUIREMENTS

Municipal Elections Act, Act, 2001, S.O. 2001, c. 25

Respectfully Submitted,



Meaghan Reid, Clerk/Director of Legislative Services

TOWN OF ERIN

5684 Trafalgar Rd.
Hillsburgh, ON N0B 1Z0
Toll Free: 1-877-818-2888



COMPLIANCE AUDIT

Telephone: (519) 855-4407
Fax: (519) 855-4281
www.erin.ca

CLERKS DEPARTMENT REPORT

TO: Chair and Members of the Compliance Audit Committee
FROM: Lisa Campion, Deputy Clerk, Town of Erin
DATE: Friday, May 17, 2019
SUBJECT: 2018 Municipal Election – Contributions Reported on Financial Statements

BACKGROUND

The *Municipal Elections Act, 1996, S.O. 1996, c. 32, as amended* requires the Clerk to:

- Review the contributions reported on the financial statements submitted by a candidate under section 88.25 to determine whether any contributor appears to have exceeded any of the contribution limits under section 88.9.

DISCUSSION

The purpose of this report is to advise that the Clerk has completed a review of Financial Statement – Auditor's Report Candidate – Form 4 for all candidates in the 2018 Town of Erin Municipal Election, in accordance with section 88.9, to determine:

- Whether a contributor has made a contribution exceeding a total of \$1200.00 to any one candidate in the election of council
- Whether a contributor has made contributions exceeding a total of \$5000.00 to two or more candidates for office on council
- Whether a candidate or his/her spouse made contributions to the candidate's own election campaign that exceeded an amount in the case of the office for:

| | |
|------------|----------|
| Mayor | 9,196.40 |
| Councillor | 6,696.40 |

In preparation of this audit, staff have reviewed the Financial Statement – Auditor's Report Candidate – Form 4 for the following candidates in the 2018 Town of Erin Municipal Election:

Allan Alls, Mayor
Paul Dermott, Mayor
Michael Dehn, Mayor
Rob Smith, Councillor



John Brennan, Councillor
Jeff Duncan, County Councillor
Jamie Cheyne, Councillor
Mike Robins, Councillor
Liz Armstrong, Councillor
Cynthia Anderson-Mancia, Councillor
Pierre Brianceau, Councillor
Douglas Hodgson, Councillor
John Gainor, Councillor

There does not appear to be any contributor that has exceeded any of the contribution limits to any one candidate, or to two or more candidates in accordance with section 88.9 of the *Municipal Elections Act* for offices noted above. There also does not appear that any candidate for the offices noted above or his or her spouse exceeded the maximum contribution limit to his/her election campaign.

FINANCIAL IMPLICATIONS

None.

APPLICABLE LEGISLATION AND REQUIREMENTS

Municipal Elections Act, Act, 2001, S.O. 2001, c. 25

Respectfully Submitted,

Lisa Campion, Deputy Clerk



May 13, 2019

BY EMAIL ONLY

Compliance Audit Committee
c/o Nuina Lecic
Deputy Clerk, Township of Puslinch

Attn: Compliance Audit Committee,
Wellington County Municipalities

Re: Election 2019 Candidates, Contributions/Expense Form 4

Attached you will find Township of Mapleton Review of Financials as per Section 88.25 of the Municipal Elections Act, 1996.

Should you have questions, please contact the office.

Regards,

Barb Schellenberger
Municipal Clerk

Attach (1)



April 16th, 2019

Compliance Audit Committee
c/o Nina Lecic
nlecic@puslinch.ca

RE: Review of Financial Filings

To the members of the Compliance Audit Committee for Wellington County Municipalities:

Please find enclosed a report from the Town of Minto in regard to above noted.

I have reviewed the contributions reported on the financial statements submitted by all candidates under section 88.25 and have determined that no contributor appears to have exceeded any of the contribution limits under section 88.9. 2016, c. 15, s. 64.

Sincerely,

Annilene McRobb, Dipl. M.M., CMO
Deputy Clerk

5941 Highway #89
Harriston, Ontario
N0G 1Z0

tel: 519-338-2511
fax: 519-338-2005

www.town.minto.on.ca



COMPLIANCE AUDIT COMMITTEE REPORT

TO: Joint Compliance Audit Committee

FROM: Karen M. Landry, CAO/Clerk

MEETING DATE: May 23, 2019

SUBJECT: 2018 Municipal Election – Compliance Audit
File: C07

RECOMMENDATIONS

THAT the report to the Joint Compliance Audit Committee regarding the 2018 Municipal Election – Compliance Audit be received.

Background

The *Municipal Elections Act, 1996, S.O. 1996, c. 32, as amended* requires the Clerk to:

- Review the contributions reported on the financial statements submitted by a candidate under section 88.25 to determine whether any contributor appears to have exceeded any of the contribution limits under section 88.9

Purpose

The purpose of this report is to advise that the Clerk has completed a review of Financial Statement – Auditor’s Report Candidate – Form 4 for all candidates in the 2018 Puslinch municipal election in accordance with section 88.9 to determine:

- Whether a contributor has made a contribution exceeding a total of \$1200.00 to any one candidate in the election of Puslinch Council
- Whether a contributor has made contributions exceeding a total of \$5000.00 to two or more candidates for office on Puslinch Council
- Whether a candidate or his/her spouse made contributions to the candidate’s own election campaign that exceeded an amount in the case of the office for:

| | | |
|------------|----|----------|
| Mayor | \$ | 8,648.00 |
| Councillor | \$ | 6,148.40 |

Upon review of the Financial Statement – Auditor’s Report Candidate – Form 4 for the following candidates in the 2018 Puslinch election:

Matthew Bulmer
Steve Dorgo
Jessica Goyda
Dennis Lever
Ken Roth
James Seeley
John Sepulis

There does not appear to be any contributor that has exceeded any of the contribution limits to any one candidate, or to two or more candidates in accordance with section 88.9 of the *Municipal Elections Act* for office on Puslinch Council. There also does not appear that any candidate for office on Puslinch Council or his or her spouse exceeded the maximum contribution limit to his/her election campaign.

Financial Implications

Not applicable.

Applicable Legislation and Requirements

Municipal Elections Act, Act, 2001, S.O. 2001, c. 25



7490 Sideroad 7 W, PO Box 125,
Kenilworth, ON N0G 2E0

www.wellington-north.com

519.848.3620
1.866.848.3620 FAX 519.848.3228

Plan to
Simply Explore.

www.simplyexplore.ca

May 6, 2019

Compliance Audit Committee
c/o Nina Lecic
nlecic@puslinch.ca

RE: Review of Financial Findings

To the members of the Compliance Audit Committee for Wellington County Municipalities:

Please find enclosed a report from The Township of Wellington North in regard to above noted.

I have reviewed the contributions reported on the financial statements submitted by all candidates under section 88.25 and have determined that no contributor appears to have exceed any of the contributions limits under section 88.9, 2016, c. 15, s. 64.

Sincerely,

Karren Wallace

Karren Wallace
Director of Legislative Services / Clerk

SCHEDULE A

| | |
|--|----------------------|
| TOWNSHIP OF WELLINGTON NORTH- MAYOR | CONTRIBUTIONS |
| LENNOX, Andrew | \$7,016.15 |
| TOUT, Raymond | \$3,149.00 |
| TOWNSHIP OF WELLINGTON NORTH- WARD | CONTRIBUTIONS |
| YAKE, Dan WARD 1 | NIL |
| BURKE, Sherry WARD 2 | NIL |
| HERN, Lisa WARD 3 | NIL |
| MCCABE, Steven Terrance WARD 4 | NIL |
| COUNTY WARD 3 | CONTRIBUTIONS |
| WILLIAMSON, Gary | \$2,348.00 |
| CORK, Campbell | \$2,110.06 |
| COUNTY WARD 4 | CONTRIBUTIONS |
| CHAULK, Ross | \$1,869.23 |
| BOUWMAN, Jake | \$1,792.66 |
| RENKEN, Penny | \$4,100.00 |
| BAKER, Wayne | \$620.03 |
| GREEN, Vinnie | NIL |
| O'NEILL, Stephen | \$1,878.36 |
| HONS, Allan | \$1,748.12 |
| UPPER GRAND DISTRICT SCHOOL BOARD | CONTRIBUTIONS |
| MCLEOD, Shawn | \$300.00 |
| ROSS, Robin S. | \$1,393.99 |
| UNSWORTH, Rob | NIL |



Report to Joint Compliance Audit Committee

To: Joint Compliance Audit Committee

Report: COR2019-37

Prepared by: Kerri O'Kane, Manager of Legislative Services & Municipal Clerk

Date: 15 May 2019

RE: Municipal Clerk's Report per Sections 88.34(1) and 88.36(1) of the Municipal Elections Act

Recommendation:

THAT the Joint Compliance Audit Committee receive Report COR2019-37 from the Municipal Clerk of the Township of Centre Wellington, in accordance with Sections 88.34(1) and 88.36(1) of the Municipal Elections Act, for information.

Summary:

The Municipal Elections Act requires the Municipal Clerk to review the contributions reported on the financial statements submitted by candidates and third party advertisers to determine whether any contributor appears to have exceeded any of the contribution limits.

Report:

The Township of Centre Wellington retained the services of KPMG, Chartered Professional Accountants, to review the contributions reported on the financial statements submitted by candidates for Centre Wellington Council to determine and identify whether any contributor appears to have exceeded any of the contribution limits.

KPMG reported and staff concur that no candidate that filed financial statements for Centre Wellington Council appears to have exceeded any of the contribution limits under Section 88.9 of the *Municipal Elections Act*.

After a review of the financial statements submitted by candidates for Wellington County Council Wards 5 & 6 and any third party advertisers, I have determined that no contributor appears to have exceeded any of the contribution limits under Section 88.9 of the *Municipal Elections Act*.

Attachments:

Report from KPMG Chartered Accountants.



KPMG LLP
Chartered Professional Accountants
 115 King Street South
 2nd Floor
 Waterloo, Ontario N2J 5A3

Telephone (519) 747-8800
 Fax (519) 747-8830
 Internet www.kpmg.ca

REPORT ON SPECIFIED AUDITING PROCEDURES

To the Clerk of the Township of Centre Wellington

As specifically agreed, we have performed the specified auditing procedures enumerated below in connection with the 2018 Municipal Election as to the amounts of contributions and related financial information provided by municipal election candidates for the Township of Centre Wellington during the 2018 Municipal Election. The specified auditing procedures are summarized, along with the findings, as follows:

| Specified Auditing Procedures Performed | Findings |
|--|---|
| Obtain from the clerk copies of each of the candidates financial statements, in the prescribed form. | a) A listing of municipal candidates for the 2018 Township of Centre Wellington election campaign for which we obtained Financial Statement – Auditor’s Report Candidate – Form 4 (“Form 4”) is included in Appendix A. |
| Obtain from the clerk the calculation of the maximum campaign finance expenditures calculated under MEA 88.20(13). | b) The maximum campaign expenditures received from the municipal clerk for the 2018 Township of Centre Wellington election campaign is contained in Appendix B. |
| Compare the total reported expenditures on each of the candidates’ financial statements to the maximum calculated under MEA 88.20(13) and calculate and report the difference. | c) We compared the total reported expenditures in each of the candidate’s Form 4 to the maximum campaign expenditures noted in item b) above. In each comparison, the reported expenditures in the Form 4 were less than the maximum campaign expenditures. |
| Obtain the listings of campaign contributors for each candidate from the candidates’ financial statements. | d) We obtained the listings of campaign contributors as per Schedule 1 – Contributions contained in the Form 4. |
| Aggregate the listings of campaign contributors into one Master List. | |
| Examine the master list for any contributions in excess of \$1,200 (MEA 88.9(1)) and report any amounts identified in excess of \$1,200. | e) We examined each candidate’s Schedule 1 of Form 4 to identify any contributors whose contributions appeared to exceed \$1,200. None were identified. |



| | | |
|---|----|---|
| Perform tests to identify multiple contributions by a single donor. Identify any aggregations of contributions in excess of \$5,000 (MEA 88.9(4)) and report any amounts identified in excess of \$5,000. | f) | We examined all of the Schedule 1s of Form 4 in aggregate for all candidates to identify any contributors whose contributions appeared to exceed \$5,000. None were identified. |
|---|----|---|

Our engagement was performed in accordance with Canadian generally accepted standards for specified auditing procedures engagements.

We make no representation regarding the appropriateness and sufficiency of the specified auditing procedures. These specified auditing procedures do not constitute an audit or review of municipal election candidates' financial information, and therefore we are unable to and do not provide any assurance on such information.

Our report is intended solely for the Clerk of the Township of Centre Wellington and should not be distributed or used by parties other than the Township of Centre Wellington.

Waterloo, Canada
April 18, 2019



Appendix A

| Candidate | Position |
|--------------------|-------------------|
| LINTON, Kelly | Mayor |
| FISHER, Don | Councillor Ward 1 |
| MACRAE, Ian | Councillor Ward 1 |
| JEFFERSON, Kim | Councillor Ward 2 |
| MCELWAIN, Kirk | Councillor Ward 2 |
| FOSTER, Bob | Councillor Ward 3 |
| LLOYD, Bruce | Councillor Ward 3 |
| WORKMAN, Dean | Councillor Ward 3 |
| DUNSMORE, Neil | Councillor Ward 4 |
| GREEN, Vinnie | Councillor Ward 4 |
| WHITAKER, Paul | Councillor Ward 4 |
| ALLISON, Kent | Councillor Ward 5 |
| KITRAS, Stephen | Councillor Ward 5 |
| VANLEEuwEN, Steven | Councillor Ward 6 |



Appendix B

| Office | Preliminary Maximum Campaign Expense | Maximum Contribution to Candidate's Own Campaign |
|-------------------|--------------------------------------|--|
| Mayor | \$24,579.90 | \$11,518.80 |
| Ward 1 Councillor | \$8,722.15 | \$5,875.80 |
| Ward 2 Councillor | \$6,792.90 | \$5,414.80 |
| Ward 3 Councillor | \$8,400.85 | \$5,800.20 |
| Ward 4 Councillor | \$8,517.30 | \$5,827.60 |
| Ward 5 Councillor | \$7,992.00 | \$5,704.00 |
| Ward 6 Councillor | \$6,978.80 | \$5,465.60 |

April 10, 2019

Received
May 8, 2019
KO

Ms. Kerri O'Hare, CMO
Manager of Legislative Services/
Municipal Clerk
Township of Centre Wellington
1 MacDonald Square
Bora, ON N0B 1S0

Dear Ms. O'Hare,

Enclosed is my signed and filed copy of the Application for Compliance Audit based on the submission based on the Financial Statement - Auditor's Report Candidate - Form 4 (Kelly Linton).

It is my understanding from your e-mail on April 8, 2019 that under Section 88.8(3) of the Municipal Elections Act, Corporations are no longer permitted to make contributions.

I understand that 3 Corporations made contributions to the campaign of Kelly Linton, Mayor of Centre Wellington;

1. Pearle Hospitality Inc. \$1200.00 contribution made by Annie Giancone owner of The Ancaster Mill and member of Pearle Hospitality Inc. (Corporation)
2. The Sorbara Development Group (Corporation) \$1200 each made by members Andrew Sorbara and David Sorbara.

3. 21 Century Excalibur Realty Inc. \$1200.00
contribution made by owner Eric Van Grootheden
under an address (6518 - First Line, Fergus)
in which he does not reside. Property (House +
Sheds) are rented and 55 acres + for sale.

Office is on St. David St. N., Fergus.
* Not sure why he is using this as an address?
My conclusion is that 4 Corporations made
each \$1200.00 contributions to the campaign
of new Mayor, Kelly Linton. It is my
understanding under Section 88.8(3) of the
Municipal Elections Act that this is not
allowed/permitted.

Please advise the outcome Application for
Compliance Audit in writing to me.

Sincerely,

Donna Ladore
Homeowner and Resident
of The First Line, Fergus, ON.



TOWNSHIP OF CENTRE WELLINGTON APPLICATION FOR COMPLIANCE AUDIT

Municipal Elections Act, 1996 (Section 88.33 and 88.34)

An elector who is entitled to vote in an election and believes on reasonable grounds that a Candidate or Registered Third Party has contravened a provision of the Municipal Elections Act relating to campaign finances may apply for a Compliance Audit of the Candidate's or Registered Third Party's campaign finances, even if the Candidate or Registered Third Party has not filed a financial statement.

An application for a compliance audit must be received by the Clerk of the municipality within 90 days after the latest of the following dates:

- the filing date, which is the last Friday in March following the election;
- the date the Candidate or Registered Third Party filed a financial statement, if the statement was filed within 30 days after the filing date, which is the last Friday in March following the election;
- the Candidate's or Registered Third Party's supplementary filing date, if any, which is the last Friday in September in the year following the election;
- the date on which the Candidate's or Registered Third Party's extension approved by the court, if any, expires.

| APPLICANT INFORMATION | |
|---|-------------------------------------|
| Last Name of Applicant: MADORE | First Name: DONNA |
| Applicant's Full Qualifying Address within Municipality: 6504-First Line, Fergus, ON N1M2W4 | |
| Mailing Address, if different than qualifying address: | |
| Telephone: (519) 831-6376 | Email: gordonlunn@bellnet.ca |
| CANDIDATE OR REGISTERED THIRD PARTY | |
| Candidate or Registered Third Party Name: Kelly LINTON | |
| Name of Office for which the Candidate Sought Election (if applicable): MAYOR (CENTRE WELLINGTON) | |
| Filing Date of Candidate's or Registered Third Party's Financial Statements: MARCH 11, 2019 | |

Form 4, for Kelly Linton, Violation of Section 58.8(3) of the Municipal Elections Act (MEA)

REASONS FOR COMPLIANCE AUDIT

In the area below, provide the reason(s) that you believe the Candidate or Registered Third Party named above has contravened the *Municipal Elections Act, 1996* relating to campaign finances. (Attach additional sheets if necessary)

I believe at least 4 representatives of Corporations contributed to the Candidate Kelly Linton for Mayor. Violation of Section 58.8(3) of MEA.

1. Annie Ciancone (address provided is for the Ancaster Mill, 548 Old Dundas Rd.) Ancaster, Mo. Ciancone is a member of the Pearl Hospitality Inc. (Corporation not listed as owner of the Ancaster Mill) \$1200.00 contribution as a Corporation. \$1200.00
2. Andrew Sorbara, Chair of the Sorbara Development Group Corporation, Office address 134 Roxborough St. W., TO. 522-64 Niagara St., T.O. (Office of Andrew Sorbara)
3. David Sorbara, Member of the Sorbara Development Group Corporation and his business address provided in Form 4. Century 21 Evercalibur Realty Inc.
4. Eric Van Grootheest, Owner of Evercalibur Realty Construction Corporation, address listed 6518-First Line, Old Van Grootheest does not live there, house is rented, property for sale.

APPLICANT CONFIRMATION

I confirm that the information provided in this application is complete and accurate to the best of my knowledge and that I am presently, legally entitled to vote in a municipal election in the municipality.

| | |
|---|-------------------|
| Applicant's Signature: <i>Diana Medara</i> | Date: 10 Apr 2019 |
| Received By: | Date: 11 Apr 2019 |

The personal information on this form is collected under the authority of the *Municipal Elections Act, 1996*, and the *Municipal Freedom of Information and Protection of Privacy Act*. The information will be used by the Joint Wellington County 2018 Election Compliance Audit Committee to process a Compliance Audit review. Pursuant to s. 88 of the *Municipal Elections Act, 1996*, this document is a public record, despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*, and, until its destruction, may be inspected by any person at the Municipal Clerk's Office of any member municipality at a time when the office is open. Questions about this collection can be directed to the Municipal Clerk of any of the member municipalities.

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 7 |

 to

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 1 8 | 1 2 | 2 8 |

 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

Linton

Given Name(s)

Kelly

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

Municipality

Township of Centre Wellington

Spending Limit - General

\$ 24,579.90

Spending Limit - Parties and Other Expressions of Appreciation

\$ 2,457.99

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

Box B: Declaration

I, Kelly Linton, 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

March 11, 2019

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 |
| March 11, 2019 | 4:15 pm | | K O Kane |

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) | + \$ | 20,660.00 |
| Revenue from items \$25 or less | + \$ | 15.00 |
| 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. _____ | + \$ | |
| Total Campaign Income (Do not include loan) | \$ | 20,675.00 c1 |

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) | + \$ | 1,500.00 |
| Advertising | + \$ | 10,345.69 |
| Brochures/flyers | + \$ | 841.09 |
| Signs (including sign deposit) | + \$ | 4,876.21 |
| Meetings hosted | + \$ | 1,192.23 |
| Office expenses incurred until voting day | + \$ | 118.36 |
| Phone and/or internet expenses incurred until voting day | + \$ | 161.67 |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ | |
| Bank charges incurred until voting day | + \$ | 47.85 |
| Interest charged on loan until voting day | + \$ | |
| Other (provide full details) | | |
| 1. <u>Truck rental (sign pick up) and gas</u> | + \$ | 167.38 |
| 2. _____ | + \$ | |
| 3. _____ | + \$ | |
| 4. _____ | + \$ | |
| 5. _____ | + \$ | |
| Total Expenses subject to general spending limit | \$ | 19,250.48 c2 |

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

| | | |
|---|-----------|------------|
| 1. _____ | + \$ | |
| 2. _____ | + \$ | |
| 3. _____ | + \$ | |
| 4. _____ | + \$ | |
| 5. _____ | + \$ | |
| Total Expenses subject to spending limit for parties and other expressions of appreciation | \$ | c3 |

Expenses not subject to spending limits

| | | |
|---|-----------|-----------------------------|
| Accounting and audit | + \$ | <u>2,260.00</u> |
| Cost of fundraising events/activities (list details in Part IV of Schedule 2) | + \$ | <u> </u> |
| Office expenses incurred after voting day | + \$ | <u> </u> |
| Phone and/or internet expenses incurred after voting day | + \$ | <u> </u> |
| Salaries, benefits, honoraria, professional fees incurred after voting day | + \$ | <u> </u> |
| Bank charges incurred after voting day | + \$ | <u> </u> |
| Interest charged on loan after voting day | + \$ | <u>32.34</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> |
| 4. _____ | + \$ | <u> </u> |
| 5. _____ | + \$ | <u> </u> |
| Other (provide full details) | | |
| 1. _____ | + \$ | <u> </u> |
| 2. _____ | + \$ | <u> </u> |
| 3. _____ | + \$ | <u> </u> |
| 4. _____ | + \$ | <u> </u> |
| 5. _____ | + \$ | <u> </u> |
| Total Expenses not subject to spending limits | \$ | <u>2,292.34</u> C4 |

Total Campaign Expenses (C2 + C3 + C4)

\$ 21,542.82 C5

Box D: Calculation of Surplus or Deficit

| | | |
|---|-----------|--------------------------------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | + \$ | <u>-867.82</u> D1 |
| Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only) | - \$ | <u> </u> D2 |
| Total (D1 – D2) | \$ | <u>-867.82</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>-867.82</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 is responsible for the conduct of the election.

Schedule 1 - Contributions

Part I – Summary of Contributions

| | | | |
|--|-----------|-----------------------------|-----------|
| Contributions in money from candidate and spouse | + \$ | <u>500.00</u> | |
| Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4) | + \$ | <u>1,500.00</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>825.00</u> | |
| 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). | \$ | <u>17,850.00</u> | |
| Less: Contributions returned or payable to the contributor | – \$ | <u> </u> | |
| Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 | – \$ | <u> </u> | |
| Total Amount of Contributions (record under Income in Box C) | \$ | <u>20,675.00</u> | 1A |

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 Appendix 1 | | | 17,850.00 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | 17,850.00 | |

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 \$ |
|-------|--------------|----------------------------------|----------------------------|----------|
| None. | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Additional information is listed on separate supplementary attachment

Total

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)

\$ 17,850.00 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 \$ |
|---|----------------------------|----------|
| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value \$ |
| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value \$ |
| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value \$ |
| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value \$ |
| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value \$ |
| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value \$ |
| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value \$ |
| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value \$ |
| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value \$ |
| Campaign signs used from past election (300 x \$5 per sign) | 2018/07/27 | 1,500.00 |
| | | |
| | | |

| Description | Date Acquired (yyyy/mm/dd) | Supplier | Quantity | Current Market Value \$ |
|--|-------------------------------|----------|----------|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| <input type="checkbox"/> Additional information is listed on separate supplementary attachment | | | | Total 1,500.00 |

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
X _____ 2B

Number of tickets sold

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)

\$ 0

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 Municipality of the Township of Centre Wellington | Date (yyyy/mm/dd) 2018/03/11 |
|--|--|

Contact Information

| | | |
|---|-------------------------------|----------------------------------|
| Last Name or Single Name Orok | Given Name(s) Helen | Licence Number 1-18778 |
|---|-------------------------------|----------------------------------|

Address

| | | |
|----------------|---------------------------|-----------------------------------|
| Suite/Unit No. | Street No. 0342 | Street Name Gerrie Road |
|----------------|---------------------------|-----------------------------------|

| | | |
|------------------------------|----------------------------|-------------------------------|
| Municipality Elora | Province Ontario | Postal Code N0B 1S0 |
|------------------------------|----------------------------|-------------------------------|

| | |
|--|---|
| Telephone No. (including area code) 519 846-5315 | Email Address horok@bakertilly.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.

Appendix 1: Part II Table 1 - Monetary Contributions from Individuals Other than Candidate or Spouse

| Contributor | Amount | Address | Date of Contribution |
|----------------------------|--------------------|--|----------------------|
| Theofanis Xintavelonis | \$ 700.00 | 51 Cordell St. Bresleau, ON, NOB 1M0 | Sept 3, 2018 |
| Georgina Xintavelonis | \$ 700.00 | 128 Spencer Dr. Elora, ON, NOB 1S0 | Sept 3, 2018 |
| John Xintavelonis | \$ 700.00 | 124 Spencer Dr. Elora, ON, NOB 1S0 | Sept 3, 2018 |
| Kevin Van Driel | \$ 200.00 | 6921 Third Line, RR3 Stn Main, Fergus, ON, N1M 2W4 | Sept 6, 2018 |
| Robert Cameron | \$ 1,200.00 | 6543 Third Line, Fergus, ON, N1M 2W4 | Aug 22, 2018 |
| Matthew Venne | \$ 1,200.00 | 325 Grafraxa St. W, Fergus, ON, N1M 1C6 | Aug 24, 2018 |
| Edward Ecclestone | \$ 150.00 | 8653 Sideroad 15 Rd, Belwood, ON, NOB 1J0 | Aug 20, 2018 |
| Don Vallery | \$ 500.00 | 8537 Wellington Rd., Belwood, ON, NOB 1J0 | Aug 16, 2018 |
| Stephen Lund | \$ 500.00 | 226 Edinburgh Ave., Fergus, ON, NiM 1A3 | Aug 10, 2018 |
| Jeffrey Kienapple | \$ 400.00 | 333 South Street, Elora, ON, NOB 1S0 | Aug 6, 2018 |
| Eric Van Grootheest | \$ 1,200.00 | 6518 First Line, Fergus, ON | Sept 8, 2018 |
| Robert Linton | \$ 200.00 | 394 Irvine St., Elora, ON, NOB 1S0 | Aug 3, 2018 |
| Delvin Wilmot | \$ 300.00 | 112 Parkside Dr. W, Fergus, ON, N1M 3M5 | July 26, 2018 |
| John Van Driel | \$ 300.00 | 138 Chalmers St., Elora, ON, NOB 1S0 | Aug 15, 2018 |
| George Mochrie | \$ 200.00 | 220 Philip Crt, Fergus, ON N1M 3M9 | July 25, 2018 |
| Alexander Libfeld | \$ 1,200.00 | 82 Arjay Crescent, Toronto, ON, M2L 1C7 | Sept 8, 2018 |
| Toni Ellis | \$ 500.00 | 69 Queen St. Elora ON NOB 1S0 | Sept 20, 2018 |
| Clark McDaniel | \$ 1,200.00 | 66 Wellington Rd 7, Elora, Ontario, Canada | Sept 20, 2018 |
| Jennifer Hunter | \$ 1,200.00 | 66 Wellington Rd 7, Elora, Ontario, Canada | Sept 20, 2018 |
| Taylor C. McDaniel | \$ 1,200.00 | 66 Wellington Rd 7, Elora, Ontario, Canada | Sept 20, 2018 |
| David Brown | \$ 500.00 | PO Box 333, Fergus, ON, N1M 3E2 | Oct 1, 2018 |
| David Sorbara | \$ 1,200.00 | 134 Roxborough St W, Toronto, ON, M5R 1V1 | Oct 5, 2018 |
| Andrew Sorbara | \$ 1,200.00 | 522-64 Niagara St, Toronto, ON, M5V 1C5 | Oct 3, 2018 |
| Annie Ciancone | \$ 1,200.00 | 548 Old Dundas Road Ancaster, Ontario L9G 3J4 | Oct 15, 2018 |
| TOTAL CONTRIBUTIONS | \$17,850.00 | | |

DECEMBER 28, 2018

CANDIDATE FINANCIAL STATEMENTS - FORM 4

KELLY LINTON

INDEPENDENT AUDITOR'S REPORT

To the Municipal Clerk,

Qualified Opinion

We have audited the Candidate Financial statements - Form 4 of Kelly Linton, which comprises the statements of Campaign Income and Expenses, Calculation of Surplus or Deficit, and related schedules for the period ended December 28, 2018. The financial statements have been prepared by the Candidate based on the Candidate's Guide for Ontario Municipal Council and School Board Elections.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements for the period ended December 28, 2018 are prepared, in all material respects, in accordance with the Candidate's guide for Ontario Municipal Council and School Board Elections .

Basis for Qualified Opinion

We conducted our audit in accordance with Canadian Standard on Assurance Engagements 3300, *attestation engagements other than audits or reviews of historical financial information*. 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 the ethical requirements that are relevant to our audit of the financial statements in Canada, 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 opinion.

The Candidate derived revenues from the general public in the form of cash contributions, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Candidate. Therefore, we were not able to determine whether at December 28, 2018 and for the campaign period ended December 28, 2018 any adjustments might be necessary to total campaign income and the calculation of surplus or deficit. Our audit opinion of the financial statements for the period ended December 28, 2018 was modified accordingly because of the possible effects of this limitation in scope.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the Candidate's Guide for Ontario Municipal Council and School Board Elections, 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.

AUDIT • TAX • ADVISORY

Baker Tilly GWD is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 statements.

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 statements, 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the schedules, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Baker Tilly GWD

Elora, Ontario
March 11, 2019

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

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