



CAPSTICK
McCOLLUM
& ASSOCIATES

INDEPENDENT AUDITORS' REPORT

To Tim Withey for submission to Tanya Calleja, Municipal Clerk, Town of Huntsville

Qualified Opinion

We have audited the financial statement (Form 4) of the mayoral campaign ("the Campaign") of Tim Withey ("the Candidate") in the Town of Huntsville, for the campaign period from May 19, 2022 to December 31, 2022, in connection with the election held on October 24, 2022, which comprises Box C: Statement of Campaign Income and Expenses, Schedule 1 - Contributions, Schedule 2 - Fundraising Events and Activities, and Box D: Calculation of Surplus or Deficit for the campaign period ended December 31, 2022, and note to the financial statement.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statement of the Campaign for the campaign period ended December 31, 2022 is prepared in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these sources of income and expenses was limited to the amounts recorded in the records of the Campaign. We were unable to obtain sufficient appropriate audit evidence over and were consequently unable to determine whether any adjustments might be necessary to the various categories of income and expenses, as well as the surplus or deficit, for the campaign period ended December 31, 2022.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the Candidate and the Campaign in accordance with the ethical requirements that are relevant to our audit of the financial statement 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 qualified opinion.



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(continued)

Emphasis of Matter - Basis of Accounting and Restriction on Use

We draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statement is prepared to assist the Candidate to comply with the financial reporting provisions of the Municipal Elections Act. As a result, the financial statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Emphasis of Matter – Violation of Municipal Elections Act

The Candidate accepted a campaign contribution from a corporation, which is in violation of the Municipal Elections Act. As of the date of this audit report, the Candidate has repaid this amount from his personal funds. Our opinion is not modified in respect of this matter.

Other Matter

In accordance with the Municipal Elections Act, the Candidate did not keep copies of receipts issued for contributions. Our opinion is not modified in respect of this matter.

Responsibilities of the Candidate and Those Charged with Governance for the Financial Statement

The Candidate and those charged with governance are responsible for preparation of the financial statement in accordance with the basis of accounting described in Note 1, and for such internal control as the Candidate and those charged with governance determine is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Campaign's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statement

Our 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted 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 and in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.



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INDEPENDENT AUDITORS' REPORT

(continued)

Auditors' Responsibilities for the Audit of the Financial Statement – continued

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 in 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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by the Candidate.

We communicate with those charged with governance 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.

CAPSTICK MCCOLLUM & ASSOCIATES

Capstick McCollum & Associates

Oakville, Ontario

Chartered Professional Accountants

March 31, 2023

Licensed Public Accountants

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 immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

YYYY	MM	DD
2 0 2 2	0 5	1 9

 to

YYYY	MM	DD
2 0 2 2	1 2	3 1

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name Withey	Given Name(s) Tim
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Office for Which the Candidate Sought Election Mayor	Ward Name or Number (if any)
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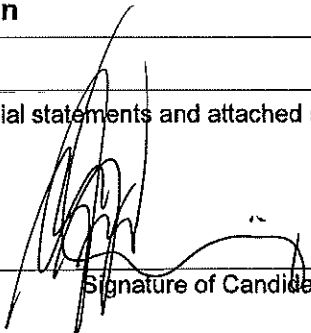
Municipality
Town of Huntsville

Spending Limit General \$24,967.50	Parties and Other Expressions of Appreciation \$	Contribution Limit Contributions from Candidate and Spouse \$11,610.00
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I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

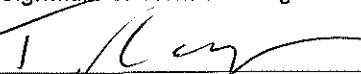
I, Tim Withey, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2023/03/31

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/31</u>	Time Filed <u>11:00 pm</u>	Initial of Candidate or Agent (if filed in person) <u>(Filed in person) TC</u>	Signature of Clerk or Designate 
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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)	+ \$	22,270.45
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. _____	+ \$	
6. _____	+ \$	

Total Campaign Income (Do not include loan)

= \$ 22,270.45 C1

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

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$	1,500.00
Advertising	+ \$	19,630.27
Brochures/flyers	+ \$	435.05
Signs (including sign deposit)	+ \$	951.45
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	99.50
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

Total Expenses subject to general spending limit

= \$ 22,616.27 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. _____	+ \$	
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	2,260.00
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		+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	_____
Bank charges incurred after voting day		+ \$	41.98
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.	_____	+ \$	_____
Total Expenses not subject to spending limits		= \$	2,301.98 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 24,918.25 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	-2,647.80	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	612.20	
Surplus (or deficit) for the campaign		= \$	-3,260.00	D2

If line D2 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	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	10,320.45
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).	+ \$	
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 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).	+ \$	12,950.00
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	1,000.00
Total Amount of Contributions (record under Income in Box C)	= \$	22,270.45 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Client First Web Design & Graphics - Website design and development	2022/06/03	1,582.00
Aben Graphics - Brochures	2022/07/15	378.55
Client First Web Design & Graphics - Social media services	2022/10/13	1,898.40
Meta - Facebook ads	2022/10/31	4,961.50
Total		8,820.45

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: 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 (\$)
Signs from previous campaign	2019/06/01	Aben Graphics		1,500.00
Total				1,500.00

Additional information is listed on separate supplementary attachment, if completed manually.

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Tim Withey for Mayor Contribution List - 2022 Campaign

DATE	NAME	ADDRESS	METHOD	AMOUNT	RECEIPT
06-14-22	Theodore Puccini	118 Birett Dr. Burlington, On L7L 2T1	e-trans	\$1,200.00	yes
06-14-22	Avi Singh	7 Carnegie Crt. Caledonia, On N3W 2M8	e-trans	\$250.00	yes
06-14-22	Conrad Dion	1054 Vansickle Rd N. St. Catharines On L2S 2X3	e-trans	\$100.00	yes
06-14-22	Michael Lardis	2364 Lyndhurst Dr. Oakville, Ontario	e-trans	\$100.00	yes
06-16-22	Giuseppe Campolongo	117 Trafalgar Dr. Stoney Creek, On L8J0E5	e-trans	\$100.00	yes
06-21-22	Peter Carr	162 Ridge St. Dutton, On N0L 1J0	e-trans	\$200.00	yes
06-28-22	Sven Miglin	362 Bayshore Blvd. Huntsville, On P1H 1Z1	e-trans	\$1,000.00	yes
06-29-22	Ernest Papas	38-804 Avenue Rd. Toronto, On M5R 2G2	e-trans	\$100.00	yes
07-07-22	Gerrit Zwaal	1015 Sherman Bock Circle Newmarket, On L3X 0B8	e-trans	\$1,200.00	yes
07-10-22	Gregg Evans	PO Box 5453 Huntsville, On P1H 2K8	cheque	\$200.00	yes
08-01-22	Edward Weibe	10-23 Dairy Lane Huntsville, On P1H 1T4	e-trans	\$500.00	yes
08-02-22	Michael Ruby	12 Turnbull Lane Huntsville, On P1H1A9	e-trans	\$250.00	yes
08-11-22	Dave Boucher	77 Cottage Lane Huntsville, On P1H 2J4	cheque	\$200.00	yes
08-18-22	Bev MacWilliams	10 Morgan Heights Dr. Huntsville, On P1H 1B7	e-trans	\$200.00	yes
08-22-22	Ann Holly Stewart	4911 Grandview Bayside Dr. Huntsville, On P1H 2J5	e-trans	\$300.00	yes
08-23-22	Gordon Gibson	9 Forest Glen Cres. Toronto, On M4N 2E7	e-trans	\$250.00	yes
08-25-22	Roy Kirkpatrick	38 Meadow Park Dr. Huntsville, On P1H 1E7	cheque	\$250.00	yes
08-25-22	Mary Jane (Gibson) Santori	10 Carmichael Cres. Collingwood, On L9Y 4R6	e-trans	\$300.00	yes
08-28-22	Brian Murat	41 Wilson Dr. Huntsville, On P1H 2J2	e-trans	\$200.00	yes
08-31-22	Andrew King	823 Millwood Rd. #2 Toronto, On M4G 1W3	e-trans	\$100.00	yes
08-31-22	Raymond Reichert	1435 Bayshore Dr. Oakville, On L6H 6E8	e-trans	\$1,200.00	yes
09-07-22	Dan Gibson	1032 North Mary Lake Rd. Huntsville, On P1H 2J3	cheque	\$300.00	yes
09-07-22	Don Green	20 Avondale Rd. Toronto, On M4W 2R6	e-trans	\$500.00	yes
09-14-22	Dan Dorey	304 Echo Bay Rd. Huntsville, On P1H 1R4	e-trans	\$100.00	yes
09-14-22	William Coon	28 Morgan Heights Dr. Huntsville, On P1H 1B7	e-trans	\$1,000.00	yes
09-28-22	Emerald Advisory & Financial	79 Palm Dr. North York, ON M3H 2B9	e-trans	\$1,000.00	yes
10-02-22	Randy Robinson	53 Nature's Way. Huntsville, On P1H 0B4	e-trans	\$150.00	yes
10-13-22	William Hutcheson	8 Frederick St. Huntsville, On P1H 1V7	cheque	\$1,200.00	yes
10-13-22	Shane Frame	51 King William St Suite 30023 Huntsville, On P1H 1G4	cheque	\$500.00	yes
				\$12,950.00	

**** amount was received from a corporation, which is prohibited under the Municipal Elections Act, 1996. amount has been then deducted as an ineligible contribution payable to the contributor on the Form 4. as of the date of the audit report (March 31, 2023), this amount has been repaid to the contributor

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

\$ _____ 2A

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

Number of tickets sold

x _____ 2B

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

= \$ _____

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 (include in Part I of Schedule 1)

= \$ _____

Part III – Other revenue not deemed a contribution

Provide details (e.g., contribution of \$25 or less; goods or services sold for \$25 or less)

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.	_____	+	\$ _____

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, Licensed Public Accountant

Municipality Oakville	Date (yyyy/mm/dd) 2023/03/31
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Contact Information

Last Name or Single Name McCollum	Given Name(s) Amanda	Licence Number 3-30943
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Address

Suite/Unit Number 204	Street Number 465	Street Name Morden Road
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Municipality Oakville	Province Ontario	Postal Code L6K 3W6
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Telephone Number 905-845-1965	Email Address amccollum@capstickmccollum.com
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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.

Tim Withey Campaign

Note to the Financial Statement (Form 4) under the Municipal Elections Act, 1996

December 31, 2022

NOTE 1

The Campaign's financial statement (Form 4) has been prepared in accordance with the financial reporting provisions of section 88.25 of the Municipal Elections Act, 1996 and the accounting guidelines issued by the Ministry of Municipal Affairs of the Province of Ontario for 2022.

The financial statement is prepared to assist the Candidate to meet the requirements of the Municipal Elections Act. The financial statement is intended solely for the use of the Candidate, those charged with governance, and the Municipal Clerk of the Town of Huntsville. Accordingly, readers are cautioned that the financial statement may not be suitable for another purpose. The Municipal Elections Act requires that the financial statement be made available for public inspection.