

INDEPENDENT AUDITOR'S REPORT

To the Clerk of The Town of Huntsville re: Nancy Alcock Campaign

Qualified Opinion

We have audited the accompanying Form 4: Financial Statement - Auditors Report Candidate of the Nancy Alcock Election Campaign (the "financial statement"), for the campaign period July 5, 2022 to December 31, 2022 relating to the Town of Huntsville Municipal Election held on October 24, 2022, prepared in accordance with Section 88 of the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the mailer described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Campaign as at December 31, 2022, and the results of its operations for the campaign period then ended in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in any election campaign, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the candidate's election campaign records and we were not able to determine whether any adjustments might be necessary to assets, liabilities, income, expenses, or campaign period surplus/deficit.

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 Statements section of our report. We are independent of the Campaign 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

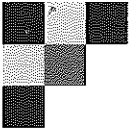
Other Matter

Without modifying our opinion, we note that the Form 4 is prepared for the information and use of the Candidate and the Town Clerk to comply with the Municipal Elections Act, 1996, and as such, may not be suitable for another purpose. The attached Form 4 is not intended to be and should not be used by anyone other than the specified users or for any other purpose.

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 accounting treatment prescribed in the Municipal Elections Act, 1996.

(continues)



PAHAPILL and ASSOCIATES Chartered Professional Accountants
Professional Corporation

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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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.

Pahapill and Associates

Huntsville, Ontario
March 21, 2023

Pahapill and Associates Professional Corporation
Chartered Professional Accountants
Authorized to practice public accounting by
The Chartered Professional Accountants of Ontario

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
2022	07	05

 to

YYYY	MM	DD
2022	12	31

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

ALCOCK

Given Name(s)

NANCY LOUISE

Office for Which the Candidate Sought Election

MAYOR

Ward Name or Number (if any)

Municipality

TOWN OF HUNTSVILLE

Spending Limit

General

\$ 23,145.95

Parties and Other Expressions of Appreciation

\$

Contribution Limit

Contributions from Candidate and Spouse

\$ 11,181.40

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

Box B: Declaration

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

Nancy Alcock
Signature of Candidate

2023/03/21
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2023/03/21

Time Filed

11:49pm

Initial of Candidate or Agent (if filed in person)

NA

Signature of Clerk or Designate

T. Coy

2. _____ + \$ _____
 3. _____ + \$ _____
 4. _____ + \$ _____
 5. _____ + \$ _____

Total Expenses subject to spending limit for parties and other expressions of appreciation = \$ 1217.47 **C3**

3. Expenses not subject to spending limits

Accounting and audit + \$ _____
 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 + \$ _____
 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 = \$ _____ **C4**

Total Campaign Expenses (C2 + C3 + C4) = \$ 13947.47 **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses
 (Income minus Total Expenses) (C1 – C5) + \$ _____ **D1**

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign - \$ _____

Surplus (or deficit) for the campaign = \$ _____ **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	+	\$	3724.42
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+	\$	_____
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).	+	\$	823.00
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).	+	\$	9400.00
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	-	\$	_____
Total Amount of Contributions (record under Income in Box C)	=	\$	13947.421A

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 (\$)
Total		

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 (\$)
Total				

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

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

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
DAVID ALCOCK	99 Sparkhall Ave Toronto M4K 1G7	22/09/07	750. ⁰⁰	
JENNIFER MORRIS	99 Sparkhall Ave Toronto ON M4K 1G7	22/09/07	750. ⁰⁰	
KAREN CASSIAN	554 Griffin Lodge Rd UHERSON, ON P0B 1M0	22/09/07	200. ⁰⁰	
CHRISTOPHER JORDAN STEVENS	1-146 MAIN ST. W. HUNTSVILLE PIH 1W5	22/09/12	250. ⁰⁰	
JODY WHITE	93 LOGGING TRAIL UHERSON, ON P0B 1M0	22/08/24	750. ⁰⁰	
STEVE ALCOCK	93 LOGGING TRAIL UHERSON, ON P0B 1M0	22/08/24	750. ⁰⁰	
MITCHELL ROSNY	16 Bayfield Cres. Toronto ON M4K 2V4	22/08/24 22/10/17	300. ⁰⁰	
PAM McDermott	329 Pine Ridge Rd. Huntsville ON PIH 2J3	22/09/19	250. ⁰⁰	
Total			4000.⁰⁰	

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

Table 4: 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 (\$)
KYRA WATTERS	68 West Rd., Unit #5 Huntsville ON PIH 1L8	Marketing Services	Nov. 1, 2022	1200. ⁰⁰
Total				1200.⁰⁰

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

Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 9400.⁰⁰ 1B

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
PAUL MYERS	4 Loffy Heights Utterson ON POB1M6	22/10/03	200. ⁰⁰	
MONICA STEVENS-WYSS	92 Timber Cres. Utterson ON POB1M6	22/09/19 22/10/15	200. ⁰⁰	
CHARIS ALCOCK	23 CLARKE ST. W GUELPH ON N1H 1S8	22/09/19 22/10/15	750. ⁰⁰	
CLAUDIA EGGER	2 RATHNELLY AVE TO M4V 2M3	22/10/10	150. ⁰⁰	
JULIE LEGGETT	93 LOGGING TRAIL Utterson ON POB1M8	22/09/19 22/10/03	550. ⁰⁰	
JESS WELLS	608 1/2 Gladstone Ave. Ottawa ON K1R 5P4	22/10/02	500. ⁰⁰	
SOPHIE MORRIS	99 Sparkhall Ave TO ON M4H 1G7	22/10/15	500. ⁰⁰	
BARRY PETTIT	83 Ontario St. PORT SYDNEY ON P0B1C0	22/10/15	150. ⁰⁰	
Total			3000. ⁰⁰	

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

Table 4: 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 (\$)
Total				

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

Total for Part III – Contributions exceeding \$100 per contributor

(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)

\$ _____ 1B

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

Municipality	Date (yyyy/mm/dd)
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Contact Information

Last Name or Single Name	Given Name(s)	Licence Number
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Address

Suite/Unit Number	Street Number	Street Name
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Municipality	Province	Postal Code
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Telephone Number	Email Address
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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.