



Financial Statement - Auditor's Report Form 4

Municipal Elections Act, 1996 (Section 78)

Instructions:

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee must complete Boxes C, D, Schedule 1, and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or his or her spouse) shall be paid immediately over to the clerk who was responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 2 0 1 4 | 0 1 | 1 0 to 2 0 1 4 | 1 2 | 3 1

- Primary filing reflecting finances to December 31 (or 45th day after voting day in a by-election)
Supplementary filing including finances after December 31 (or 45th day after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot
Last Name: St-Amour, Given Name(s): François
Name of office for which the candidate sought election: Mayor
Name of Municipality: Nation Municipality
Spending limit issued by clerk: \$ 15,514.00

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

Box B: Declaration

I, François St-Amour, a candidate in the municipality of Nation Municipality, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner) in the NATION MUNICIPALITY on (yyyy/mm/dd) 2015/03/09. Signature of Clerk or Commissioner: [Signature], Date Filed in the Clerk's Office (yyyy/mm/dd): March 9 2015

Signature of Candidate: [Signature]

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) + \$ 11,610.16
Refund of nomination filing fee + \$ 200.00
Sign deposit refund + \$ _____
Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2) + \$ _____
Interest earned by campaign bank account + \$ _____
Other (provide full details) _____
1. _____ + \$ _____
2. _____ + \$ _____
3. _____ + \$ _____

Total Campaign Income (Do not include loan) = \$ 11,810.16 C1

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

Expenses subject to spending limit

Nomination filing fee + \$ 200.00
Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1) + \$ _____
Advertising + \$ 3,645.22
Brochures/flyers + \$ 1,988.00
Signs (including sign deposit) + \$ 5,748.45
Meetings hosted + \$ _____
Office expenses incurred until voting day + \$ 49.84
Phone and/or Internet expenses incurred until voting day + \$ 165.86
Salaries, benefits, honoraria, professional fees incurred until voting day + \$ _____
Bank charges incurred until voting day + \$ _____
Interest charged on loan until voting day + \$ _____
Other (provide full details) _____
1. _____ + \$ _____
2. _____ + \$ _____
3. _____ + \$ _____

Total Expenses subject to spending limit = \$ 11,797.37 C2

Expenses not subject to spending limit

Accounting and audit + \$ 1,000.00
Cost of fund-raising events/activities (list details in Part IV of Schedule 2) + \$ _____
Voting day party/appreciation notices + \$ _____
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. _____ + \$ _____

Other (provide full details) _____
1. _____ + \$ _____
2. _____ + \$ _____
3. _____ + \$ _____

Total Expenses not subject to spending limit = \$ 1,000.00 C3

Total Campaign Expenses (C2 + C3) = \$ 12,797.37 C4

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income – Total Expenses) (C1 – C4)	+ \$	<u>-987.21</u>	D1
Eligible deficit carried forward by the candidate from the last election	- \$	<u> </u>	D2
Total (D1 – D2)	= \$	<u>-987.21</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>-987.21</u>	D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who was responsible for the conduct of the election.

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

Name	Full Address	Description of Goods or Services	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total

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

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**

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

= \$ _____

Part III – Other revenue not deemed a contribution

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

1. _____ + \$ _____

2. _____ + \$ _____

3. _____ + \$ _____

4. _____ + \$ _____

5. _____ + \$ _____

Total Part III Revenue (include in Box C)

= \$ _____

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

1. _____ + \$ _____

2. _____ + \$ _____

3. _____ + \$ _____

4. _____ + \$ _____

5. _____ + \$ _____

6. _____ + \$ _____

7. _____ + \$ _____

8. _____ + \$ _____

Total Part IV Expenses (include in Box C)

= \$ _____

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

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

Chartered Professional Accountant

Municipality

Nation Municipality

Date (yyyy/mm/dd)

2015/02/03

Contact Information

Last Name

Levac

First Name

Sylvain

Licence Number

1-17590

Address

Suite/Unit No.

Street No.

991

Street Name

Limoges

City/Town

Embrun

Province

ON

Postal Code

K0A 1W0

Telephone No. (including area code)

613 443-5201

ext.2930

Fax No.

613 443-2538

Email Address

slevac@bdo.ca

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

 Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 78 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.



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Embrun ON K0A 1W0 Canada

INDEPENDENT AUDITOR'S REPORT

To: Ministry of Municipal Affairs and Housing

We have audited the accompanying Financial Statement - Auditor's Report Form 4 ("Financial Statement") of François St-Amour ("candidate"), which includes the Statement of Campaign Income and Expenses and Calculation of Surplus or Deficit for the period from January 10, 2014 to December 31, 2014 (relating to the election held on October 27, 2014), and other explanatory information. The Financial Statement has been prepared by the candidate based on Section 78 of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statements

The candidate is responsible for the preparation of the Financial Statement in accordance with Section 78 of the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the Financial Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Financial Statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the Financial Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the candidate's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, if any, as well as evaluating the overall presentation of the Financial Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Financial Statement of the candidate for the period January 10, 2014 to December 31, 2014 is prepared, in all material respects, in accordance with Section 78 of the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution and Use

The Financial Statement is prepared to assist the candidate to meet the requirements of Section 78 of the Municipal Elections Act, 1996. As a result, the Financial Statement may not be suitable for another



purpose. Our report is intended solely for the candidate and the Ministry of Municipal Affairs and Housing and should not be distributed to or used by parties other than the candidate and the Ministry of Municipal Affairs and Housing.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Embrun, Ontario

February 3, 2015