

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	0 2

 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
Collier

Given Name(s)
Shaun David

Office for Which the Candidate Sought Election
Mayor

Ward Name or Number (if any)

Municipality
Town of Ajax

Spending Limit
General
\$80,333.30

Parties and Other Expressions of Appreciation
\$8,033.30

Contribution Limit
Contributions from Candidate and Spouse
\$24,637.00

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

Box B: Declaration

I, Shaun Collier, 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

2023/03/24

Date (yyyy/mm/dd)

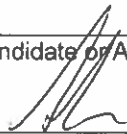
Date Filed (yyyy/mm/dd)

2023/03/27

Time Filed

9:00 a.m.

Initial of Candidate or Agent (if filed in person)



Signature of Clerk or Designate



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)	+ \$	91,167.70
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)

= \$ 91,167.70 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)	+ \$	1,617.70
Advertising	+ \$	9,033.09
Brochures/flyers	+ \$	11,193.76
Signs (including sign deposit)	+ \$	
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	1,275.66
Phone and/or internet expenses incurred until voting day	+ \$	170.25
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	1,600.19
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Volunteer Meals	+ \$	2,051.76
2. Travel Costs	+ \$	436.02
3. Postage	+ \$	16,465.04
4. Electronics/Devices	+ \$	4,192.26
5. Campaign Labour and Management	+ \$	29,882.50
6.	+ \$	
Total Expenses subject to general spending limit	= \$	77,918.23 C2

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

1. Election Night Party and Staff Appreciation	+ \$	3,320.05
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	3,320.05 C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	7,571.00
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		+ \$	107.00
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		= \$	7,678.00 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 88,916.28 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	2,251.42 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		= \$	2,251.42 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)	+ \$	1,617.70
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).	+ \$	50.00
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).	+ \$	89,500.00
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)	= \$	91,167.70 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 (\$)
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 (\$)
Arterial Election Signs	2018/08/28	Minuteman Press	52	778.57
Small Election Signs	2018/08/28	Minuteman Press	188	839.13
Total				1,617.70

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

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

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

Municipality Ajax	Date (yyyy/mm/dd) 2023/03/01
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Contact Information

Last Name or Single Name Peters	Given Name(s) Gordon	Licence Number L215694
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Address

Suite/Unit Number 2	Street Number 458	Street Name Fairall Street
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Municipality Ajax	Province Ontario	Postal Code L1S 1R6
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Telephone Number 905-427-6768	Email Address gpeters@turnermoore.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.

Donations Exceeding \$100- Campaign to Re-Elect Shaun Collier Mayor of Ajax 2022

Date	Name	Address	Town	Prov	Postal	Chq	E-Trans	Credit Card
16-Jun-22	Ed and Jill Boddy	76 Robertson Dr	Ajax	ON	L1T 4B7			500.00
10-Aug-22	James (Jim) Van Dusen	30 Rumbellow Cres	Ajax	ON	L1Z 0P8			1,200.00
24-Aug-22	Rene Soetens	4 Pinoak Road	Ajax	ON	L1T 2X8			200.00
24-Aug-22	JuneSoetens	4 Pinoak Road	Ajax	ON	L1T 2X8			200.00
16-Aug-22	Tילו and Ute Sack	103 Griffiths Drive	Ajax	ON	L1T 3N5			250.00
3-Aug-22	Victor Sgro	878 Baylawn Drive	Pickering	ON	L1X 2N7			1,200.00
23-Aug-22	Boris Bord	44 Mazarine Lane	Richmond Hill	ON	L4S 1K7			1,200.00
23-Aug-22	Olga Bord	44 Mazarine Lane	Richmond Hill	ON	L4S 1K7			1,200.00
23-Aug-22	Tatyana Bord	714-1131 Steeles Ave. West	Toronto	ON	M2R 3W8			1,200.00
23-Aug-22	Elena Gandyi	11990 Leslie Street	Richmond Hill	ON	L4E 3R5			1,200.00
23-Aug-22	Ilya Tarsky	11990 Leslie Street	Richmond Hill	ON	L4E 3R5			1,200.00
23-Aug-22	Larissa Okopnaya	509-777 Steeles Ave. West	Toronto	ON	M2R 3Y4			1,200.00
23-Aug-22	Andrey Okopnaya	509-777 Steeles Ave. West	Toronto	ON	M2R 3Y4			1,200.00
1-Sep-22	Evan Cooperman	20 Gilgorn Road	Toronto	ON	M5N 2M5			500.00
14-Sep-22	Suresh Malhotra	2358 Hammond Road	Mississauga	ON	L5K 1T2	1,200.00		
7-Sep-22	David Gray	248 Main Street	Unionville	ON	L3R 2H2	750.00		
8-Sep-22	Steven Libfeld	12 Keraven Street	Toronto	ON	M5M 4J8	1,200.00		
9-Sep-22	Alexander Libfeld	82 Arjay Cres	Toronto	ON	M2L 1C7	1,200.00		
10-Sep-22	George Kakourou	100 Heron Street	Ajax	ON	L1S 2C6	1,200.00		
13-Sep-22	Maria Piraino	408 Maple Leaf Drive	Toronto	ON	M6L 1P6	1,200.00		
14-Sep-22	Stephen Barry	3048 Lakeview Blvd	Ajax	ON	L1S 1A6			500.00
22-Jun-22	Cory Silver	60 The Bridle Path	Toronto	ON	M3B 2B1			1,200.00

Date	Name	Address	Town	Prov	Postal	Chq	E-Trans	Credit Card
22-Jun-22	Hannah Silver	81 Owen Blvd	North York	ON	M2P 1G4			1,200.00
22-Jun-22	Mark Silver	60 The Bridle Path	Toronto	ON	M3B 2B1			1,200.00
22-Aug-22	Shail Silver	200-6 Eglinton Ave East	Toronto	ON	M4P 1A6			1,200.00
22-Aug-22	Helain Paula Silver	60 The Bridle Path	Toronto	ON	M3B 2B1			1,200.00
22-Aug-22	Brett Silver	200-6 Eglinton Ave East	Toronto	ON	M4P 1A6			1,200.00
18-Aug-22	Bilal Khan	66 Woodcock Ave	Ajax	ON	L1T 4L7			250.00
18-Aug-22	Mehak Khan	66 Woodcock Ave	Ajax	ON	L1T 4L7			250.00
19-Aug-22	Nathan Bleeman	550 Coldstream Avenue	Toronto	ON	M6B 2K9	1,200.00		
22-Aug-22	Harold Green	408 Kingston Raod West	Ajax	ON	L1V 3S6			1,000.00
13-Sep-22	Lara DiGregorio	2015-25 The Esplanade	Toronto	ON	M5E 1W5			750.00
10-Jun-22	Wayne Cassidy	1077 Elsie Bay	Minden	ON	K0M 2K0			1,000.00
2-Jun-22	(Max) Maksim Tarsky	154 Rossland Road East	Ajax	ON	L1T 4V2			1,200.00
2-Jun-22	Denis Tarsky	310 Kingston Road East	Ajax	ON	L1Z 1W4			1,200.00
27-Sep-22	Karim Kara-Virani	23 Peacock Cres	Ajax	ON	L1T 0C6			1,200.00
10-Jun-22	Senthil Ramaswamy	1870 Rosebank Road	Pickering	ON	L1V 6Y2			500.00
20-Jun-22	Mahdi Tajbakhsh	500 Eglinton Ave East Suite 200	Toronto	ON	M4P 1N3			800.00
21-Jun-22	Muraly Srinarayanathas	228 Church St	Markham	ON	L3P 2M7			1,200.00
22-Jun-22	Muhammad Khan	935 Riverside Drive	Ajax	ON	L1T 3R9		600.00	
3-Oct-22	John Mutton	112 Duke Street	Bowmanville	ON	L1C 2W2	1,200.00		
31-Aug-22	Zahid Malik	169 John Button Blvd	Markham	ON	L3R 9J5			1,200.00
4-Aug-22	Janet Ecker	240 Lake Driveway West	Ajax	ON	L1S 5A9			300.00
4-Aug-22	(Mark) Muzaffer Aydin	87 Atherton Avenue	Ajax	ON	L1T 0L3			1,200.00
4-Aug-22	(Rose) N. Gulferm Aydin	87 Atherton Avenue	Ajax	ON	L1T 0L3			1,200.00
3-Aug-22	Brian Lampole	18 McCulloch Cres	Ajax	ON	L1T 3X1			250.00
4-Aug-22	Michael/Brenda McLean	6800 Country Lane	Whitby	ON	L1M 1N7	1,000.00		

Date	Name	Address	Town	Prov	Postal	Chq	E-Trans	Credit Card
11-Aug-22	Boquan Wang	43 Raimor St	Toronto	ON	M1T 3A1	1,200.00		
11-Aug-22	Xiaomeng Tang	103 James McCullough Drive	Stouffville	ON	L4A 0Z2	1,200.00		
11-Aug-22	Shuang Long Wang	38 Halstead Drive	Markham	ON	L3R 7Z3	1,200.00		
7-Sep-22	Daniel Drimmer	34 Burton Road	Toronto	ON	M4P 1V2			500.00
7-Sep-22	Daniel Drimmer	34 Burton Road	Toronto	ON	M4P 1V2			500.00
7-Sep-22	Carlo Vitali	151 Flatbush Ave	Woodbridge	ON	L4L 8K1	1,000.00		
7-Sep-22	Carlo Degasperis	127 Pine Valley Cres	Woodbridge	ON	L4L 2W3	1,000.00		
7-Sep-22	Silvio Degasperis	43 Cowan Drive	Woodbridge	ON	L4L 7H4	1,000.00		
7-Sep-22	Michael Degasperis	65 Pine Valley Cres	Woodbridge	ON	L4L 2W3	1,000.00		
7-Sep-22	Kenneth Rovinelli	1163 Old Post Drive	Oakville	ON	L6M 1A5	1,000.00		
7-Sep-22	Russel White	5400 Young Street	Toronto	ON	M2N 5R5	1,000.00		
7-Sep-22	Marilyn Weisz	50 Flemming Drive	Willowdale	ON	M2K 2N9	1,000.00		
7-Sep-22	Elana Weisz	51 Flemming Drive	Willowdale	ON	M2K 2N10	1,000.00		
7-Sep-22	Jeremy Baruch	9 York Downs Drive	Toronto	ON	M3H 1H7	1,000.00		
7-Sep-22	Amnon Baruch	12 Gordon Road	North York	ON	M2P 1E1	1,000.00		
7-Sep-22	Dan Baruch	69 Aldershot Cres	North York	ON	M2P 1L7	1,000.00		
15-Sep-22	Yanan Liu	92 Seagrave Cres	Scarborough	ON	M1W 3H7			1,000.00
15-Sep-22	Ping Wang	1106-9 Bogert Ave	North York	ON	M2N 0H3			1,200.00
15-Sep-22	Yunhua Wang	22 Brilliant Court	Scarborough	ON	M1V 0A7			1,000.00
15-Sep-22	Yi Wang	55 Ivan Daniels Drive	Markham	ON	L3S 3C5			1,000.00
15-Sep-22	Zi Du Guo	1106-9 Bogert Ave	North York	ON	M2N 0H3			1,200.00
15-Sep-22	Ruyu Guo	45 Mazarine Lane	Richmond Hill	ON	L46 0G2			1,200.00
15-Sep-22	Zhenbo Liu	45 Mazarine Lane	Richmond Hill	ON	L46 0G2			1,200.00
16-Sep-22	Yuding Luan	83 Hedge End Road	Scarborough	ON	M1B 5Z4			1,200.00
16-Sep-22	Xiang Hua	83 Hedge End Road	Scarborough	ON	M1B 5Z4			1,200.00

Date	Name	Address	Town	Prov	Postal	Chq	E-Trans	Credit Card
16-Sep-22	Xiu Jin Yu	55 Ivan Daniels Drive	Markham	ON	L3S 3C5			1,000.00
14-Sep-22	Frank Marchio	41 Gilbert Ave	Toronto	ON	M6E 4W2	1,200.00		
14-Sep-22	Rino Montemarano	141 Sylvadene Parkway	Woodbridge	ON	L4L 2M7	1,200.00		
14-Sep-22	Anthony Montemarano	565 Fairway Heightsd Drive	Thornhill	ON	L3T 3A9	1,200.00		
14-Sep-22	Rob Montemarano	125 Grey Road	North York	ON	M5M 4E9	1,200.00		
19-Sep-22	Tasneem Farid	78 Robertson Drive	Ajax	ON	L1T 4B7	250.00		
19-Sep-22	Ehsan Farid	78 Robertson Drive	Ajax	ON	L1T 4B7	250.00		
19-Sep-22	Qurram Pasha	40 Bellinger Drive	Ajax	ON	L1T 0K2	250.00		
19-Sep-22	Walid eletry	41 Haskell Ave	Ajax	ON	L1T 4Y8	250.00		
21-Sep-22	Shahram Heidari	30 Colborne Street	Markham	ON	L3T 1Z7			1,200.00
17-Sep-22	Morteza Vossough	7400 Bathurst Street	Thornhill	ON	L4J 7K9		1,200.00	
18-Sep-22	Michael Kopansky	1506-30 Baseball Place	Toronto	ON	M4M 0E8			1,200.00
19-Sep-22	Muhammad Nadeem	865 Riverside Drive	Ajax	ON	L1T 3R9		600.00	
28-Sep-22	Denis Goulet	2424 Chateau Common	Oakville	ON	L6M 0S1			1,200.00
3-Oct-22	Shabbir Motiwala	5848 Rainberry Drive	Streetsville	ON	L5M 6S2	1,200.00		
3-Oct-22	Yash Vijaykumar	24 Marydale Ave	Markham	ON	L3S 3N4	1,200.00		
3-Oct-22	Donald Fletcher	409-252 King Street E	Bowmanville	ON	L1C 1R1	1,200.00		
6-Oct-22	Paul Bigioni	479 Poplar Ave	Ajax	ON	L1S 1E7			300.00
13-Oct-22	Sanjay Mehta	479 Kingston Road West	Ajax	ON	L1S 6M1			500.00
13-Oct-22	Amanda Gibson	253 Hostetter Road	New Hamburg	ON	N3A 0B1	400.00		
13-Oct-22	Christy Parsons	53 Doon Creek St	Kitchener	ON	N2R 0B6	300.00		
13-Oct-22	Michael Schmidt	15 Colquhoun St	Ayr	ON	N0B 1E0	400.00		
13-Oct-22	Ron Schlegel	201-325 Max Becker Drive	Kitchener	ON	N2E 4H6	100.00		
13-Oct-22	Brad Schlegel	201-325 Max Becker Drive	Kitchener	ON	N2E 4H6	100.00		
13-Oct-22	James Schlegel	201-325 Max Becker Drive	Kitchener	ON	N2E 4H6	100.00		

Date	Name	Address	Town	Prov	Postal	Chq	E-Trans	Credit Card
30-Sep-22	Hitesh Jhaveri	9 Ridgewale Drive	Markham	ON	L6B 1A8	1,200.00		
13-Oct-22	Rob Schlegel	72 Frey Cres	Kitchener	ON	N2E 4L6	100.00		

Total Chqs	Total Etransfer	Total Credit Card
36,850.00	2,400.00	50,250.00

Total Donations Over \$100 89,500.00

Independent Practitioner's Audit Report

To the Town Clerk for Shaun Collier Election Campaign

Qualified Opinion

We have audited the accompanying Form 4 ("the financial statements") of Shaun Collier Election Campaign, for the campaign period from May 2, 2022 to December 31, 2022 relating to the Town of Ajax Municipal Election held on October 24, 2022.

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 statements present fairly, in all material respects, the financial position of Shaun Collier, Candidate, as at December 31, 2022 and his income and expenses for the campaign period from May 2, 2022 to December 31, 2022 in accordance with the requirements of 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 of satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of the Shaun Collier Election Campaign and we were not able to determine whether any adjustments might be necessary to income and expenses and the campaign period surplus or deficit. Our audit opinion on the financial statements for the campaign period from May 2, 2022 to December 31, 2022 was modified accordingly because of the possible effects of this limitation of scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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 Shaun Collier Election 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

The financial statements, which have not been, and are not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Town Clerk to comply with the requirements of the Municipal Elections Act, 1996. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statements Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian generally accepted auditing standards and the requirements of the Municipal Elections Act, 1996 relevant to preparing such financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



Accessible + Approachable + Accountable

Continued

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

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 free from material misstatement, whether due to fraud or error, and to issue an auditor's report includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that audit conducted in accordance with Canadian generally accepted auditing standards will always detect 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 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
- 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
- procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion
- the effectiveness of the Campaign's internal control.
- Evaluate the overall presentation, structure and content of the financial statements, and whether
- the financial statements represent the underlying transactions and events in a manner that achieves presentation.

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.

Turner Moore LLP

March 1, 2023

Ajax, Ontario

Chartered Professional Accountants

Licensed Public Accountants

