



Financial Statement – Auditor’s Report Candidate – Form 4 Municipal Elections Act, 1996 (Section 88.25)

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) 2 0 2 2 0 5 0 4 to 2 0 2 3 0 1 0 3

- 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: Henry; Given Name(s): John

Office for Which the Candidate Sought Election: Regional Chair; Ward Name or Number (if any):

Municipality: Durham Region

Table with columns: Spending Limit (General: \$438,182.25; Parties and Other Expressions of Appreciation: \$43,818.22), Contribution Limit (Contributions from Candidate and Spouse: \$25,000.00)

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

Box B: Declaration

I, John Henry, 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 (handwritten signature)

Date (yyyy/mm/dd): FEB. 13 2023

Table with columns: Date Filed (2023/02/24), Time Filed (1:00 pm), Initial of Candidate or Agent, Signature of Clerk or Designate (handwritten 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)	+ \$	94,003.88
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	250.00
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)****= \$ 94,253.88 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)

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	\$	4,678.20
Advertising	+ \$	45,508.78
Brochures/flyers	+ \$	8,843.50
Signs (including sign deposit)	+ \$	750.00
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	2,024.66
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	522.14
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Campaign Office Rental	+ \$	4,000.00
2. Insurance	+ \$	860.76
3. Truck Rental	+ \$	888.41
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>68,076.45 C2</b>

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

1. Party / Expressions of Appreciation	+ \$	3,203.48
--	------	----------

2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		= \$	<b>3,203.48 C3</b>

**3. Expenses not subject to spending limits**

Accounting and audit		+ \$	5,085.00
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		+ \$	23.25
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.	_____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>		= \$	<b>5,108.25 C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 76,388.18 C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	17,865.70 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	17,865.70
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	\$ 20,000.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ 4,678.20
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).	+ \$ 69,325.68
Less: Ineligible contributions paid or payable to the contributor	– \$ _____
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$ _____
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$ 94,003.88 1A</b>

**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 (\$)
<b>Total</b>		

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 (\$)
45" x 32" Coro Printed 2 Colours (Signs)	2018/08/30	Callaghan & Associates	600	4,678.20
<b>Total</b>				<b>4,678.20</b>

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**

<b>Name</b>	<b>Full Address</b>	<b>Date Received (yyyy/mm/dd)</b>	<b>Amount Received (\$)</b>	<b>Amount Returned to Contributor or Paid to Clerk (\$)</b>
Nicola Cortellucci	137 Bowes Rd, Concord, ON, L4K 1H3	2022/06/09	1,200.00	
Peter Kolobutin	1915 Walreg Dr, Oshawa, ON, L1G 7V9	2022/06/11	200.00	
Steve Aaron Libfeld	12 Kereven St, Toronto, ON, M5M 4J8	2022/06/11	1,200.00	
Al Libfeld	1815 Ironstone Manor #1, Pickering, ON, L1W 3W9	2022/06/11	1,200.00	
Marjorie Sorrell	PO Box 96035 RPO Wentworth Oshawa, ON, L1J 8M4	2022/06/14	50.00	
Judith Manilla	369 Welland Ave, Oshawa, ON, L1J 3C7	2022/06/16	100.00	
Rein Harmatare	607-155 Kaiser Cres, Oshawa, ON, L1G 7X7	2022/06/21	50.00	
Sprague Furey	362 Welland Ave, Oshawa, ON, L1J 3C6	2022/06/20	150.00	
Michael McLean	6800 Country Lane, Whitby, ON, L1M 1N7	2022/06/21	1,200.00	
Leonardo Lembo	1496 Oneida Crt, Oshawa, ON, L1G 4M6	2022/06/22	200.00	
Edmond Vanhaverbeke	29 Caroline St E, Newcastle, ON, L1B 1C4	2022/06/24	1,200.00	
Gordon Mahaffy	27 Park St, Ceasarea, ON, LOB 1E0	2022/06/07	51.80	
Kosta Koveos	340 Shipway Ave, Newcastle, ON, L1B 0C1	2022/06/16	206.28	
Hannu Halminen	3283 Concession Rd 7, Orono, ON, LOB 1M0	2022/06/14	1,200.00	36.15
Roy Werner	239 Union Ave, Prince Albert, ON, L9L 1C1	2022/06/13	1,200.00	
Mark Sheriff	1-706 Athol St, Whitby, ON, L1N 4A2	2022/05/29	10.00	
Bernard O'Brien	219 King St. E, Oshawa, ON, L1H 1C5	2022/06/03	1,200.00	36.15
Annette Henry	7276-6 County Rd 18, Roseneath, ON, K0K 2X0	2022/06/08	103.30	
Melvin Brown	479 Russel Hill Rd, Toronto, ON, M5P 2S8	2022/07/07	1,200.00	
Stephen Wilson	4255 Bethesda Rd, Bowmanville, ON, L1C 0Z2	2022/06/21	1,200.00	36.15
Lawson Gay	55 King St. E, Bowmanville, ON, L1C 1N4	2022/06/24	1,200.00	300.00
Nathan Bleeman	550 Coldstream Ave, Toronto, ON, M6B 2K9	2022/07/03	1,200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Bobby Bhoola	20-6 Cachet Woods Crt, Markham, ON, L6C 3G1	2022/07/07	1,200.00	
Joseph Loparco	15 Wells Hill Ave, Toronto, ON, M5R 3A5	2022/07/13	500.00	
George Lysyk	934 Snowbird St, Oshawa, ON, L1J 8J8	2022/07/13	100.00	
Geoffrey Grayhurst	138 Hanna Rd, Toronto, ON, M4G 3N7	2022/07/20	1,200.00	
Russel White	5400 Yonge St. Suite 501, Toronto, ON, M2N 5R5	2022/07/24	1,200.00	
Lynn Tomlinson	22 Beatrice St. E. Apt 607, Oshawa, ON, L1G 7X6	2022/06/29	250.00	
Joshua Skaist	63 Invermay Ave, Toronto, ON, M3M 1Z6	2022/07/30	1,200.00	36.15
Jeremy Baruch	9 York Downs Dr, Toronto, ON, M3H 1H7	2022/07/30	1,000.00	
Edward Weisz	50 Fleming Dr, North York, ON, M2K 2N9	2022/07/30	1,000.00	
Amnon Baruch	12 Gordon Rd, North York, ON, M2P 1E1	2022/07/30	1,000.00	
Marilyn Weisz	50 Fleming Dr, Willowdale, ON, M2K 2N9	2022/07/30	1,000.00	
Kenneth Rovinelli	1163 Old Post Rd, Oakville, ON, L6M 1A5	2022/07/30	1,200.00	
Thomas Kohn	104 Hillmount Ave, Toronto, ON, M6B 1X6	2022/07/26	1,200.00	
Michael Dominguez	14 Chatsworth Cres, Whitby, ON, L1R 1N6	2022/08/19	250.00	
Keith Miller	288 Kaiser Cres, Oshawa, ON, L1G 4A1	2022/08/22	200.00	
George Lysyk	934 Snowbird St, Oshawa, ON, L1J 8J8	2022/08/23	1,000.00	
Ala Lysyk-Smith	885 Beaufort Crt, Oshawa, ON, L1G 7J7	2022/08/23	1,000.00	
Olena Lysyk	885 Beaufort Crt, Oshawa, ON, L1G 7J7	2022/08/23	1,000.00	
Tania Lysyk	71 Southwood St, Oshawa, ON, L1G 6L6	2022/08/23	1,000.00	
Ihor Lysyk	71 Southwood St, Oshawa, ON, L1G 6L6	2022/08/23	1,000.00	
Paul Lysyk	65 Riverside Dr. N, Oshawa, ON, L1G 6J4	2022/08/23	1,000.00	
Ola Lysyk	65 Riverside Dr. N, Oshawa, ON, L1G 6J4	2022/08/23	1,000.00	
Robert Fraser	PO BOX 665, Fenelon Falls, ON, K0M 1N0	2022/08/23	500.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Bonnie Fraser	PO BOX 665, Fenelon Falls, ON, K0M 1N0	2022/08/23	500.00	
Drysia Lysyk	934 Snowbird St, Oshawa, ON, L1J 8J8	2022/08/23	1,000.00	
Anthony Lysyk	579 Flagstone Crt, Oshawa, ON, L1K 2Z8	2022/08/23	1,000.00	
Natalie Lysyk	579 Flagstone Crt, Oshawa, ON, L1K 2Z8	2022/08/23	1,000.00	
Leah Frew	4531 Regional Rd 57, Nestleton Station, ON, LOB 1L0	2022/08/27	206.28	
Robert Foster	4579 Cedarbrook Lane, Beamsville, ON, L0R 1B5	2022/08/27	100.00	
Dean Mackie	177 Rossland Rd. W, Oshawa, ON, L1G 2V8	2022/09/14	500.00	
Shane Kelly	269 Sherwood Crt, Oshawa, ON, L1G 6P5	2022/09/14	500.00	
James Calder	2996 Range Line Rd, Ajax, ON, L1S 6V9	2022/09/14	257.78	
Sonia Sabir	30 Sandy Hook Rd, Uxbridge, ON, L9P 1R8	2022/09/14	500.00	
Elizabeth Kelly	269 Sherwood Crt, Oshawa, ON, L1G 6P5	2022/09/14	515.24	
Emmanuel Iheme	20006 Hwy 12, Greenbank, ON, L0C 1B0	2022/09/14	100.00	
William Kelly	269 Northglen Blvd, Bowmanville, ON, L1G 7E2	2022/09/14	500.00	
Kevin Ashe	250 Finch Ave, 14 Pickering, ON, L1V 0G6	2022/09/14	500.00	
Marito Mendoza	92 Overbank Dr, Oshawa, ON, L1J 7Y7	2022/09/20	50.00	
Robert Mackey	316 Howden Rd. E, Oshawa, ON, L1H 0L3	2022/09/20	100.00	
Dawn Rowe	878 Baylawn Dr, Pickering, ON, L1X 2N7	2022/09/20	1,200.00	
Linda Biddle	393 Hillcroft St, Oshawa, ON, L1G 2M4	2022/09/26	100.00	
Roger Bouma	127 Riverdale Dr. S, Oshawa, ON, L1H 6P1	2022/09/22	250.00	
Byron Kemp	3689 Lakeshore Rd, Newcastle, ON, LIB 0G9	2022/09/22	1,000.00	
Stavros Apostolopoulos	186 Bartley Dr, North York, ON, M4A 1E1	2022/09/26	1,200.00	
Shufeng Jiang	7240 Woodbine Ave Suite 103, Markham, ON, L3R 1A4	2022/09/26	1,000.00	
Joseph Stokes	1062 Interlake Dr, Oshawa, ON, L1K 2M6	2022/09/27	500.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Edwin Brown	900 Wilson Rd. N . Apt 1301, Oshawa, ON, L1G 7T2	2022/09/27	1,200.00	
Brent Farr	5 Lonetto St, Whitby, ON, L1M 0G7	2022/09/26	50.00	
Gerald Henderson	47 Seneca Ave, Oshawa, ON, L1G 3V3	2022/09/30	75.00	
Lisa Marie Singh	18 Bissland Dr, Ajax, ON, L1Z 0C9	2022/10/03	1,200.00	
Sacha Singh	18 Bissland Dr, Ajax, ON, L1Z 0C9	2022/10/03	1,200.00	
Peter Hernandez	847 Oshawa Blvd. N, Oshawa, ON, L1G 5V5	2022/10/03	400.00	
Raymond O'Toole	821 Westdale St, Oshawa, ON, L1J 5C1	2022/10/03	100.00	
Denis Goulet	2424 Chateau Common, Oakville, ON, L6M 0S1	2022/10/11	1,200.00	
John Drygala	525 Waverly St. N, Oshawa, ON, L1J 5W6	2022/10/11	100.00	
Robert Schickendanz	61 Lambert Rd. Thornhill, ON, L3T 7E5	2022/10/11	1,200.00	
Blair McArthur	180 Renfrew Dr. #120, Markham, ON, L3R 9Z2	2022/10/11	1,200.00	
Troy Sheriff	719 Cypress St. #2, Oshawa, ON, L1H 2X2	2022/10/09	500.00	
Mirza Beg	1101 Kingston Rd. Suite, Pickering, ON, L1V 1B5	2022/10/12	1,200.00	
Morgan Ste Marie	23 Wigston Crt, Whitby, ON, L1R 2B9	2022/10/12	100.00	
Vincenzo Santino	61 Bond Cres, Richmond Hill, ON, L4E 3K5	2022/10/17	1,000.00	
Edward Sorbara	105 Sandringham Dr, Toronto, ON, M3H 1E1	2022/10/17	1,200.00	
Peter Saturno	110 Sumac Trail, Oshawa, ON, L1G 7W1	2022/10/17	500.00	
Gerald Anderson	104 King St. E, Bowmanville, ON, L1C 1N5	2022/10/17	1,000.00	
Jack Eisenberger	111 Hillmount Ave, Toronto, ON, M6B 1X7	2022/10/17	1,000.00	
Anthony Biglieri	28 Bellefair Ave, Toronto, ON, M4L 3T8	2022/10/18	800.00	
Alkid Mata	508-106 Parkway Forest Dr, North York, ON, M2J 1P2	2022/10/20	1,200.00	
Hitesh Ashvinghai Gajiwala	531 Bur Oak Ave, Markham, ON, L6C 2S5	2022/10/20	1,200.00	
L. Rai	1707-11 Wincott Dr, Toronto, ON, M2N 6H7	2022/10/20	1,200.00	



Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Richard Rondeau	96 Cawker's Cove Rd, Port Perry, ON, L9L 1R6	2022/10/20	1,200.00	
Hans Jain	22B Senlac Rd, Toronto, ON, M2N 2K7	2022/10/20	1,200.00	
Michael De Gasperis	270 Chrislea Rd, Woodbridge, ON, L4L 8A8	2022/07/30		1,200.00
Carlo De Gasperis	127 Pine Valley Cres, Woodbridge, ON, L4L 2W3	2022/07/30		1,200.00
Alana De Gasperis	270 Chrislea Rd, Woodbridge, ON, L4L 8A8	2022/07/30		1,200.00
Silvio De Gasperis	270 Chrislea Rd, Woodbridge, ON, L4L 8A8	2022/07/30		1,200.00
Kedron Dells	2400 Ritson Rd. N, Oshawa, ON, L1H 8L7	2022/09/12		200.00
<b>Total</b>			<b>69,325.68</b>	

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 (\$)
<b>Total</b>				

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)**      \$ 69,325.68 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 \_\_\_\_\_ 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 Oshawa		Date (yyyy/mm/dd) 2023/02/13	
<b>Contact Information</b>			
Last Name or Single Name Ampatzis		Given Name(s) Billy	Licence Number 3-3190883
Address			
Suite/Unit Number 100	Street Number 850	Street Name Champlain Ave	
Municipality Oshawa		Province Ontario	Postal Code L1J 8C3
Telephone Number 905-215-1086		Email Address Billy.Ampatzis@mnp.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.

## Independent Auditor's Report



To the Candidate of the John Henry Regional Chair Campaign:

### Qualified Opinion

We have audited the Financial Statement – Auditor's Report Candidate - Form 4 (the "financial statement") of the John Henry Regional Chair Campaign (the "Campaign") for the campaign period May 4, 2022 to January 3, 2023.

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 is prepared, in all material respects, in accordance with the financial reporting provisions of Section 88.25 of the *Municipal Elections Act, 1996*.

### Basis for Qualified Opinion

Due to the inherent nature of the transactions of municipal election campaigns, 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 records of the candidate and we are unable to determine whether there may be adjustments to income and expenses and 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 *Auditor's Responsibilities for the audit of the financial statement* 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 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 audit opinion.

### Emphasis of Matter – Basis of Accounting and Restriction on Use

The financial statement is prepared to assist the Campaign in complying with the financial reporting provisions of Section 88.25 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 Campaign, Durham Region, and the Ontario Ministry of Municipal Affairs and Housing. This report should not be distributed to or used by parties other than the John Henry Political Campaign, Durham Region, or the Ontario Ministry of Municipal Affairs and Housing. Our opinion is not modified in respect of this matter.

### Responsibilities of the Candidate for the Financial Statement

The Candidate is responsible for the preparation of the financial statement in accordance with Section 88.25 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 Responsibilities for the audit of the Financial Statement

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

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 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 and related disclosures made by the Candidate.

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.

*MNP* LLP

February 13, 2023

Oshawa, Ontario

Chartered Professional Accountants

Licensed Public Accountants

**MNP**