

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

For the campaign period from (day candidate filed nomination) 

YYYY	MM	DD
2 0 1 8	0 6	0 1

 to 

YYYY	MM	DD
2 0 1 8	1 2	3 1

☒ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

## Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Dingwall

Given Name(s)

Tom

Office for which the candidate sought election

Regional Chair

Ward name or no. (if any)

Municipality

Durham

Spending Limit - General

\$ 391,802.00

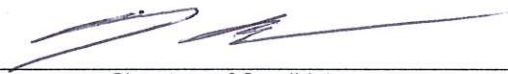
Spending Limit - Parties and Other Expressions of Appreciation

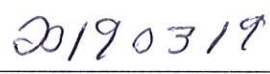
\$ 39,180.20

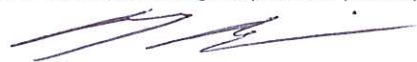

☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

## Box B: Declaration

I, Tom Dingwall, 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

  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/20	9:09 a.m.		

**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)	+ \$	49,210.00
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	640.00
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. _____	+ \$	
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>49,850.00 C1</b>

**EXPENSES** (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	
Advertising	+ \$	17,313.33
Brochures/flyers	+ \$	10,908.93
Signs (including sign deposit)	+ \$	7,483.69
Meetings hosted	+ \$	621.70
Office expenses incurred until voting day	+ \$	394.53
Phone and/or internet expenses incurred until voting day	+ \$	145.00
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	6,780.00
Bank charges incurred until voting day	+ \$	78.15
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Hand out candy at GO train	+ \$	234.04
2. Identification lanyards	+ \$	31.13
3. Electronic donation fees	+ \$	618.26
4. _____	+ \$	
5. _____	+ \$	
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>44,608.76 C2</b>

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

1. Election night party	+ \$	524.46
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>524.46 C3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	1,695.00
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	+ \$	37.35
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>= \$</b>	<b>1,732.35 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **46,865.57 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	2,984.43 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	– \$	D2
<b>Total (D1 – D2)</b>	<b>= \$</b>	<b>2,984.43</b>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	– \$	2,984.43
Surplus (or deficit) for the campaign	<b>= \$</b>	<b>D3</b>

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 is responsible for the conduct of the election.



## Schedule 1 - Contributions

### Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$	25,000.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	
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).	+ \$	1,010.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)		
• 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).	+ \$	23,450.00
<b>Less:</b> Contributions returned or payable to the contributor	– \$	250.00
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>= \$</b>	<b>49,210.00 1A</b>

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

Table 1: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached listing			23,450.00	250.00
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	<b>23,450.00</b>

**Table 2: 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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b>

**Total for Part II - Contributions exceeding \$100 per contributor**  
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) **\$ 23,450.00 1B**

**Part III – Contributions from candidate or spouse**

**Table 3: Contributions in goods or services**

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		<b>Total</b>

**Table 4: 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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b>

## 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)

Number of tickets sold

\$ \_\_\_\_\_ 2A  
X \_\_\_\_\_ 2B

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

= \$ \_\_\_\_\_

#### Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. \_\_\_\_\_ + \$ \_\_\_\_\_  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_

Total Part II (include in Part 1 of Schedule 1)

= \$ \_\_\_\_\_

#### Part III – Other revenue not deemed a contribution

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

Provide details

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. \_\_\_\_\_ + \$ \_\_\_\_\_  
6. \_\_\_\_\_ + \$ \_\_\_\_\_  
7. \_\_\_\_\_ + \$ \_\_\_\_\_  
8. \_\_\_\_\_ + \$ \_\_\_\_\_

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

Clarington

Date (yyyy/mm/dd)

2019/03/15

**Contact Information**

Last Name or Single Name

Ray

Given Name(s)

Leslie

Licence Number

1-15433

Address

Suite/Unit No.

Street No.

225

Street Name

King Avenue East

Municipality

Newcastle

Province

Ontario

Postal Code

L1B 1H4

Telephone No. (including area code)

905 987-0570

Email Address

leslie@rayandcompany.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.





# RAY & COMPANY

Chartered Professional Accountants  
Professional Corporation

## INDEPENDENT AUDITOR'S REPORT

To the City Clerk, Municipality of Clarington

I have audited the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit of Tom Dingwall, candidate, for the campaign period from June 1, 2018 to December 31, 2018 relating to the election held on October 22, 2018. These financial statements are included in Financial Statement – Auditor's Report, Form 4. These financial statements have been prepared by Tom Dingwall, candidate, based on the financial reporting provisions of the Municipal Elections Act, 1996.

### Candidate's Responsibility for the Financial Statements

Tom Dingwall, candidate, is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation and fair presentation of the financial statements 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 the accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Tom Dingwall, candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

## Qualified Opinion

In my opinion, except for the effects of matters described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the candidate's election campaign as at December 31, 2018 and the income and expenses for the campaign period from June 1, 2018 to December 31, 2018 and the determination of surplus or deficit in accordance with the financial reporting provisions prescribed by the Municipal Elections Act, 1996.

## Basis of Accounting and Restriction on Distribution and Use

The financial statements are prepared to assist Tom Dingwall to meet the requirements of the Municipal Elections Act. As a result, the Financial Statements may not be suitable for another purpose. My report is intended solely for Tom Dingwall and the Ontario Ministry of Municipal Affairs and Housing and should not be distributed to parties other than the candidate and the Ministry of Municipal Affairs and Housing.

Newcastle, Ontario  
March 15, 2019

*Ray & Company*

Ray & Company  
Chartered Professional Accountants  
Professional Corporation  
Authorized to practice public accounting by the  
Chartered Professional Accountants of Ontario



**Tom Dingwall  
2018 Municipal Election  
Contributions**

**Individuals**

Tom Dingwall Sr.	1,200.00	760 Locness Cres., Oshawa, ON L1J 7R1
Gord Dingwall	1,200.00	18 Cheer Drive Box 707, Brighton, ON K0K 1H0
Merilyn Campbell	1,200.00	18 Cheer Drive Box 707, Brighton, ON K0K 1H0
Arthur Dingwall	1,200.00	1109-1066 King St W, Kingston, ON K7M 9C5
Daphne Dingwall	1,200.00	1109-1066 King St W, Kingston, ON K7M 9C5
Rami Eledam	1,200.00	45 Waller St, Whitby, ON L1R 1Z8
Nicole Eledam	1,200.00	45 Waller St, Whitby, ON L1R 1Z8
James Lamothe	1,200.00	18 Spinning Lane, Whitby, ON L1P 1M8
Zackary Dingwall	1,200.00	57 King Lane, Hampton, ON L0B 1J0
Judie Barber	1,200.00	19 Sawyer Ave., Brooklin, ON L1M 1C8
Tricia Dingwall	1,200.00	19 Sawyer Ave., Brooklin, ON L1M 1C8
Tracey Dingwall	1,100.00	216 Kitchener Rd., Cambridge, ON N3H 1A6
Dan Davison	1,000.00	2288A Weslemkoon Lake Rd., Gunter, ON K0L 1W0
Don Wilson	1,000.00	742 Ansley Crt., Oshawa, ON L1G 4E9
Sandra Davison	1,000.00	57 King Lane, Hampton, ON L0B 1J0
Jason Atkins	1,000.00	4795 Garden St., Whitby, ON L1R 3K4
Jason Winter	900.00	216 Kitchener Rd., Cambridge, ON N3H 1A6
Surais Samlal	500.00	31 Lavery Trail, Scarborough, ON M1C 4T3
William Moxle - Paquette	500.00	105 Townline Rd. E, Port Perry, ON L9L 1B3
William Moxle - Paquette	500.00	105 Townline Rd. E, Port Perry, ON L9L 1B3
George Hawtin	500.00	88 Billingsgate Cres, Ajax, ON L1S 2R9
Ross Smith	500.00	4400 Sideline 12, RRS, Claremont, ON L1Y 1A2
Mary Smith	500.00	4400 Sideline 12, RRS, Claremont, ON L1Y 1A2
Nick Lisi	250.00	33 Coach Cres., Whitby, ON L1R 0K8
Lawson Gay	250.00	4182 Libert St. N., Bowmanville, ON L1C 3K6
Susheel Kaup	200.00	67 Ridgemore Cres, Brampton, ON L7A 2L5
Sandra Davison	200.00	57 King Lane, Hampton, ON L0B 1J0
Tricia Quinn	200.00	1151 Harlstone Cres., Oshawa, ON L1K 0J1
Alan Wells	150.00	810 Ganston Rd., Uxbridge, ON L9P 1R3
	<u>23,450.00</u>	