

**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 Dutrisac	Given Name(s) Evelyn
Office for Which the Candidate Sought Election Mayor	Ward Name or Number (if any)
Municipality Greater Sudbury	
Spending Limit General \$107,526.30	Contribution Limit Contributions from Candidate and Spouse \$25,000.00
Parties and Other Expressions of Appreciation \$10,752.63	


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

**Box B: Declaration**

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

Evelyn Dutrisac  
Signature of Candidate

2023/03/31  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/31	Time Filed 1:39 pm	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate 
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**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.

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For the campaign period from (day clerk received nomination) 

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**Box A: Name of Candidate and Office**

Candidate's name as shown on the ballot

Last Name or Single Name Dutrisac	Given Name(s) Evelyn
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Office for Which the Candidate Sought Election Mayor	Ward Name or Number (if any)
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Municipality  
Greater Sudbury

Spending Limit General \$107,526.30	Parties and Other Expressions of Appreciation \$10,752.63	Contribution Limit Contributions from Candidate and Spouse \$25,000.00
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I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, \_\_\_\_\_, 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
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## Box C: Statement of Campaign Income and Expenses

### LOAN

Name of bank or recognized lending institution	Amount borrowed \$
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### INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	84,050.00	
Revenue from items \$25 or less	+ \$		
Sign deposit refund	+ \$		
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	235.00	
Interest earned by campaign bank account	+ \$		
Other (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
6. _____	+ \$		
<b>Total Campaign Income (Do not include loan)</b>			<b>= \$ 84,285.00 C1</b>

### 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)	+ \$		
Advertising	+ \$	6,328.00	
Brochures/flyers	+ \$	14,027.50	
Signs (including sign deposit)	+ \$	18,009.59	
Meetings hosted	+ \$		
Office expenses incurred until voting day	+ \$	1,272.66	
Phone and/or internet expenses incurred until voting day	+ \$	180.80	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	36,052.64	
Bank charges incurred until voting day	+ \$	345.99	
Interest charged on loan until voting day	+ \$		
Other (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
6. _____	+ \$		
<b>Total Expenses subject to general spending limit</b>		<b>= \$ 76,217.18 C2</b>	

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

1. USW Conference centre deposit	+ \$	500.00	
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2. Societa Caruso deposit	+ \$	500.00	
3. Societa Caruso balance	+ \$	4,020.00	
4. USW Conference centre balance	+ \$	2,635.75	
5. hall insurance	+ \$	344.74	
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>8,000.49</b>	<b>C3</b>

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

Accounting and audit	+ \$	2,000.00	
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	+ \$	22.00	
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. closing bank account	+ \$	45.33	
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>2,067.33</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **86,285.00** **C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-2,000.00	<b>D1</b>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign			<b>= \$ -2,000.00 D2</b>

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	+ \$	25,000.00	
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).	+ \$	4,710.00	
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).	+ \$	54,340.00	
<b>Less:</b> 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>= \$</b>	<b>84,050.00</b>	<b>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 (\$)
<b>Total</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**

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
See Attached Schedule			52,590.00	
<b>Total</b>			<b>52,590.00</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 (\$)
Jo-Anne Boutet	400 Telstar Ave. Suite 1204	signs	2022/10/06	550.00
Jane Cameron	164 Elgin St. South	office rent	2022/10/06	1,200.00
<b>Total</b>				<b>1,750.00</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)      \$ 54,340.00 1B

**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	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk Additional Information
Albert Vaillancourt	5 St. Jacques Court, Sturgeon Falls, ON , P2B3J3	8/24/2022	\$1,200.00	
Benjamin Doan	83 Larch Street, Sudbury, ON , P3E1B8	6/29/2022	\$601.00	
Benjamin Doan	83 Larch Street, Sudbury, ON , P3E1B8	8/31/2022	\$599.00	
Blaine Smith	1879 Brierwood Court, Sudbury, ON , P3E5P1	9/26/2022	\$200.00	
Carly Belanger	3015 Brunet Street, Val Caron, ON , P3N1G1	9/6/2022	\$250.00	
Carole Piette	2 Forestdale, Sudbury, ON , P3A5X1	6/29/2022	\$1,200.00	
Chico Vaillancourt	610 Notre Dame Ouest, Azilda, ON , POM1B0	8/31/2022	\$1,200.00	
Claude Boulanger	39 Shawn St., Azilda, ON , POM1B0	8/24/2022	\$150.00	
Contrand Belanger	601 Notre Dame Ouest, Azilda, ON , POM1B0	9/14/2022	\$300.00	
Dario G Zulich	874 Lapointe St., Sudbury, ON , P3A5N8	9/12/2022	\$1,200.00	
Dave Arnold	130 Elm Street, Sudbury, ON , P3C1T6	9/19/2022	\$250.00	
Dianne Lambert	527 Notre Dame Ouest, Azilda, ON , POM1B0	8/13/2022	\$100.00	
Dianne Lambert	527 Notre Dame Ouest, Azilda, ON , POM1B0	9/12/2022	\$1,100.00	
Doreen Belanger	601 Notre Dame West, Azilda, ON , POM1B0	8/24/2022	\$200.00	
Dr. Karen Kyrzakos Pappin	2000 Regent St. South, Sudbury, ON , P3E5T5	8/9/2022	\$200.00	
Dr. Yannick Charette	2416 Long Lake Rd. , Sudbury, ON , P3E0C5	9/28/2022	\$250.00	
Eric Lachance	P.O. Box 1222, 30 Shawn St., Azilda, ON , POM1B0	6/27/2022	\$600.00	
Eric Lachance	P.O. Box 1222, 30 Shawn St., Azilda, ON , POM1B0	8/9/2022	\$50.00	
Fred Slade	402 Frood Rd., Sudbury, ON , P3C4Z8	8/24/2022	\$1,200.00	
Henriette Quevillon	3097 Erington Street, Chelmsford, ON , POM1L0	8/24/2022	\$200.00	
Jacques A Emond	Emond Harnden LLP, 707 Bank Street, Ottawa, ON , K1	7/19/2022	\$250.00	
James (Jim) Belanger	605 Notre-Dame West, Azilda, ON , POM1B0	7/26/2022	\$1,200.00	
James E Kirkland	2651 Desloges Rd. , Sudbury, ON , P3G1C5	7/21/2022	\$1,200.00	
Jean Michaud	204-969 North River Rd., Ottawa, ON , K1K3V9	7/19/2022	\$1,200.00	
Jeannine Vaillancourt	5 St. Jacques Court, Sturgeon Falls, ON , P2B3J3	8/20/2022	\$1,200.00	
Jean-Paul Rheume	2555 Hwy 144, Chelmsford, ON , POM1L0	8/22/2022	\$200.00	
Jennifer E. Birrell	16 Amy street, Stittsville, ON , K2S1L7	7/26/2022	\$250.00	
Jesse Belanger	1657 Henry Court, Val Caron, ON , P3N1H6	9/28/2022	\$300.00	
Kim Bui	4764 Regional Road 15, Chelmsford, ON , POM1L0	9/16/2022	\$500.00	
Lynn Simonato	1341 Cawthorpe St., Sudbury, ON , P3G1C1	8/24/2022	\$500.00	
Marilyn Richard	1638 Rue George, Val Caron, ON , P2N1H6	9/14/2022	\$1,200.00	
Mary Michasiw	1804-1250 Ramsey View Court, Sudbury, ON , P3E2E7	8/24/2022	\$200.00	
Nicole Blais	4708 Gabrielle St., Hammer, ON , P3P1K3	8/30/2022	\$200.00	
Nicole Richer	2227 FireRoute P1, Box 389, Azilda, ON , POM1B0	7/28/2022	\$200.00	
Normand Gauthier	112 Rue Paquette, Azilda, ON , POM1B0	8/24/2022	\$150.00	
Paul Menard	2693 rue Main, Blezard Valley, ON , POM1E0	9/8/2022	\$200.00	
Paul Villgren	987 Moxam Landing Road, Lively, ON , P3Y1H9	9/2/2022	\$1,000.00	
Paulette Belanger	803 Notre Dame Ouest, Azilda, ON , POM1B0	8/24/2022	\$200.00	
Pauline Fortin	P.O. Box 1227, 75 Laurier St West, Azilda, ON , POM1B	7/22/2022	\$200.00	
R. Carpenter	1032 Howey Dr., Sudbury, ON , P3B1H4	8/24/2022	\$200.00	
Rick Meilleur	394 Mclean St. , Sudbury, ON , P3A1V3	8/24/2022	\$500.00	
Robert F Lalonde	3277 St. Laurent St., Chelmsford, ON , POM1L0	8/4/2022	\$200.00	
Robert Lamoureux	2093 Greenwood Dr., Sudbury, ON , P3B1A2	7/29/2022	\$1,000.00	
Robert Lamoureux	2093 Greenwood Dr., Sudbury, ON , P3B1A2	8/24/2022	\$150.00	
Roger Richer	2227 FireRoute P1, Box 389, Azilda, ON , POM1B0	8/24/2022	\$40.00	
Roger-Emile Richard	1638 Rue George, Val Caron, ON , P2N1H6	9/14/2022	\$1,200.00	
Roland Dutrisac	527 Notre Dame Ouest, Azilda, ON , POM1B0	8/13/2022	\$1,200.00	
Ronald Belanger	100 Radisson, Chelmsford, ON , POM1L0	9/27/2022	\$1,000.00	
Rose-Anna Brenda Dutrisac	Unit 90-1512 Walkley Rd., Ottawa, ON , K1V2G5	7/16/2022	\$1,200.00	
Shanel Belanger	2757 Fleetwood St. , Azilda, ON , POM1B0	7/26/2022	\$500.00	
Shanel Belanger	2757 Fleetwood St. , Azilda, ON , POM1B0	8/24/2022	\$25.00	
Stephanie Frazier	774 Secord Street, Espanola, ON , P5E1G9	8/24/2022	\$200.00	
Suzanne Dionne	152 Main St., Apt 4, Chelmsford, ON , POM1L0	9/13/2022	\$200.00	
Sylvie Belanger	605 Notre-Dame West, Azilda, ON , POM1B0	7/25/2022	\$500.00	
Sylvie Belanger	605 Notre-Dame West, Azilda, ON , POM1B0	7/26/2022	\$700.00	
Ugur Avunca	1512 Walkley Road, unit 90, Ottawa, ON , K1V2G5	9/1/2022	\$1,200.00	
Zandra Zubac	276 Second Ave South, Sudbury, ON , P3B4H9	7/25/2022	\$500.00	
Ziggy Zaldiner	P.O. Box 1466, Montcalm St., Azilda, ON , POM1B0	7/27/2022	\$500.00	
Ziggy Zaldiner	P.O. Box 1466, Montcalm St., Azilda, ON , POM1B0	9/6/2022	\$500.00	
	<b>Subtotal Page 1</b>		<b>\$32,915.00</b>	





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**Schedule 2 – Fundraising Events and Activities**

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**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.	pass the hat collection	+ \$	185.00
2.	Alex Harasymchuk	+ \$	25.00
3.	Judith Comtois	+ \$	25.00
4.	_____	+ \$	_____
5.	_____	+ \$	_____

**Total Part III (include under Income in Box C)** = \$ **235.00****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)** = \$ \_\_\_\_\_

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**Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)**

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

Professional Designation of Auditor

CPA

Municipality Ottawa	Date (yyyy/mm/dd)
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**Contact Information**

Last Name or Single Name Kostioutchenko	Given Name(s) Igor	Licence Number 3-30777
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## Address

Suite/Unit Number 301	Street Number 1911	Street Name Baseline Rd
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Municipality Ottawa	Province Ontario	Postal Code K2C 0C7
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Telephone Number 613-421-2595	Email Address info@mkpllp.ca
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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

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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.

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**Information Provided**

1. access to all information of which we are aware that is relevant to the preparation of the financial statement such as records, documentation and related data and copies of all relevant minutes;
2. information relating to any known or probable instances of noncompliance with the Act, including financial reporting requirements whose effects should be considered when preparing the financial statements;
3. information regarding the identity of all related parties, and all the related party relationships and transactions of which we are aware;
4. arrangements with suppliers so that they can certify as to the commercial value of goods and services provided;
5. all known instances of noncompliance or suspected noncompliance with laws and regulations whose effect should be considered when preparing financial statements;
6. any additional information that you may request from the campaign for the purposes of this audit;
7. unrestricted access to persons within the entity from whom you determine it is necessary to obtain audit evidence.

We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of that affects the entity and involves management, employees who have significant roles in internal controls, or others where the fraud could have a material effect on the financial statements.

We have disclosed the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

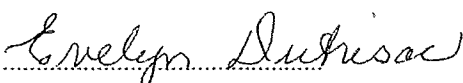
We have disclosed all information in relation to allegations of fraud, or suspected fraud, affecting the campaign's financial statements communicated by employees, former Employees or others.

To the extent possible, taking into account the nature and size of the candidate's campaign, we acknowledge our responsibility to implement controls procedures designed to prevent and detect misstatements whether due to fraud or error.

The amounts shown in the Form 4 Financial Statement for the total income and total expenses are \$8,4285.00 and \$8,6285.00 respectively;

(Other representations) \_\_\_\_\_

Yours truly,

(signed) 

Evelyn Dutrisac, candidate, for Mayor in Greater Sudbury, in the October 24, 2022 Municipal Election

## INDEPENDENT AUDITOR'S REPORT

To Angie Kujanen, City Clerk and Solicitor, Greater Sudbury

Evelyn Dutrisac, candidate, for Mayor in Greater Sudbury, in the October 24, 2022 Municipal Election

### **Qualified Opinion**

We have audited the accompanying *Financial Statement* Form 4 of the Evelyn Dutrisac campaign which comprise the Statement of Campaign Income and Expense, the Calculation of Surplus or Deficit, and the attached Schedules of Contributions and Fundraising Events and Activities, and a cover page with candidate information relating to the October 24, 2022 Municipal Election.

The financial statements have been prepared by the candidate in accordance with the accounting requirements of sections 88.8 through 88.32 of the *Municipal Elections Act*, 1996.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the accompanying financial statements of Evelyn Dutrisac for the period from 5/2/2022 to 1/3/2023 are prepared in all material respects, in accordance with the accounting requirements of the *Municipal Elections Act*, 1996.

### **Basis for Qualified Opinion**

Due to the inherent nature of the transactions of the political entity of this type, 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 amount recorded in the records of the Evelyn Dutrisac and we were not able to determine whether any adjustments might be necessary to income, expenses and the corresponding calculation of surplus or deficit. Our conclusion on the Financial Statement for the campaign period 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 candidate 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### **Basis of Accounting and Restriction on Use**

Without modifying our opinion, I draw attention to the basis of accounting of the Financial Statement, which is presented on Form 4 as prescribed under the *Municipal Elections Act*, 1996. As a result, the financial statements may not be suitable for another purpose.

### **Candidate's Responsibility**

The Candidate is responsible for the preparation of the Financial Statements in accordance with the provisions of sections 88.8 to 88.32 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 free from material misstatement, whether due to fraud or error.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Form 4 Financial Statement as a whole is 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 registered political entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.
- Evaluate the overall presentation, structure, and content of the Financial Statement, and whether the Financial Statement represents the underlying transactions and events in a manner consistent with the accounting requirements of the *Municipal Elections Act*, 1996.

**Signature of Auditor:** Mortimer Kostiouchenko Patel CPAs LLP

Date: March 31, 2023

Auditor's Address: 301-1911 Baseline Rd, Ottawa, On, K2C 0C7

Audit Fee: \$2,000.00

X: I confirm that my firm whose partners resident in Ontario are licenced public accountants in good standing.

Licence Holder Name: Igor Kostiouchenko