

**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	1 4

 to

YYYY	MM	DD
2 0 1 8	1 0	2 2

 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

Mills

Given Name(s)

Patricia

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

Municipality

City of Greater Sudbury

Spending Limit - General

\$ 107,837.40

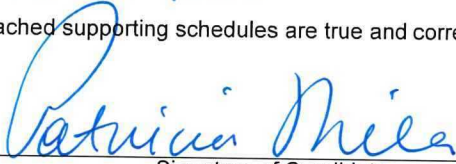
Spending Limit - Parties and Other Expressions of Appreciation

\$ 10,783.74

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

Box B: Declaration

I, Patricia Mills, 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
2019/03/18	1:20 p.m.	PM	

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)	+ \$	<u>68,518.93</u>
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. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	<u>68,518.93</u> C1

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	+ \$	<u>28,984.24</u>
Brochures/flyers	+ \$	<u>5,018.52</u>
Signs (including sign deposit)	+ \$	<u>6,325.49</u>
Meetings hosted	+ \$	<u>1,844.45</u>
Office expenses incurred until voting day	+ \$	<u>3,373.73</u>
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	<u>11,301.11</u>
Bank charges incurred until voting day	+ \$	<u>729.85</u>
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. <u>Postage</u>	+ \$	<u>8,154.24</u>
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	<u>65,731.63</u> C2

EXPENSES

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

1. <u>Post election celebration and appreciation</u>	+ \$	<u>1,448.58</u>
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	<u>1,448.58</u> C3

Expenses not subject to spending limits

Accounting and audit	+ \$	<u>1,000.00</u>
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	<u> </u>
Office expenses incurred after voting day	+ \$	<u> </u>
Phone and/or internet expenses incurred after voting day	+ \$	<u> </u>
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	<u> </u>
Bank charges incurred after voting day	+ \$	<u>76.53</u>
Interest charged on loan after voting day	+ \$	<u> </u>
Expenses related to recount	+ \$	<u> </u>
Expenses related to controverted election	+ \$	<u> </u>
Expenses related to compliance audit	+ \$	<u> </u>
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	<u> </u>
2. _____	+ \$	<u> </u>
3. _____	+ \$	<u> </u>
4. _____	+ \$	<u> </u>
5. _____	+ \$	<u> </u>
Other (provide full details)		
1. _____	+ \$	<u> </u>
2. _____	+ \$	<u> </u>
3. _____	+ \$	<u> </u>
4. _____	+ \$	<u> </u>
5. _____	+ \$	<u> </u>
Total Expenses not subject to spending limits	= \$	<u>1,076.53</u> C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **68,256.74** C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>262.19</u> D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	<u> </u> D2
Total (D1 – D2)	= \$	<u>262.19</u>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>262.19</u>
Surplus (or deficit) for the campaign	= \$	<u> </u> D3

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

Schedule 1 - Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$	22,500.00
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).	+ \$	1,644.10
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).	+ \$	44,374.83
Less: Contributions returned 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)	= \$	68,518.93 1A

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			41,305.00	
Total			41,305.00	

Additional information is listed on separate supplementary attachment

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

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	Total			

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

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

Municipality	Date (yyyy/mm/dd)
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Contact Information

Last Name or Single Name	Given Name(s)	Licence Number
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Address		
Suite/Unit No.	Street No.	Street Name

Municipality	Province	Postal Code
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Telephone No. (including area code)	Email Address
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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.



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INDEPENDENT AUDITORS' REPORT

To the City Clerk of Greater Sudbury

We have audited the accompanying financial information of Patricia Mills ("the candidate"), for the campaign period from June 14, 2018 to October 22, 2018 relating to the election held on October 22, 2018 contained in the Candidate Financial Statement - Form 4 ("the financial information in Form 4"):

- Box C: Statement of Campaign Income and Expenses
- Box D: Calculation of Surplus or Deficit
- Schedule 1 – Contributions
- Schedule 2 – Fundraising Events and Activities
- Auditor's Report

Candidate's Responsibility for the Financial Information in Form 4

The candidate is responsible for the preparation of the financial information in Form 4 in accordance with the basis of accounting described in Note 1 to the Candidate Financial Statement - Form 4. This includes determining that the basis of accounting is an acceptable basis for the preparation of the financial information in Form 4 in the circumstances, and for such internal control as the candidate determines is necessary to enable the preparation of the financial information in Form 4 that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial information in Form 4 based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial information in Form 4 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial information in Form 4. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial information in Form 4, whether due to fraud or error. In making those risks assessments, we consider internal control relevant to the entity's preparation of the financial information in Form 4 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the financial information in Form 4.



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

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of the financial information in Form 4 was limited to the amounts recorded in the candidate's accounting records and we were not able to determine whether any adjustments might be necessary to the financial information in Form 4.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial information in Form 4 has been prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the Candidate Financial Statement - Form 4.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the Candidate Financial Statement - Form 4, which describes the basis of accounting. The financial information in Form 4 has been prepared by the candidate for the purposes of compliance with the Municipal Elections Act, 1996 (Section 78). Our report is intended solely for the candidate and the Clerk of the City of Greater Sudbury and should not be used by parties other than the candidate and the Clerk of the City of Greater Sudbury.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada
January 31, 2019

PATRICIA MILLS MUNICIPAL ELECTION CAMPAIGN

Candidate Financial Statement - Form 4

Note to the Candidate Financial Statement - Form 4:

For the campaign period from June 14, 2018 to October 22, 2018

1. Basis of accounting:

The financial information in Form 4 has been prepared based on instructions included in Form 4. The instructions in Form 4 did not prescribe a financial reporting framework. The Candidate has prepared the financial information in Form 4 in accordance with the recognition and measurement principles of Part II of the CPA Handbook – Accounting, and not the presentation principles or the presentation of all the financial statements or note disclosures required by Part II of the CPA Handbook – Accounting for a complete set of financial statements.

Patricia Mills Campaign for Mayor Contributions Over \$100

	Address	Amounts greater than \$100	Date Contribution Received
Vicki Jacobs	52 Poupore Rd W, Skead, ON P0M 2Y0	250	Jun 22
Chuck Jacobs	52 Poupore Rd W, Skead, ON P0M 2Y0	200	Jun 22
Ray Wiss	154 Pond Hollow Dr, Sudbury, ON P3E 6L2	1200.00	Jun 24
Laurie Bissonette	3916 Edward Dr, Sudbury, ON P3G 1K4	500.00	Jun 25
Viviane Lapointe	47 Walford Rd, Sudbury, ON P3E 2H2	500.00	Jun 26
Marc Boudreau	102 Hidden Ridge Ct, Sudbury, ON P3E 0G1	1200.00	Jun 27
Ruby Laughed Yawney	504 Loach's Rd, Sudbury, ON P3E 2R1	1200.00	Jun 28
Kevin McCormick	732 Corsi Hill, Sudbury, ON P3E 6L6	1000.00	Jun 28
Liane Lopes	2613 Dube Rd, Sudbury, ON P3B 1A1	1200.00	Jul 4
Felix Lopes Jr	2613 Dube Rd, Sudbury, ON P3B 1A1	1200.00	Jul 5
Renee Panco	1770 Paris St, Sudbury, ON P3E 3C3	500.00	Jul 5
Darlene Palmer	2354 Gateway Dr, Sudbury, ON P3E 6G1	200.00	Jul 12
Janet Gasparini	209 College Street, Sudbury, ON P3C 4T9	500.00	Jul 17
Toula Sakellaris	844 Kingsway, Sudbury, ON P3B 2E5	200.00	Jul 18
Rob Dinan	103 Countryside Dr, Sudbury, ON P3E 5A2	350.00	Jul 18
Wendy Watson	165 Bonnie Dr, Lively, ON P3Y 0A2	1000.00	Jul 23
Karen Burgess	1853 Torbay Rd, Sudbury, ON P3B 1A3	1200.00	Aug 2
Mark Burgess	1853 Torbay Rd, Sudbury, ON P3B 1A3	1200.00	Aug 2
Michael Hennessy	277 Elm St, Sudbury, ON P3C 1V8	250.00	Aug 2
Paula Adams	303 - 219 Oxford, London, ON N6H 1S5	500.00	Aug 3
Rocco & Charlene Faiella	1069 Lakeshore Dr, Sudbury, ON P3B 1E3	500.00	Aug 15
Guy Caverson	805 Adelaide St, Sudbury, ON P3E 4B7	750.00	Aug 22
Grant Dinan	130 Copper St, Sudbury, ON P3E 2C2	750.00	Aug 28
Mick Weaver	43 Tawny Port Dr, Sudbury, ON P3E 0A8	250.00	Sept 6
Gerry Perdue	260 Donnelly Dr, Sudbury, ON P3L 1L6	1200.00	Sept 10
Kristen Pollesel	88 Forestdale Dr, Sudbury, ON P3A 5X2	500.00	Sept 11
Elias Eleftheriadis	782 Robinson Dr, Sudbury, ON P3E 2J3	500.00	Sept 11
Sheri Tomchuk	308 Notre Dame Ave, Sudbury, ON P3C 5K5	250.00	Sept 12
Colette Lougheed	252 Regent St, Sudbury, ON P3C 4K8	500.00	Sept 13
Barb Lipic	476 Ramsey Lake Rd, Sudbury, ON P3E 6H4	250.00	Sept 15
Evelyn Dutrisac	PO Box 789, Azilda, ON P0M 1B0	500.00	Sept 16
Peter Del Bianco	346 Walford, Sudbury, ON P3E 2GP	200.00	Sept 17
Gisele Grenard	2 Bayridge Ct, Sudbury, ON P3B 0B2	100.00	Sept 20
France Belanger Houle	3441 Edna St, Chelmsford, ON P2M 1L0	250.00	Sept 21
John Henry	2211 Brant St, PO Box 20106, Stn Brant Hills, Burlington, ON, L7P 0A4	1200.00	Sept 25
Jacqueline Trainor	128 Lady Ashley Ct, Sudbury, ON P3E 5Z7	200.00	Sept 26
Teri Dawe	160 Third Ave, Sudbury, ON P3B 3P8	500.00	Sept 27
Bertha Pause	89 Makada Dr, Lively, ON P3Y 1H8	250.00	Sept 28
Gerry Toffoli	274 Nepahwin Ave, Sudbury, ON P3E 2H6	250.00	Oct 1
John Arnold	48 Mission Hill, Sudbury, ON P3E 6M1	1200.00	Oct 1
Kathy McNeil	1339 Lakewood Dr, Sudbury, ON P3E 6H9	250.00	Oct 1
Evelyn Dutrisac	PO Box 789, Azilda ON, POM 1B0	500.00	Oct 1
Julie Desimone	761 Lasalle Blvd, Sudbury, ON P3A 1X3	250.00	Oct 3
Jeff Smith	525 Brenda Dr, Sudbury, ON, P3E 5S7	600.00	Oct 3

	Address	Amounts greater than \$100	Date Contribution Received
Bob Bateman	234 York St, Sudbury, ON P3E 6G5	200.00	Oct 5
Alyson Henry	PO Box 20106 RPO Brant Hill, Burlington, ON L7P 0A4	1200.00	Oct 9
Daniel Bidal	74 Pasadena Lane, Sudbury, ON, P3C 3E8	500.00	Oct 10
Donna Gordon	117 Forest Lake Road, Sudbury, ON P3G 1K8	1200.00	Oct 15
Jim Gordon	117 Forest Lake Road, Sudbury, ON P3G 1K8	1200.00	Oct 15
Jeff Fuller	2261 Greenwood Dr, Sudbury, ON P3B 1A2	250.00	Oct 15
Jessica Manolal	175 Solstice St, Sudbury, ON, P3B 0E6	1200.00	Oct 15
Chadwill Pitawanakwat	175 Solstice St, Sudbury, ON, P3B 0E6	1200.00	Oct 15
Len Gibson	1326 South Lane Rd, Sudbury, ON, P3G 1N6	200.00	Oct 15
Evan Roberts	442 Ramsey Rd, Sudbury, ON, P3E 2Z6	750.00	Oct 16
Paolo Cusinato	40 Oberon St, Sudbury, ON P3E 0A6	500.00	Oct 17
Gilberto Ciulini	45 Nova Dr, Sudbury, ON, P3E 0A7	1000.00	Oct 17
Joe DiPietro	50 Cognac Ct, Sudbury, ON, P3E 6L4	1200.00	Oct 17
Rita Cerilli	2354 Long Lake Rd, Sudbury, ON, P3E 5H5	400.00	Oct 18
Kristen Wallace	PO Box 2000, Copper Cliff, ON, P0M 1N0	1200.00	Oct 19
Myrna Homayed	675 Williams Ave, Unit 10, Sudbury, ON,P3A 4Z7	1155	Oct 20
Richard Levert	17 Frood Rd, Sudbury, ON, P3C 4Y9	200.00	Oct 22
Andy Humber	63 Courtney Hill, Sudbury, ON, P3E 5W6	500.00	Oct 23
Soheila Homayed	10 - 675 William Ave, Sudbury, ON P3A 4Z7	1200.00	Oct 26
		41305	