



Chartered Professional Accountants

510 Weber Street North, Waterloo, Ontario N2L 4E9
30 Arthur Street South, Elmira, Ontario N3B 2M7
T 519.725.2600 TF 1.877.725.2611 www.mac-ca.com

March 17, 2023

MAC LLP
510 Weber Street North
Waterloo, ON N2L 4E9

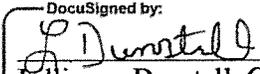
Dear Sir/Madame:

In connection with your audit of the "Financial Statement-Auditor's Report Candidate-Form 4" ("Financial Statement") of Lillianne Dunstall, a candidate in the Township of Wilmot Municipal election held on October 24, 2022, in connection with your completion of the Financial Statement, we assure you that to the best of our knowledge and belief:

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated March 1, 2023 for the preparation of the Financial Statement, which comprises
 - Statement of Campaign Income and Expenses
 - Schedule 1: Contributions
 - Schedule 2: Fund-Raising Events
- 2) The date of the Financial Statement is March 17, 2023.
- 3) You have been provided a note describing the financial reporting framework applied for preparing the Financial Statement and auditors report to be attached to the Financial Statement.
- 4) You have been afforded access to all the records, documents, books, accounts, bank account records and vouchers held by the official agent and held by the candidate relating to the election.
- 5) All loans, advances, deposits, contributions, and gifts received, and all expenses incurred have been determined and recorded as required by the *Act* and in accordance with the 2022 Candidates' Guide-Ontario municipal council and school board elections:
- 6) The contributions accepted and incurred campaign expenses were during the campaign period only. Contributions were not received in excess of the amount given by the Clerk that were contributed by the candidate or by the candidate's spouse (\$6,457).
- 7) No contribution in excess of an individual limit amount (\$1,200) has knowingly been accepted from a particular individual.
- 8) No contribution received from any individual in the same jurisdiction (for example, running for the same council) a total of more than \$5,000.
- 9) Expenses were incurred within the spending limit given by the Clerk. (General spending limit \$11,192).
- 10) Expenses were incurred within the Celebration party spending limit (\$1,119).
- 11) All persons indicated on the receipt made such donations on their own behalf and not as nominees for other persons or for an organization.
- 12) All contributions received from ineligible contributors were returned to the contributor within 30 days of becoming aware of the ineligibility or, if not possible, the amount of it or, in the case of non-monetary contribution, an amount of money equal to its value, was paid to the Clerk.
- 13) No electoral campaign expenses (as defined in the *Act*) have been incurred by any person or organization other than the candidate.

- 14) We have disclosed to you all claims and possible claims against the candidate and/or the official agent, whether or not such claims have been discussed with a lawyer;
- 15) We are not aware of any illegal or possible illegal acts that have not been disclosed to you.
- 16) 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. We believe that there are no uncorrected misstatements;
- 17) We confirm that we have disclosed to you all significant facts relating to any frauds or suspected frauds known to us that may have affected the Financial Statement, and the results of our assessment of any material misstatements resulting from the fraud;
- 18) We are not aware of any instances of non-compliance or suspected non-compliance with the Act or other laws and regulations whose effects should be considered when preparing the Financial Statement;
- 19) All subsequent events to the date of the Financial Statement that affect the information required to be disclosed or adjusted in this Financial Statement have been accounted for or disclosed in the Financial Statement;
- 20) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable;
- 21) The amounts shown in the Campaign Bank Reconciliation – Statement of Income and Expenses of the Financial Statement for the total campaign cash inflows and total election expenses are \$10,990 and \$13,103 respectively;
- 22) For the sole purpose of the candidate's electoral campaign, a separate bank account was opened in a Canadian financial institution as defined in section 2 of the *Bank Act*,
- 23) All financial transactions of the candidate in relation to an electoral campaign that involve the payment or receipt of money were paid from or deposited to the account.

Yours truly,

DocuSigned by:

William Dunstall, Councillor-Township of Wilmot

4/6/2023 | 7:50:02 AM PDT

Date



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 7 | 2 2 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 Dunstall

Given Name(s) Lillianne Edmee

Office for Which the Candidate Sought Election Municipal Councillor

Ward Name or Number (if any) Ward 4- New Hamburg

Municipality Wilmot

Spending Limit General \$11,192.25

Parties and Other Expressions of Appreciation \$1,119.23

Contribution Limit Contributions from Candidate and Spouse \$6,457.00

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

Box B: Declaration

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

DocuSigned by: L. Dunstall

Signature of Candidate

4/11/2023 | 9:04:07 AM PDT

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/04/11

Time Filed 1:59

Initial of Candidate or Agent (if filed in person)

Handwritten signature/initials of candidate

Signature of Clerk or Designate

Handwritten signature of clerk or designate

Box C: Statement of Campaign Income and Expenses

* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

LOAN

Name of bank or recognized lending institution	Amount borrowed
	\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	10,589.95	see Note *
Revenue from items \$25 or less	+ \$		
Sign deposit refund	+ \$		
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$		see Note *
Interest earned by campaign bank account	+ \$		
Other (provide full details)			
1. CIBC Promotional Rebate	+ \$	400.00	
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		
Total Campaign Income (Do not include loan)		= \$	10,989.95 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)	\$		see Note *
Advertising	\$	1,243.00	
Brochures/flyers	\$	2,709.44	
Signs (including sign deposit)	\$	1,661.10	
Meetings hosted	\$		
Office expenses incurred until voting day	\$		
Phone and/or internet expenses incurred until voting day	\$		
Salaries, benefits, honoraria, professional fees incurred until voting day	\$		
Bank charges incurred until voting day	\$	24.00	
Interest charged on loan until voting day	\$		
Other (provide full details)			
1. Fair - fee, balloons, helium, gift basket items	+ \$	1,195.02	
2. Website and Branding	+ \$	594.08	
3. Canada Post 2 mailings	+ \$	737.06	
4. Cruise Night, popcorn, machine, bags and bag stickers	+ \$	298.08	
5. Donuts and Coffee Tim Hortons	+ \$	56.50	
6. Food for volunteers	+ \$	1,300.00	
Total Expenses subject to general spending limit	\$	9,818.28	C2

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

1. Adam Brenner- Appreciation party Deposit Morningside	+ \$	100.00
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2. Adam Brenner - final billing	+ \$	925.00	
3.	+ \$		
4.	+ \$		
5.	+ \$		
Total Expenses subject to spending limit for parties and other expressions of appreciation		\$ 1,025.00	C3

3. Expenses not subject to spending limits

Accounting and audit	\$	2,260.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	\$		see Note *
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	\$		
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		\$ 2,260.00	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **13,103.28** C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	-2,113.33	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		\$ -2,113.33	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.

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 (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Susan Hammer	2-257 Wilmot Street, New Hamburg	Popcorn Machine	2022/12/4	205.45
Payton Strickland	98 Stiefelmeyer Cres, Baden	QR Code	2022/12/4	100.00
Chantelle Hepburn	117 Sugar Maple St Kitchener	Advertising	2022/08/23	678.00
Total				983.45

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) \$ 4,633.45 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 N/A

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

Part I – Ticket revenueAdmission 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 Waterloo	Date (yyyy/mm/dd) 2023/03/17
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Contact Information

Last Name or Single Name Ahier	Given Name(s) Gordon P.	Licence Number 1-14824
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Address

Suite/Unit Number	Street Number 510	Street Name Weber Street North
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Municipality Waterloo	Province Ontario	Postal Code N2L 4E9
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Telephone Number 519-725-2600	Email Address gahier@mac-ca.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.

Certificate Of Completion

Envelope Id: 682B26C1AE384D8BADCAA0E07CF8BB19
 Subject: Complete with DocuSign: 2022 Dunstall Campaign - Form 4 v.2.pdf
 Source Envelope:
 Document Pages: 8 Signatures: 1
 Certificate Pages: 4 Initials: 0
 AutoNav: Enabled
 Envelopeld Stamping: Enabled
 Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Status: Completed

Envelope Originator:
 Samantha Richtaritsch
 510 Weber Street N
 Waterloo, ON N2L 4E9
 srichtaritsch@mac-ca.com
 IP Address: 72.138.138.10

Record Tracking

Status: Original
 4/11/2023 8:47:58 AM
 Holder: Samantha Richtaritsch
 srichtaritsch@mac-ca.com

Location: DocuSign

Signer Events

Lillianne Dunstall
 lilliannedunstall@gmail.com
 Security Level: Email, Account Authentication
 (None)

Signature



Signature Adoption: Drawn on Device
 Using IP Address: 172.226.16.48
 Signed using mobile

Timestamp

Sent: 4/11/2023 8:49:08 AM
 Viewed: 4/11/2023 9:03:16 AM
 Signed: 4/11/2023 9:04:07 AM

Electronic Record and Signature Disclosure:
 Accepted: 3/23/2023 12:08:27 PM
 ID: 8a2d031b-994d-4471-86c7-0f5aa89da4fc

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent Hashed/Encrypted
 Certified Delivered Security Checked
 Signing Complete Security Checked
 Completed Security Checked

4/11/2023 8:49:08 AM
 4/11/2023 9:03:16 AM
 4/11/2023 9:04:07 AM
 4/11/2023 9:04:07 AM

Payment Events

Status

Timestamps

Electronic Record and Signature Disclosure



Township of Wilmot
60 Snyder's Rd W
Baden ON N3A 1A1

RECEIPT: 1177484 APR 11, 2023
ISSUED TO: LILLIANNE DUNSTALL
PAID BY:

TRANSACTIONS	AMOUNT
-----	-----
Exntension to file	500.00
PAYMENT BY: CHQ	500.00
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RECEIPT TOTAL -	500.00
TENDERED -	500.00
CHANGE -	0.00

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04/11/2023 02:19PM