

RECEIVED

FEB 13 2023

**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.

CLERK'S DEPARTMENT
TOWN OF WHITBY

- REVISED

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 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 Newman	Given Name(s) Deidre
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Office for Which the Candidate Sought Election Mayor	Ward Name or Number (if any)
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Municipality
Corporation of the Town of Whitby

Spending Limit General \$94,011.30	Parties and Other Expressions of Appreciation \$9,401.13	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

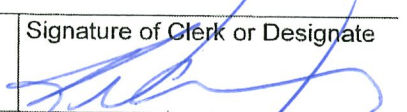
I, Deidre A. Newman, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2023/02/13

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/02/13	Time Filed 3:55 PM	Initial of Candidate or Agent (if filed in person) DN	Signature of Clerk or Designate 
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Box C: Statement of Campaign Income and Expenses

LOANName of bank or recognized lending institution
Not applicableAmount borrowed
\$**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	74,922.40
Revenue from items \$25 or less	+ \$	45.00
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.	+ \$	
6.	+ \$	

Total Campaign Income (Do not include loan)**= \$ 74,967.40 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)	+ \$	1,995.14
Advertising	+ \$	29,497.13
Brochures/flyers	+ \$	6,599.20
Signs (including sign deposit)	+ \$	15,713.18
Meetings hosted	+ \$	370.63
Office expenses incurred until voting day	+ \$	1,850.29
Phone and/or internet expenses incurred until voting day	+ \$	296.77
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	2,399.98
Bank charges incurred until voting day	+ \$	208.56
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Technology	+ \$	5,275.38
2. Voter Database	+ \$	452.00
3. Polling	+ \$	1,243.00
4. Online Payment Fees	+ \$	634.84
5.	+ \$	
6.	+ \$	
Total Expenses subject to general spending limit	= \$	66,536.10 C2

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

1. Election Night Appreciation Party	+ \$	2,277.50
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2.		+ \$	
3.		+ \$	
4.		+ \$	
5.		+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	<u>2,277.50</u> C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$	<u>2,260.00</u>
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	+ \$	<u>23.85</u>
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. Metroland Thank You Ad Run Date 2022/11/02	+ \$	<u>595.51</u>
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Total Expenses not subject to spending limits	= \$	<u>2,879.36</u> C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 71,692.96 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>3,274.44</u>	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>3,274.44</u>	
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	+ \$ 23,000.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ 1,995.14
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).	+ \$ 2,735.00
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).	+ \$ 47,192.26
Less: Ineligible contributions paid 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)	= \$ 74,922.40 1A

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 (\$)
Total		

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 (\$)
Signs from 2018 Election	2018/09/19	New Way Graphics	399	1,995.14
Total				1,995.14

Additional information is listed on separate supplementary attachment, if completed manually.

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

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 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

CPA

Municipality

Toronto

Date (yyyy/mm/dd)

2023/02/10

Contact Information

Last Name or Single Name

Sims

Given Name(s)

Steven

Licence Number

1-11592

Address

Suite/Unit Number

Street Number

Street Name

346

Forman Avenue

Municipality

Toronto

Province

Ontario

Postal Code

M4S 2S7

Telephone Number

416-481-9101

Email Address

ssims@simsandcompany.com

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.

Deidre Newman's Campaign
 Part II - Contributions exceeding \$100 per contributor

Name	Full Address				Date	Amount \$
Heiler, Peter	4445 Coronation Rd	Whitby	ON	L1P 1Y4	27/05/2022	1,200.00
Heiler, Patricia	4445 Coronation Rd	Whitby	ON	L1P 1Y4	27/05/2022	1,200.00
Newman, Desmond	603 - 360 Watson Street West	Whitby	ON	L1N 9G2	27/05/2022	1,200.00
Newman, Marjorie	603 - 360 Watson Street West	Whitby	ON	L1N 9G2	27/05/2022	1,200.00
Shady, Fred	14 Lockridge St	Whitby	ON	L1R 1C2	27/05/2022	1,000.00
Scott Stangeland, Elizabeth	911 - 20 Scrivener Square	Toronto	ON	M4W 3X9	27/05/2022	1,200.00
Veltri-Sampogna, Nina	30 McRoberts Cres	Courtice	ON	L1E 0H5	05/06/2022	500.00
Eisenberger, Ahuva	111 Hillmount Avenue	North York	ON	M6B 1X7	07/06/2022	1,000.00
Eisenberger, Aviva	111 Hillmount Avenue	North York	ON	M6B 1X7	07/06/2022	1,000.00
Eisenberger, Rachel	111 Hillmount Avenue	North York	ON	M6B 1X7	07/06/2022	1,000.00
D'Andrade, Juliet	10 Rutledge Street	Whitby	ON	L1P 1H2	03/06/2022	500.00
Stangeland, T Eric	911 - 20 Scrivener Square	Toronto	ON	M4W 3X9	02/06/2022	1,200.00
Eisenberger, Aliza	111 Hillmount Avenue	North York	ON	M6B 1X7	08/06/2022	1,000.00
Eisenberger, Tamara	111 Hillmount Avenue	North York	ON	M6B 1X7	08/06/2022	1,000.00
Glinz, Winnifred	19 Carter Crescent	Whitby	ON	L1N 6C3	25/06/2022	200.00
England, Diane	1201-360 Watson St West	Whitby	ON	L1N 9G2	28/06/2022	200.00
Matusiak, Frank	23 Carter Cres	Whitby	ON	L1N 6C3	22/06/2022	300.00
Mandal, Ramesh	908-1600 Charles St	Whitby	ON	L1N 0G4	13/07/2022	500.00
Biggs, Robert	2807 - 8 Hillcrest Ave	Toronto	ON	M2N 6Y6	12/07/2022	200.00
Duff, Brian J.	130 Old Colony Dr	Whitby	ON	L1R 2A6	26/07/2022	200.00
Chilton, Janis	25 Michael Blvd	Whitby	ON	L1N 5P5	25/07/2022	500.00
Newman, D. William	1402-3 Concorde Place	Toronto	ON	M3C 3K7	25/07/2022	500.00
D'Andrade, Juliet	10 Rulledge Street	Whitby	ON	L1P 1H2	27/07/2022	700.00
Campbell, Maxine	6 Tumbleweed Road	Toronto	ON	M2J 2N3	27/07/2022	500.00
Pigott, Mary	63 Cotswold Cres	Toronto	ON	M2P 1N3	31/07/2022	150.00
Otter, Russell	PH #6 - 9 Boardwalk Drive	Toronto	ON	M4L 6T1	02/08/2022	150.00
Duffy, John	303-333 Simcoe Street N	Oshawa	ON	L1G 4T2	25/07/2022	500.00
McLean, Brenda	6800 Country Lane	Brooklin	ON	L1M 1N7	05/08/2022	500.00
Toor, Sukhdev	2468 Doullton Place	Mississauga	ON	L5H 4G5	05/08/2022	1,200.00
Toor, Sukhjot	2468 Doullton Place	Mississauga	ON	L5H 4G5	05/08/2022	1,200.00
McMonagle, Gail	15 Nettles Court	Whitby	ON	L1P 1L5	08/08/2022	200.00
Hanna, Gila	14 Paperbirch Drive	Toronto	ON	M3C 2E7	10/08/2022	150.00
McGowan, Mark G	1 Guthrie Cres	Whitby	ON	L1P 1A4	02/08/2022	125.00
Guilmette, Bertha	204 Moody Drive	Kleinburg	ON	L4H 3Z4	01/08/2022	500.00
Burch, Mark	320 King St East	Oshawa	ON	L1H 1C8	15/08/2022	200.00
Milburn, Heather	188 Stonemanor Ave	Whitby	ON	L1R 2Z1	15/08/2022	400.00
Murugaiah, Rameshkumar	61 Bachman Drive	Maple	ON	L6A 3R8	19/08/2022	250.00
Carr, Alfred	14 Coral Cove Cres	Toronto	ON	M3A 1G8	19/08/2022	200.00
Prabaharan, Sumi	231 Valentina Dr	Unionville	ON	L3R 4R4	19/08/2022	250.00
Finklestein, Sid	706 - 55 Skymark Drive	Toronto	ON	M2H 3N4	19/08/2022	500.00

Deidre Newman's Campaign
 Part II - Contributions exceeding \$100 per contributor

Name	Full Address				Date	Amount \$
Hoehner, Gregory M	72 Citation Dr	Toronto	ON	M2K 1S8	19/08/2022	500.00
Biggs, Robert	2807 - 8 Hillcrest Avenue	Toronto	ON	M2N 6Y6	19/08/2022	200.00
Kingsburgh, Wendy	23 Stuart Crescent	Toronto	ON	M2N 1A6	19/08/2022	150.00
Ecker, John	113 Whitburn Street	Whitby	ON	L1R 2N1	19/08/2022	500.00
Dandridge, Alric	1503-200 White Oaks Court	Whitby	ON	L1P 1B8	22/08/2022	1,000.00
Nurse, Mary	150 Alexandra St	Oshawa	ON	L1G 2C4	23/08/2022	250.00
Marchio, Frank	41 Gilbert Avenue	Toronto	ON	M6E 4W2	23/08/2022	1,200.00
Montemarano, Rino	141 Sylvadene Parkway	Woodridge	ON	L4L 2M7	24/08/2022	1,200.00
Montemarano, Rob	125 Grey Road	North York	ON	M5M 4E9	24/08/2022	1,200.00
Montemarano, Anthony	56 Fairway Heights Drive	Thornhill	ON	L3T 3A9	24/08/2022	1,200.00
Ward, Garth	718 Annes Street	Whitby	ON	L1N 6B2	02/09/2022	150.00
Jones, Sharon	58 Steamer Drive	Whitby	ON	L1N 9X3	06/09/2022	200.00
Cortellucci, Nicola	137 Bowes Road	Concord	ON	L4K 1H3	29/08/2022	500.00
Garcia, Silvia	71 Tallships Drive	Whitby	ON	L1N 9X7	11/09/2022	1,200.00
Bottero, Mario	16 Summerwood Crt	Woodbridge	ON	L4L 9A3	14/08/2022	600.00
Lorenti, Marco	75 Templewood Crescent	Woodbridge	ON	L4L 8L1	14/09/2022	600.00
DeTullio, Sonia	71 Braywin Drive	Etobicoke	ON	M9P 2P2	19/09/2022	1,000.00
DeRocchis, Joseph	28 George Bogg Rd	Vaughan	ON	L4L 0A3	19/09/2022	1,000.00
Van Hoof, Andy	24 Nettles Court	Whitby	ON	L1P 1L5	23/09/2022	200.00
Duff, Brian J	130 Old Colony Drive	Whitby	ON	L1R 2A6	24/09/2022	250.00
Maltby, Lisa	19 Calais Street	Whitby	ON	L1N 5L9	30/09/2022	250.00
Fitzsimmons, Mark	54 Chipperfield Cres	Whitby	ON	L1R 1P2	02/10/2022	200.00
Bergsma, Wiebe	194 Elizabeth Cres N	Whitby	ON	L1N 3R7	04/10/2022	400.00
Simpson, Grant	38 Radcliffe Rd	Markham	ON	L3R 7X6	03/10/2022	1,200.00
Wall, Rebecca Galanis	10 Gilchrist Court	Whitby	ON	L1R 2P3	06/10/2022	250.00
Beattie, Laura	92 Shrewsbury Dr	Whitby	ON	L1M 0E1	06/10/2022	250.00
Currie, James	1401-3 Concorde Place	North York	ON	M3C 3K7	07/10/2022	1,200.00
Burke, Karen	75 Preservation Place	Whitby	ON	L1P 1X9	07/10/2022	500.00
McMahon, Michael	267 Elmwood Ave	North York	ON	M2N 3M9	09/10/2022	500.00
Gibbs, Roger	2-418 Merton St	Toronto	ON	M4S 1B3	14/10/2022	1,200.00
Montigny, Dr Edgar	2-418 Merton Street	Toronto	ON	M4S 1B3	14/10/2022	1,200.00
Puar, Daljinder	58 Moorhead Cres	Brampton	ON	L6Z 4K4	16/10/2022	500.00
Casey, Kevin	1060 Brawley Rd West	Whitby	ON	L1M 1M6	17/10/2022	250.00
Snyder, Frank	920 Brawley Rd	Whitby	ON	L0B 1A0	18/10/2022	250.00
Garcia-Martinez, Juan	71 Tallships Drive	Whitby	ON	L1N 9X7	19/10/2022	1,200.00
						46,925.00

CPAs Professional Corporation

346 Forman Avenue
Toronto, Ontario M4S 2S7

Tel: 416-481-9101
Fax: 416-481-7693
www.simsandcompany.com

INDEPENDENT AUDITOR'S REPORT

To Elizabeth Scott Stangeland, Chief Financial Officer
Of Deidre Newman's Campaign and the Chief Electoral Officer of Ontario

Qualified Opinion

I have audited the accompanying campaign period financial statements (Form 4) of Deidre Newman's Campaign, which comprise the income and expenses for the campaign period from May 2, 2022 to January 3, 2023 and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by the chief financial officer of Deidre A. Newman based on the financial reporting provisions of Section 42 of the Ontario *Election Finances Act* and guidelines issued by the Chief Electoral Officer.

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses of Deidre A. Newman for the campaign period from May 2, 2022 to January 3, 2023 in accordance with the financial reporting provisions of Section 42 of the Ontario *Election Finances Act* and the guidelines issued by the Chief Electoral Officer.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the records of Deidre A. Newman and I was not able to determine whether any adjustments might be necessary to income, expenses and period surplus for the campaign period from May 2, 2022 to January 3, 2023.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. I am independent of the Candidate in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter – Basis of Accounting

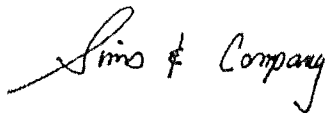
I draw attention to the Auditor's Report section of the Form 4, immediately following Schedule 2, which describes the basis of accounting. The financial statements are prepared to assist the chief financial officer of Deidre A. Newman to meet the requirements of the Ontario Election Finances Act and the guidelines issued by the Chief Electoral Officer. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Candidate and to meet the financial information needs of specific users, in this case, the Chief Electoral Officer of Ontario and should not be distributed to or used by parties other than Candidate or the Chief Electoral Officer of Ontario.

Responsibility of Management and those Charged with Governance for the Financial Statements

The chief financial officer of Deidre Newman's Campaign is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Section 42 of the Ontario *Election Finances Act* and guidelines issued by the Chief Electoral Officer and for such internal controls as the chief financial officer 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 for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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.



SIMS & COMPANY CPAs LLP
Authorized to practice public accounting by
the Chartered Professional Accountants of Ontario

Toronto, Ontario
February 10, 2023