



**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)

YYYY	MM	DD
2 0 2 2	0 5	0 9

to

YYYY	MM	DD
2 0 2 3	0 6	3 0

- 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
Shahid

Given Name(s)
Maleeha

Office for Which the Candidate Sought Election
Regional Councillor

Ward Name or Number (if any)

Municipality
Town of Whitby

Spending Limit

General
\$91,511.30

Parties and Other Expressions of Appreciation
\$9,151.13

Contribution Limit

Contributions from Candidate and Spouse
\$25,000.00

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

Box B: Declaration

I, Maleeha Shahid, 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

2023/09/28
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
2023/09/28	11:54am		

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)	+ \$	89,512.90	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.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		
Total Campaign Income (Do not include loan)	= \$	89,512.90	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)	\$	770.00	see Note *
Advertising	\$	6,417.51	
Brochures/flyers	\$	28,549.71	
Signs (including sign deposit)	\$	13,699.64	
Meetings hosted	\$		
Office expenses incurred until voting day	\$	54.82	
Phone and/or internet expenses incurred until voting day	\$	67.80	
Salaries, benefits, honoraria, professional fees incurred until voting day	\$		
Bank charges incurred until voting day	\$	199.58	
Interest charged on loan until voting day	\$		
Other (provide full details)			
1. Robocalls	+ \$	4,520.00	
2. Social media	+ \$	10,779.92	
3. Canvassing services	+ \$	2,609.00	
4. Mailing	+ \$	14,520.23	
5.	+ \$		
6.	+ \$		
Total Expenses subject to general spending limit	\$	82,188.21	C2

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

1. Volunteer appreciation	+ \$	1,353.45	
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2.		+ \$	
3.		+ \$	
4.		+ \$	
5.		+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation		\$	1,353.45 C3

3. Expenses not subject to spending limits

Accounting and audit	\$	3,729.00	
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	\$	396.68	
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		\$	4,125.68 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **87,667.34 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	1,845.56	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	1,845.56	
Surplus (or deficit) for the campaign	= \$	<u>0.00</u>	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	+ \$	18,286.95	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	770.00	see Note *
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).	\$	632.41	
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).	\$	69,899.69	see Note *
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	76.15	
	\$		
Total Amount of Contributions (record under Income in Box C)	= \$	89,512.90	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			213	532.00
Wooden Stakes			74	148.00
Screws			4	90.00
Total				770.00

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 listing			69,899.69	
Total			69,899.69	

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 (\$)
Total				

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) \$ 69,899.69 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 _____

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
Chartered Professional Accountant

Municipality Town of Whitby	Date (yyyy/mm/dd) 2023/09/28
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Contact Information

Last Name or Single Name Tully	Given Name(s) Andrew	Licence Number 1-18985
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Address

Suite/Unit Number	Street Number 500	Street Name Brock Street South
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Municipality Town of Whitby	Province ON	Postal Code L1N 4K7
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Telephone Number 905-668-7788	Email Address andrew@rstaccountants.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.

Contributions > \$100

Date	Amount Received	Amount Returned	Received from	Address
10/11/2022	1,240.00	40.00	Giuseppe Lamanna	18 Northern Dancer Lane, Aurora, ON, L4G 7Y7
4/11/2023	1,236.15	36.15	Chris Bentler	3278 Bobwhite Mews, Mississauga, ON, L5N 6G1
11/14/2022	1,200.00		Angela Montemarano	4840 KING VAUGHAN RD WOODBRIDGE ON L4H1E8
9/14/2022	1,200.00		Anjali Patel	703-29 ROSEBANK DR, SCARBOROUGH ON M1B5Y7
6/26/2023	1,200.00		Arumugam Gajendran	22 White Cedar Drive, Markham, ON, L3S 4A7
3/29/2023	1,200.00		Courtney Fireman	234 Forest Hill Road, Toronto, ON, M5P 2N5
12/19/2022	1,200.00		Edward Sorbara	105 SANDRINGHAM DR DOWNSVIEW ON M3H1E1
9/1/2022	1,200.00		Elijah Antflick	409 Castlefield Avenue, Toronto, ON, M5N 1L4
10/5/2022	1,200.00		Grant Simpson	38 RADCLIFFE RD MARKHAM ON L3R7X6
10/28/2022	1,200.00		Hina Yousuf	204 THICKSON RD NORTH WHITBY L1N3R4
9/15/2022	1,200.00		Hitesh Jhaveri	9 Ridgevale Dr MARKHAM L6B1A8
10/11/2022	1,200.00		Imran Khan	6 LEMS FORD DR MARKHAM ON L3S3V1
03/27/2023	1,200.00		James Chang	101 Gorman Avenue, Vaughan, ON, L4H OZ6
5/19/2023	1,200.00		Jennifer White	46 Williamson Drive West, Ajax, ON, L1T 4M9
10/3/2022	1,200.00		Joseph DeRocchis	28 George Bogg Road, Vaughan, ON, L4L 0A3
5/31/2023	1,200.00		Karen Dumais	14 - 30 Livingston Road, Scarborough, ON, M1E 1K6
03/27/2023	1,200.00		Lisa Plener	46 Purdon Drive, North York, ON, M3H 4X1
10/19/2022	1,200.00		Lucia Lamanna	18 Northern Dancer Lane, Aurora, ON, L4G 7Y7
12/19/2022	1,200.00		Marisa Sorbara	105 SANDRINGHAM DR DOWNSVIEW ON M3H1E1
03/27/2023	1,200.00		Michael May	82 Puttingedge Drive, Whitby, ON, L1R 0H8
10/28/2022	1,200.00		Muhammad Dewan	202 THICKSON RD NORTH WHITBY L1N3R4
10/5/2022	1,200.00		Nader Kabboul	49 STRUGESS CRES WHITBY ON L1M1J7
5/31/2023	1,200.00		Najmus Saqib Agar	707-9700 Ninth Line, Markham, ON, L6B 1R7
9/15/2022	1,200.00		Niketa Jhaveri	9 Ridgevale Dr MARKHAM L6B1A8
10/7/2022	1,200.00		Pat Lamanna	500 Queens Quay W., Suite 901E, Toronto, ON, M5V 3K8
6/26/2023	1,200.00		Premasutha Uthayakumar	17 Apted Avenue, Etobicoke, ON M9L 2P2
5/31/2023	1,200.00		Raymond Dumais	14 - 30 Livingston Road, Scarborough, ON, M1E 1K6
9/14/2022	1,200.00		Rohit Patel	703-29 ROSEBANK DR, SCARBOROUGH ON M1B5Y7
5/31/2023	1,200.00		Sakina Najmus Saqib	707-9700 Ninth Line, Markham, ON, L6B 1R7
10/11/2022	1,200.00		Sana Khan	6 LEMS FORD DR MARKHAM ON L3S3V1
6/26/2023	1,200.00		Srimaran Lankeswaran	23 Grapevine Circle, Scarborough, ON, M1X 1X5
9/6/2022	1,200.00		Teena Belent	1200 Markham Road, Toronto, ON, M1H 3C3
01/21/2023	1,200.00		Vita Muto	122 Exbury Road, Toronto, ON, M3M 1R1
9/1/2022	1,200.00		Zachary Roher	175 Humewood Dr, York, ON, M6C 2W7
11/1/2022	1,200.00		Zahid Malik	67 Cachet Pkwy, Markham, ON, L6C1C6
1/13/2023	1,150.00		Ayesha Khattani	446 Paradelle Drive, Richmond Hill, ON, L4E 4S1
1/13/2023	1,150.00		Usman Khattani	446 Paradelle Drive, Richmond Hill, ON, L4E 4S1
11/22/2022	1,030.18		Catherine Nicol	78 Marjoram Dr, Ajax, ON, L1S 7P4
11/21/2022	1,000.00		Abubakar Masood	361 Paradelle Dr, Richmond Hill, ON, L4E 4R7
7/22/2022	1,000.00		Alex Snyder	12100 Cartwright East Quarter Line Blackstone Ontario L0B 1B0
9/1/2022	1,000.00		Brenda McLean	6800 Country Lane, Brooklin, ON, L1M1N7
10/25/2022	1,000.00		Gerry Rutledge	18 Aberdeen Street, Oshawa, ON L1G 2E4
6/19/2023	1,000.00		Ihor Lysyk	71 Southwood Street, Oshawa, ON, L1G 6L6
10/19/2022	1,000.00		Jasvir Hundal	32 SECRETARIAT DR ETOBICOKE ON M9W6X4

9/7/2022	1,000.00	Lorne Udaskin	46 PURDON DRIVE, NORTH YORK, ON, M3H4X1
6/19/2023	1,000.00	Maxsym Lysyk	71 Southwood Street, Oshawa, ON, L1G 6L6
6/19/2023	1,000.00	Simon Lysyk	71 Southwood Street, Oshawa, ON, L1G 6L6
8/26/2022	1,000.00	William Fox	1601-1132 Bay St Toronto M5S 2Z4
8/26/2022	900.00	Kevin Watt	74 Lipton Cres Whitby ON L1R 1W9
8/26/2022	800.00	Stephen Brown	221 Ava Road Toronto ON M6C 1W9
8/26/2022	800.00	Tanya Watt	74 Lipton Cres Whitby ON L1R 1W9
9/15/2022	600.00	Kevin Barry Pidgeon	15 CHATHAM GDNS, NEPEAN, ON, K2J3M3
10/25/2022	600.00	Nick Dillorenzo	18-68 MILLWICK DR NORTH YORK ON M9L1Y3
9/26/2022	515.24	Peter Hernandez	847 Oshawa Boulevard North, Oshawa, ON, L1G 5V5
9/1/2022	515.24	Ruby Giancoulas	2911 Kennedy Rd, Scarborough , ON M1V 1S8
5/8/2023	500.00	Amanda Santo	138 Parkmount Road, Toronto, ON, M4J 4V4
10/26/2022	500.00	Anthony Biglieri	28 BELLEFAIR AVE TORONTO ON M4L3T8
9/26/2022	500.00	Faheem Bukhari	3565 Westney Road North, Pickering, ON, L1X 0J5
9/2/2022	500.00	Giorqio Lucchese	9 FRANCINE CRT, WOODBRIDGW ON, L4L1P5
9/1/2022	500.00	Haseeb Ahmad	1716 Radcliffe Drive, Oshawa, ON, L1K 2T2
10/19/2022	500.00	James Petrin	97 PRENTICE DR WHITBY ON L1N9C2
9/26/2022	500.00	Jane Snyder	920 Brawley Road W, Ashburn, ON, L0B 1A0
9/2/2022	500.00	Joseph Messina	162 DIANA WOOD RIDGE, WOODBRIDGE ON, L4L6X1
9/23/2022	500.00	Leonard Butticci	43 Wilson House Dr, Ashburn, ON L0B1A0
9/1/2022	500.00	Mary Nurse	150 Alexandra Street, Oshawa, ON, L1G2C4
9/6/2022	500.00	Muhammad K Amray	30 Headlands Cres, Whitby, ON, L1R1Z9
9/9/2022	500.00	Nehal Syed	138 Bristol Road West, Mississauga, ON, L5R2E8
10/13/2022	500.00	Nicola Cortellucci	137 BOWES RD CONCORD ON L4K1H3
10/24/2022	500.00	Shahid Asghar	120 Braebrook Dr, Whitby, ON, L1R 0M9
10/19/2022	400.00	Jibreel Adnan	26 JONESRIDGE DR AJAX ON L1T4Z6
8/26/2022	300.00	Ronald Kurtz	27 Norfolk PL, Whitby, ON, L1N 6S2
9/1/2022	250.00	Brian McMurter	32 Bedell Crescent, Whitby, ON, L1R 2N8
10/17/2022	250.00	Kyle Douglas	9180 ASHBURN RD ASHBURN ON L0B1A0
9/6/2022	250.00	Lewis Poplak	196 Hallam Street, Toronto, ON, M6H 1X7
10/17/2022	250.00	Matthew Douglas	675 MYRTLE RD W ASHBURN ON L0B1A0
10/13/2022	250.00	Peter Saturno	110 SAMAC TRAIL OSHAWA ON L1G7W1
10/31/2022	206.28	Mohammad Elahi	44 Michelangelo Blvd., Brampton, Ontario, L6P 0G9
10/5/2022	200.00	Gillian Anton	10 FAIRMEADOW PL WHITBY ON L1N8V9
8/26/2022	200.00	Tasadduq Husain	14 MAYFLOWER ST, WHITBY ON L1N8B1
10/19/2022	103.30	Amir Hussain	28 Northern Breeze Crescent, Whitby, ON, L1R 0N9
9/9/2022	103.30	Sanjay Dhebar	463 Summeridge Drive, Thornhill, ON, L4J 9H9

69,899.69 76.15



Ritchie Shortt & Tully LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

500 Brock Street South
Whitby, Ontario L1N 4K7
www.rstaccountants.com
Telephone **905.668.7788**

Cristina S. Shortt Professional Corporation
Andrew Tully Professional Corporation
Kevin J. Bathe Professional Corporation
Brenda Mattacott Professional Corporation

INDEPENDENT AUDITOR'S REPORT

To Maleeha Shahid, Candidate

Qualified Opinion

We have audited the accompanying Financial Statement – Auditor's Report Candidate – Form 4 ("the Financial Statement") of Maleeha Shahid, candidate, for the campaign period May 9, 2022 to June 30, 2023 relating to the election held on October 24, 2022, prepared in accordance with the reporting provisions of the 2022 Candidate's Guide - Ontario Municipal Council and School Board Elections ("the Guide") and Section 88.22 of the Municipal Elections Act, 1996 ("the Act").

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Financial Statement for the period May 9, 2022 to June 30, 2023 is prepared in all material respects, in accordance with the reporting provisions of the 2022 Candidate's Guide - Ontario Municipal Council and School Board Elections and the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of transactions of any election campaign, the completeness of various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the candidate's election campaign records and we are not able to determine whether any adjustments might be necessary to income and expenses, and surplus or deficit. Our opinion on the Financial Statement for the campaign period May 9, 2022 to June 30, 2023 was modified accordingly because of the possible effects of this limitation in scope.

The Municipal Elections Act, 1996 does not require us to report, nor was it practical for us to determine that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

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 Statement section of our report. We are independent of the Campaign in accordance with the ethical requirements that are relevant to our audit of the Financial Statement 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.

Emphasis of Matter – Basis of Accounting and Restrictions on Distribution

Without modifying our opinion, we note that the Form 4 is prepared for information and use of the Candidate and the Town Clerk to comply with Municipal Elections Act, 1996, and as such, may not be suitable for another purpose. The attached Form 4 is not intended to be and should not be used, circulated, quoted, or otherwise referred to by anyone other than the specified users or for any other purpose without our express written consent.

The Candidate's responsibility for the Financial Statement

The Candidate is responsible for the preparation and fair presentation of the Financial Statement in accordance with the accounting treatment prescribed in the 2022 Candidate's Guide - Ontario Municipal Council and School Board Elections and the Municipal Elections Act, 1996, and for such internal control as he determines is necessary to enable the preparation of the Financial Statement that are free from material misstatement, whether due to fraud or error.

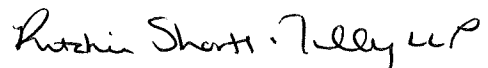
The Candidate is responsible for overseeing the Campaign's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the Financial Statement as a whole are 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 this Financial Statement. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statement, 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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.

We communicate with the Candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Whitby, Ontario
September 28, 2023

Chartered Professional Accountants
Licensed Public Accountants