

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 2

 to

YYYY	MM	DD
2 0 1 9	0 6	3 0

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

Bigger

Given Name(s)

Brian

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

N/A

Municipality

Greater Sudbury

Spending Limit - General

\$ 107,837.40

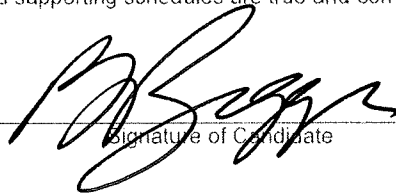
Spending Limit - Parties and Other Expressions of Appreciation

\$


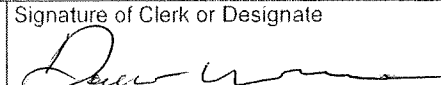
I did not accept any contributions or incur any expenses. *(Complete Boxes A and B only)*

Box B: Declaration

I, Brian Bigger, 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

Aug. 22 2019
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
2019/09/11	9:23am		

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)	+ \$	89,377.56
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)	= \$	89,377.56 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)	+ \$	5,384.00
Advertising	+ \$	15,310.04
Brochures/flyers	+ \$	1,395.30
Signs (including sign deposit)	+ \$	4,883.63
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	2,668.97
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	33,900.00
Bank charges incurred until voting day	+ \$	207.34
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Credit card fees	+ \$	197.48
2. IT services	+ \$	906.42
3. Rental	+ \$	1,634.50
4. Food & beverage	+ \$	1,350.00
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	67,837.68 C2

EXPENSES

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

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

Expenses not subject to spending limits

Accounting and audit	+ \$	1,130.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$	1,945.44	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	19.55	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$	18,444.89	
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	= \$	21,539.88	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 89,377.56 **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	0.00	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 – D2)	= \$		
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$		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	+ \$	12,169.06
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	5,384.00
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).	+ \$	1,140.00
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).	+ \$	70,684.50
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)	= \$	89,377.56 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 Table 1 Attached				
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total		

Table 2: 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 \$
See Table 2 Attached				
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Total for Part II - Contributions exceeding \$100 per contributor
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) \$ _____ 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N/A		

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 \$
See Table 4 Attached				
<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
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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.

Table 1

Doner	Date	Amount	Address
Robert Hachez	31-Aug-18	1,200.00	2487 Navanod Rd, Sudbury, ON, P3B 1A4
William E Fuller	20-Sep-18	1,200.00	600 Pinecone Rd, Sudbury, ON, P0M 2Y0
Bela Ravi	20-Sep-18	1,200.00	387 Kirkwood Dr, Sudbury, ON, P3E 6J4
Dario G Zulich	20-Sep-18	1,200.00	874 Lapointe St, Sudbury, ON, P3A 5N8
Mark A Henderson	20-Sep-18	1,200.00	Suite 304, 50 South Water St, Thunder Bay, ON, P7B 6Y9
Marja Ivarsson	20-Sep-18	1,200.00	369 Kirkwood Dr, Sudbury, ON, P3E 6J4
Lorraine Langen	20-Sep-18	1,200.00	661 Notre Dame Ave, Sudbury, ON, P3C 5L5
Linda Hachez	21-Sep-18	1,200.00	2487 Navanod Rd, Sudbury, ON, P3B 1A4
Shawn Day	21-Sep-18	1,200.00	95 Blais Road, PO Box 925, Dowling, ON, P0M1R0
Julie Beaudoin-Day	21-Sep-18	1,200.00	95 Blais Road, PO Box 925, Dowling, ON, P0M1R0
Amin Visran	24-Sep-18	1,200.00	105 King St E, Kitchener, ON, N2G 2K8
James Bot	13-Oct-18	1,200.00	990 Sunnyside Rd, Sudbury, ON, P3G 1J2
Jeff Wallace	16-Oct-18	1,200.00	Box 2000, Copper Cliff, ON, P0M 1N0
Yves Belanger	17-Oct-18	1,200.00	16 Hazel Street, Chelmsford, ON, P0M 1L0
Martin Belanger	17-Oct-18	1,200.00	942 Montee Principale, Chelmsford, ON, P0M 1L0
Ronald Belanger	17-Oct-18	1,200.00	100 Radisson Avenue, Chelmsford, ON, P0M 1L0
Felix Lopes Jr	22-Nov-18	1,200.00	2613 Dube Road, Sudbury, ON, P3B 1A1
David Boyce	14-Dec-18	1,200.00	16 Ursa Court, Sudbury, ON, P3E 6B8
James D. Wallace	17-Dec-18	1,200.00	1 Ceasar Rd, Copper Cliff, ON, P0M 1N0
Frank Grossi	1-Mar-19	1,200.00	4658 Long Lake Road, Sudbury, ON, P3G 1K5
Todd Robson	20-Feb-19	1,200.00	13 Aspenwood Crt, Sudbury, ON, P3E 5W1
Renee Zulich	20-Sep-18	1,000.00	531 Lake Point Crt, Sudbury, ON, P3E 6J3
Jeffrey E Fuller	20-Sep-18	1,000.00	44 Chloe Crt, Sudbury, ON, P3B 0E5
R. Kaur	20-Sep-18	1,000.00	2072 South Bay Rd, Sudbury, ON, P3E 6H7
Mark Burgess	20-Sep-18	1,000.00	1853 Torbay Road, Sudbury, ON, P3B 1A3
Karen Burgess	20-Sep-18	1,000.00	1853 Torbay Road, Sudbury, ON, P3B 1A3
Robert Bertuzzi	20-Sep-18	1,000.00	140 Libra Circle, Sudbury, ON, P3E 6G9
Gregory E Tessaro	21-Sep-18	1,000.00	224 Copper St, Sudbury, ON, P3E 2C2
Salina Visran	24-Sep-18	1,000.00	105 King St E, Kitchener, ON, N2G 2K8
Wallace Gillard	1-Oct-18	1,000.00	2200 Melin's Road, Sudbury, ON, P3G 1H3
Monique Corsi	10-Oct-18	1,000.00	649 Corsi Hill, Sudbury, ON, P3E 0A4
Paul Zulich	12-Oct-18	1,000.00	340 Ramsey Lake Rd, Sudbury, ON, P3E 6H4
Robert Zulich	12-Oct-18	1,000.00	730 Ramsey Lake Rd, Sudbury, ON, P3E 6H5
Steve Vaccaro	16-Oct-18	1,000.00	885 Regent Street, Suite 2-1B, ON, P3C 5L5
Tom Lafreniere	16-Oct-18	1,000.00	2897 Valleyview Rd, Val Caron, ON, P3N 1R2
Casimiro Zulich	17-Oct-18	1,000.00	548 Ramsey Lake Rd, Sudbury, ON, P3E 6H4
Ann Zulich	17-Oct-18	1,000.00	548 Ramsey Lake Rd, Sudbury, ON, P3E 6H4
Christine Bennett	18-Oct-18	1,000.00	712 Kitley Line 2, Jasper, ON, K0G 1G0
David Dorland	18-Oct-18	1,000.00	4245 Hwy 537, Sudbury, ON, P3E 4N1
Myriam Perreault	18-Oct-18	1,000.00	43 Maki Avenue, Sudbury, ON, P3E 2P3
Larry Gauthier	24-Oct-18	1,000.00	103 - 1630 Paris Street, Sudbury, ON, P3E 3C1
Giovanni Corsi	29-Nov-18	1,000.00	649 Corsi Hill, Sudbury, ON, P3E 0A4
John Arnold	7-Dec-18	1,000.00	2040 Algonquin Rd Unit 14, Sudbury, ON, P3E 4Z6
Ronald Arnold	6-Dec-18	1,000.00	970 Ramsey Lake Rd, Sudbury, ON, P3E 6J7
Lise M Lambert	1-Sep-18	500.00	290 Stewart Dr, Sudbury, ON, P3E 2R8
Leo Bigger	2-Sep-18	500.00	1230 Marlborough Crt, Apt 404, Oakville, ON, L6H 3K6
Vince Pollesel	6-Sep-18	500.00	1581 O'Neil Dr W, Garson, ON, P3L 1L6
Milad Khouri	20-Sep-18	500.00	1174 Attlee Ave, Sudbury, ON, P3A 3J6
Trista McDowell	20-Sep-18	500.00	18 Kiandra Crt, Sudbury, ON, P3A 6C3
Timothy P McDowell	20-Sep-18	500.00	21 Thomson Rd, Sudbury, ON, P0M 2Y0

Vic Pakalins	20-Sep-18	500.00	503-1310F Nesbitt Dr, Sudbury, ON, P3E 0H4
Sam Biasucci	5-Oct-18	500.00	47 Birkshire Place, Sault Ste Marie, ON, P6A 6J8
Sirio Gregorini	10-Oct-18	500.00	867 Admiral Dr, Sudbury, ON, P3E 6J5
Angelo Butera	13-Oct-18	500.00	1310 B Nesbitt Drive B100, Sudbury, ON, P3E 6A9
Gianna Nero	15-Oct-18	500.00	143 Edgewater Rd, Sudbury, ON, P3G 1J8
Gary Trevisiol	15-Oct-18	500.00	1844 South Bay Road, Sudbury, ON, P3E 6H7
Paolo Cusinato	17-Oct-18	500.00	40 Oberon St, Sudbury, ON, P3E 0A6
Julie Zulich	18-Oct-18	500.00	452 Lake Point Crt, Sudbury, ON, P3E 6J3
Jaswinder Bhalla	19-Oct-18	500.00	136 Sandalwood Drive, Sudbury, ON, E1G 1Z5
Daniel M. Ross	19-Dec-18	500.00	256 Dell Street, Sudbury, ON, P3C 2Y6
Rita Cerilli	15-Dec-18	500.00	2354 Long Lake Road, Sudbury, ON, P3E 5H5
Sandro Desimone	1-Mar-19	500.00	1362 Attlee Ave, Sudbury, ON, P3A 6A4
Dave Arnold	25-Feb-19	500.00	130 Elm St, Sudbury, ON, P3C 1T6
Lawrence Duguay	28-Feb-19	500.00	4018 Saddle Creek Dr, Hanmer, ON, P3P 0A4
Kenneth Flinn	28-Feb-19	500.00	339 Harrison Drive, Sudbury, ON, P3E 5E1
Allison Holub	1-Mar-19	500.00	166 Stewart Drive, Sudbury, ON, P3E 2R5
Anthony Hick	10-Mar-19	500.00	166 Pond Hollow Dr, Sudbury, ON, P3E 6L2
Dave Arnold	25-Feb-19	450.00	130 Elm St, Sudbury, ON, P3C 1T6
David Yurich	10-Oct-18	350.00	200 - 128 Pine St, Sudbury, ON, P3C 1X3
Inder Saini	17-Oct-18	300.00	105 Sunrise Ridge Dr, Sudbury, ON, P3B 0B1
Lorrie Petryna	22-Oct-18	300.00	2112 Muriel Crescent, Sudbury, ON, P3E 4W4
Dave Arnold	20-Sep-18	250.00	130 Elm St, Sudbury, ON, P3C 1T6
R D'Agostino	13-Oct-18	250.00	3521 Long Lake Road, Sudbury, ON, P3G 1N4
Rita Cerilli	15-Oct-18	250.00	2354 Long Lake Road, Sudbury, ON, P3E 5H5
John Thomas	16-Oct-18	250.00	16 Duborne Dr, Blind River, ON, P0R 1B0
Mike Villano	22-Oct-18	250.00	269 David Street, Sudbury, ON, P3E 1T7
Laurette Zanette	14-Dec-18	250.00	234 Moonrock Ave, Sudbury, ON, P3E 5W2
George Zanette	14-Dec-18	250.00	234 Moonrock Ave, Sudbury, ON, P3E 5W2
Rod Schutt	14-Dec-18	250.00	1450 Gennings St, Sudbury, ON, P3E 6J2
Vince Pollesel	8-Mar-19	250.00	1581 O'Neil Dr W, Garson, ON, P3L 1L6
Vic Pakalins	31-Mar-19	250.00	503-1310F Nesbitt Dr, Sudbury, ON, P3E 0H4
Jack Rocca	25-Feb-19	250.00	87 Baycrest Road, Sudbury, ON, P3B 3X7
Paul Pedersen	1-Mar-19	250.00	449 Lake Point Crt, Sudbury, ON, P3E 6J3
Gerry Lougheed	20-Feb-19	250.00	252 Regent Street, Sudbury, ON, P3C 4C8
Boris Naneff	1-Mar-19	250.00	2477 Maley Drive, Sudbury, ON, P3A 4R7
Lise Lambert	1-Mar-19	250.00	290 Stewart Dr, Sudbury, ON, P3E 2R8
Paul Seccaspina	20-Feb-19	250.00	299 Maki Ave, Sudbury, ON, P3E 2P3
Suman Koka	8-Mar-19	250.00	2009 Long Lake Road, Sudbury, ON, P3E 6C3
Dominic Giroux	1-Mar-19	250.00	149 Promenade Nova, Sudbury, ON, P3E 0B3
Guy Caverson	3-Apr-19	250.00	140 Regional Road 24, Suite 9, Lively, ON, P3Y 1J2
Ronald Arnold	20-Sep-18	200.00	970 Ramsey Lake Rd, Sudbury, ON, P3E 6J7
Vinay Grover	19-Sep-18	200.00	643 Telstar Ave, Sudbury, ON, P3E 5Z9
Shelley L Carrey	20-Sep-18	200.00	237 Nepahwin Ave, Sudbury, ON, P3E 2H5
Surinder Makkar	24-Sep-18	200.00	1432 Ramsay Lake Rd, Sudbury, ON, P3E 6J1
Shakuntla Minocha	28-Sep-18	200.00	Apt 2, 3228 Hwy 69 North, Val Caron, ON, P3N 1G6
Richard Levert	22-Oct-18	200.00	17 Frood Road, Sudbury, ON, P3C 4Y9
Jeffrey E Fuller	7-Mar-19	200.00	44 Chloe Crt, Sudbury, ON, P3B 0E5
Meho Halimic	20-Sep-18	150.00	1248 Rinfret St, Sudbury, ON, P3A 2N8
Heidi Chartier	20-Sep-18	150.00	19 Alpine St, Garson, ON, P3L 1L8
Denise Lambert	9-Oct-18	150.00	628 Arnold St, Sudbury, ON, P3E 6H2

67,700.00

Table 2

Donor	Donor Address	In-Kind	Dates	Amount
Mohammad Afzal	105 Eclipse Street, Sudbury, ON, P3B 0E6	Pizza for Election Night	<i>*October 22, 2018</i>	250.00
Richard Clement	225 Falcombridge Rd, Sudbury, ON, P3A 5K4	Hall Rental for Election Night	<i>*October 22 & 23, 2018</i>	734.50
Cheryl Bigger	543 South Shore Rd, Unit A, Napanee ON, K7R 3K7	RV Rental for Election Period	<i>*July 23, 2018 to October 23, 2018</i>	900.00
Gramma Ravi	387 Kirkwood Drive, Sudbury, ON, P3E 6J4	Food & Beverage & Servers	<i>*September 20, 2018</i>	<u>1,100.00</u>
				2,984.50

Table 4

Description	Date Acquired	Supplier	Quantity	Current Market Value
4' x 8'	3-Sep-14	Fuel Multimedia	18.00	2,070.00
3' x 4'	3-Sep-14	Fuel Multimedia	6.00	144.00
24" x 18"	3-Sep-14	Fuel Multimedia	300.00	3,000.00
Rollup	3-Sep-14	Fuel Multimedia	2.00	170.00
				<hr/>
				5,384.00

BRIAN BIGGER CAMPAIGN

Financial Information – Auditor's Report Form 4

For the campaign period from June 12, 2018 to June 30, 2019

Note to the Financial Statement – Auditor's Report Form 4:

1. Basis of accounting:

The financial information in Form 4 has been prepared based on instructions included in Form 4 and the 2018 Candidates' Guide for Ontario Municipal Councils and School Board Elections. 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 disclosure required by Part II of the CPA Handbook – Accounting for a complete set of financial statements.



Financial Information – Auditor's Report Form 4

BRIAN BIGGER CAMPAIGN

Campaign period from June 12, 2018 to June 30, 2019



KPMG LLP
Claridge Executive Centre
144 Pine Street
Sudbury Ontario P3C 1X3
Canada
Telephone (705) 675-8500
Fax (705) 675-7586

INDEPENDENT AUDITORS' REPORT

To the City Clerk of Greater Sudbury

We have audited the accompanying financial information of Brian Bigger ("the candidate"), for the campaign period from June 12, 2018 to June 30, 2019 relating to the municipal election held on October 22, 2018 contained in the Financial Statement – Auditor's Report Form 4 ("the financial information") as follows:

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

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our auditors' report, the financial information for the campaign period ended June 30, 2019 has been prepared, in all material respects, in accordance with the basis of accounting in Note 1 to the Financial Statement – Auditor's Report Form 4.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of an electoral campaign, the completeness of contributions, other revenue, donated goods and services, and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of the financial information was limited to the amounts recorded in the candidate's accounting records.

Therefore we were not able to determine whether any adjustments might be necessary to campaign income and expenses and calculation of surplus or deficit.

Our opinion on the financial information for the period ended June 30, 2019 was qualified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Information**" section of our auditors' report. We are independent of the candidate in accordance with the ethical requirements that are relevant to our audit of the financial information 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 opinion.



Emphasis of Matter – Financial Reporting Framework

We draw attention to Note 1 of the financial information has been prepared in accordance with the basis of accounting described in Note 1 to the Financial Statement – Auditor's Report Form 4.

The financial information is prepared to assist the candidate to comply with the Municipal Elections Act, 1996 (Section 88.25). As a result, the financial information may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

Candidate's Responsibility for the Financial Information

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

Auditors' Responsibility for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the financial information.

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 schedule, 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 Institution's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

August 22, 2019