

CONROY ACCOUNTING & INCOME TAX

Audit Report

To the City Clerk of the City of Greater Sudbury

We have reviewed the accompanying Financial Statements – Auditor's Report Form 4 of Miranda Rocca-Cirelli (candidate), which comprises the Statement of campaign Income and Expenses and the Calculation of Surplus or Deficit for the period 05 May 2022 to 07 November 2022 as it pertains to the municipal election held 24 October 2022. The Financial Statements have been prepared by Conroy Accounting from information provided by the candidate based on Section 88 of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statements

The candidate is responsible for the Financial Statements in accordance with Section 88 of the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of Financial Statements that are free from material misstatement due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion concerning the Financial Statements based on our review. We conducted our examination in accordance with the Canadian generally accepted accounting principles, requiring that we obtain reasonable assurance that the Financial Statements be free from material misstatement.

The review involves the collection of evidence concerning the amounts and disclosures in the Financial Statements. The selection of procedures is dependent on the reviewers' discretion, including the assessment of risk of material misstatement, whether due to error or fraud. Assessment of risk involves consideration of internal controls relevant to the candidates preparation of financial information that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the candidate's internal control. The review also includes evaluating the appropriateness of accounting policy used and the reasonableness of any estimates made by the candidate, as well as evaluating the overall presentation of the Financial Statements.

It is our position that the evidence provided constitutes sufficient and appropriate basis for an opinion.

Basis for Qualified Opinion

Due to the nature of the types of transactions involved in an election campaign, the completeness of information concerning donations of goods and/or services and receipts and disbursements is not amenable to satisfactory verification. Accordingly, our verification of said transactions was limited to the documentation provided, and recorded in the statement of the financial institutions supplied by the candidate. We are unable to determine whether adjustments might be necessary to income and expenses, and surplus/deficit.

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Qualified Opinion

In our opinion, notwithstanding the above, the Financial Statements of the candidate for the period ending 07 November 2022 present free from material misstatement. All transactions excepting the deposits of online donations dated 22 July 2022 and 02 November 2022 were supported by appropriate documentation. The candidate's income and expenses, and surplus/deficit present in accordance with Section 88 of the Municipal Elections Act, 1996, and additionally within the limits set by the Clerk.

Basis of Accounting and Restrictions on Distribution and Use

The Financial Statements are prepared to assist the candidate to meet the requirements of Section 88 of the Municipal Elections act, 1996. As such, the statements may not be suitable for use for other purposes. Our report is intended for the sole use of the candidate and the Ministry of Municipal Affairs and Housing.

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**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 1	0 2

 to

YYYY	MM	DD
2 0 2 2	1 2	3 1

☒ 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

Rocca-Cirelli

Given Name(s)

Miranda

Office for Which the Candidate Sought Election

Mayoral

Ward Name or Number (if any)

Municipality

Greater Sudbury

Spending Limit

General

\$103,147.95

Parties and Other Expressions of Appreciation

\$

Contribution Limit

Contributions from Candidate and Spouse

\$400.00

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

Box B: Declaration

I, Miranda Rocca-Cirelli, 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

2022/11/25

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2023/01/13

Time Filed

2:11 pm

Initial of Candidate or Agent (if filed in person)

Signature of Clerk or Designate



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)	+ \$	17,493.00
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.	+ \$	
6.	+ \$	

Total Campaign Income (Do not include loan)**= \$ 17,493.00 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) +

	\$	
Advertising	+ \$	6,438.87
Brochures/flyers	+ \$	
Signs (including sign deposit)	+ \$	9,505.32
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	783.16
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	202.75
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	
Total Expenses subject to general spending limit	= \$	16,930.10 C2

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

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

3. Expenses not subject to spending limits

Accounting and audit	+ \$	600.00	
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	+ \$		
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	= \$	600.00	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 17,530.10 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-37.10	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	= \$	-37.10	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	+ \$	400.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$		
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). +	\$	50.00	
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). +	\$	17,043.00	
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)	= \$	17,493.00	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 (\$)
Total				

☐ 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			17,043.00	
Total			17,043.00	

☐ 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) \$ 17,043.00 1B

Donor	Address	Date	Amount
Nick Nero	2717 Treeview Rd, Sudbury ON P3E5C7	November 7, 2022	\$300.00
Online donation		November 2, 2022	\$619.64
Sirio Gregorini	861 Admiral Dr, Sudbury ON P3E6J5	October 31, 2022	\$250.00
Mike Vilano	269 David St, Sudbury ON P3E1T7	October 11, 2022	\$1,200.00
Nancy Villano	269 David St, Sudbury ON P3E1T7	October 11, 2022	\$1,200.00
Kevin Pattison	48 Chinaberry Dr, Lively ON P3Y0A1	October 1, 2022	\$500.00
Lorelei Vormittag	2078 York Rd, Niagara on the Lake ON L0S1J0	October 1, 2022	\$200.00
Angelo Butera	3781 Weinbrenner Rd, Niagara Falls ON L2G7Y1	October 1, 2022	\$200.00
Sonia Butera	3781 Weinbrenner Rd, Niagara Falls ON L2G7Y1	October 1, 2022	\$200.00
Paul Carboni	655 Moonrock Ave, Sudbury ON P3E5Z6	October 1, 2022	\$500.00
Natale Rocca	442 Marion St, Sudbury ON P3E3H6	September 26, 2022	\$1,200.00
Sabrina Rocca	442 Marion St, Sudbury ON P3E3H6	September 26, 2022	\$940.00
Michael Orazi	564 Arnold St, Sudbury ON P3E2N7	September 21, 2022	\$50.00
Paul Temelini	703-901 Lasalle Blvd, Sudbury ON P3A1X8	September 20, 2022	\$500.00
Sonia Rocca	499 Yale St, Sudbury ON P3E2M9	September 12, 2022	\$1,200.00
Ugo Rocca	499 Yale St, Sudbury ON P3E2M9	September 12, 2022	\$1,200.00
Evan Roberts	442 Ramsey Rd, Sudbury ON P3E2Z6	September 12, 2022	\$1,200.00
Dan Melanson	173 Forest Lake Rd, Sudbury ON P3G1K8	September 8, 2022	\$1,200.00
Jamie Melanson	173 Forest Lake Rd, Sudbury ON P3G1K8	September 8, 2022	\$1,200.00
Online donation		July 22, 2022	\$2,483.36
Miranda Rocca	1945 South Lane Rd, Sudbury ON P3G1C8	June 17, 2022	\$400.00
Felix Lopes	2613 Dube Rd, Sudbury ON P3B1A1	May 24, 2022	\$750.00

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

Municipality			Date (yyyy/mm/dd)
Contact Information			
Last Name or Single Name Conroy		Given Name(s) Rodney	Licence Number
Address			
Suite/Unit Number 1	Street Number 1769	Street Name Regent St	
Municipality City of Greater Sudbury		Province Ontario	Postal Code P3E 3Z7
Telephone Number 705-522-2722		Email Address conroyacctg@gmail.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.

Candidate: Rocca-Cirelli, Miranda

Identification of donors contributing to online donations

Regarding online donation of \$619.67 reported on 02 November 2022

<u>Name</u>	<u>Value</u>	<u>Type</u>	<u>Date</u>	<u>Address</u>
Trevor Owl	48.25	Money	10/09/2022	279 Hemlock, Sudbury, ON, P3C1H8
Terry Cholewinsky	48.25	Money	19/09/2022	230 Maki Ave, Sudbury, ON, P3E2P2
Mike Gregorini	242.45	Money	08/10/2022	621 Arnold St, Sudbury, ON, P3E6H1
Lise Jean-Louis	19.12	Money	09/10/2022	6530 Tilton Lake Rd, Sudbury, ON, P3G1L5
Craig Rose	19.12	Money	16/10/2022	304-74 Balsam St, PO Box 312, Copper Cliff, ON, P0M1N0
Craig Rose	242.45	Money	16/10/2022	304-74 Balsam St, PO Box 312, Copper Cliff, ON, P0M1N0

Regarding online donation of \$2483.36 reported on 21 July 2022

<u>Name</u>	<u>Value</u>	<u>Type</u>	<u>Date</u>	<u>Address</u>
Leslie patay	19.12	Money	30/05/2022	1210 Cardinal Crt, Sudbury, ON, P3A3C1
Leslie patay	485.2	Money	30/05/2022	1210 Cardinal Crt, Sudbury, ON, P3A3C1
Jason Hallett	485.2	Money	30/05/2022	1771 Maley Dr, Sudbury, ON, P3A4R7
Adam Lachapelle	19.12	Money	30/05/2022	2804 Treeview Rd, Sudbury, ON, P3E5C8
Adam Lachapelle	485.2	Money	30/05/2022	2804 Treeview Rd, Sudbury, ON, P3E5C8
Felix Lopes	19.12	Money	31/05/2022	504 Second Ave, Sudbury, ON P3B3L5
Felix Lopes	485.2	Money	31/05/2022	504 Second Ave, Sudbury, ON P3B3L5
Sharon Barbe	485.2	Money	31/05/2022	PO Box 1005, Coniston, ON, P0M1M0