

REPRESENTATION LETTER

Date: March 29, 2023

Mortimer Kostiouchenko Patel
Chartered Professional Accountants LLP
301-1911 Baseline Rd
Ottawa, Ontario
K2C 0C7

To: Mortimer Kostiouchenko Patel Chartered Professional Accountants LLP,

This representation letter is provided in connection with your audit of the Financial Statement of the Paul Lefebvre for the campaign period from June 9, 2022 to January 3, 2023, for the purpose of expressing an opinion on whether the Financial Statement is prepared, in all material respects, in accordance with the accounting requirements of the *Municipal Elections Act*, 1996.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

1. we have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 5, 2023 for the preparation of the Financial Statement in accordance with the *Municipal Elections Act*, 1996;
2. We have received, recorded and deposited all contributions, loans and other amounts and all expenses incurred have been determined and recorded in accordance with the *Municipal Elections Act*, 1996. In particular, all contributions received have been deposited only in accounts on record and have been within the prescribed limitations as to source and amount, and goods, services and advertising contributed have been valued in accordance with the *Act*;
3. all individuals, indicated on the receipt forms made such contributions on their own behalf and not as nominees for other persons or organizations;
4. we have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements; the campaign has satisfactory title to all assets, if any, and there are no liens or encumbrances on the campaign assets, if any; we have provided you with information relating to claims and possible claims, whether or not they have been discussed with our legal counsel;
5. the effect of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A schedule of uncorrected misstatements, if any, is attached to the representation letter;
6. all events subsequent to the date of the financial statements that would require disclosure or disclosure in the financial statements have been adjusted or disclosed;
7. significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We acknowledge that inventory on hand at the beginning and end of the campaign period is appropriately valued in accordance with the *Act*.

Information Provided

1. access to all information of which we are aware that is relevant to the preparation of the financial statement such as records, documentation and related data and copies of all relevant minutes;
2. information relating to any known or probable instances of noncompliance with the Act, including financial reporting requirements whose effects should be considered when preparing the financial statements;
3. information regarding the identity of all related parties, and all the related party relationships and transactions of which we are aware;
4. arrangements with suppliers so that they can certify as to the commercial value of goods and services provided;
5. all known instances of noncompliance or suspected noncompliance with laws and regulations whose effect should be considered when preparing financial statements;
6. any additional information that you may request from the campaign for the purposes of this audit;
7. unrestricted access to persons within the entity from whom you determine it is necessary to obtain audit evidence.

We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of that affects the entity and involves management, employees who have significant roles in internal controls, or others where the fraud could have a material effect on the financial statements.

We have disclosed the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

We have disclosed all information in relation to allegations of fraud, or suspected fraud, affecting the campaign's financial statements communicated by employees, former Employees or others.

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.

The amounts shown in the Form 4 Financial Statement for the total income and total expenses are \$70,609.00 and ^69,310.97 respectively;

(Other representations) _____

Yours truly,



(signed)

Paul Lefebvre, candidate, for Mayor in Greater Sudbury, in the October 24, 2022 Municipal Election

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 6	0 9

 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
Lefebvre

Given Name(s)
Paul

Office for Which the Candidate Sought Election
Greater Sudbury

Ward Name or Number (if any)

Municipality
Mayor

Spending Limit
General
\$109,005.30

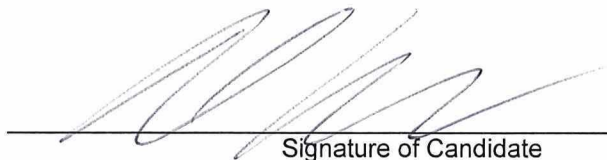
Parties and Other Expressions of Appreciation
\$10,900.53

Contribution Limit
Contributions from Candidate and Spouse
\$25,000.00


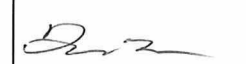
☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Paul Lefebvre, 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

2023/03/30
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
2023/03/30	3:08		

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)	+ \$	70,609.00
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)

= \$ 70,609.00 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	+ \$	30,388.83
Brochures/flyers	+ \$	4,849.43
Signs (including sign deposit)	+ \$	13,560.00
Meetings hosted	+ \$	1,933.83
Office expenses incurred until voting day	+ \$	8,044.75
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	6,838.85
Bank charges incurred until voting day	+ \$	14.85
Interest charged on loan until voting day	+ \$	0.01
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	
Total Expenses subject to general spending limit	= \$	65,630.55 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	+	\$	3,390.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+	\$		
Office expenses incurred after voting day	+	\$	263.67	
Phone and/or internet expenses incurred after voting day	+	\$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+	\$		
Bank charges incurred after voting day	+	\$	26.75	
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			= \$	3,680.42 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **69,310.97 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+	\$	1,298.03	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			= \$	1,298.03 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	+ \$	200.00	
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).	+ \$	1,109.00	
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).	+ \$	70,100.00	
Less: Ineligible contributions paid or payable to the contributor	– \$	800.00	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$		
Total Amount of Contributions (record under Income in Box C)	= \$	70,609.00	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 Schedule			70,100.00	
Total			70,100.00	

☒ 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) \$ 70,100.00 1B

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse
Table 3: Monetary contributions from individuals other than candidate or spouse

Page 1 of 2

Ref #	Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk Additional Information
57	Ajeze, Peter	138 Colby St., Sudbury, Ontario, P3E 5A7	8/30/2022	1200	
98	Arnold, Dave	295 Maki Avenue, Sudbury, Ontario, P3E 2P3	10/7/2022	1200	
98	Arnold, Jonathan	27 Columba, Sudbury, Ontario, P3E 0B3	10/11/2022	1200	
98	Arnold, Kristi	857 Roderick, Sudbury, Ontario, P3E 6J5	10/11/2022	1200	
98	Arnold, Ron	970 Ramsey Lake Rd, Sudbury, Ontario, P3E 6J7	10/11/2022	1200	
10	Bertrand, Ashley	492 Francis Street, Hanmer, ON, P3P1E6 , , ,	7/19/2022	1000	
3	Blais, Robert	7 Neptune Drive, Sudbury, ON, P3E5Z4 , , ,	6/28/2022	1200	
14	Bonin, Miguel	22 Abigail, Sudbury, Ontario, P3A 6C1	8/16/2022	300	
101	Bot, Glenn	1013 Sunnyside Rd, Sudbury, Ontario, P3G 1J2	10/14/2022	1200	
90	Butera, Angelo	2078 York Rd, Niagara on the Lake, Ontario, L0S1J0	9/27/2022	1200	
74	Dal Bianco, Peter	346 Walford Rd., Sudbury, Ontario, P3E 2G9	9/15/2022	\$500.00	
98	Davidson, Ian	269 Nepahwin Ave, Sudbury, Ontario, P3E 2H5	10/8/2022	\$200.00	
61	Demore, Jean Francois	105 Forestdale, Sudbury, Ontario, P3A 5X3	9/12/2022	\$500.00	
46	DePietrantonio, Joe	50 Cognac Ct, Sudbury, Ontario, P3E 6L4	8/29/2022	\$1,200.00	
98	Desmarais, Guy	961 Churchill Ave, Sudbury, Ontario, P3A 4A3	10/6/2022	\$500.00	
100	Dorland, David	4245 Hwy 537, Sudbury, Ontario, P3E 4N1	10/3/2022	\$1,000.00	
62	Dubreuil, Patrice	667 Kirkwood Dr., Sudbury, Ontario, P3E 1X3	9/12/2022	\$500.00	
101	Foligno, Mike	2226 South Shore Road, Sudbury, Ontario, P3G 1M3	10/17/2022	\$1,200.00	
39	Fortin, Tom	422 Arnley St., Sudbury, Ontario, P3C 1E7	9/1/2022	\$600.00	
100	Gancher, Al	319 Nepahwin Ave, Sudbury, Ontario, P3E 2H5	10/11/2021	\$500.00	
13	Garisa, Jagan	1022 Ramsey Lake Rd, Sudbury, Ontario, P3E 6J7	8/16/2022	\$1,200.00	
15	Gasparini, Gil	1-209 College Street, Sudbury, Ontario, P3C 4V3	8/16/2022	\$50.00	
18	Gasparini, Gil	1-209 College Street, Sudbury, Ontario, P3C 4V3	8/22/2022	\$150.00	
58	Gill, Kulwant	1380 Regent ST, Sudbury, Ontario, P3E 3Z4	9/1/2022	\$1,200.00	
72	Gordon, Jim	117 Forest Lake Rd, Sudbury, Ontario, P3G 1K8	9/13/2022	\$300.00	
104	Gregorini, Guglielma	867 Admiral Drive, Sudbury, ON, P3E6J5 , , ,	10/14/2022	\$225.00	
104	Gregorini, Sirio	867 Admiral Dr, Sudbury , ON, P3E 6J5	10/14/2022	\$225.00	
47	Grossi, Anthony	95 Hidden Ridge Ct, Sudbury, Ontario, P3E 0G1	9/1/2022	\$1,200.00	
108	Grossi, Frank	4658 Long Lake Road, Sudbury, Ontario, P3G 1K5	10/24/2022	\$1,200.00	
48	Grossi, Gianni	4017 Long Lake Rd, Sudbury, Ontario, P3G 1N5	9/1/2022	\$1,200.00	
108	Grossi, Melynda	4658 Long Lake Road, Sudbury, Ontario, P3G 1K5	10/24/2022	\$1,200.00	
55	Haddad, Greg	210 Walnut St, Sudbury, Ontario, P3C 1L7	8/24/2022	\$250.00	
98	Huneault, Marc	1354 Drummond Ave, Sudbury, Ontario, P3A 5B6	10/4/2022	\$500.00	
5	Jacobs, Vicki	52 Poupore Rd W, Skead, Ontario, P0M 2Y0	7/18/2022	\$400.00	
63	Jean-Louis, Maxim	6530 Tilton Lake Rd, Sudbury, Ontario, P3G 1L5	9/10/2022	\$250.00	
91	Johnst , Colleen	552 Loach's Rd, Sudbury ON, P3E 2R1 , , ,	10/5/2022	\$200.00	
5	Jolicoeur, Guy	170 Palladium Pl, Sudbury, Ontario, P3E 0H5	6/25/2022	\$1,200.00	
5	Jolicoeur, Martin	7074 Tilton Lake Rd, Sudbury, Ontario, P3G 1L7	7/12/2022	\$500.00	
28	Joseph, Anil	380 Maki Ave, Sudbury, Ontario, P3E 2P2	8/11/2022	\$500.00	
59	Kaur, Raveen	2072 South Bay Rd, Sudbury, Ontario, P3E 6H7	9/1/2022	\$1,200.00	
33	Koka, Hanumantha	2365 Sandy Cove Rd, Sudbury, Ontario, P3G 1H4	8/30/2022	\$1,200.00	
75	Labelle, Allain	614 Dew Drop Rd, Sudbury, Ontario, P3G 1L1	9/14/2022	\$500.00	
90	Laking, Chris	1480 Ramsey Lk Rd, Sudbury, Ontario, P3E 6J1	9/26/2022	\$1,200.00	
90	Laking, Debbie	1480 Ramsey Lk Rd, Sudbury, Ontario, P3E 6J1	9/26/2022	\$1,200.00	
99	Levert, Richard	839 Hillsdale Ave, Sudbury, Ontario, P3E 3T1	10/13/2022	\$500.00	
100	Lilly, Chuck	639 Moonrock Ave, Sudbury, Ontario, P3E 5Z6	10/11/2022	\$250.00	
79	Lopes, Felix	2613 Dube Road, Sudbury, Ontario, P3B 1A1	9/21/2022	\$1,200.00	
10	Lougheed, Geoffrey	197 Rudd, Sudbury, ON, P3C 3S4 , , ,	7/25/2022	\$1,000.00	
10	Lougheed, Gerry	496 Willard Avenue, Sudbury, ON, P3C 1G2 , , ,	7/20/2022	\$1,200.00	
68	Makkar, Surinder	1432 Ramsey Lake Rd, Sudbury, Ontario, P3E 6J1	8/11/2022	\$800.00	
69	Makkar, Veena	1432 Ramsey Lake Rd, Sudbury, Ontario, P3E 6J1	8/11/2022	\$800.00	
98	Marcuccio, Joe	849 Connaught Avenue, Sudbury, Ontario, P3E 5H9	10/12/2022	\$500.00	
20	May, Steve	107 Riverside Dr., Sudbury, Ontario, P3E 1G8	8/23/2022	\$125.00	
99	Mens, Fred	499 John St, Sudbury, Ontario, P3E 1R4	10/14/2022	\$200.00	
80	Mensour, David	150 Jeanine Street, Sudbury, Ontario, P3B 0E8	9/14/2022	\$250.00	
104	Mensour, Patricia	467 Kaireen St, Sudbury, Ontario, P3E 5T3	10/22/2022	\$275.00	
98	Moutstatsos, Steve	283 David St, Sudbury, Ontario, P3E 1T7	9/30/2022	\$1,000.00	
85	Mulholland, Ron	718 Ramsey Lake Rd, Sudbury, Ontario, P3E 6H5	9/27/2022	\$600.00	

Ref #	Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk Additional Information
101	Noel de Tilly, Dawn	4487 Elysee Cr, Hanmer, Ontario, P3P 1B2	10/17/2022	\$1,200.00	
30	Nrisim, Martins	311 6th Avenue, Saskatoon, Saskatchewan, S7K7A9	8/12/2022	\$500.00	
10	Odulana-Ocundimu, Aoluremi	875 Connaught Avenue, Sudbury, ON, P3E5H9, , ,	7/1/2022	\$250.00	
31	Okafor, Paternus	40 Palladium Place, Sudbury, ON, P3E0E1, , , Ontario,	8/24/2022	\$500.00	
98	Pallard, Henri	66 Black Lake Rd, Lively, Ontario, P3Y 1C7	10/13/2022	\$600.00	
70	Paquette, Pierre	50 Manchester Cr, Sudbury, Ontario, P3A 5H5	9/6/2022	\$1,200.00	
5	Penwarden, Michael	314 Wembley dr, Sudbury, ON, P3E 1N7, , ,	6/30/2022	\$500.00	
10	Perdue, Cameron	260 Donnelly Dr, Garson, ON, P3L 1L6, , , ,	7/19/2022	\$1,600.00	\$400.00
10	Perdue, Gerard	260 Donnelly Dr, Garson, ON, P3L 1L6, , , ,	7/19/2022	\$1,600.00	\$400.00
64	Petryna, David	62 Eden Point Dr., Sudbury, Ontario, P3E 4V5	9/9/2022	\$250.00	
65	Petryna, Sandra	62 Eden Point Dr., Sudbury, Ontario, P3E 4V5	9/9/2022	\$250.00	
10	Pollesel, Vince	1581 O'Neil Dr W, Garson, ON, P3L1L6, , , ,	7/31/2022	\$1,000.00	
35	Popuri, Krishna	178 Trailridge Dr., Sudbury, Ontario, P3E 6L8	8/14/2022	\$500.00	
36	Popuri, Padma	178 Trailridge Dr., Sudbury, Ontario, P3E 6L8	8/15/2022	\$500.00	
100	Poulson, Barry	125 Durham St., 2nd Fl, Sudbury, Ontario, P3E 3M9	10/17/2022	\$1,200.00	
10	Proseri, John	1351 Sunnyside Rd, Sudbury, ON, P3G1J1, , , ,	7/21/2022	\$750.00	
81	Reich, Dennis	886 Woodlawn, Sudbury, Ontario, P3E 6J6	9/23/2022	\$250.00	
10	Reilly, Edwin	94 Hidden Ridge Crt, Sudbury, ON, P3E 0G1, , , ,	7/20/2022	\$1,200.00	
77	Richardson, Clifford	71 Nepahwin, Sudbury, ON, P3E 2H5, , , ,	9/16/2022	\$500.00	
76	Robson, Todd	13 Aspenwood Ct., Sudbury, Ontario, P3E 5W1	9/15/2022	\$400.00	
34	Sanchez, Angelita	680 Kirkwood Dr., Sudbury, Ontario, P3E 1X3	8/22/2022	\$1,000.00	
38	Sauve, Herve	467 Kirkwood Dr., Sudbury, Ontario, P3E 6J4	9/1/2022	\$250.00	
32	Shivakumar, K	240 Maki Avenue, Sudbury, P3E2P2, , Ontario,	8/14/2022	\$750.00	
29	Simmons, Jim	233 Brady St, Sudbury, Ontario, P3B 4H5	8/30/2022	\$500.00	
66	Sinclair, Carolyn	332 Laura Ave, Sudbury, Ontario, P3E 3R9	9/6/2022	\$650.00	
67	Sinclair, Macgregor	332 Laura Ave, Sudbury, Ontario, P3E 3R9	9/6/2022	\$650.00	
60	Singh Aulakh, Sarvdial	1050 Ramsey Lake Rd, Sudbury, Ontario, P3E 6J7	9/1/2022	\$1,000.00	
19	Slade, Fred	402 Frood Rd, Sudbury, Ontario, P3C 4Z8	8/22/2022	\$1,200.00	
98	Stokes, Kathleen	26 Ursa Ct, Sudbury, Ontario, P3E 6B8	9/30/2022	\$500.00	
105	Mike Toppazini	154 Durham Street, Sudbury, On P3E3M7, , , ,	10/24/2022	\$500.00	
100	Toppazzini, Michael	154 Durham St, Sudbury, Ontario, P3E 3M7	7/27/2022	\$500.00	
5	Visram, Salina	105 King St. E, Kitchener, Ontario, N2G 2K8	6/28/2022	\$1,200.00	
90	Wallace, Jamie	1 Ceasar Road, Sudbury, Ontario, P3E 5P3	9/8/2022	\$1,000.00	
90	Wallace, Jeff	1 Ceasar Road, Sudbury, Ontario, P3E 5P3	9/21/2022	\$900.00	
71	Zulich, Dario	1100 Ramsey Lk Rd, Sudbury, Ontario, P3E 6J7	9/1/2022	\$1,200.00	
		Total		\$70,100.00	

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

CPA

Municipality

Ottawa

Date (yyyy/mm/dd)

Contact Information

Last Name or Single Name

Kostioutchenko

Given Name(s)

Igor

Licence Number

3-30777

Address

Suite/Unit Number

301

Street Number

1911

Street Name

Baseline Rd

Municipality

Ottawa

Province

Ontario

Postal Code

K2C 0C7

Telephone Number

613-421-2595

Email Address

info@mkpllp.ca

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.

INDEPENDENT AUDITOR'S REPORT

To Angie Kujanen, City Clerk and Solicitor, Greater Sudbury

Paul Lefebvre, candidate, for Mayor in Greater Sudbury, in the October 24, 2022 Municipal Election

Qualified Opinion

We have audited the accompanying *Financial Statement* Form 4 of the Paul Lefebvre campaign which comprise the Statement of Campaign Income and Expense, the Calculation of Surplus or Deficit, and the attached Schedules of Contributions and Fundraising Events and Activities, and a cover page with candidate information relating to the October 24, 2022 Municipal Election.

The financial statements have been prepared by the candidate in accordance with the accounting requirements of sections 88.8 through 88.32 of the *Municipal Elections Act*, 1996.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the accompanying financial statements of Paul Lefebvre for the period from June 9, 2022 to January 3, 2023 are prepared in all material respects, in accordance with the accounting requirements of the *Municipal Elections Act*, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of the political entity of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amount recorded in the records of the Paul Lefebvre and we were not able to determine whether any adjustments might be necessary to income, expenses and the corresponding calculation of surplus or deficit. Our conclusion on the Financial Statement for the campaign period was modified accordingly because of the possible effects of this limitation of scope.

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 Statements section of our report.

We are independent of the candidate in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

Basis of Accounting and Restriction on Use

Without modifying our opinion, I draw attention to the basis of accounting of the Financial Statement, which is presented on Form 4 as prescribed under the *Municipal Elections Act*, 1996, As a result, the financial statements may not be suitable for another purpose.

Candidate's Responsibility

The Candidate is responsible for the preparation of the Financial Statements in accordance with the provisions of sections 88.8 to 88.32 of the *Municipal Elections Act*, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial statement free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Form 4 Financial Statement as a whole is 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 these financial statements.

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 financial statements, 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 registered political entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.
- Evaluate the overall presentation, structure, and content of the Financial Statement, and whether the Financial Statement represents the underlying transactions and events in a manner consistent with the accounting requirements of the *Municipal Elections Act*, 1996.

Signature of Auditor: Mortimer Kostiouatchenko Patel CPAs LLP

Date: March 30, 2023

Auditor's Address: 301-1911 Baseline Rd, Ottawa, On, K2C 0C7

Audit Fee: \$3,390.00

X: I confirm that my firm whose partners resident in Ontario are licenced public accountants in good standing.

Licence Holder Name: Igor Kostiouatchenko