

WILLIAM MOLSON CPA

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To Chris Gauthier, City Clerk, City of Brantford

Qualified Opinion

I have audited the Supplementary Financial Statement of Dave Wrobel, candidate, which comprises the Statement of Campaign Income and Expenses, the Calculation of Surplus or Deficit, and the attached Schedules of Contributions, and Fundraising Events and Activities, and a covering page with candidate information relating to the election held on October 24, 2022. This financial information has 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 my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, the accompanying Financial Statement of Dave Wrobel for the campaign period from May 20, 2022 to March 13, 2023 is 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 electoral campaigns, the completeness of contributions and other revenue and expenses is not susceptible to my obtaining evidence I considered necessary for the purposes of the review. Accordingly, the evidence obtained of these contributions and other revenue and expenses was limited to the amounts recorded in the campaign accounting records of Dave Wrobel. Therefore I was not able to determine whether any adjustments might be necessary to contributions and other revenue and expenses. My conclusion on the Financial Statement for the campaign period was modified accordingly because of the possible effects of this limitation in scope.

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

The Candidate's Responsibility for the Financial Statement

The candidate is responsible for the preparation of the Financial Statement in accordance with the provisions of sections 88.8 through 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 Responsibility for the Audit of the Financial Statement

My objective is to obtain reasonable assurance about whether the 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement in 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 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 candidate's campaign internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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*.

Emphasis of Matter

Without modifying my qualified opinion, I draw attention to Note 1 of the Financial Statement, which more extensively discusses the reason for the amendment of the previously issued Financial Statement and to the earlier report dated May 1, 2023.

Basis of Accounting

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

William Molson CPA

Licensed Public Accountant

September 19, 2023

Toronto, Ontario

**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	2 0

 to

YYYY	MM	DD
2 0 2 3	0 3	1 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

Wrobel

Given Name(s)

Dave

Office for Which the Candidate Sought Election

Mayor

Ward Name or Number (if any)

Municipality

Brantford

Spending Limit

General

\$71,133.55

Parties and Other Expressions of Appreciation

\$7,113.35

Contribution Limit

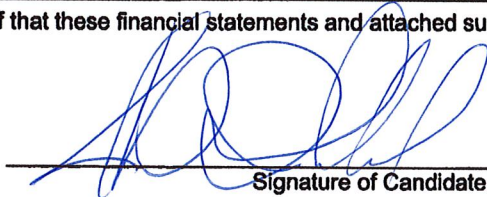
Contributions from Candidate and Spouse

\$22,473.00

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

Box B: Declaration

I, Dave Wrobel, 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

2023/09/22
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
2023/09/22	3:11 p.m.		

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)	+ \$	26,790.00
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. Funds from Candidate for recount costs	+ \$	9,300.00
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	

Total Campaign Income (Do not include loan)**= \$ 36,090.00 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	+ \$	6,453.32
Brochures/flyers	+ \$	6,609.35
Signs (including sign deposit)	+ \$	8,540.78
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	366.47
Phone and/or internet expenses incurred until voting day	+ \$	200.00
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	51.50
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	
Total Expenses subject to general spending limit	= \$	22,221.42 C2

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

1. Vday party costs - Polish Social Club	+ \$	282.50
2. Vday party costs - Classic Party Rentals	+ \$	126.56

3. Vday party costs - Strodes BBQ and Deli	+ \$	600.00	
4. Vday PArty costs - Pizza Roma	+ \$	191.00	
5. _____	+ \$		
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	1,200.06	C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$	1,250.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	1,184.21	
Office expenses incurred after voting day	+ \$	48.27	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	42.80	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$	9,300.00	
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. Post Vday sign removal and strage costs	+ \$	411.16	
2. Sign removal travel fuel	+ \$	200.00	
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses not subject to spending limits	= \$	12,436.44	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **35,857.92** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	232.08	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	232.08	
Surplus (or deficit) for the campaign	= \$		D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 – Contributions**Part I – Summary of Contributions**

Contributions in money from candidate and spouse	+ \$	21,710.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	200.00
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).	+ \$	850.00
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).	+ \$	4,255.00
Less: Ineligible contributions paid or payable to the contributor	- \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	225.00
Total Amount of Contributions (record under Income in Box C)	= \$	26,790.00 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 (\$)
Use of cellphone during campaign	2022/10/24	200.00
Total		200.00

☐ 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 continuation page			3,250.00	
Total			3,250.00	

☒ 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 (\$)
Steve Burke	19 Mohawk Street Brantford ON N3S 2W2	Graphic design services	2022/10/22	1,000.00
Roger Snowdragon	84 Arthur Street Brantford ON N3S 3J2	Use of photograph	2022/10/22	5.00
Total				1,005.00

☐ 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)

\$ **4,255.00** 1B

Dave Wrobell

3,250.00

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 Meet and Greet fundraiserDate of event/activity (yyyy/mm/dd) 2022/09/18**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.	_____	+ \$	_____

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.	Lococos Food	+ \$	400.62
2.	Jeff Harding Music	+ \$	300.00
3.	Lowes Supplies	+ \$	140.59
4.	Party City	+ \$	13.49
5.	AV and photo equipment costs	+ \$	131.86
6.	Wholesale Club	+ \$	163.76
7.	Miscellaneous supplies	+ \$	33.89

Total Part IV Expenses (Include under Expenses in Box C)= \$ **1,184.21**

Financial Statement – Candidate Form 4

Dave Wrobel

Note to the Financial Statement

For the campaign period from May 20, 2022 to March 13, 2023

Subsequent to the issuance of the Financial Statement dated April 30, 2023 for the campaign period for the period from May 20, 2023 to March 28, 2023 (as issued), it was identified that certain transactions had not been included in that Financial Statement:

1. a contribution in kind with an estimated value of \$5 from an individual, for the use in advertising, of a photograph. This amount is recorded as both a contribution and an expense;
2. advertising expenses with an estimated value of \$346.32 for vinyl graphics.

It was determined that the campaign period ended March 13, 2023, such that bank charges incurred after voting day are reduced by \$9.95.

As a consequence of the above, the calculate excess of income over expenses, and the refund of candidate's contributions, are calculated to be \$232.08.

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 City of Toronto	Date (yyyy/mm/dd) 2023/09/19
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Contact Information

Last Name or Single Name Molson	Given Name(s) William	Licence Number 1-18660
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Address

Suite/Unit Number	Street Number	Street Name
	2333	Queen Street East

Municipality City of Toronto	Province ON	Postal Code M4E 1H1
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Telephone Number 416-930-1651	Email Address william@molsonca.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.