

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 2

 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
Davis

Given Name(s)
Kevin

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
\$

Contribution Limit

Contributions from Candidate and Spouse
\$22,473.00

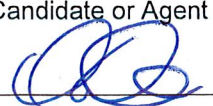
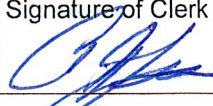
☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Kevin Davis, 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

2023/09/27
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
<u>2023/09/27</u>	<u>4:02pm</u>		

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)	+ \$	48,707.58
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)**= \$ 48,707.58 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)	+ \$	8,584.00
Advertising	+ \$	1,668.42
Brochures/flyers	+ \$	5,435.58
Signs (including sign deposit)	+ \$	3,363.93
Meetings hosted	+ \$	226.00
Office expenses incurred until voting day	+ \$	1,134.15
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	6,723.50
Bank charges incurred until voting day	+ \$	118.51
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Billboard	+ \$	6,570.20
2. Truck Wrap	+ \$	333.35
3. Social Media	+ \$	508.50
4. T-shirts, Caps, Etc.	+ \$	1,841.39
5. Canvass Including Gas & Food for Volunteers	+ \$	1,792.36
6.	+ \$	
7.	+ \$	
8.	+ \$	
Total Expenses subject to general spending limit	= \$	38,299.89 C2

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

1. Election Night	+ \$	735.90	
2. November 17/22 - Volunteer Appreciation	+ \$	3,070.46	
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	3,806.36	C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$	2,195.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$	103.96	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	76.39	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$	1,582.00	
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. Sign Disposal	+ \$	34.00	
2. Gift for Worker	+ \$	97.97	
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses not subject to spending limits	= \$	4,089.32	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **46,195.57** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	2,512.01	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	2,512.01	
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	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	11,218.58
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).	+ \$	3,339.00
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).	+ \$	34,150.00
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)	= \$	48,707.58 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 (\$)
Gas for Vehicle	2022/10/27	495.35
Meals for Campaign Workers	2022/10/21	182.11
Removing Wrap from Truck	2022/10/25	169.75
Clothing-purple fleece jacket	2022/10/09	33.90
Office Supplies	2022/09/13	106.56
Scooter purchase - purchased for Canvass	2022/08/20	813.59
Helmet	2022/07/30	108.41
Campaign Party Expenses	2022/10/24	724.91
Total		2,634.58

☐ 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 (\$)
Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
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Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
720 Signs (Coroplast)	2018/06/30	Brant In Store	720	2,173.00
120 Signs (32" x 48")	2018/06/30	Brant In Store	120	1,776.00
Archived Website Design	2018/07/17	Octopus Red - Digital Media		1,275.00
Business Card Design	2018/07/14	Octopus Red - Digital Media		2,535.00
Website Files Design	2018/07/14	Octopus Red - Digital Media		450.00
Sign Design	2018/07/14	Octopus Red - Digital Media		375.00
Total				8,584.00

☐ 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 (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
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Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
See Attached			34,150.00	
Total			34,150.00	

☐ 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 (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
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Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
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) \$ 34,150.00 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

CPA, CA, LPA

Municipality	Date (yyyy/mm/dd)
Brantford	2023/03/28

Contact Information

Last Name or Single Name	Given Name(s)	Licence Number
Johnston	Hugh Cameron	1-16711

Address

Suite/Unit Number	Street Number	Street Name
	96	Nelson Street

Municipality	Province	Postal Code
Brantford	ON	N3T 2N1

Telephone Number	Email Address
519-759-3511	cjohnston@millards.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.

PART II	TABLE 1	MONETARY CONTRIBUTIONS OVER \$100.00				
NAME	ADDRESS	TOWN	POSTAL CODE	DATE RECD		AMOUNT
Nancy Church	5 The Homestead	Brantford	N3R 7A7	May 13/22		\$ 1,000.00
Daniel Gormley	56 Blythwood Rd	Toronto	M4N 1A1	July 12/22		\$ 1,200.00
Paul Williamson	6 Gaywood Gdns	Brantford	N3T 5J8	July 12/22		\$ 1,200.00
Gabriel Kirchberger	119 McGill Rd	Mt Pleasant	N0E 1K0	Aug 12/22		\$ 1,200.00
Mark Rodger	19 Meadowcliffe Dr	Toronto	M1M 2X8	Aug 12/22		\$ 500.00
Dave Levac	9 Isabel Drive	Brantford	N3T 0L8	Sept 24/22		\$ 250.00
John Susko	13--115 Glenwood Dr	Brantford	N3S 3G8	Sept 24/22		\$ 200.00
Gurdev Mundi	980 Mississauga Hts Dr	Mississauga	L5C 1A6	Sept 24/22		\$ 500.00
Gerald Smits	30 Burtch Rd	Mt Pleasant	N0E 1K0	Sept 24/22		\$ 500.00
Harinder vir Singh Toor	4 Barrett Ave	Brantford	N3S 0B6	Sept 24/22		\$ 500.00
Donato Dedominicis	84 Royal Oak Dr	Brantford	N3R 7P8	Sept 24/22		\$ 500.00
Peter Ham	4 Pleasant Cres	Brantford	N3T 1S2	Sept 24/22		\$ 200.00
Gladye Rizzo	545 German School Rd	Paris	N3L 3E1	Sept 24/22		\$ 200.00
William Verity	19 Inwood Dr	Brantford	N3T 5J5	Oct 7/22		\$ 250.00
Catharine Verity	19 Inwood Dr	Brantford	N3T 5J5	Oct 7/22		\$ 250.00
Dev Lall	153 Powell Rd	Brantford	N3T 0E5	Oct 7/22		\$ 1,200.00
Dan Chen	153 Powell Rd	Brantford	N3T 0E5	Oct 7/22		\$ 1,200.00
Brad Wilson	c/o 1 Grand River St North	Paris	N3L 2L9	Oct 7/22		\$ 1,000.00
Rina Colaiacovo	17 Rollingwood	Brantford	N3R 5Z7	Oct 7/22		\$ 150.00
Brian O'Riordan	17 Rollingwood	Brantford	N3R 5Z7	Oct 7/22		\$ 150.00
Margaret Williamson	6 Gaywood Gdns	Brantford	N3T 5J8	Oct 7/22		\$ 1,200.00
Scott Malcolm	514 Hilltop Lane	St George	N0E 1N0	Oct 7/22		\$ 250.00
John Purkiss	515 Scenic Drive	St George	N0E 1N0	Oct 7/22		\$ 250.00
Richard Smith	10 Gaywood Gdns	Brantford	N3T 5J8	Oct 7/22		\$ 250.00
Murray Brooks	238 German School Road	Paris	N3L 3E1	Dec 28/22		\$ 500.00
Anwar Dost	96 Dufferin Ave	Brantford	N3T 4P8	Dec 28/22		\$ 250.00
Frederick Martin	20 Riverview Dr	Brantford	N3T 5A7	Dec 28/22		\$ 200.00
Kyle Richie	11 Gaywood Gdns	Brantford	N3T 5J7	Dec 28/22		\$ 250.00
Daniele Guizzetti	7 Bethesda Court	Toronto	M3B 3S4	Dec 28/22		\$ 1,200.00
Craig Holden	534 Grand Ridge Dr	Cambridge	N1S 4Y9	Dec 28/22		\$ 500.00
Steven Bishop	1037 Streambank Dr	Mississauga	L5H 3W7	Sept 28/22		\$ 1,200.00
Craig Surette	15 Scarfe Gdns	Brantford	N3T 6B2	Oct 6/22		\$ 150.00
Karen George	15--20 Courtland Dr	Brantford	N3R 7Y2	Oct 7/22		\$ 200.00
Ken Breau	8 Oxford St	Brantford	N3R 5C6	Oct 12/22		\$ 200.00
Richard Mercey	129 Blueski George CR	Blue Mtns	L9Y 0S9	Oct 14/22		\$ 500.00
Sergio Manchia	95 Rousseaux St	Ancaster	L9G 3M1	Oct 14/22		\$ 500.00
James Messecar	230 Grey St	Brantford	N3S 4W7	Aug 4/22	Aug 24/22	\$ 500.00
Phillip Gillies	21 Chapman St W, Box 782	Port Dover	N0A 1N0	Aug 19/22	Oct 6/22	\$ 900.00
James Di Novo	2242 Woodbine Crt	Oakville	L6M 4Z4	Aug 25/22		\$ 200.00
Gerald Rudnick	29 Farrow Rd	Brantford	N3T 5L7	Aug 26/22		\$ 500.00
Christine Rudnick	29 Farrow Rd	Brantford	N3T 5L7	Aug 26/22		\$ 500.00
Paul Emerson	46 Broadview St East	Paris	N3L 2R6	Aug 27/22		\$ 150.00
Steven Portelli	35 MacDonald Cres	Brantford	N3R 8B2	Aug 27/22		\$ 200.00

PART II	TABLE 1	MONETARY CONTRIBUTIONS OVER \$100.00					
NAME	ADDRESS	TOWN	POSTAL CODE	DATE RECD		AMOUNT	
Bernard Neziol	21 Marigold Street	Brantford	N3R 5W7	Aug 28/22		\$	600.00
Scott Lyons	73 Highland Dr	Brantford	N3T 0L5	Aug 30/22		\$	1,200.00
Dean Braund	200 Grand River Ave	Brantford	N3T 4X9	Aug 30/22		\$	500.00
Lance Calbeck	22 Inwood Dr	Brantford	N3T 5J6	Sept 1/22	Sep 22/22	\$	200.00
Darren Neziol	307 Dufferin Ave	Brantford	N3T 4S3	Sep 5/22		\$	500.00
Nick Rizzo	3 Lafayette	Brantford	N3T 5B4	Sep 7/22		\$	500.00
Adam Leca	108 Donegal Dr	Brantford	N3T 6N3	Sep 7/22		\$	200.00
David Schultz	111 Fulton Street	Brantford	N3R 4E9	Sep 9/22		\$	250.00
James Kent	335 Mt Pleasant Road	Brantford	N3T 1V3	Sep 9/22		\$	300.00
Jang Panag	93 McMillan Road	Brantford	N3R 0B9	Sep 12/22		\$	1,200.00
Daniel Gasbarrini	101--33 Memorial Dr	Brantford	N3R 5R8	Sep 12/22		\$	600.00
Leslie Bannister	7 Gaywood Gdns	Brantford	N3T 5J7	Sep 13/22		\$	200.00
Donald Harris	339 Dufferin Ave	Brantford	N3T 1K2	Sep 14/22		\$	200.00
Philip Race	P.O. Box 132	Paris	N3L 3E7	Sep 14/22		\$	1,000.00
Andrew Nicholls	32--655 Park Road North	Brantford	N3R 0A2	Sep 18/22		\$	250.00
Heather Nicholls	32--655 Park Road North	Brantford	N3R 0A2	Sep 18/22		\$	250.00
Bill&Barb Harding	11 Ventnor Ct	Brantford	N3R 6L8	Sep 18/22		\$	200.00
Rino Bidenti	27 Woodway Trail	Brantford	N3R 5Z4	Sep 19/22		\$	200.00
Shelton Papple	9 Colonial Cres	Brantford	N3R 7M5	Sep 24/22		\$	300.00
Matthew Lambert	175 Brant Ave, Box 1266	Brantford	N3T 5T3	Sep26/22		\$	250.00
Karen Nagel	10--115 Glenwood Dr	Brantford	N3S 3G8	Sep 26/22		\$	200.00
Allan Lovett	20 Wellington St	Branford	N3T 2L4	Oct 3/22		\$	250.00
Patrick Corless	9 Muirhead Cres	Branford	N3R 7S5	Oct 3/22		\$	500.00
John Huigenbos	24 Horner St	Branford	N3R 2C4	Oct 7/22		\$	600.00
Bernie Korfmann	11 Humberstone Ave	Branford	N3S 7A4	Oct 8/22		\$	500.00
Deborah Ditchfield	50 Ava Road	Branford	N3T 6L8	Oct 14/22		\$	250.00
Wayne Branchaud	P.O. Box 703	St George	N0E 1N0	Oct 24/22		\$	250.00
				Total		\$	34,150.00

INDEPENDENT AUDITOR'S REPORT

To the Corporation of the City of Brantford

Qualified Opinion

We have audited the statement of campaign income and expenses and the calculation of surplus or deficit of Kevin Davis, Candidate (the 'Candidate') for the campaign period from May 2, 2022 to June 30, 2023 relating to the election held on October 24, 2022 (together "the Financial Statement – Form 4").

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraph, the accompanying Financial Statement – Form 4 consisting of the campaign income and expenses and the calculation of surplus or deficit of the Candidate for the period from May 2, 2022 to June 30, 2023 is prepared, in all material respects in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996 (Section 88).

Basis for Qualified Opinion

Due to the inherent nature of the transactions of the Candidate, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the records of the Candidate and we were not able to determine whether any adjustments might be necessary to campaign income and expenses, surplus or deficit for the period from May 2, 2022 to June 30, 2023.

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 – Form 4* 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 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 audit opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Use

We draw attention to the basis of accounting which is in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996 (Section 88). The Financial Statement – Form 4 is prepared to assist the Candidate to meet the requirements of the Municipal Elections Act, 1996 (Section 88). As a result, the Financial statement – Form 4 may not be suitable for another purpose. Our report is intended solely for the Candidate and the City of Brantford and should not be used by parties other than the Candidate and the City of Brantford. Our opinion is not modified in respect of this matter.

Responsibilities of the Candidate for the Financial Statement – Form 4

The Candidate is responsible for preparation of the Financial Statement – Form 4 in accordance with the with accounting treatment prescribed by the Municipal Elections Act, 1996 (Section 88) and in the prescribed form issued by the Ministry of Municipal Affairs, and for such internal control as the

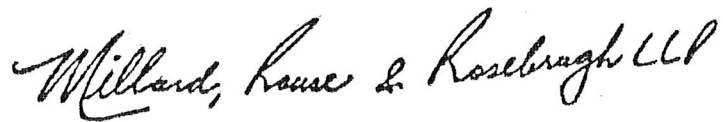
Candidate determines is necessary to enable the preparation of the Financial Statement – Form 4 that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement – Form 4

Our objectives are to obtain reasonable assurance about whether the Financial Statement – Form 4 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 the Financial Statement – Form 4.

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 Statement – Form 4, 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by the Candidate.



September 19, 2023
Brantford, Ontario

MILLARD, ROUSE & ROSEBRUGH LLP
Licensed Public Accountants