

3.1.1 - Written Submission from Candidate

RESPONSE TO APPLICATION FOR COMPLIANCE AUDIT OF JULIA HANNA, CANDIDATE FOR MAYOR OF THE TOWN OF OAKVILLE, OCTOBER 2022

Pursuant to s. 88.33 of the *Municipal Act 1996*, S.O. 1996, c. 32, Sched.

Dated September 22, 2023

Prepared on behalf of Julia Hanna by:

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PART I - OVERVIEW

1. This application for a compliance audit (the “**Application**”) is without merit, untethered from any evidence, rests on assumption and speculation, and reflects a fundamental misunderstanding of the Form 4 disclosure of 2022 Oakville mayoral candidate Julia Hanna. The applicant, Scott Barber, cannot meet his onus of establishing a reasonable belief that Ms. Hanna contravened the *Municipal Elections Act, 1996* (the “**Act**”).

2. Mr. Barber’s application lists a scattershot of “concerns” relating to Ms. Hanna’s Form 4, which are not borne out when her financial disclosure is reviewed in its entirety. Specifically:

- (a) contributions from Ms. Hanna and her spouse were fully explained and disclosed in her Form 4. Mr. Barber misunderstands the contents of Ms. Hanna’s disclosure when he accuses her of “discrepancies” in reporting her campaign contributions;
- (b) Ms. Hanna’s expenditure of over \$10,000 on signage was accurately and fully disclosed in her Form 4. Mr. Barber asserts that this amount “seems particularly low” when compared to the amount spent by her opponent, Rob Burton. But Ms. Hanna’s expenditure on signs represents 11.1% of her overall campaign expenses, which is more than the 10.3% that Mr. Burton’s campaign spent on signage;
- (c) Ms. Hanna did not maintain a dedicated campaign office at 700 Kerr Street, contrary to Mr. Barber’s suggestion otherwise. Her disclosure of the office expenses she incurred is complete and the amount she reported reasonable;
- (d) all expenses associated with Ms. Hanna’s telephone campaign, website, and social media marketing were recorded under “Advertising” and “Data and Software” in her Form 4, including over \$20,000 on robocalling services;
- (e) Ms. Hanna disclosed all banking charges in her Form 4, including bank account fees, cheque costs, and costly service charges for the processing of online donations through credit and debit cards through Nationbuilder; and

- (f) Ms. Hanna listed the name of every individual who donated over \$25 to her campaign in her Form 4 disclosure, as required under the *Act*. At no time did Ms. Hanna accept any contributions from businesses, as Mr. Barber seems to imply.

3. There is no merit to any of Mr. Barber's allegations of election finance impropriety by Ms. Hanna, much less a reasonable basis to go through a lengthy compliance audit at significant expense to the public and to Ms. Hanna. Mr. Barber's application should be rejected in its entirety.

PART II - BACKGROUND

A. THE RESPONDENT, JULIA HANNA

4. The Respondent, Julia Hanna, is an entrepreneur, restaurateur, business leader, and active volunteer in the Oakville community. She served as the Chair of the Oakville Chamber of Commerce in 2012-2013, and a Board Member of the Downtown Oakville Business Improvement Association. She also founded a highly successful non-profit initiative—HealthyFam—that empowers children, families, and seniors to build a foundation for health and wellness through food, in partnership with the Longo's grocery chain.

5. In recognition of her contributions to the Oakville community, Ms. Hanna proudly received the Queen's Diamond Jubilee Medal in 2012, was named a Paul Harris Fellow in 2014, and won the YMCA Woman of Distinction award in 2021.

B. MS. HANNA'S FORAY INTO MUNICIPAL POLITICS

6. In 2018, Ms. Hanna decided to enter the race for Mayor of the Town of Oakville, looking to unseat incumbent Rob Burton, who has held office since 2006. She ran an engaging grassroots campaign, placing second to Mr. Burton by a margin of 7.5% (3,487 votes).

7. Ms. Hanna renewed her bid for mayoral office in the October 2022 municipal elections. She ran on a campaign directed at addressing the housing crisis, improving transit and traffic planning, environmental protection, and increasing citizen participation, inclusion, and diversity.

8. Despite finishing second, Ms. Hanna closed the gap with Mr. Burton; the election was decided by only 886 votes, a margin of around 2%.

C. CANDIDATES FILE FORM 4 DISCLOSURE

9. On March 27, 2023, Mr. Burton filed his Form 4 Financial Statement and Auditor’s Report under s. 88.25 of the *Act*, a copy of which is attached as [Appendix A](#). Mr. Burton’s Form 4 reveals that his campaign spent \$146,608 on his mayoral candidacy, including over \$11,000 on a victory party. Mr. Burton reported a spend of over \$90,000 on advertising, brochures, flyers, and signs.

10. Ms. Hanna filed her Form 4 Financial Statement and Auditor’s Report on May 1, 2023, a copy of which is attached as [Appendix B](#). Despite finishing the October 2022 mayoral race in a close second place, Ms. Hanna incurred less than \$90,000 in campaign expenses—only 61% of Mr. Burton’s total spend. Ms. Hanna’s Form 4 was independently audited by Chartered Professional Accountants at Farnham Accountants & Advisors.

D. MR. BARBER’S APPLICATION FOR A COMPLIANCE AUDIT

11. On July 28, 2023, the Applicant, Scott Barber, filed an application for a compliance audit of Ms. Hanna’s Form 4 under s. 88.33 of the *Act* (the “**Application**”). It was the subject of a news report in the Oakville News on August 16, 2023, a copy of which is attached as [Appendix C](#).

PART III - STATEMENT OF ISSUES AND SUBMISSIONS

12. The only issue before the Committee is whether a compliance audit is necessary and in the public interest. Mr. Barber must persuade this Committee that he has reasonable grounds to believe that there has been a contravention of the *Act*, without resort to supposition and speculation. In *Vaughan (City) v. Defrancesca et al.*, the Ontario Court of Justice made clear that “[i]f the elector is acting on conjecture, suspicion or merely proceeding on a fishing expedition, then that would not constitute reasonable grounds”.¹ A copy of that decision is attached as [Appendix D](#).

13. Mr. Barber cannot meet his burden. His application reflects a fundamental misunderstanding of the Form 4 disclosure, and rests on conjecture and speculation. There are no reasonable grounds to believe that Ms. Hanna has committed any breach the *Act*.

¹ 2008 ONCJ 762, para. 8.

A. MS. HANNA’S CONTRIBUTION LIMITS

14. Mr. Barber’s lead argument is that the \$25,000 contribution limit—*i.e.*, the maximum amount she and her spouse were *allowed* to contribute—in Box A on Ms. Hanna’s Form 4 does not match the \$16,739.24 that Ms. Hanna and her spouse *actually did* contribute to her campaign. Mr. Barber speculates that there were “additional candidate donations *via* goods and services that was (*sic*) not reported”, and that there is a “discrepancy” between these two figures.

15. This argument reveals a basic misunderstanding of the Form 4 financial disclosure. The “Contribution Limit” section of Box A states the maximum amount that the candidate and his or her spouse can contribute to the campaign if they wish to. Ms. Hanna and her husband were *allowed*—but not required—to contribute up to \$25,000 to her campaign.

Box A: Name of Candidate and Office		
Candidate's name as shown on the ballot		
Last Name or Single Name	Given Name(s)	
Hanna	Julia	
Office for Which the Candidate Sought Election	Ward Name or Number (if any)	
Mayor		
Municipality		
Oakville		
Spending Limit		Contribution Limit
General	Parties and Other Expressions of Appreciation	Contributions from Candidate and Spouse
\$130,724.50	\$13,072.45	\$25,000.00

16. To be clear, the \$25,000 figure in Box A is simply a contribution cap, and not a reporting of what Ms. Hanna and her spouse contributed.

17. By contrast, the amount listed in Schedule 1 of Ms. Hanna’s Form 4 sets out the *actual* amount that she and spouse contributed to the campaign, for a total of \$16,739.24. This is approximately \$8,000 less than the \$25,000 amount they were allowed to donate under the *Act*.

Part I – Summary of Contributions		
Contributions in money from candidate and spouse	+ \$	16,739.24
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	see Note *
* Note – No entry is required. Values will auto-populated once the applicable details are calculated.		

18. This entire contribution was made by Ms. Hanna’s husband, Brian Hanna, on August 16, 2022. The amount and date of this contribution were prominently disclosed in her Form 4, belying Mr. Barber’s suspicion of “odd timing” or “partial reporting”.

Date	Amount	Surname, Name	Address			
16-Aug	16,739.24	Hanna, Brian	2323 Ridge Landing Oakville, ON L6M 3M8			

19. This is a complete answer to Mr. Barber’s first complaint. The fact that Ms. Hanna and her husband did not contribute the maximum amount permitted (unlike Mayor Burton) is obviously neither a campaign finance violation nor a reporting “discrepancy” in Ms. Hanna’s Form 4.

B. MS. HANNA’S REPORTING ON SIGNAGE EXPENSES

20. Mr. Barber’s second argument relates to the \$10,026.81 that Ms. Hanna expended on signage, which he says “seems particularly low” compared to Mr. Burton, who reported \$15,192.27 in signage expenses.

21. Ms. Hanna’s campaign procured these signs at market rates, and she was assisted by a large, dedicated team of volunteers that ensured that all of Ms. Hanna’s signs were installed. The amount Ms. Hanna spent on signage is reasonable and in-keeping with her overall campaign finances. The fact that Mr. Burton’s campaign chose to spend more is irrelevant and clearly does not satisfy the burden Mr. Barber must meet in order to succeed in this application. To the contrary, Ms. Hanna spent proportionately more of her total campaign expenditure on signage (11.1%) than Mr. Burton did (10.3%).

22. Mr. Barber also asserts that Ms. Hanna had “twice the number of signs” than Mr. Burton. This is entirely without foundation, and Mr. Barber offers no basis for this belief. His application includes no photographs of either candidate’s signs, much less a breakdown of where those signs were located and how many each candidate installed. It is precisely the kind of conjecture that the Ontario Court of Justice warned against in *Defrancesca*.

C. MS. HANNA'S OFFICE EXPENSES

23. Mr. Barber's third argument concerns Ms. Hanna's office expenses. He incorrectly asserts that Ms. Hanna "maintained an office at 700 Kerr Street", and then goes on to opine that her reported expenditure of \$2,453.24 is "too low" to cover rent and supplies.

24. Ms. Hanna did not maintain a dedicated campaign office at 700 Kerr Street due to cost. She instead ran the vast majority of her campaign at home, which served as the primary meeting point for members of her campaign team. On occasion, Ms. Hanna used a boardroom in the basement of an office building on 700 Kerr Street for larger meetings that she was unable to accommodate at home. This included Ms. Hanna's campaign launch event.

25. This basement boardroom was not a dedicated campaign office, as Mr. Barber insinuates in his application. It was used by another organization as an Arabic language school, and Ms. Hanna was permitted to use the space on occasion, as long as it was not otherwise in use. Ms. Hanna did not have free access to this space.

26. Ms. Hanna's Form 4 lists \$2,453.24 in office expenses, which includes supplies and refreshments for meetings. This amount is eminently reasonable and nearly identical to the \$2,232.40 reported by Mr. Burton in his Form 4.

D. PHONE AND INTERNET EXPENSES

27. Mr. Barber's fourth argument asserts that Ms. Hanna did not report any phone or internet charges, even though she in engaged telephone and social media campaigning. He says: "I received several phone calls from Candidate Hanna; she used the phone, was the phone free?"

28. Ms. Hanna reported all telephone and social media campaigning costs. Her Form 4 discloses \$28,015.76 for "Data and Software", of which approximately \$20,000 was incurred on robocalling services. Moreover, the reported \$32,190.92 in "Advertising" includes thousands of dollars spent on Ms. Hanna's campaign website, promotional videos, and social media marketing. All of these expenses were carefully tracked and reported down to the penny.

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	\$	32,190.92
Brochures/flyers	\$	6,270.05
Signs (including sign deposit)	\$	10,026.81
Meetings hosted	\$	
Office expenses incurred until voting day	\$	2,453.24
Phone and/or internet expenses incurred until voting day	\$	
Salaries, benefits, honoraria, professional fees incurred until voting day	\$	3,390.00
Bank charges incurred until voting day	\$	966.86
Interest charged on loan until voting day	\$	
Other (provide full details)		
1. Data & Software	+ \$	28,015.76
2. Storage Unit	+ \$	900.61
		-

29. Because Ms. Hanna's telephone and social media campaign was almost entirely outsourced, with some ancillary campaigning done by her team of volunteers, there was no phone or internet expenses separate from what was built-in to the amounts already reported in her Form 4. Mr. Barber's suspicions are again entirely without foundation.

E. MS. HANNA'S BANK CHARGES

30. Mr. Barber's fifth argument rests exclusively on his view that Ms. Hanna's \$966.86 in bank charges "seem far too high" when viewed against Mr. Burton's Form 4, which discloses only \$34.26 in bank charges.

31. As with every campaign expense, Ms. Hanna's team kept detailed records of every charge and invoice with all supporting documentation. The \$966.86 that Ms. Hanna incurred by way of bank charges is comprised of:

- (a) bank account fees in the amount of \$17.03;
- (b) bank fees for cheques in the amount of \$180.90; and
- (c) the service charge from Nationbuilder—an online platform that processes donations made through credit or debit cards—in the amount of \$768.03.

32. These expenses were necessary for Ms. Hanna's campaign, and reasonable in the context of her overall campaign finances. If anything, Ms. Hanna's disclosure raises questions about the comparatively low amount disclosed in Mr. Burton's Form 4.

F. CONTRIBUTIONS TO MS. HANNA'S CAMPAIGN FROM INDIVIDUAL DONORS

33. Mr. Barber's final argument concerns the addresses of certain donors listed in Ms. Hanna's Form 4. There is again no merit to any of the complaints listed in his application.

34. Under s. 88.8(3) of the *Act*, any individual residing in Ontario may donate to a candidate for municipal office. That was the case for every one of Ms. Hanna's donors. None exceeded the statutory \$1,200 limit, and Mr. Barber does not allege otherwise.

35. Mr. Barber instead complains that some donors gave Ms. Hanna's campaign their business addresses rather than their residential addresses. But the fact that these individuals—all of whom are named—gave Ms. Hanna their business addresses does not mean that the money came from a corporation or some other ineligible source.

36. Contrary to Mr. Barber's claims, the fact that a donor used a business address does not transform his or her personal donation into a corporate donation. There is no authority supporting this proposition. What matters instead is whether the source of the money was from an eligible donor. Mr. Barber provides no basis for believing that the individuals listed in Ms. Hanna's Form 4 were ineligible to donate to her campaign.

PART IV - CONCLUSION

37. For all the foregoing reasons, Ms. Hanna respectfully submits that the appointment of a compliance auditor is unnecessary and contrary to the public interest. Although it is without merit, this Application has had significant and negative impact on Ms. Hanna from a personal, political, and financial perspective. Mr. Barber's application should be rejected in its entirety.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 22nd day of September, 2023.



John Carlo Mastrangelo
Lax O'Sullivan Lisus Gottlieb LLP
Counsel for Julia Hanna

APPENDIX A

Appendix "A"



Ministry of Municipal Affairs
and Housing

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 8	1 9

 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

BURTON

Given Name(s)

ROB

Office for Which the Candidate Sought Election

Mayor

Ward Name or Number (if any)

Municipality

Oakville

Spending Limit

General

\$130,724.50

Parties and Other Expressions of Appreciation

\$13,072.45

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, Rob Burton, 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

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2023-03-27

Time Filed

3:27pm

Initial of Candidate or Agent (if filed in person)

RB

Signature of Clerk or Designate

AC

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)	+ \$	172,191.50
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	95.00
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)

= \$ 172,286.50 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	+ \$	29,888.50
Brochures/flyers	+ \$	46,425.19
Signs (including sign deposit)	+ \$	15,192.27
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	2,232.40
Phone and/or internet expenses incurred until voting day	+ \$	1,785.91
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	34,807.59
Bank charges incurred until voting day	+ \$	34.26
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	
Total Expenses subject to general spending limit	= \$	130,366.12 C2

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

1. Ad in Oakville Beaver	+ \$	1,015.87
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2. Election Night watch party	+ \$	199.34	
3. Thank you / Victory party	+ \$	11,453.49	
4.	+ \$		
5.	+ \$		
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	12,668.70	C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$	2,260.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	1,306.96	
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	= \$	3,566.96	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **146,601.78** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	25,684.72	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	– \$	25,000.00	
Surplus (or deficit) for the campaign	= \$	684.72	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	+ \$	25,000.00	
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).	+ \$	2,421.50	
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).	+ \$	144,770.00	
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)	= \$	172,191.50	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 (\$)
NA		
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 (\$)
NA				
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 list			144,770.00	
Total			144,770.00	

☒ 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 (\$)
NA				
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)

\$ 144,770.00 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 Cocktail party

Date of event/activity (yyyy/mm/dd) 2022/10/05

Part I – Ticket revenue

Admission charge (per person) \$ 1,200.00 2A

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold x 38 2B

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ 45,600.00

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.	<u>Website payment processing fees</u>	+	\$	<u>346.46</u>
2.	<u>Venue + catering for cocktail party</u>	+	\$	<u>960.50</u>
3.		+	\$	
4.		+	\$	
5.		+	\$	

Total Part IV Expenses (include under Expenses in Box C) = \$ 1,306.96

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

Town of Oakville

Date (yyyy/mm/dd)

2023/03/08

Contact Information

Last Name or Single Name

Capstick

Given Name(s)

Tracy

Licence Number

1-20075

Address

Suite/Unit Number

204

Street Number

465

Street Name

Morden Road

Municipality

Oakville

Province

Ontario

Postal Code

L7L6V5

Telephone Number

905-845-1965

Email Address

tcapstick@capstickmccollum.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.



**CAPSTICK
McCOLLUM**
& ASSOCIATES

INDEPENDENT AUDITORS' REPORT

To Rob Burton for submission to Vicki Tytaneck, Town Clerk, Town of Oakville

Qualified Opinion

We have audited the financial statement (Form 4) of the mayoral campaign ("the Campaign") of Rob Burton ("the Candidate") in the Town of Oakville, for the campaign period from August 19, 2022 to December 31, 2022, in connection with the election held on October 24, 2022, which comprises Box C: Statement of Campaign Income and Expenses, Schedule 1 - Contributions, Schedule 2 - Fundraising Events and Activities, and Box D: Calculation of Surplus or Deficit for the campaign period ended December 31, 2022, and note to the financial statement.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statement of the Campaign for the campaign period ended December 31, 2022 is prepared in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, verification of these sources of income and expenses was limited to the amounts recorded in the records of the Campaign. As such, we were unable to obtain sufficient appropriate audit evidence and were consequently unable to determine whether any adjustments might be necessary to the various categories of income and expenses, as well as the surplus or deficit, for the campaign period ended December 31, 2022.

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 Statement section of our report. We are independent of the Candidate and the Campaign 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 opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Use

We draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statement is prepared to assist the Candidate to comply with the financial reporting provisions of the Municipal Elections Act. As a result, the financial statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



**CAPSTICK
McCOLLUM**
& ASSOCIATES

INDEPENDENT AUDITORS' REPORT

(continued)

Responsibilities of the Candidate and Those Charged with Governance for the Financial Statement

The Candidate and those charged with governance are responsible for preparation of the financial statement in accordance with the basis of accounting described in Note 1, and for such internal control as the Candidate and those charged with governance determine is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error. Those charged with governance are responsible for overseeing the Campaign's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted 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 and in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

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 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 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 Campaign'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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

CAPSTICK MCCOLLUM & ASSOCIATES

Chartered Professional Accountants
Licensed Public Accountants

Oakville, Ontario
March 8, 2023

Rob Burton Campaign

Note to the Financial Statement (Form 4) under the Municipal Elections Act, 1996

December 31, 2022

NOTE 1

The Campaign's financial statement (Form 4) has been prepared in accordance with the financial reporting provisions of section 88.25 of the Municipal Elections Act, 1996 and the accounting guidelines issued by the Ministry of Municipal Affairs of the Province of Ontario for 2022.

The financial statement is prepared to assist the Candidate to meet the requirements of the Municipal Elections Act. The financial statement is intended solely for the use of the Candidate, those charged with governance, and the Town Clerk of the Town of Oakville. Accordingly, readers are cautioned that the financial statement may not be suitable for another purpose. The Municipal Elections Act requires that the financial statement be made available for public inspection.

PART III TABLE 3: Monetary Contributions exceeding \$100 per contributor

Contributions from candidate and spouse (Schedule 1, Part 1)

NAME of Donor	Street Address	City	P Code	Date	Amount
Wendy Burton	380 Aspen Forest Dr.	Oakville, ON	L6J 6H5	09-Sep	25,000.00

(Schedule 1, Part 3)

NAME of Donor	Street Address	City	P Code	Date	Amount	RR
Gwen Whittall	802-60 Old Mill Rd.	Oakville, ON	L6J 7V9	25-Aug	1,200.00	E
Peter Longo	1076 Denfield Terrace	Oakville, ON	L6M 1Z8	06-Sep	1,200.00	E
David Brennan	14 West River St.	Oakville, ON	L6L 3B3	06-Sep	1,200.00	E
Alison Jeffrey	14 West River St.	Oakville, ON	L6L 3B3	06-Sep	1,200.00	E
April Gamache	1076 Denfield Terrace	Oakville, ON	L6M 1Z8	06-Sep	1,200.00	E
Tom Adams	1379 Matthew St.	Oakville, ON	L6H 4R2	06-Sep	1,200.00	E
Stephanie Adams	1379 Matthew St.	Oakville, ON	L6H 4R2	06-Sep	1,200.00	E
Michelle Knoll	97 Roxton Rd.	Oakville, ON	L6H 6V3	06-Sep	1,200.00	E
Jeffrey Knoll	97 Roxton Rd.	Oakville, ON	L6H 6V3	06-Sep	1,200.00	E
Natalia Lishchyna	1217 Ballantry Rd.	Oakville, ON	L6H 5M7	06-Sep	1,200.00	E
Taras Lishchyna	1217 Ballantry Rd.	Oakville, ON	L6H 5M7	06-Sep	1,200.00	E
Dr. Esmail Shahidi	1 Yorkville Ave.-LPH 1	Toronto, ON	M4W 0B1	07-Sep	1,200.00	
Calvin Lantz	2251 Constance Dr.	Oakville, ON	L6J 5L8	07-Sep	250.00	E
Douglas McKirgan	312 Trafalgar Rd.	Oakville, ON	L6J 3H4	13-Sep	200.00	E
Matthew Stainton	1131 Westdale Rd.	Oakville, ON	L6L 6P5	13-Sep	1,200.00	E
Anthony Primerano	69 Auchmar Rd.	Hamilton, ON	L9C 1C6	13-Sep	1,200.00	
Eugenia Lima	1193 Tisdale St.	Oakville, ON	L6L 2S9	13-Sep	1,200.00	E
David Bowker	136 Watson Ave.	Oakville, ON	L6J 3T4	13-Sep	1,200.00	E
Bruce Miller	377 River Side Dr.	Oakville, ON	L6K3N6	13-Sep	1,200.00	E
Adrian Wong	1211 Appleford Lane	Burlington, ON	L7P 3M1	13-Sep	1,200.00	
Blythe Ward	136 Watson Ave.	Oakville, ON	L6J 3T4	13-Sep	1,200.00	E
Paul Boylan	176 Troy St.	Mississauga, ON	L5G 1S7	13-Sep	1,200.00	
William Ardell	32 Brookfield Rd.	Oakville, ON	L6K 2Y5	13-Sep	500.00	E
William Aziz	32 Shorewood Place	Oakville, ON	L6K 3Y4	14-Sep	1,200.00	E
Brett Smith	37 Shorewood Place	Oakville, ON	L6K 3Y3	14-Sep	1,000.00	E
Sheilah Scrocchi	24 Shorewood Place	Oakville, ON	L6K 3Y4	15-Sep	1,200.00	E
Fred Shlapak	88 Brentwood Rd.	Oakville, ON	L6J 4B6	15-Sep	1,200.00	
Christine Cole-Warren	194 Indian Valley Trail	Mississauga, ON	L5G 2K6	15-Sep	1,200.00	
Verdeep Dhillon	2242 Falling Green Dr.	Oakville, ON	L6M 5A2	15-Sep	1,200.00	E
Sanpreet Dhillon	2242 Falling Green Dr.	Oakville, ON	L6M 5A2	15-Sep	1,200.00	E
Ishwarjit Dhillon	2242 Falling Green Dr.	Oakville, ON	L6M 5A2	15-Sep	1,200.00	E
Hardip Dhillon	2242 Falling Green Dr.	Oakville, ON	L6M 5A2	15-Sep	1,200.00	E
Harpreet Gill	2185 Stratus Dr.	Oakville, ON	L6M 4W5	15-Sep	1,200.00	E
Kuldip Gill	2185 Stratus Dr.	Oakville, ON	L6M 4W5	15-Sep	1,200.00	E
Tawni Bland	1-1050 Grand Blvd.	Oakville, ON	L6H 2S5	15-Sep	1,000.00	1081
Frank Bon	174 Tracina Dr.	Oakville, ON	L6L 4B7	15-Sep	1,000.00	1082
Catherine Longo-Bon	174 Tracina Dr.	Oakville, ON	L6L 4B7	15-Sep	1,000.00	1083
Victor Enns	1300 Bronte Rd.	Oakville, ON	L6M 4G4	15-Sep	1,000.00	E
Chris Lehigh (Mrs.)	21-1050 Grand Blvd.	Oakville, ON	L6H 2S5	15-Sep	1,000.00	1084
Giovanni Pedulla	3341 Hiscott Ave	Burlington, ON	L7M 0N5	15-Sep	1,000.00	
Robt John E Oswald	1263 Merton Rd.	Oakville, ON	L6M 4G3	15-Sep	1,000.00	
Taras (Terry) Korsiak	259 Carolyn Drive	Oakville, ON	L6K 3M4	15-Sep	1,200.00	1090
Susan Korsiak	259 Carolyn Drive	Oakville, ON	L6K 3M4	15-Sep	1,200.00	1091
Larry Blaney	1190 Westover Rd.	Freeleton, ON	N0B2J0	15-Sep	1,200.00	
Rita Grikinis	2039 McKerlie Cres.	Burlington, ON	L7M 3Z2	15-Sep	1,200.00	
Ken Greenfield	2039 McKerlie Cres.	Burlington, ON	L7M 3Z2	15-Sep	1,200.00	

Shawn Cohen	382 Glengrove Ave. W.	Toronto, ON	M5N 1W5	15-Sep	1,200.00	
Tenidade Adeola	45 Shorewood Place	Oakville, ON	L6K 3Y3	15-Sep	200.00	1085
Richard Umpherson	22-2369 Ontario St.	Oakville, ON	L6L 1A6	16-Sep	200.00	E
Shen-Yi Goh	2439 Meadowood Cr.	Oakville, ON	L6L 1V5	16-Sep	1,200.00	E
Jennifer Greco	1419 Tansley Dr.	Oakville, ON	L6L 2N6	19-Sep	1,200.00	E
Doug Greco	1419 Tansley Dr.	Oakville, ON	L6L 2N6	19-Sep	1,200.00	E
Steven Demaine	291 Jennings Cres.	Oakville, ON	L6L 1W3	20-Sep	1,200.00	E
Mark Barr	72 First St.	Oakville, ON	L6J 3R3	20-Sep	1,200.00	E
Vanessa Barr	72 First St.	Oakville, ON	L6J 3R3	20-Sep	1,200.00	E
Leo Lee	440 Fernleigh Circle S.	Richmond Hill, ON	L4C 1E6	20-Sep	1,200.00	
Elliot Barr	72 First St.	Oakville, ON	L6J 3R3	20-Sep	1,000.00	E
Tyson Giles	1441 Burnhamthorpe Rd. W.	Oakville, ON	L6M 4L2	20-Sep	1,000.00	E
Tammy Demaine	291 Jennings Cres.	Oakville, ON	L6L 1W3	20-Sep	1,200.00	E
Rachel Demaine	291 Jennings Cres.	Oakville, ON	L6L 1W3	20-Sep	1,200.00	E
Adam Demaine	291 Jennings Cres.	Oakville, ON	L6L 1W3	21-Sep	1,200.00	E
Kristy Harper	263 Wynford Place	Oakville, ON	L6L 5T3	21-Sep	1,200.00	E
Melanie Adams	1441 Burnhamthorpe Rd. W.	Oakville, ON	L6M 4L2	21-Sep	1,000.00	E
Liliane Dableh	53 Shorewood Pl.	Oakville, ON	L6K 3Y3	21-Sep	1,200.00	E
Cathy Duddeck	137 Wolfdale Ave.	Oakville, ON	L6L 4R9	21-Sep	500.00	E
Andrew Tyrrell	213 Milkweed Way	Oakville, ON	L6L 0A6	22-Sep	1,200.00	E
Santo De Arcangelis	910-11 Bronte Rd.	Oakville, ON	L4K 1W7	22-Sep	1,200.00	E
David Gittings	1267 Baldwin Dr.	Oakville, ON	L6J 2W4	22-Sep	1,200.00	E
Malvinder Singh	154 Brookfield Crescent	Oakville, ON	L6K 1A9	22-Sep	1,200.00	1086
Meetika Singh	154 Brookfield Crescent	Oakville, ON	L6K 1A9	22-Sep	1,200.00	1087
Patrick Crowley	1001-111 Forsythe St.	Oakville, ON	L6K 3J9	22-Sep	500.00	E
Joseph Dableh	53 Shorewood Pl.	Oakville, ON	L6K 3Y3	22-Sep	1,200.00	E
Najat Dableh	53 Shorewood Pl.	Oakville, ON	L6K 3Y3	22-Sep	1,200.00	E
Tony Dableh	47 Wilson St.	Oakville, ON	L6K 3G3	22-Sep	1,200.00	E
Laura C. DeSantis	2037 Oak Springs Rd.	Oakville, ON	L6H 5P9	22-Sep	1,200.00	E
Warren Green	47 Parkwood Ave.	Toronto, ON	M4V 2X2	22-Sep	1,200.00	
Melanie Cohen	389 Douglas Ave.	North York, ON	M5M 1H3	22-Sep	1,200.00	
Shawn Marr	200-25 Imperial St.	Toronto, ON	M5P 1B9	22-Sep	1,200.00	
Andrew Salomon	515 Old Orchard Grove	Toronto, ON	M5M 2G3	22-Sep	1,200.00	
Vic Hadfield	185 Robinson St., Unit 1	Oakville, ON	L6J 7P6	22-Sep	1,000.00	E
Scott Cressman	860 Long Dr.	Burlington, ON	L7T 3J9	23-Sep	1,200.00	
Yasser E D Elsayed	221 Tracina Dr.	Oakville, ON	L6L 4C1	26-Sep	1,200.00	E
Jason Weck	60 Brentwood Rd. S.	Etobicoke, ON	M8Z 3N5	26-Sep	1,200.00	
Justin Deluca	915 Boothman Ave	Burlington, ON	L7T 1P3	26-Sep	1,200.00	
John McKinnon	650 Snow Goose Lane	Mississauga, ON	L5N 5H2	26-Sep	1,200.00	
Gordana Markovic	1 Ridgewood Road	Etobicoke, ON	M5P 1T4	26-Sep	1,200.00	
Dragan Markovic	1 Ridgewood Road	Etobicoke, ON	M5P 1T4	26-Sep	1,200.00	
Joseph Brandt	1323 Greeneagle Dr.	Oakville, ON	L6M 2N1	26-Sep	250.00	E
Anthony Mirvish	809-65 Harbour Square	Toronto, ON	M5J 2L4	27-Sep	1,200.00	
Lambros Andreopoulos	1340 Merrybrook Lane	Oakville, ON	L6M 1T7	27-Sep	500.00	E
Louis Serafini	6 Lampart Ave.	Toronto, ON	M4W 1S6	28-Sep	1,200.00	
Ronald Worton	11 Bronte Road, Unit 317	Oakville, ON	L6L 0E1	28-Sep	200.00	E
June Cockwell	1150 Lakeshore Road E.	Oakville, ON	L6J 1L2	28-Sep	500.00	E
Tomo Kovacek	1250 Mississauga Valley Blvd. #1	Mississauga, ON	L5A 3R6	28-Sep	1,000.00	
Ann-Marie Tyrrell	213 Milkweed Way	Oakville, ON	L6L 0A6	29-Sep	1,200.00	E
Pauline Collins	2383 Carrington Pl.	Oakville, ON	L6J 5P5	29-Sep	1,200.00	E
Karen Collins	1533 Pinery Cres.	Oakville, ON	L6H 7J9	29-Sep	1,200.00	E
Mario Paladino	390 River Side Dr.	Oakville, ON	L6K 3N7	29-Sep	1,200.00	E
Ray Chisholm	159 Brookfield Cres.	Oakville, ON	L6K 1B1	29-Sep	200.00	E
Gian Luigi Ongaro	200 Cumberland, Ste 2803	Toronto, ON	M5R 0B7	29-Sep	1,200.00	

Ryann Barr	72 First St.	Oakville, ON	L6J 3R3	29-Sep	1,200.00	E
Mark O'Donnell	101 River Oaks Blvd. W.	Oakville, ON	L6H 3N4	29-Sep	150.00	E
Sabrina Principato-Belli	227 Sixteen Mile Dr.	Oakville, ON	L6M 0T8	03-Oct	1,200.00	E
Dan Daly	731 Fiddlers Green Rd.	Ancaster, ON	L9G 3L1	03-Oct	1,200.00	
Bradley Hague	210 Burnhamthorpe Rd. W.	Oakville, ON	L6M 4K4	03-Oct	1,200.00	E
Ray Dableh	77 Shorewood Pl.	Oakville, ON	L6K 3Y3	03-Oct	1,200.00	E
Danny Tersigni	55 Meadowland Court	Woodbridge, ON	L4L 2Z1	03-Oct	1,200.00	
Shawn Daly	731 Fiddlers Green Rd.	Ancaster, ON	L9G 3L1	03-Oct	1,000.00	
Jennifer Cabral	1477 Robillard Rd.	Mississauga, ON	L5J 3K3	03-Oct	1,200.00	
John Tamindzic	500 Lakeshore Rd. E.	Oakville, ON	L6J 3A9	03-Oct	1,200.00	E
Stephen Turner	23 Glenroy Ave.	Toronto, ON	M8Y 2L9	03-Oct	1,200.00	
Geoffrey Creighton	132 Balsam Dr.	Oakville, ON	L6J 3X5	03-Oct	200.00	E
Jerome Pronesti	1570 Farmstead Dr.	Milton, ON	L9E 0A4	03-Oct	1,200.00	
Edward Haugen	403 Queen Mary Dr.	Oakville, ON	L6K 3M2	03-Oct	300.00	E
Dan Madon	1087 Birchview Ave.	Oakville, ON	L6J 2C5	03-Oct	400.00	E
Mara Micevic	223 Lakewood Drive	Oakville, ON	L6J 1B3	04-Oct	1,200.00	E
Rita Graziani	26-B Market St.	Georgetown, ON	L7G 3C1	04-Oct	1,200.00	
Barry Robertson	1582 Venetia Dr.	Oakville, ON	L6L 1K7	04-Oct	500.00	E
Brian Layfield	1 Chartwell Rd.	Oakville, ON	L6J 3Z3	04-Oct	1,000.00	E
Victor Huo	75 Kingsworth Road	King City, ON	L7B 1C5	05-Oct	200.00	
Gillian Hill	902-40 Old Mill Road	Oakville, ON	L6J 7W3	05-Oct	200.00	E
Julian Wise	93 Brant St.	Oakville, ON	L6K 2Z5	05-Oct	500.00	E
Seth Lee Zuk	5 Braemore Gardens	Toronto, ON	M6G 2C7	06-Oct	1,000.00	
Janice Bradbeer	389 Chartwell Rd.	Oakville, ON	L6J 4A4	06-Oct	800.00	E
Nancy Robertson	704-50 Old Mill Rd.	Oakville, ON	L6J 7W1	11-Oct	200.00	E
Margaret Brown	3465 Wilmot Cres.	Oakville, ON	L6L 6E2	11-Oct	200.00	E
Ron Bannerman	905-125 Forsythe St.	Oakville, ON	L6K 3K1	11-Oct	200.00	E
Michael Cairo	5531 McFarren Blvd.	Mississauga, ON	L5M 5X9	11-Oct	1,000.00	
Christina Cairo	5531 McFarren Blvd.	Mississauga, ON	L5M 5X9	11-Oct	1,000.00	
Scott Bachly	63 Howard Ave.	Oakville, ON	L6J 3Y4	11-Oct	1,200.00	E
Joseph Mancinelli	3 Mountain Park Ave.	Hamilton, ON	L9A 1A1	11-Oct	1,200.00	
Robert D'Orazio	58 Maplewood Rd.	Mississauga, ON	L5G 2M6	11-Oct	1,200.00	
James D'Orazio	161 Shanley Terrace	Oakville, ON	L6K 2H7	11-Oct	1,200.00	1088
Ricardo Persi	35 Elmhurst Dr.	Hamilton, ON	L8T 1C5	11-Oct	1,200.00	
Marija Skoko	438 Jeanette Dr.	Oakville, ON	L6K 1M5	11-Oct	1,200.00	
Gino Colangelo	1616 Valley Ridge Cres.	Pickering, ON	L1V 6S3	11-Oct	1,200.00	
Joanna Ringrose	275 Canning Court	Oakville, ON	L6J 5Y4	11-Oct	200.00	E
Roger Mailhot	59 Byron St	Oakville, ON	L6J 6E6	11-Oct	200.00	E
Andrew Mc Allan	147 Cavendish Crt	Oakville, ON	L6J 5S3	11-Oct	200.00	E
Matthew Airhart	41 Second Street	Oakville, ON	L6J 3T1	12-Oct	1,000.00	E
Sam Ganni	211- 300 Randall Street	Oakville, ON	L6J 1R1	13-Oct	1,200.00	
Henry Shewfelt	1330 Golden Meadow Trail	Oakville, ON	L6H 4K3	23-Oct	200.00	E
Feroz Sidhwa	1191 Linbrook Rd.	Oakville, ON	L6J 2L5	23-Oct	220.00	1089
Ehab Shaheen	2393 Chateau Common	Oakville, ON	L6M 4J3	23-Oct	1,200.00	
Matthew Porter	306-55 Montclair Ave.	Toronto, ON	M5P 1P6	23-Oct	1,200.00	
Mahmood Khan	1789 Pilgrim's Way	Oakville, ON	L6M 1S7	23-Oct	500.00	E
TOTAL					144,770.00	

RR = Rebate receipt (type issued E for electric or # of paper receipt)

APPENDIX B



Ministry of Municipal Affairs
and Housing

**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 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

Hanna

Given Name(s)

Julia

Office for Which the Candidate Sought Election

Mayor

Ward Name or Number (if any)

Municipality

Oakville

Spending Limit

General

\$130,724.50

Parties and Other Expressions of Appreciation

\$13,072.45

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, Julia Hanna, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Julia Hanna

Signature of Candidate

4/28/2023

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
2023/05/01	9:15 am		

Box C: Statement of Campaign Income and Expenses

* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

LOAN

Name of bank or recognized lending institution

Amount borrowed
\$**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	89,864.25	see Note *
Revenue from items \$25 or less	+ \$		
Sign deposit refund	+ \$		
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$		see Note *
Interest earned by campaign bank account	+ \$		
Other (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		
Total Campaign Income (Do not include loan)		= \$	89,864.25 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)	\$		see Note *
Advertising	\$	32,190.92	
Brochures/flyers	\$	6,270.05	
Signs (including sign deposit)	\$	10,026.81	
Meetings hosted	\$		
Office expenses incurred until voting day	\$	2,453.24	
Phone and/or internet expenses incurred until voting day	\$		
Salaries, benefits, honoraria, professional fees incurred until voting day	\$	3,390.00	
Bank charges incurred until voting day	\$	966.86	
Interest charged on loan until voting day	\$		
Other (provide full details)			
1. Data & Software	+ \$	28,015.76	
2. Storage Unit	+ \$	900.61	
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		
Total Expenses subject to general spending limit	\$	84,214.25	C2

2. 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**

3. Expenses not subject to spending limits

Accounting and audit	\$	5,650.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	\$		see Note *
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 **\$** **5,650.00** **C4**

Total Campaign Expenses (C2 + C3 + C4) **= \$** **89,864.25** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses
(Income minus Total Expenses) (C1 – C5) **+ \$** _____ **D1**

If there is a surplus, deduct any refund of candidate's or spouse's contributions to 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	+ \$	16,739.24	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$		see Note *
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).	\$	1,325.01	
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).	\$	73,100.00	see Note *
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	100.00	
	\$	1,200.00	
Total Amount of Contributions (record under Income in Box C)	= \$	89,864.25	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 listing			73,100.00	1,300.00
Total			73,100.00	

☐ 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) \$ **73,100.00** 1B

Date	Amount	Surname, Name	Address			
16-Aug	16,739.24	Hanna, Brian	2323 Ridge Landing Oakville, ON L6M 3M8			
10-Aug	1,200.00	Carnovale, Augustin	235 Church St. Oakville, ON. L6J 1N4			
10-Aug	1,200.00	Carnovale, Anna	235 Church St. Oakville, ON. L6J 1N4			
25-Aug	500.00	Saltzman, Paul	1296 Lakeshore Road West, Oakville ON, L6L 1G2			
25-Aug	200.00	Baker, Oriana	2057 Oak Bliss Cres. Oakville, ON. L6M 3K3			
28-Aug	1,200.00	Doracin, Teresa	1606 Kipper Ave. Mississauga, ON. L5G 4E1			
29-Aug	500.00	Schroeder, Grace or Herb	162 Reynolds St. Unit 102, Oakville ON. L6J 3K9			
31-Aug	1,200.00	Doracin, Frank	785 Canyon St. Mississauga, ON. L5H 4M3			
1-Sep	1,000.00	Ferrone, Dan	533 Gardenbrook Ave. Oakville, ON. L6M 0P5			
1-Sep	1,200.00	Doracin, James Michael	1188 Mount Vernon St, Mississauga L5H 4M3			
1-Sep	1,200.00	Harding, Elizabeth	785 Canyon St. Mississauga, ON. L5H 4M3			
1-Sep	1,200.00	Civiero, David	1207 Lakeshore Rd., West. Oakville, ON. L6L 0G5			

1-Sep	1,200.00	Civiero, Leesa	1207 Lakeshore Rd., West. Oakville, ON. L6L 0G5			
1-Sep	1,200.00	Civiero, Jessica	223 Victoria Rd. N. Guelph, ON. N1E 5H9			
2-Sep	1,200.00	Civiero, Chloe	13428 10 Sideroad - Georgetown, ON. L7G 4S5			
2-Sep	1,200.00	Coleman, Calum	13428 10 Sideroad - Georgetown, ON. L7G 4S5			
4-Sep	1,200.00	Civiero, Alisa	1118- 50 East Liberty St. Toronto, ON. M6K 3P3			
6-Sep	1,200.00	Rowan, Paul & Tracy	1113 Valleywood Crt. Oakville, ON. L6M 2C4			
7-Sep	1,200.00	Watts, Erin Nicole				
8-Sep	1,200.00	De Bolster, Stephen	390 Cherry St. Unit 3208 - Toronto, ON M5A 0E2			
8-Sep	1,200.00	Hansen, Glen				
8-Sep	1,200.00	Hansen, Patricia				
21-Sep	1,200.00	McCracken, John	3504 Steeple Chase Cres. Mississauga, ON. L5M 0K1			
9-Aug	500.00	Barb Ferrone	533 Gardenbrook Ave, Oakville, L6M 0P5			
9-Aug	1,000.00	Wen, Jing	2509 Armour Crescent, Burlington ON L7M 4S7			

9-Aug	1,200.00	Guglietti, John	145 Reynolds St., Suite 400, Oakville ON. L6J 0A7			
9-Aug	1,200.00	Guglietti, Riccardo	145 Reynolds St., Suite 400, Oakville ON. L6J 0A7			
9-Aug	1,200.00	Guglietti, Lisa	145 Reynolds St., Suite 400, Oakville ON. L6J 0A7			
9-Aug	1,200.00	Guglietti, Vanessa	145 Reynolds St., Suite 400, Oakville ON. L6J 0A7			
9-Aug	1,200.00	Guglietti, Matthew	145 Reynolds St., Suite 400, Oakville ON. L6J 0A7			
9-Aug	1,200.00	Guglietti, Julianna	145 Reynolds St., Suite 400, Oakville ON. L6J 0A7			
27-Sep	1,000.00	John MacDonald	3406 Burnhamthorpe Rd W, Oakville, ON L6M 4H3			
10/12/2022	500.00	Petch, Gordon & Julia	251 Carolyn Dr. Oakville, ON. L6K 3M4			
10/12/2022	1,200.00	Radley-Smith, Nikala	1295 Avon Cres. Oakville, ON. L6J 2T5			
10/12/2022	1,200.00	Radley-Smith, Oliver	1295 Avon Cres. Oakville, ON. L6J 2T5			
17-Oct	500.00	Watson, Ian	257 Randall Street, Oakville, ON L6J 1P8			
17-Oct	250.00	Ricci, Gus	339 Watson Avenue, Oakville, ON L6J 3V5			
17-Oct	250.00	Valley, John	230 Reynolds Street Oakville, ON L6J 3L3			
17-Oct	1,200.00	Krpan, John	2500 Appleby Line, Burlington, ON L7L 0A2			

17-Oct	1,200.00	McKenzie, Doug	28 Benita Court, Oakville ON L6J 4L2			
17-Oct	1,200.00	McKenzie, Bettie	288 Benita Court, Oakville ON L6J 4L2			
17-Oct	1,200.00	Donato, Lou	263 Church St Unit 202, Oakville, ON L6J 1N7			
29-Nov	1,200.00	Kopriva, Ilona	142 Dornie Rd Oakville, ON L6J 4N6			
29-Nov	1,200.00	Robinson, Donald	142 Dornie Rd Oakville, ON L6J 4N6			
5-Oct	1,200.00	Milani, Camillo	63 veronica r Oakville, ON L5G 2B1			
17-Oct	1,200.00	Veloce, Nick	2172 Mystic Crt, Burlington, ON L7M3Y7			
8/17/2022 8:41	\$500.00	David Coletto	132 Clearview Ave	Ottawa	ON	K1Y 2L2
8/29/2022 16:05	\$300.00	Janette Lee	2025 Salvator Blvd	Oakville	ON	L6L 1M8
9/9/2022 17:29	\$250.00	Daniella Quattrociocchi	325 Sussex St	Oakville	ON	L6L 3H1
9/12/2022 12:30	\$250.00	Ralph Rizzuto	1409 creekwood trail	oakville	ON	L6H6E6
9/12/2022 19:01	\$250.00	Bernadette Kutnjak	2370 Yolanda Dr	Oakville	ON	L6L 2H8
9/13/2022 18:18	\$500.00	Anthony Quattrociocchi	300 randall St	oakville	ON	L6J0G2
9/13/2022 18:22	\$1,000.00	Ayman Saab	1225 Elgin Cres	oakville	ON	L6H2J8
9/13/2022 18:25	\$250.00	Lila Saab	1421 cedar glen Ct	oakville	ON	L6M2X 8
9/13/2022 18:34	\$250.00	Glenn Schurm	1226 Highway 8	Stoney Creek	ON	L8E 5K2

9/13/2022 18:52	\$500.00	Cindy Avis	244 Robinson	Oakville	ON	L6J6K8
9/13/2022 18:59	\$500.00	Edward Nabeta	1444 Ivy Ct	Oakville	ON	L6H3J6
9/13/2022 19:41	\$1,000.00	Maria Quattrociocchi	517 Tippeton Cres	Oakville	ON	L6L3L4
9/13/2022 19:43	\$700.00	Edward Nabeta	1444 Ivy Ct	Oakville	ON	L6H3J6
9/13/2022 19:47	\$200.00	Terry Branch	1024 Robarts Rd	Oakville	ON	L6H2B1
9/14/2022 13:20	\$250.00	Leonardo Quattrociocchi	325 SUSSEX St	Oakville	ON	L6L 3H1
9/15/2022 9:43	\$1,200.00	Michael Degroote	2201 BRISTOL Cir	Oakville	ON	L6H0J8
9/15/2022 14:57	\$250.00	Jeffrey Percival	185 Robinson St	Oakville	ON	L6j 7p6
9/15/2022 18:50	\$250.00	Nancy Mercanti	240 Westdale Rd	Oakville	ON	L6l 4z9
9/15/2022 18:52	\$250.00	Nancy Mercanti	240 Westdale Rd	Oakville	ON	L6l 4z9
9/21/2022 11:58	\$500.00	Susanne White Blake	253 Church St	Oakville	ON	L6J 1N7
9/23/2022 8:52	\$1,200.00	Sonia Berni Guglietti	493 Esplanade	Oakville	ON	L6J 1A5
9/30/2022 10:21	\$200.00	Paul Butler	2470 Taylorwood	Oakville	ON	L6H 0E1
10/3/2022 16:38	\$200.00	Carole Taugher	1230 Richards Cres	Oakville	ON	L6H 1R3
10/9/2022 19:38	\$1,000.00	Derek Blakely	1235 N Service Rd W	Oakville	ON	L6M 2W2
10/10/202 2 15:27	\$600.00	Mary Cardamone	310 Robinson St	Oakville	ON	L6J 1G8
10/11/202 2 12:44	\$500.00	Glenn Marshall	175 Longwood Rd S	Hamilton	ON	L8P 0A1

10/17/2022 18:55	\$200.00	Damiano Di Carlo	3223 William Coltson Ave	Oakville	ON	L6H0X1
10/21/2022 13:15	\$1,200.00	Rebecca Fell	1091 Crestview St	Oakville		L6 J2C7
10/22/2022 11:18	\$1,200.00	Abdulmajid Alameddine	2089 Grand Blvd	Oakville	ON	L6H 4X9
10/24/2022 20:01	\$500.00	terry Quinn	402 Barclay Crk	Oakville	ON	L6J 6H9
10/21/2022 0:00	\$300.00	Brian Beadman	768 WESTGATE Rd	Oakville	ON	L6L 5N2
10/21/2022 0:00	\$1,200.00	Adam Forgione	95 KERR St	Oakville	ON	L6K3A2
10/21/2022 0:00	\$200.00	Kevork Sevadjan	2019 LAKESHORE Rd E	Oakville	ON	L6J1M4
10/21/2022 0:00	\$1,200.00	Deepank Saini	1092 Melvin Ave	Oakville	ON	L6T 2V9
10/21/2022 0:00	\$1,200.00	Bianca Tino	1388 Forestbrook Rd	Oakville	ON	L6M 2H6
10/21/2022 0:00	\$1,200.00	Sam Gaetani	1388 Forestbrook Rd	Oakville	ON	L6M 2H6
10/21/2022 0:00	\$500.00	Doug campbell	1064 South Service Rd E	Oakville	ON	L6J 2X7
9/21/2022 13:44	\$500.00	Brett Warren	341 maplehurst Ave	Oakville	ON	L6L4Y3
10/17/2022 18:38	\$250.00	Art Artuso	8 ennisclare	OakvilleOn	ON	L6J-4N2
10/24/2022 17:42	\$1,200.00	Steven David Bazar	440 Inglehart St N	Oakville	ON	L6J3J6
6/7/2022 14:35	\$1,200.00	Ian Oliver	113 Watson Ave	Oakville	ON	L6J 3T5

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 revenueAdmission 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

Municipality

Mississauga

Date (yyyy/mm/dd)

2023/04/28

Contact Information

Last Name or Single Name

Rebro

Given Name(s)

Anastasiya

Licence Number

3-31745

Address

Suite/Unit Number

200

Street Number

2655

Street Name

North Sheridan Way

Municipality

Mississauga

Province

ON

Postal Code

L5K 2P8

Telephone Number

905-822-7222

Email Address

anastasia@farnhamco.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 AUDITORS' REPORT

To: Julia Hanna
2323 Ridge Landing
Oakville, ON L6M 3W8

Qualified Opinion

We have audited the campaign financial statement (Form 4) of Julia Hanna ("the candidate") for the campaign period from May 2, 2022 to January 3, 2023.

In our opinion, except for the possible matters described in the Basis for Qualified Opinion paragraph, the financial statement is prepared, in all material respects, in accordance with the Municipal Elections Act, 1996 (Section 88.25) and the guidelines issued by the Ministry of Municipal Affairs.

Basis for Qualified Opinion

Due to their inherent nature, the completeness of campaign contributions and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the candidate's accounting records and we were not able to determine whether any adjustments might be necessary to contributions and other income, expenses, and surplus/deficiency.

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 Statement 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 opinion.

Basis for Accounting and Restriction of Use

This financial statement (Form 4) was prepared by the candidate to meet the campaign reporting requirements as described in the Municipal Elections Act, 1996 (Section 88.25). As a result, this financial statement may not be suitable for another purpose.

Responsibilities of The Candidate for the Financial Statement

The candidate is responsible for the preparation and fair presentation of the financial statement in accordance with the Municipal Elections Act, 1996 (Section 88.25), and for such internal control as the candidate determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

The candidate is responsible for overseeing the campaign's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are 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 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 this financial statement.

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, 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 campaign'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, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



CHARTERED PROFESSIONAL ACCOUNTANTS
PROFESSIONAL CORPORATION

Authorized to practice public accounting by
The Chartered Professional Accountants of Ontario

Mississauga, Ontario
April 28, 2023

APPENDIX C

'Nonsense': Complaint about Julia Hanna's finances on shaky ground, says Toronto lawyer

[Kim Arnott](#) August 16, 2023 6:00 AM

Expand



Julia Hanna campaign

Julia Hanna is a 2022 mayoral candidate for the Town of Oakville

Less than a month after undergoing breast cancer surgery, Julia Hanna is facing a request for an audit of her finances in last fall's municipal election.

A [complaint](#) has been filed by local resident Scott Barber, who questions a

number of items on the mandatory [financial statement](#) filed by the North Oakville restaurant owner.

Hanna, who ran for the job of Oakville mayor in both the 2018 and 2022 elections, came within 1,000 votes of unseating veteran Rob Burton in October.

Barber's complaint alleges that Hanna did not seem to spend enough money on signs, rent or phone costs but spent too much on bank charges when compared to Burton's expenses.

The complaint notes that Hanna spent just over \$10,000 on signs, while Burton spent slightly more than \$15,000 on his.

"Even the most casual observer would have seen that Candidate Hanna had twice the number of signs, and the figure warrants deeper investigation," argues Barber's complaint.

Hanna questions the logic of trying to invalidate her expenses by comparing them to Burton's spending.

As Oakville News noted in our [story](#) in May, Burton outspent Hanna by more than 60 per cent during the 2022 battle for the town's top job.

"How relevant is it that we had a better sign campaign than Burton did?" she asks. "Just because we had a better sign campaign doesn't mean we did something irregular."

Toronto lawyer and election law expert Jack Siegel is also dismissive of the complaint against Hanna and doubts that an audit will be ordered.

"You never know what any individual compliance audit committee is going to do, but I'd be surprised," said Siegel, a partner with Blaney McMurtry LLP.

The request for an audit is scheduled to be considered by the town's

Municipal Election Compliance Audit committee at a meeting on Aug. 29.

The complaint and Hanna's financial statements are available alongside the [agenda](#) for that meeting.

'You don't understand what you're looking at'

Siegel says the onus is on the complainant to show that there are reasonable questions to be raised about the accuracy of Hanna's financial statements.

He says many of the issues raised by Barber don't appear to meet that standard.

For example, the complaint challenges the discrepancy between the contribution limit of \$25,000 claimed on the first page of the form with the \$16,739.24 in cash donations that Hanna and her spouse made to the campaign.

"That's not a reasonable question," says Siegel. "That's a 'you don't understand what you're looking at.'"

The contribution limit simply notes the maximum that a candidate and their spouse can contribute to their campaign, he noted. It would only be an issue if Hanna had spent more than \$25,000.

He is also dismissive of the fuss the complaint makes over the business address supplied for members of the Guglietti family who donated to Hanna's campaign.

Any Ontario resident is entitled to make a political donation, notes Siegel.

And while donations must be made by individuals and not companies, Siegel says the address accompanying the name is irrelevant to making a determination as to whether it is a proper personal donation.

"The defining thing would be where does the money come from, not what

address did they use," he said.

Finally, the complaint that there are missing addresses for three of Hanna's donors is only relevant if there is any evidence that they are not Ontario residents, Siegel said.

While candidates do have an obligation to provide a complete form, he notes that there might be a reasonable explanation for the missing addresses, including the possibility that they were illegible.

"If you think in practical terms, what is an audit going to do? It's certainly not going to accomplish much if all we're looking for is the addresses of three donors," says Siegel.

"It will be up to the candidate as to how much she wants to put in in response or to go in and say this is nonsense. Both are viable."

February cancer diagnosis

Hanna said she took advantage of a 30-day grace period for filing her campaign financial statement because she was diagnosed with breast cancer in February.

It was stunning, life-changing news that pushed everything related to the election to the back burner, she says. A battery of tests, followed by a slew of appointments with doctors and oncologists to develop a treatment plan, left her "literally a walking zombie" this spring.

"When you get a diagnosis like that, there's two months of sheer chaos that follows," she said. "Until you have all that information in front of you, you have no idea what your course of treatment is going to be or whether you're going to live or die."

However, Hanna says she has complete faith in her campaign's record-keeping.

"We were so meticulous because we knew there was a potential of this happening, so I feel confident in our team," she said.

But she has requested the committee meeting be delayed because her accountant Bianca Tino is currently on holiday in Italy. She says Tino, a partner with Oakville's Tino-Gaetani & Carusi firm of professional accountants, is in the best position to explain the campaign's finances.

"We have everything; it's all there, but it's our accountant that we need," she says.

"I am so resentful of the dirty politics that we live with and accept. The last thing I would do is be part of it."

Earlier this month, the Municipal Election Compliance Audit committee [ordered an audit](#) of Ward 7 councillor Nav Nanda's campaign spending.

APPENDIX D

Appendix "D"

COURT FILE No.: Newmarket 07-000486

DATE: 2008-10-07

Citation: *Vaughan (City) v. DeFrancesca et al.*, 2008 ONCJ 762

**ONTARIO COURT OF JUSTICE
(CENTRAL EAST REGION)**

B E T W E E N :

**CARLO DEFRANCESCA, RICHARD LORELLO
and ROBERT ZUCCARINI**

Appellants

— AND —

CITY OF VAUGHAN

Respondent

Before Justice H.I. Chisvin

Judgment in Application pursuant to section 81(3.3) *Municipal Elections Act*
on October 7, 2008

John Lo Faso, Fabio Soccol for the Appellants
George Rust-D'Eye for the Respondent

CHISVIN, J.:

[1] The applicants are City of Vaughan residents who were entitled to vote in the November 2006, Municipal election. Mr. Bernie DiVona was elected a counsellor of the City of Vaughan in that election. As required by the *Municipal Elections Act*, Mr. DiVona filed a sworn and audited financial statement with respect to his election finances.

[2] The applicants, as allowed by the *Act*, reviewed the material filed by Mr. DiVona and subsequently made a request for a compliance audit.

[3] A request was filed by the applicants with the Clerk of the City of Vaughan and as required by the *Act*, council considered the matter and denied the applicants' request for a compliance audit. As provided for by section 81(3.3) of the *Municipal Elections Act*, the applicants have appealed to this court, once again, requesting a compliance audit be ordered.

The Nature of This Proceeding

[4] Section 81(3.3) of the Municipal Elections Act reads:

“The decision of the council or local board under subsection (3) and of a committee under subsection (3) pursuant to a delegation under subsection (3.1) may be appealed to the Ontario Court of Justice within 15 days after the decision is made and the court may make any decision the council, local board or committee could have made.” 2002, c. 17, Sched. D, s. 32 (2).

[5] The nature of an application under this section has been considered by the courts before. I agree with the decision of Justice Culver in *Chapman v. Hamilton (City)*, [2005] O.J. No. 1943 (QL) (C.J.) where, after an extensive review of the law in this area, he held that the appellate court could examine the matter anew.

[6] This, in my view, is consistent with the wording of section 81(3.3). The section provides for no limits on the nature of the appeal itself. For example, it does not say that this is an appeal of a question of law alone, nor of mixed law and fact. This section does not limit on its face, the appellate court to reviewing only the decision of the underlying tribunal, in this case council, in considering the reasonableness of that decision. Section 81(3.3) is broad in my view and it is clear that the responsibility of the appellate court is to examine the matter anew.

Test to be Applied

[7] Section 81 of the *Act* provides that a compliance audit can be granted if the elector believes on reasonable grounds that a candidate has contravened the provisions of the *Municipal Elections Act* relating to finances. As put by Culver, J. at paragraph 41 of his decision,

“In considering whether an application for compliance audit should be granted or rejected, Council must consider whether the elector has reasonable grounds to believe that a candidate has contravened a provision of The Act relating to campaign finances. “

[8] The test then, is not if council believes there are reasonable grounds the *Act* has been contravened, but whether the elector had reasonable grounds to believe there had been a contravention. The obligation by council then is to determine if the elector is acting on mere conjecture or suspicion. Is this just a fishing expedition? If the elector is acting on conjecture, suspicion or merely proceeding on a fishing expedition, then that would not constitute reasonable grounds. On the other hand, reasonable grounds is not that high a burden of proof as is proof beyond a reasonable doubt. Thus it is clear that reasonable grounds to believe that the elections finance provisions of the *Act* have been violated is a low standard. It is not determinative of the outcome of the audit one way or another, nor is council’s decision at this stage determinative. It is only a step to begin the investigative process and nothing more. It is not conclusory of any violation of the finance provisions of the *Act* at all. It is important to remember that this stage of the proceedings is merely to determine if an investigation should be started. It is a pre-investigatory stage. It is not a determination that the candidate has in any way actually violated the statute. Rather, what

council must decide is, and what this court must decide is, does the elector have reasonable grounds to believe that the candidate contravened the *Act*. It would then be a function of an auditor to investigate the matter.

[9] Section 81(6) requires the auditor to conduct an audit to determine if an individual has complied with the election financing provisions of the *Act*. If the auditor concludes that there has been a violation of the provisions of the *Act*, the auditor is required to submit a report setting out the apparent contraventions.

[10] This would then complete the investigative aspect of the proceedings. The matter then goes back to council for consideration under the provisions of section 81 of the *Act*.

[11] I note as well, if the electorate is wrong, and the auditor finds no violation, then the electorate is at the risk of having to pay the costs of the auditor. There is, therefore, little or no down side to the municipality to have the matter looked into by an auditor. If there has been a violation then it should be properly investigated. If there has been no violation, then there would be no cost to the municipality as it is the electorates who must bear the cost of the audit.

Are there Reasonable Grounds for the Electorate to Believe a Violation of the Campaign Finance Provisions of the Act have Occurred?

[12] In the applicants' factum, seven issues are raised as being violations of the campaign finance provisions of the *Act*. Does any one raise a reasonable ground to believe a violation has occurred?

[13] The first issue of these seven issues relates to the contributions by the businesses apparently located at 71 Buttermill Avenue in Concord. Are there reasonable grounds to believe they are related companies on the face of the documents and on other readily available public information?

[14] In my view, there are reasonable grounds to believe that they are associated companies. They clearly share the same address and have similar officers and directors. Additionally, the City of Vaughan website speaks of the president of one of the companies having started some of the other companies.

[15] It appears that one of these companies is not even a valid corporation and thus may not be entitled to make a donation.

[16] Given that the test is, are there reasonable grounds for the electorate to believe there has been a violation of the campaign finance provisions, on the face of it, it would be reasonable for an electorate to think there had been a violation. An investigation by an auditor looking below the surface may, indeed, determine that the appearance is incorrect. But that requires an investigation by a qualified individual. That is not the function of the council, nor the court at this stage of the proceedings. Once again, I want to make it very clear that an investigation of this nature is just that, an investigation and not a finding, or a conclusion of any actual wrong doing. Indeed, a thorough examination may show that there have been no wrong doings. That is a wholly different stage of the proceedings, however,

[17] There are six other issues raised by the applicants in this factum with respect to this matter. I do not propose to review them in detail as it is not my function to determine the

ultimate veracity of each and every one of these matters. As I've said, it is my function, like that of council's, to determine only if there are reasonable grounds for the electorate to believe that there has been a violation of the campaigns finance provisions of the *Act*. In my review, given the seven issues raised, there are reasonable grounds to believe that there has been a violation of the finance provisions of the *Municipal Elections Act* and thus a compliance audit will be ordered.

Released: October 7, 2008

Signed: "Justice H.I. Chisvin"

FORM 2

CERTIFICATE OF TRANSCRIPT (SUBSECTION 5(2))

Evidence Act

I, Tracey Beatty, certify that this document is a true and accurate transcript of the recording of Carlo Defrancesca, Richard Lorello and Robert Zuccarini v. The City of Vaughan in the Ontario Court of Justice held at 50 Eagle Street West, Newmarket, Ontario, on October 7, 2008 taken from Recording No. 4911-104-429/2008, which has been certified in Form 1.

Tracey Beatty, Court Reporter