

# 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 paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)	YYYY	MM	DD	to	YYYY	MM	DD
	2	0	18		2	0	18
		0	5			1	0
			0				22

- Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)


### Box A: Name of Candidate and Office

Candidate's name as shown on the ballot	
Last Name or Single Name Lehman	Given Name(s) Jeffrey
Office for which the candidate sought election Mayor	Ward name or no. (if any)
Municipality City of Barrie	
Spending Limit - General \$ 83,330.20	Spending Limit - Parties and Other Expressions of Appreciation \$

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

### Box B: Declaration

I, Jeffrey Lehman, 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

2019/03/26  
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
2019/03/26	4:25pm		

**Box C: Statement of Campaign Income and Expenses****LOAN**Name of bank or recognized lending institution Bank of Nova Scotia

Amount borrowed \$ \_\_\_\_\_

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	29,907.34
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. _____	+ \$	_____
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>29,907.34 c1</b>

**EXPENSES (Note: include the value of contributions of goods and services)****Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	6,062.34
Advertising	+ \$	2,983.20
Brochures/flyers	+ \$	13,061.34
Signs (including sign deposit)	+ \$	523.19
Meetings hosted	+ \$	1,240.05
Office expenses incurred until voting day	+ \$	151.42
Phone and/or internet expenses incurred until voting day	+ \$	158.21
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	39.15
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. <u>Awareness Events</u>	+ \$	1,494.29
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>25,713.19 c2</b>

**EXPENSES****Expenses subject to spending limit for parties and other expressions of appreciation**

1. <u>Voting day party</u>	+ \$	1,356.00
2. <u>Volunteer appreciation</u>	+ \$	867.42
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>2,223.42 c3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	2,034.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	30.00	
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. _____	+ \$		
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>2,064.00</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 30,000.61 C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-93.27	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
<b>Total (D1 – D2)</b>	<b>= \$</b>	<b>-93.27</b>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	<b>= \$</b>	<b>-93.27</b>	<b>D3</b>

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

**Schedule 1 - Contributions**

**Part I – Summary of Contributions**

Contributions in money from candidate and spouse	+ \$ 400.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$ 6,382.34
<b>Total value of contributions not exceeding \$100 per contributor</b>	
• 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).	+ \$ 950.00
<b>Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)</b>	
• 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).	+ \$ 22,175.00
<b>Less:</b> Contributions returned or payable to the contributor	- \$ _____
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$ _____
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$ 29,907.34 1A</b>

**Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**

**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
<b>Total</b>				

Additional information is listed on separate supplementary attachment



**Table 2: 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 \$
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	

**Total for Part II - Contributions exceeding \$100 per contributor**  
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) \$ \_\_\_\_\_ 1B

**Part III – Contributions from candidate or spouse**

**Table 3: Contributions in goods or services**

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
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Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Kent Smith - discounted price on Platform Development session at Michael & Marion's	2018/08/28	320.00



Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Small signs		Lakefront Graphix	600	2,569.62
Large signs		Lakefront Graphix	200	2,302.94
Sign toppers		Lakefront Graphix	10	56.39
Rebar		Ontario Steel Sales Inc.	425	1,133.39
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	<b>6,062.34</b>



**Schedule 2 – Fundraising Events and Activities**

**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity \_\_\_\_\_

Date of event/activity (yyyy/mm/dd) \_\_\_\_\_

**Part I – Ticket revenue**

Admission charge (per person)

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

Number of tickets sold

\$ \_\_\_\_\_ 2A  
X \_\_\_\_\_ 2B

**Total Part I (2A X 2B) (include in Part 1 of Schedule 1)** = \$ \_\_\_\_\_

**Part II – Other revenue deemed a contribution**

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. \_\_\_\_\_ + \$ \_\_\_\_\_  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part II (include in Part 1 of Schedule 1)** = \$ \_\_\_\_\_

**Part III – Other revenue not deemed a contribution**

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

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. \_\_\_\_\_ + \$ \_\_\_\_\_  
6. \_\_\_\_\_ + \$ \_\_\_\_\_  
7. \_\_\_\_\_ + \$ \_\_\_\_\_  
8. \_\_\_\_\_ + \$ \_\_\_\_\_

**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

Chartered Professional Accountant

Municipality

Barrie

Date (yyyy/mm/dd)

2018/03/22

**Contact Information**

Last Name or Single Name

Lardner

Given Name(s)

Rychard

Licence Number

12426

Address

Suite/Unit No.

Street No.

Street Name

683

Bayview Drive

Municipality

Barrie

Province

Ontario

Postal Code

L4N 9A5

Telephone No. (including area code)

705 727-0763

Email Address

rychard@lardner.ca

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

 Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.



## **INDEPENDENT AUDITOR'S REPORT**

To Jeffrey Lehman:

### **Report on Candidate's Form 4 Financial Statement**

#### *Opinion*

We have audited the Financial Statement – Auditor's Report Form 4 of Jeffrey Lehman, candidate for Mayor, as at December 31, 2018 and the related schedules for the campaign period from May 4, 2018 to December 31, 2018 relating to the City of Barrie municipal election held on October 22, 2018.

Due to the nature of the types of transactions inherent in any election campaign, it is impracticable through auditing procedures to determine that the accounting records include all income and expenses for the campaign period. Accordingly, our verification of these transactions was limited to the amounts recorded in the candidate's election campaign records and we were not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and deficit.

In our opinion, except for the effect on adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves as to the completeness of the records as described in the preceding paragraph, the Form 4 Financial Statement presents fairly, in all material respects, the financial position as at December 31, 2018 of the candidate's election campaign and the income and expenses for the campaign period from May 4, 2018 to December 31, 2018, in accordance with the criteria established by the Ontario Municipal Elections Act.

#### *Basis of Accounting and Restriction on Distribution*

The Form 4 Financial Statement is prepared to assist Jeffrey Lehman to meet the requirements of the Ontario Municipal Elections Act. As a result, the form may not be suitable for another purpose.

#### *Basis for Opinion*

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 Form 4 Financial Statement section of our report. We are independent of the Campaign in accordance with the ethical requirements that are relevant to our audit of the Form 4 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 opinion.

### *Responsibilities of the Candidate*

The candidate is responsible for the preparation and fair presentation of the Form 4 Financial Statement in accordance with the Ontario Municipal Elections Act, and for such internal control as management determines is necessary to enable the preparation of the financial information that are free from material misstatement, whether due to fraud or error.

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

### *Auditor's Responsibilities for the Auditor's Report Form 4*

Our objectives are to obtain reasonable assurance about whether the Form 4 Financial Statement as a whole are 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 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 Form 4 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 Form 4 Financial Statement, including the disclosures, and whether the Form 4 Financial Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the candidate to express an opinion on the Form 4 Financial Statement. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion. 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 the candidate 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.

*Lardner Nixon LLP*

**Lardner Nixon LLP**  
Chartered Professional Accountants  
Authorized to practice public accounting by  
Chartered Professional Accountants Ontario  
Barrie, Ontario  
March 22, 2019