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## INDEPENDENT AUDITOR'S REPORT

**To: Stephen O'Brien, City Clerk, City of Guelph**

### Qualified Opinion

We have audited the Statement of Campaign Income and Expenses for the campaign period from July 23, 2018 to December 31, 2018 of Aggie Mlynarz, candidate. This financial statement has been prepared in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the records referred to in the following paragraph, this financial statement presents fairly, in all material respects, the income and expenses of Aggie Mlynarz, candidate for the campaign period from July 23, 2018 to December 31, 2018 and the determination of surplus or deficit and the disposition of surplus 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 in an election campaign, the completeness of various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of Aggie Mlynarz, candidate and we were not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the campaign period from July 23, 2018 to December 31, 2018.

### Emphasis of Matter – Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the Municipal Elections Act, 1996, which describes the basis of accounting. The financial statements are prepared to assist Aggie Mlynarz, candidate, to comply with the financial reporting provisions of the Act referred to above. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for Aggie Mlynarz, candidate, and the City of Guelph.

## **Responsibilities of Aggie Mlynarz, candidate and Those Charged with Governance for the Financial Statements**

Aggie Mlynarz, candidate, is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and for such internal controls as the chief financial officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The candidate and those charged with governance are responsible for overseeing the campaign's financial reporting process.

### **Auditor's Responsibilities**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with Canadian auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the campaign's preparation and the fair presentation of the financial statement 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. An audit also includes the evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by Aggie Mlynarz, candidate, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

April 16, 2019  
Guelph, Ontario

*Weiler & Company*  
Chartered Accountants  
Licensed Public Accountants

**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
2 0 1 8	0 7	2 3

 to 

YYYY	MM	DD
2 0 1 8	1 2	3 1

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

Mlynarz

Given Name(s)

Aggie

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

Municipality

Guelph

Spending Limit - General

\$ 83,631.10

Spending Limit - Parties and Other Expressions of Appreciation

\$ 8363.11

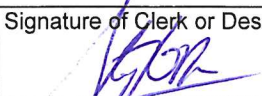
I did not accept any contributions or incur any expenses. *(Complete Boxes A and B only)*

**Box B: Declaration**

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

Aggie Mlynarz  
Signature of Candidate

2019/04/29  
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
2019/04/29	11:33 AM	AM	



**Expenses not subject to spending limits**

Accounting and audit	+ \$	1,695.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	150.00
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	+ \$	18.00
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>1,863.00 c4</b>

**Total Campaign Expenses (C2 + C3 + C4)****= \$ 26,262.28 c5****Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	1,315.72	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>1,315.72</b>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	1,100.00	
Surplus (or deficit) for the campaign	<b>= \$</b>	<b>215.72</b>	D3

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	+ \$	<u>1,100.00</u>	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	<u>                    </u>	
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).	+ \$	<u>8,768.00</u>	
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)			
• 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).	+ \$	<u>18,010.00</u>	
<b>Less:</b> Contributions returned or payable to the contributor	– \$	<u>450.00</u>	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	<u>                    </u>	
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b><u>27,428.00</u></b>	<b>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
See attached list			18,010.00	450.00
<b>Total</b>			<b>18,010.00</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 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) **\$ 18,010.00 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 \$
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 \$

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</b>	

**Table 4: 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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</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 Fundraising event

Date of event/activity (yyyy/mm/dd) 2018/09/09

**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. Live music \_\_\_\_\_ + \$ 150.00  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_  
6. \_\_\_\_\_ + \$ \_\_\_\_\_  
7. \_\_\_\_\_ + \$ \_\_\_\_\_  
8. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part IV Expenses (include under Expenses in Box C)**

= \$ 150.00

**Auditor's Report***Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

CPA, CA, LPA

Municipality

Guelph

Date (yyyy/mm/dd)

2019/04/16

**Contact Information**

Last Name or Single Name

Halliday

Given Name(s)

Lori

Licence Number

1-17030

Address

Suite/Unit No.

3

Street No.

512

Street Name

Woolwich Street

Municipality

Guelph

Province

ON

Postal Code

N1H 3X7

Telephone No. (including area code)

519 837-3111

Email Address

lori@weiler.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.

<b>NAME</b>	<b>FULL ADDRESS</b>			<b>Amount</b>	<b>Returned</b>
Alan Pickersgill	78 Metcalfe St	Guelph	N1E 4X6	\$250.00	
Alfred Bogusky	43 Waxwing Cres	Guelph	N1C1E3	\$250.00	
Andrew Seagram	35 MOUNTFORD Dr	Guelph	N1E 0G6	\$500.00	
Barbara Mathews	38 Dean Ave	Guelph	N1G 1K8	\$200.00	
Belinda Leach	32 Toronto St	Guelph	N1E 3E2	\$300.00	
Cameron Shelley	12 Clarke St W	Guelph	N1H 1S9	\$200.00	
Carol Dauda	55 King St	Guelph	N1E 4P5	\$300.00	
Carol Dilworth	62 Boulder Cres	Guelph	N1G 5A2	\$350.00	
Catherine Saunders	12 Glasgow St	Guelph	N1H 4T5	\$125.00	
Cheryl Ruddock	25 Grange St	Guelph	N1E2T6	\$200.00	
Dale & Mary DuQuesnay	39 Monticello Cres	Guelph	N1G 4P4	\$150.00	
Dan Matwey	3 Brighton St	Guelph	N1E3S8	\$300.00	
Daniel Mills	52 Macdonell St	Guelph	N1H2Z3	\$1,250.00	\$50.00
David Dornan	300 Exhibition St	Guelph	N1H4R7	\$150.00	
David Josephy	66 Maple St	Guelph	N1G 2G2	\$450.00	
Dorothee Bienzle	37 Forbes Ave	Guelph	N1G 1G2	\$300.00	
Doug Minett	188 Dublin St N	Guelph	N1H4P8	\$400.00	
Edward Collins	102 Harris St	Guelph	N1E 5T1	\$200.00	
Edward Pickersgill	117 Woolwich St	Guelph	N1H 3V1	\$500.00	
Elizabeth Boyle	30 Extra St	Guelph	N1H 1Y9	\$200.00	
Geoff Krauter	50 Sir Adam Beck Rd	Guelph	N4A 8B8	\$200.00	
George Renninger	11 Cambridge St	Guelph	N1H 2T8	\$300.00	
Heather Daymond	110 Oxford St	Guelph	N1H 2M7	\$200.00	
Heike Schiller	295 Water St	Guelph	N1G 2X5	\$200.00	
Heinz Zimmermann	11 Glasgow St S	Guelph	N1H 4T4	\$150.00	
Jack Schweitzer	88 Bagot	Guelph	N1H 5T6	\$200.00	
Janet Tapon	155 King St	Guelph	N1E 4P7	\$200.00	
Jeff Overton	167 Imperial Rd N	Guelph	N1H 8B2	\$110.00	
Joanne MacKinnon	131 princess St	Peterborough	K9J 2B1	\$200.00	
John Leacock	79 STUART St	Guelph	N1E 4S6	\$150.00	
Julia Amies	181 ARTHUR St N	Guelph	N1E 4V6	\$500.00	
June Hofland	14 ST ARNAUD St	Guelph	N1H 5V4	\$300.00	
Karen Farbridge	83 Grove St	Guelph	N1E 2W6	\$250.00	
Katherine Gordon	8245 Highway 7 RR5	Rockwood	N0B2K0	\$500.00	

<b>NAME</b>	<b>FULL ADDRESS</b>			<b>Amount</b>	<b>Returned</b>
Kathleen Valeriotte	77 Inverness Dr	Guelph	N1E 6E4	\$400.00	
Kathleen Vanessa Hyland	18 Oliver St	Guelph	N1E 3B5	\$250.00	
Kathryn Langley	1872 Parkwood Cir	Peterborough	K9J8C4	\$200.00	
Kenneth MacKay	19 Cherry Blossom Cir	Guelph	N1G 4X7	\$300.00	
Kevin McKittrick	33 EDGEHILL Dr	Guelph	N1H5E3	\$200.00	\$200.00
Leslie Cameron	12 Glasgow St S	Guelph	N1H4T5	\$500.00	
Linda Hawkins	188 dublin St N	guelph	n1h 4p2	\$500.00	
Luke Weiler	59 Cork St W	Guelph	N1H2X3	\$200.00	
Margaret Abbink	52 GaltSt	Guelph	N1H 3G6	\$250.00	
Melissa Dean	94 Dublin St N	Guelph	N1H 2T8	\$200.00	\$200.00
Michael Balkwill	54 Dunkirk Rd	Toronto	M4C 2M3	\$200.00	
Michael Craig	47 Meadowview Ave	Guelph	N1H 5S7	\$200.00	
Mike Fortin	207 Speedvale Ave E	Guelph	N1E 1M6	\$300.00	
Molly (Margaret) Swan	12 Fairway Ln	Guelph	N1E 7A9	\$150.00	
Oxanna Adams	22 Maple St	Guelph	N1G 2G2	\$150.00	
Patricia Mccraw	18 KATHLEEN St	Guelph	N1H 4Y2	\$200.00	
Peggi Rieger	43 Yewholme Dr	Guelph	N1G 2N7	\$200.00	
Peter Cameron	83 Grove St	Guelph	N1E2W6	\$250.00	
Rena Burkholder	56 Waterloo	Guelph	N1H 3H5	\$250.00	
Richard Chaloner	100 MAPLE St	Guelph	N1G 2G2	\$300.00	
Robert Munsch	84 Basswod Dr	Guelph	N1G 4X7	\$200.00	
Rolie Srivastava	29 Park Ave	Guelph	N1H4S6	\$200.00	
Sheila Margaret O'Reilly	44 Forbes Ave	Guelph	N1G 1G3	\$200.00	
Shirley Wilton	37 Campion Ave	Guelph	N1H5L5	\$175.00	
Steph Minett	215 Dimson Ave	Guelph	N1G3C7	\$200.00	
Susan Watson	7 Kent Street	Guelph	N1H 3B6	\$750.00	
Teresa McKeeman	90 James St W	Guelph	N1G 1E6	\$200.00	
Tim Tripp	101 Hearn Ave	Guelph	N1H5Y6	\$200.00	
Trieneke Niemeyer	104 Kathleen St	Guelph	N1H 4Y3	\$300.00	
Valerie Anderson	260 Yorkshire St N	Guelph	N1H5C4	\$200.00	
Zac Baribeau	128 Kingmill Ave	Guelph	N1E5W2	\$150.00	
				<u>\$18,010.00</u>	<u>\$450.00</u>