

JOHN W. TUTECKY, CPA

4325 Ontario Street, PO Box 850, Beamsville ON L0R 1B0

INDEPENDENT AUDITOR'S REPORT

To the City Clerk of the City of St. Catharines

I have audited the accompanying Financial Statement – Auditor's Report Form 4 ("financial statement") for the Regional councillor campaign of James Bradley ("candidate") which comprise the Statement of Campaign Income and Expenses for the campaign period from August 9, 2022 to January 3, 2023 and the related Schedule 1 – Contributions and Schedule 2 – Fundraising Events and Activities. This financial statement has been prepared by the candidate based upon Section 78 of the Municipal Elections Act.

Candidate's Responsibility for the Financial Statement

The candidate is responsible for the preparation and fair presentation of the financial statement in accordance with Section 78 of the Municipal Elections Act, 1996 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.

Auditor's Responsibility

My responsibility is to express an opinion of this financial statement based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statement is free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence that I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

INDEPENDENT AUDITOR'S REPORT-continued

Basis for Qualified Opinion

Due to inherent nature of the transactions of electoral campaigns, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly my verification of these amounts was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments to contribution, other revenue and expenses, and surplus/deficit.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statement – Auditor's Report Form 4 of James Bradley for the period from August 9, 2022 to January 3, 2023 is prepared, in all material respect, in accordance with Section 78 of the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Use

This financial statement is prepared to assist the candidate meet the requirements of Section 78 of the Municipal Elections Act, 1996. As a result, this financial statement may not be suitable for another purpose. Our report is intended solely for the candidate, the City Clerk of the City of St. Catharines and the Ministry of Municipal Affairs and Housing and may not be suitable for another purpose.

Beamsville, Ontario

March 23, 2023

A handwritten signature in blue ink that reads "John W. Tutecky, CPA". The signature is written in a cursive style.

John W Tutecky, CPA

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 | to | YYYY | MM | DD |
| 2 0 2 2 | 0 8 | 0 9 | | 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 Bradley | Given Name(s) James | |
| Office for Which the Candidate Sought Election Regional Council | Ward Name or Number (if any) | |
| Municipality Region of Niagara | | |
| Spending Limit | Contribution Limit | |
| General \$90,464.10 | Parties and Other Expressions of Appreciation \$9,046.41 | Contributions from Candidate and Spouse \$25,000.00 |

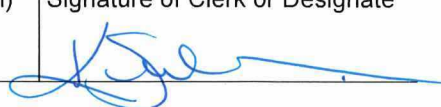
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, James Bradley, 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

March 27, 2023
Date (yyyy/mm/dd)

| | | | |
|--|------------------------------|---|--|
| Date Filed (yyyy/mm/dd) <u>2023/03/27</u> | Time Filed <u>4:19 Pm</u> | Initial of Candidate or Agent (if filed in person) <u>JB</u> | Signature of Clerk or Designate  |
|--|------------------------------|---|--|

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) | + \$ | 19,200.20 |
| Revenue from items \$25 or less | + \$ | |
| Sign deposit refund | + \$ | |
| Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2) | + \$ | |
| Interest earned by campaign bank account | + \$ | |
| Other (provide full details) | | |
| 1. | + \$ | |
| 2. | + \$ | |
| 3. | + \$ | |
| 4. | + \$ | |
| 5. | + \$ | |
| 6. | + \$ | |

Total Campaign Income (Do not include loan)**= \$ 19,200.20 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) | + \$ | 950.20 |
| Advertising | + \$ | 1,251.89 |
| Brochures/flyers | + \$ | 13,420.91 |
| Signs (including sign deposit) | + \$ | 180.38 |
| Meetings hosted | + \$ | |
| Office expenses incurred until voting day | + \$ | 102.83 |
| Phone and/or internet expenses incurred until voting day | + \$ | |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ | |
| Bank charges incurred until voting day | + \$ | 86.06 |
| Interest charged on loan until voting day | + \$ | |
| Other (provide full details) | | |
| 1. Website domain and internet | + \$ | 252.07 |
| 2. | + \$ | |
| 3. | + \$ | |
| 4. | + \$ | |
| 5. | + \$ | |
| 6. | + \$ | |
| Total Expenses subject to general spending limit | = \$ | 16,244.34 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 | | + \$ | 500.00 |
| 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 | | + \$ | _____ |
| 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 | | = \$ | 500.00 C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ **16,744.34 C5**

Box D: Calculation of Surplus or Deficit

| | | | | |
|---|--|------|----------|----|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | | + \$ | 2,455.86 | D1 |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign | | - \$ | 2,455.86 | |
| Surplus (or deficit) for the campaign | | = \$ | 0.00 | 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 | + \$ | 18,250.00 |
| Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2) | + \$ | 950.20 |
| 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). | + \$ | |
| 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). | + \$ | |
| 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) | = \$ | 19,200.20 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 (\$) |
|------------------------------------|-------------------------------|-------------------------------------|----------|------------------------------|
| 16" X 24" Coreplast lawn signs | 2018/09/05 | Lakefront Graphix Technology Inc | 170 | 620.50 |
| 32" X 48" Coreplast arterial signs | 2018/09/05 | Lakefront Graphix Technology Inc | 30 | 329.70 |
| | | | | |
| | | | | |
| Total | | | | 950.20 |

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 (\$) |
|--------------|--------------|-------------------------------|-------------------------|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

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)

\$ _____ 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 none

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

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

Number of tickets sold x _____ 2B

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

Part II – Other revenue deemed a contribution

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

| | | | |
|----|-------|------|-------|
| 1. | _____ | + \$ | _____ |
| 2. | _____ | + \$ | _____ |
| 3. | _____ | + \$ | _____ |
| 4. | _____ | + \$ | _____ |
| 5. | _____ | + \$ | _____ |

Total Part II (include in Part I of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

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

| | | | |
|----|-------|------|-------|
| 1. | _____ | + \$ | _____ |
| 2. | _____ | + \$ | _____ |
| 3. | _____ | + \$ | _____ |
| 4. | _____ | + \$ | _____ |
| 5. | _____ | + \$ | _____ |

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

| | | | |
|----|-------|------|-------|
| 1. | _____ | + \$ | _____ |
| 2. | _____ | + \$ | _____ |
| 3. | _____ | + \$ | _____ |
| 4. | _____ | + \$ | _____ |
| 5. | _____ | + \$ | _____ |

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

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

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

Professional Designation of Auditor

CPA

| | |
|----------------------------|---------------------------------|
| Municipality Beamsville | Date (yyyy/mm/dd) 2023/03/23 |
|----------------------------|---------------------------------|

Contact Information

| | | |
|-------------------------------------|-------------------------------|--------------------------|
| Last Name or Single Name Tutecky | Given Name(s) John William | Licence Number 1-1066 |
|-------------------------------------|-------------------------------|--------------------------|

Address

| | | |
|-------------------|-----------------------|-------------------------------|
| Suite/Unit Number | Street Number 4325 | Street Name Ontario Street |
|-------------------|-----------------------|-------------------------------|

| | | |
|----------------------------|---------------------|------------------------|
| Municipality Beamsville | Province Ontario | Postal Code L0R 1B0 |
|----------------------------|---------------------|------------------------|

| | |
|----------------------------------|-----------------------------------|
| Telephone Number 905-563-0501 | Email Address john@jtutecky.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.