

INDEPENDENT AUDITORS' REPORT

To the clerk of the
Municipality of Mississauga

Report on the Financial Statement

We have audited the Statement of Campaign Income and Expenses and the Calculation of Deficit of Samantha Angel, candidate for the campaign period from July 2, 2014 to December 31, 2014 relating to the election held on October 27, 2014, in accordance with the financial reporting provision in the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with Canadian generally accepted 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 from 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 judgment, 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 entity's preparation and 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 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.

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

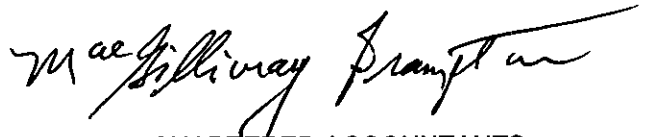
Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly our verification of these transactions was limited to ensuring that the financial statement reflects the amounts recorded in the accounting records of Samantha Angel, candidate in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to income and expenses, and deficit.

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which 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 financial statement presents fairly, in all material respects, the income and expenses for the campaign from the period July 2, 2014 to December 31, 2014 and the determination of deficit in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Mississauga, Ontario
March 17, 2015



CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

MacGillivray Brampton
6605 Hurontario St., Suite 600, Mississauga, ON L5T 0A3
T: 905.696.0707 • F: 905.696.0760
www.macgillivray.com

Instructions:

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee 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 his or her spouse) shall be paid immediately over to the clerk who was responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2 0 1 4	0 7	0 2

 to

YYYY	MM	DD
2 0 1 4	1 2	3 1

 Primary filing reflecting finances to December 31 (or 45th day after voting day in a by-election)

 Supplementary filing including finances after December 31 (or 45th day after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name

Angel

Given Name(s)

Samantha

Name of office for which the candidate sought election

Councillor

Ward name or no. (if any)

5

Name of Municipality

Mississauga

Spending limit issued by clerk

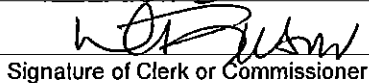
\$ 43,466.75

 I did not accept any contributions or incur any expenses other than the nomination fee. *(Complete Box A and B only)*
Box B: Declaration

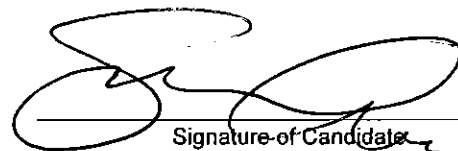
I, Samantha Angel, a candidate in the municipality of the City of Mississauga, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner)

 in the City of Mississauga

 on (yyyy/mm/dd) 2013-03-26

Signature of Clerk or Commissioner

2013-03-26
Date Filed in the Clerk's Office (yyyy/mm/dd)


Signature of Candidate

**DIANA RUSNOV DEPUTY CLERK
CITY OF MISSISSAUGA
COMMISSIONER OF OATHS**

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOMETotal amount of all contributions (From line 1A in Schedule 1) + \$ 18,838.36

Refund of nomination filing fee + \$ _____

Sign deposit refund + \$ _____

Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2) + \$ 760.00

Interest earned by campaign bank account + \$ _____

Other (provide full details) + \$ _____

1. _____ + \$ _____

2. _____ + \$ _____

3. _____ + \$ _____

Total Campaign Income (Do not include loan) = \$ 19,598.36 c1**EXPENSES (Note: include the value of contributions of goods and services)****Expenses subject to spending limit**Nomination filing fee + \$ 100.00

Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1) + \$ _____

Advertising + \$ 8,127.95Brochures/flyers + \$ 3,296.44Signs (including sign deposit) + \$ 4,258.16Meetings hosted + \$ 312.33Office expenses incurred until voting day + \$ 279.56Phone and/or Internet expenses incurred until voting day + \$ 120.74

Salaries, benefits, honoraria, professional fees incurred until voting day + \$ _____

Bank charges incurred until voting day + \$ 65.34

Interest charged on loan until voting day + \$ _____

Other (provide full details) + \$ _____

1. Phone poll + \$ 1,412.502. Supplies and hardware + \$ 173.79

3. _____ + \$ _____

Total Expenses subject to spending limit = \$ 18,146.81 c2**Expenses not subject to spending limit**Accounting and audit + \$ 1,695.00Cost of fund-raising events/activities (list details in Part IV of Schedule 2) + \$ 791.55Voting day party/appreciation notices + \$ 981.00

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 + \$ _____

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. _____ + \$ _____

Other (provide full details) + \$ _____

1. _____ + \$ _____

2. _____ + \$ _____

3. _____ + \$ _____

Total Expenses not subject to spending limit = \$ 3,467.55 c3**Total Campaign Expenses (C2 + C3) = \$ 21,614.36 c4**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income – Total Expenses) (C1 – C4)	+ \$	<u>-2,016.00</u>	D1
Eligible deficit carried forward by the candidate from the last election	- \$		D2
Total (D1 – D2)	= \$	<u>-2,016.00</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	<u>-2,016.00</u>	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 was responsible for the conduct of the election.

Amount of \$ _____ paid to municipal clerk in the municipality of _____.

Name	Full Address	Amount \$
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment	Total	2,090.00

Table 2: Monetary contributions from corporations or unions

Name (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Amount \$

Name	Full Address	Description of Goods or Services	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total	

Table 4: Contributions In goods or services from corporations or unions (Note: must also be recorded as expenses in Box C)

Name of Corporation (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Description of Goods or Services	Value \$

Name of Corporation (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Description of Goods or Services	Value \$

Additional information is listed on separate supplementary attachment Total

Total Part II Contributions (Add Totals from Tables 1-4) (Record in Part I – Summary) **\$ 3,990.00 1B**

Part III – Inventory

Table 5: Inventory of Campaign Goods and Materials from Previous 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	Current Market Value \$	Quantity	Total Value \$

Description	Date Acquired (yyyy/mm/dd)	Supplier	Current Market Value \$	Quantity	Total Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment					Total

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 Fundraiser Party @ Bristol Bar + Grill

Date of event/activity (yyyy/mm/dd) 2014/09/28

Part I – Ticket Revenue

Admission charge (per person)

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

	+	\$	<u>30.00</u>	2A	
Number of tickets sold	X		<u>21</u>	2B	
Total Ticket Revenue (2A X 2B) (Include in Schedule 1)					= \$ <u>630.00</u>

Part II – Other revenue deemed a contribution

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

1. <u>Cash donation</u>	+	\$	<u>20.00</u>		
2. <u>Donation cheques</u>	+	\$	<u>260.00</u>		
3. _____	+	\$	_____		
4. _____	+	\$	_____		
5. _____	+	\$	_____		
Total Part II Revenue (include in Schedule 1)					= \$ <u>280.00</u>

Part III – Other revenue not deemed a contribution

(provide details (e.g. contributions of \$10 or less; market value of goods or services sold))

1. <u>Food</u>	+	\$	<u>760.00</u>		
2. _____	+	\$	_____		
3. _____	+	\$	_____		
4. _____	+	\$	_____		
5. _____	+	\$	_____		
Total Part III Revenue (include in Box C)					= \$ <u>760.00</u>

Part IV – Expenses related to fundraising event or activity (provide details)

1. <u>Food</u>	+	\$	<u>760.00</u>		
2. <u>Decorations</u>	+	\$	<u>31.55</u>		
3. _____	+	\$	_____		
4. _____	+	\$	_____		
5. _____	+	\$	_____		
6. _____	+	\$	_____		
7. _____	+	\$	_____		
8. _____	+	\$	_____		
Total Part IV Expenses (include in Box C)					= \$ <u>791.55</u>

Auditor's Report*Municipal Elections Act, 1996 (Section 78)*

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)

2015/03/17

Contact Information

Last Name

Braun

First Name

Brian

Licence Number

I-16093

Address

Suite/Unit No.

600

Street No.

6605

Street Name

Hurontario Street

City/Town

Mississauga

Province

ON

Postal Code

L6T 0A3

Telephone No. (including area code)

905 696-0707

ext.202

Fax No.

905 696-0760

Email Address

bbraun@macgillivray.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 78 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.

Samantha Angel Ward 5 City Council Election 2014

Part II

Table 1

Monetary DONATIONS OVER \$100 - Individual

Name	Address	Amount
Mike Marchelletta	93 Longview Crescent, Woodbridge, ON L4H 1A9	\$ 700.00
Nelly Marchelletta	93 Longview Crescent, Woodbridge, ON L4H 1A9	\$ 700.00
Nick Angel	4 Allison Court, Georgetown, ON L7G 4S4	\$ 120.00
Doreen Angel	5536 Heathcote Walk Mississauga ON L5M6M7	\$ 120.00
Dr Zenia Sanchez	101 - 1300 Central Parkway West, Mississauga, ON L5C 4G8	\$ 200.00
Martin Mills	Apt 504- 212 St George Street Toronto Ontario M5R2N5	\$ 250.00
		<u>\$ 2,090.00</u>

Table 2

Monetary DONATION OVER \$100 - Corporate

Name	Address	President/Cheque Signatory	Amount
Wyatt Health Mgmt	2904 South Sheridan Way, Oakville, ON L6J 7L7	George Wyatt	\$ 500.00
Jack Nathan Health	7303 East Danbro Cres Mississauga, ON L5N 6P8	George Barakat	\$ 700.00
First Wellington Securities	93 Longview Crescent, Woodbridge, ON L4H 1A9	Michael Marcheletta	\$ 700.00
			<u>\$ 1,900.00</u>