

**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 5	0 8

 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

Hewitt

Given Name(s)

Ken

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

Municipality

Haldimand County

Spending Limit - General

\$ 38,672.90

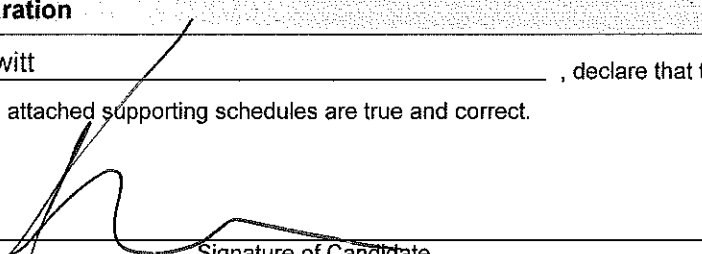
Spending Limit - Parties and Other Expressions of Appreciation

\$ 3,867.29

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


**Box B: Declaration**

I, Ken C. Hewitt, 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

2019/03/25

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	10:56am	KCH	



**Expenses not subject to spending limits**

Accounting and audit	+ \$	565.00
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. _____	+ \$	
<b>Total Expenses not subject to spending limits</b>	= \$	<b>565.00 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ 18,128.19 C5

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	0.00 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
<b>Total (D1 – D2)</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	= \$	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	+ \$ 527.10
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$ _____
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 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).	+ \$ 17,600.00
<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>= \$ 18,127.10 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
Daniele Guizzetti	125 Villarboit Cres. Vaughan, ON L4K 4K2	2018/08/08	1,200.00	
Margaret Minor	492 Darling Rd - RR 2 Canfield, ON N0A 1C0	2018/08/07	1,200.00	
Jaret Bousfield	4537 Highway 3 Cayuga, ON N0A 1E0	2018/08/23	1,200.00	
Daniel F Silverthorne	17 Bates Lane Dunnville, ON N1A 2W8	2018/08/23	1,200.00	
Carole Silverthorne	416 Chestnut Street Dunnville, ON N1A 2H5	2018/08/23	1,200.00	
Joseph Jacob	217 Main Street Dunnville, ON N1A 2W2	2018/08/23	1,000.00	
Lisa Richardson	205 Wigton Street Caledonia, ON N3W 1G4	2018/09/04	1,000.00	
Mary Ann Buma	8 Upper Mohawk Point Road Lowbanks, ON N0A 1K0	2018/09/06	1,200.00	
Supplementary Schedule	See schedule for details		8,400.00	
			<b>Total</b>	<b>17,600.00</b>

Additional information is listed on separate supplementary attachment

Ken Hewitt

Supplementary Attachment

Table 1 - Monetary Contributions from individuals other than candidate or spouse

Name	Full Address	Date Rec'd	Amt. Rec'd
Neil Stephens	369 Niece Road - RR 2 Lowbanks, ON N0A 1K0	9/5/2018	\$ 1,200.00
Daniella Schilthuis	160 Sawmill Road Caledonia, ON N3W 1Y6	9/8/2018	\$ 1,200.00
Michael Corrado	2 Hostein Drive Ancaster, ON L8G 2S5	9/12/2018	\$ 1,200.00
Jane Budd	23 Autumn Cr Smithville, ON L0R 2A0	9/25/2018	\$ 1,200.00
Paul Russell Cameron	1008-560 Front Street West Toronto, ON M5V 1C1	9/25/2018	\$ 1,200.00
Samantha Hassel	64 Watsons Lane Dundas, ON L9H 1T3	9/25/2018	\$ 1,200.00
Dr. Allen Greenspoon	M1-414 Victoria Avenue N Hamilton, ON L8L 5G8	10/2/2018	\$ 1,200.00
			<u>\$ 8,400.00</u>

**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) \$ 17,600.00 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 \$
<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 \_\_\_\_\_

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)

	\$		<b>2A</b>	
Number of tickets sold	X		<b>2B</b>	
<b>Total Part I (2A X 2B) (include in Part 1 of Schedule 1)</b>				= \$ _____

**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.		+	\$		
<b>Total Part II (include in Part 1 of Schedule 1)</b>					= \$ _____

**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.		+	\$		
<b>Total Part III (include under income in Box C)</b>					= \$ _____

**Part IV – Expenses related to fundraising event or activity**

Provide details

1.		+	\$		
2.		+	\$		
3.		+	\$		
4.		+	\$		
5.		+	\$		
6.		+	\$		
7.		+	\$		
8.		+	\$		
<b>Total Part IV Expenses (include under Expenses in Box C)</b>					= \$ _____



**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, Chartered Accountant (CPA, CA) / Licensed Public Accountant (LPA)

Municipality Haldimand County	Date (yyyy/mm/dd) 2019/03/25
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**Contact Information**

Last Name or Single Name Phillips	Given Name(s) Robert Clair	Licence Number 1-14951
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Address

Suite/Unit No.	Street No. 9	Street Name Howard Street (PO Box 309)
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Municipality Hagersville	Province ON	Postal Code N0A 1H0
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Telephone No. (including area code) 905 768-0422	Email Address rphillips@heaslipford.com
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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 Ken Hewitt and the Clerk, Haldimand County**

### *Qualified Opinion*

I have audited the Financial Statement – Candidate – Form 4 (the “financial statement”) of Ken Hewitt (the “Candidate”) for the period May 08, 2018 to December 31, 2018 which was prepared in accordance with the financial reporting provisions of Section 88.25 of the Municipal Elections Act, 1996.

In my opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of my report, the accompanying financial statement for the period May 08, 2018 to December 31, 2018 presents fairly, in all material respects, in accordance with the financial reporting provisions of Section 88.25 of the Municipal Elections Act, 1996.

### *Basis for Qualified Opinion*

The Candidate derives revenue from campaign contributions, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records and I was not able to determine whether any adjustments might be necessary to campaign contributions and the calculation of surplus or deficit for the period ended December 31, 2018.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of my report. I am independent of the Candidate in accordance with the ethical requirements that are relevant to my audit of the financial statement in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence that I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### *Emphasis of Matter*

The financial statement is prepared to assist the Candidate to comply with the financial reporting provisions of Section 88.25 of the Municipal Elections Act, 1996. As a result, the financial statement may not be suitable for another purpose. My report is not modified in respect of this matter and is intended solely for the Candidate and the Clerk, Haldimand County, and should not be used by any other parties.

### *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 financial reporting provisions of Section 88.25 of 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 is free from material misstatement, whether due to fraud or error.

## INDEPENDENT AUDITOR'S REPORT (continued)

### *Auditor's Responsibilities for the Audit of the Financial Statement*

My 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 auditor's report that includes my 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 the financial statement. As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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 Candidate's internal control.
- 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.

I communicate with the Candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the course of my audit.

I also provide the Candidate with a statement that I complied with relevant ethical requirements regarding independence, and to communicate with the Candidate all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

March 25, 2019  
Hagersville, Ontario

*Robert C Phillips*

Chartered Professional Accountant  
Licensed Public Accountant (1-14951)