



## INDEPENDENT AUDITOR'S REPORT

### To the City Clerk of the City of London re: John Fyfe-Millar Election Campaign

We have audited the accompanying Financial Statement - Auditor's Report Form 4 ("Financial Statement") of John Fyfe-Millar ("candidate"), which comprises the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the campaign period from February 1, 2014 to December 31, 2014 relating to the City of London election held on October 27, 2014, and other explanatory information. The Form 4 has been prepared by the candidate based on Section 78 of the Municipal Elections Act, 1996.

#### **Candidate's Responsibility for the Financial Statements**

The candidate is responsible for the preparation 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 the Financial Statement 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 candidate'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 candidate's internal control.

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, the completeness of donations of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus / deficit.

**Qualified Opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statement of the candidate for the period ended December 31, 2014 is prepared, in all material respects, in accordance with Section 78 of the Municipal Elections Act, 1996.

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

The Financial Statement is prepared to assist the candidate to meet the requirements of Section 78 of the Municipal Elections Act, 1996. As a result, the Financial Statement may not be suitable for another purpose. Our report is intended solely for the candidate and the City Clerk and should not be distributed to or used by anyone other than the specified users.

February 5, 2015  
London, Ontario



Amy K. White Chartered Accountant Professional  
Corporation,  
Authorized to practice public accounting by  
The Institute of Chartered Accountants of Ontario

FEB 17 2015

**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 2	0 1

 to 

YYYY	MM	DD
2 0 1 4	1 2	3 1

- Primary filing reflecting finances to December 31 (or 45<sup>th</sup> day after voting day in a by-election)
- Supplementary filing including finances after December 31 (or 45<sup>th</sup> 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  
FYFE-MILLAR

 Given Name(s)  
John

 Name of office for which the candidate sought election  
Councillor

 Ward name or no. (if any)  
Ward 13

 Name of Municipality  
London, ON

 Spending limit issued by clerk  
\$ 17,746.60

- 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, John Fyfe-Millar, a candidate in the municipality of London, ON, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

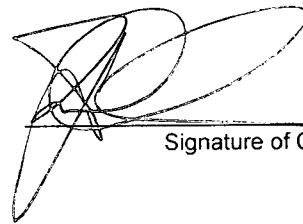
Declared before (clerk or commissioner)

 in the City of London

 on (yyyy/mm/dd) 2015/02/17

Signature of Clerk or Commissioner

2015/02/17  
Date Filed in the Clerk's Office (yyyy/mm/dd)



Signature of Candidate

**SARAH CORMAN, a Commissioner for taking Affidavits and Oaths, Middlesex County, while a deputized Clerk of The Corporation of the City of London.**

**Box C: Statement of Campaign Income and Expenses****LOAN**Name of bank or recognized lending institution Libro CU

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

**INCOME**

Total amount of all contributions (From line 1A in Schedule 1)	+ \$	<u>13,134.00</u>
Refund of nomination filing fee	+ \$	<u>                    </u>
Sign deposit refund	+ \$	<u>                    </u>
Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2)	+ \$	<u>                    </u>
Interest earned by campaign bank account	+ \$	<u>2.68</u>
Other (provide full details)		
1. _____	+ \$	<u>                    </u>
2. _____	+ \$	<u>                    </u>
3. _____	+ \$	<u>                    </u>
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b><u>13,136.68</u> C1</b>

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

Nomination filing fee	+ \$	<u>100.00</u>
Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+ \$	<u>                    </u>
Advertising	+ \$	<u>3,349.29</u>
Brochures/flyers	+ \$	<u>2,864.83</u>
Signs (including sign deposit)	+ \$	<u>2,498.13</u>
Meetings hosted	+ \$	<u>509.49</u>
Office expenses incurred until voting day	+ \$	<u>499.02</u>
Phone and/or Internet expenses incurred until voting day	+ \$	<u>46.87</u>
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	<u>                    </u>
Bank charges incurred until voting day	+ \$	<u>2.25</u>
Interest charged on loan until voting day	+ \$	<u>                    </u>
Other (provide full details)		
1. <u>Website Development</u>	+ \$	<u>1,073.50</u>
2. <u>Adj Re o/pmt of reimbursement chq</u>	+ \$	<u>0.10</u>
3. _____	+ \$	<u>                    </u>
<b>Total Expenses subject to spending limit</b>	<b>= \$</b>	<b><u>10,943.48</u> C2</b>

**Expenses not subject to spending limit**

Accounting and audit	+ \$	<u>222.17</u>
Cost of fund-raising events/activities (list details in Part IV of Schedule 2)	+ \$	<u>                    </u>
Voting day party/appreciation notices	+ \$	<u>1,677.71</u>
Office expenses incurred after voting day	+ \$	<u>                    </u>
Phone and/or Internet expenses incurred after voting day	+ \$	<u>                    </u>
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	<u>                    </u>
Bank charges incurred after voting day	+ \$	<u>                    </u>
Interest charged on loan after voting day	+ \$	<u>                    </u>
Expenses related to recount	+ \$	<u>                    </u>
Expenses related to controverted election	+ \$	<u>                    </u>
Expenses related to compliance audit	+ \$	<u>                    </u>
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	<u>                    </u>
2. _____	+ \$	<u>                    </u>
3. _____	+ \$	<u>                    </u>
Other (provide full details)		
1. <u>Appreciation &amp; wind-down event for campaign team</u>	+ \$	<u>293.32</u>
2. _____	+ \$	<u>                    </u>
3. _____	+ \$	<u>                    </u>
<b>Total Expenses not subject to spending limit</b>	<b>= \$</b>	<b><u>2,193.20</u> C3</b>

**Total Campaign Expenses (C2 + C3)****= \$ 13,136.68 C4**

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

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Excess (deficiency) of income over expenses (Income – Total Expenses) (C1 – C4)	+ \$	<u>0.00</u>	<b>D1</b>
Eligible deficit carried forward by the candidate from the last election	- \$	<u>          </u>	<b>D2</b>
<b>Total (D1 – D2)</b>	= \$	<u><b>0.00</b></u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>          </u>	
Surplus (or deficit) for the campaign	= \$	<u><b>0.00</b></u>	<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 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		<b>Total</b> 4,949.00

**Table 2: Monetary contributions from corporations or unions**

Name (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Amount \$
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b> 7,810.00

**Table 3: 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	Value \$

Name	Full Address	Description of Goods or Services	Value \$
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment		<b>Total</b>	<b>190.00</b>





Description	Date Acquired (yyyy/mm/dd)	Supplier	Current Market Value \$	Quantity	Total 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)

+ \$ \_\_\_\_\_ 2A

Number of tickets sold

X \_\_\_\_\_ 2B

**Total Ticket Revenue (2A X 2B) (Include in 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 Revenue (include in Schedule 1)**

= \$ \_\_\_\_\_

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

**Total Part III Revenue (include 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 in Box C)**

= \$ \_\_\_\_\_

**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

LONDON, ONTARIO

Date (yyyy/mm/dd)

2015/02/05

**Contact Information**

Last Name

WHITE

First Name

AMY

Licence Number

1-19490

Address

Suite/Unit No.

3

Street No.

575

Street Name

WHARNCLIFFE RD S

City/Town

LONDON

Province

ON

Postal Code

N6J 2N6

Telephone No. (including area code)

519 438-1974

ext.

Fax No.

519 438-7101

Email Address

amy@amykwhite.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 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.

## JOHN FYFE-MILLAR CAMPAIGN

WARD 13 - 2014

## LIST OF DONORS

DONOR - Cash		Address	Amount
<b>Table 1: Monetary contributions from individuals other than candidate or spouse</b>			
Sproule	Norman	330 Richmeadow Road, London ON N6H 5T2	\$300.00
Millar	Nancy	32 Albion Street, London ON N6H 1Z5	\$750.00
Crawford	Patty	2681 Gideon Drive, Delaware ON N0L 1E0	\$750.00
Herbert	Natalie	36 Alma Street, London ON N6A	\$100.00
Burton	Lisa	611 Upper Queens St., London ON N6C 3T8	\$500.00
Laidlaw	J. A.	1611 - 330 Ridout St, London ON N6A 0A7	\$749.00
Andrews	Michael	371 Dufferin Ave, London ON N6B 1Z5	\$100.00
McArthur	Barbara	803 - 250 Pall Mall St, London ON N6A 6K3	\$400.00
Chesney	Kimberley	365 Queens Ave., London ON N6B 1X5	\$100.00
Goodine	Steven	504 Colborne St, London, ON N6B 2T5	\$100.00
De Langley	Dr. Tyrrel	601 Talbot Street, London ON	\$100.00
Vaandering	Mark	606 Upper Queens St, London ON N6C 3T9	\$100.00
Edwards	Grant	3764 West quarter Townline, RR 1, La Salette, ON N0E 1H0	\$200.00
Millar	Paul & Cheryl	351 Millbank Drive, London ON N6C 4W6	\$500.00
Weisz	Thomas J.	200-484 Richmond Street, London ON N6A 3E6	\$200.00
			<u>\$4,949.00</u>

DONOR - Cash		Address	Amount
<b>Table 2: Monetary contributions from corporations or unions</b>			
Labourers' Local 1059		56 Firestone Blvd, London ON N5W 5L4	\$500.00
Omni Telecommunications Inc		390 Springbank Drive, London ON N6J 1G9	\$400.00
Blueland Farms		560 Wellington St., 2nd Floor, London ON N6A 3R4	\$500.00
PVX Engineering Inc.		45 Tynedale Avenue, London ON N6H 5P6	\$100.00
CoreSolutions Software		1615 North Routledge Park - ut 1, London ON N6H 5L6	\$300.00
Square Feet Design Group		35 Talbot Street, 3rd Floor, London ON N6A 2R6	\$750.00
Pinpoint Publications Limited		32 Albion Street, London ON N6H 1Z5	\$750.00
London Business Forms Ltd		100 Towerline Place, London ON N6E 2T1	\$750.00
The Elite Engineering Group		58 Rossiter Road, Ingersoll ON N5C 4E1	\$500.00
Millennium Construction & Design Inc		P.O. Box 25031, London ON N6C 6A8	\$500.00
BSN Group London Corp		200 - 484 Richmond Street, London ON N6A 3E9	\$300.00
CoCo Investments Wayne		1275 Hubrey Road, London ON N6W 1E2	\$100.00
Sifton Properties Limited		195 Dufferin Avenue, suite 800, London, ON N6A 1K7	\$300.00
The Tricar Group		3800 Colonel Talbot Road, London, ON N6P 1H5	\$750.00
Champion Builders Corp		2601 Wyanotte Street, Windsor, ON N8Y 0A5	\$260.00
Winmar		175 Stronach Crescent, London, ON N5V 3G5	\$300.00
Ballantree Capital Corp		301 - 100 Wellington Street, London, ON N6B 2K6	\$250.00
Drewco Development Corp		238 Hyman street, London, ON N6A 1N5	\$500.00
			<u>\$7,810.00</u>

DONOR - Cash		Address	Amount
Launch Event		Cash	\$110.00
Alsop	Sandra	48 Westbury Avenue, London, ON N6J 3G1	\$75.00
			<u>\$185.00</u>

DONOR - In-Kind		Address	Amount
<b>Table 4: Contributions in goods or services from corporations or unions</b>			
Fred's Famous Fries		Fred Schumann, 1335 Elson Road, London, On N6G SR1	\$190.00
			<u>\$190.00</u>