
INDEPENDENT AUDITOR'S REPORT

To Amy Martin and Norfolk County,

Qualified Opinion

We have audited the Statement of Campaign Income and Expenses (the financial statement) of Amy Martin, (the candidate) for the period May 12, 2022 to December 31, 2022 and note to the financial statement, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statement for the period May 12, 2022 to December 31, 2022 presents fairly, in all material respects, in accordance with the financial reporting provisions of Section 88 of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

The candidate derives revenue from cash and campaign contributions, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records and we were not able to determine whether any adjustments might be necessary to these income amounts and calculation of surplus or deficit for the period ending December 31, 2022.

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

Emphasis of Matter

We draw attention to Note 1 to the Financial Statement, which describes the basis of accounting. The financial statement is prepared to assist the Candidate to comply with the financial reporting provisions of Section 88 of the Municipal Elections Act, 1996. As a result, the financial statement may not be suitable for another purpose. Our report is not modified in respect of this matter and is intended solely for the Candidate and Norfolk 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 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.

(continues)

Independent Auditor's Report to the Shareholders of Amy Martin (continued)

Auditor's Responsibilities for the Audit of the Financial Statement

Our 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 our 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 these financial statement. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for 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.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Candidate's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Candidate to cease to continue as a going concern.
- 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.

We 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 we identify during our audit.

Millard, Roue & Rosebrugh LLP

March 29, 2023
Simcoe, Ontario

Chartered Professional Accountants
Licensed Public Accountants

Amy Martin
Note to Financial Statement
Year ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statement was prepared in accordance with the financial reporting provisions of Section 88 of the Municipal Elections Act, 1996.

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
2 0 2 2	0 5	1 2

 to

YYYY	MM	DD
2 0 2 2	1 2	3 1

- 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
MARTIN

Given Name(s)
AMY KATELYNNE

Office for Which the Candidate Sought Election
MAYOR

Ward Name or Number (if any)

Municipality
NORFOLK COUNTY

Spending Limit
General
\$53,058.30

Parties and Other Expressions of Appreciation
\$5,305.83

Contribution Limit
Contributions from Candidate and Spouse
\$18,219.60

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

Box B: Declaration

I, AMY MARTIN, 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

2023/03/29
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/29</u>	Time Filed <u>3:12 pm</u>	Initial of Candidate or Agent (if filed in person) <u>AM</u>	Signature of Clerk or Designate <u>Rodriguez</u>
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Box C: Statement of Campaign Income and Expenses

* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

LOAN

Name of bank or recognized lending institution	Amount borrowed \$
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INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+	\$	25,532.34	see Note *
Revenue from items \$25 or less	+	\$		
Sign deposit refund	+	\$		
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+	\$	1,060.00	see Note *
Interest earned by campaign bank account	+	\$		
Other (provide full details)				
1. _____	+	\$		
2. _____	+	\$		
3. _____	+	\$		
4. _____	+	\$		
5. _____	+	\$		
6. _____	+	\$		
Total Campaign Income (Do not include loan)			= \$ 26,592.34	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)	\$		see Note *
Advertising	\$	11,540.20	
Brochures/flyers	\$	1,692.12	
Signs (including sign deposit)	\$	9,469.35	
Meetings hosted	\$	437.02	
Office expenses incurred until voting day	\$		
Phone and/or internet expenses incurred until voting day	\$		
Salaries, benefits, honoraria, professional fees incurred until voting day	\$		
Bank charges incurred until voting day	\$	29.95	
Interest charged on loan until voting day	\$		
Other (provide full details)			
1. FAIR BOOTH	+	\$ 680.00	
2. PAL INSURANCE	+	\$ 54.00	
3. T SHIRTS	+	\$ 1,422.67	
4. SUPPLIES MISC	+	\$ 212.85	
5. _____	+	\$	
6. _____	+	\$	
Total Expenses subject to general spending limit		\$ 25,538.16	C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. _____	+	\$	
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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	\$	565.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	\$		see Note *
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	\$	565.00	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **26,103.16** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	489.18	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	489.18	
Surplus (or deficit) for the campaign	= \$		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	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	2,008.41 see Note *
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).	\$	848.00
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).	\$	22,675.93 see Note *
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)	= \$	25,532.34 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 (\$)
TSHIRTS	2022/06/14	227.53
TSHIRTS	2022/06/20	96.27
CANADA POST- MAILER	2022/10/01	384.22
FAIR ADMISSION	2022/10/03	30.00
CANADA POST- MAILER	2022/10/04	39.04
CANADA POST- MAILER	2022/10/06	52.35
FAIR ADMISSION- Exhibitor	2022/10/06	680.00
FAIR FEES	2022/10/06	47.00
SIGNS	2022/10/13	452.00
Total		2,008.41

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

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

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 (\$)
SEE ATTACHED			21,801.87	
Total			21,801.87	

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 (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
JEFF + LORI MILLER	PORT DOVER, ONTARIO	SIGNS	2022/09/29	429.40
JEFF + LORI MILLER	PORT DOVER, ONTARIO	SIGNS	2022/10/11	56.50
JO-ANNE MARTIN	PORT DOVER, ONTARIO	LAUNCH PARTY	2022/06/23	364.99
JO-ANNE MARTIN	PORT DOVER, ONTARIO	LAUNCH PARTY	2022/07/09	23.17
Total				874.06

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) \$ 22,675.93 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 _____

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.	T SHIRT SALES	+ \$	1,060.00
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

Total Part III (include under Income in Box C) = \$ 1,060.00

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

CHARTERED PROFESSIONAL ACCOUNT, CPA

Municipality NORFOLK COUNTY	Date (yyyy/mm/dd) 2023/03/29
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Contact Information

Last Name or Single Name WELSH	Given Name(s) ROBERT	Licence Number 1-21322
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Address		
Suite/Unit Number	Street Number	Street Name
	85	ROBINSON STREET

Municipality NORFOLK	Province ONTARIO	Postal Code N3Y 1W7
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Telephone Number 519-426-1606	Email Address ROBERTWELSH@MRRCA.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.

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
DENNIS TRAVALE	SIMCOE, ONTARIO	30-May-22	\$ 1,000.00	
ALAN STRANG	PORT DOVER, ONTARIO	4-Jul-22	\$ 200.00	
SUNEET ARORA	LANGTON, ONTARIO	9-Jul-22	\$ 1,000.00	
JAMIE SUPRUN	PORT DOVER, ONTARIO	9-Jul-22	\$ 500.00	
H DOONEY	SIMCOE, ONTARIO	14-Jul-22	\$ 1,200.00	
B SCHUYLER	WATERFORD, ONTARIO	20-Jul-22	\$ 1,200.00	
D DEMEYRE	SIMCOE, ONTARIO	23-Jul-22	\$ 500.00	
P ANDERSON	WALSH, ONTARIO	27-Jul-22	\$ 250.00	
R SURPRUN	PORT DOVER, ONTARIO	30-Jul-22	\$ 500.00	
J MARTIN	PORT DOVER, ONTARIO	30-Jul-22	\$ 500.00	
T RODGER	PORT DOVER, ONTARIO	30-Jul-22	\$ 1,001.87	
R NEVILLE	WATERFORD, ONTARIO	30-Jul-22	\$ 250.00	
T RIVARD	PORT ROWAN, ONTARIO	8-Aug-22	\$ 400.00	
CARRIE BALAZS	PORT DOVER, ONTARIO	8-Aug-22	\$ 250.00	
L DOVE	SIMCOE, ONTARIO	8-Aug-22	\$ 150.00	
NICKOLAOS KOKKOROS	SIMCOE, ONTARIO	19-Aug-22	\$ 200.00	
KAREN MATTHEWS	PORT DOVER, ONTARIO	19-Aug-22	\$ 250.00	
GORDON MALO	SIMCOE, ONTARIO	25-Aug-22	\$ 1,200.00	
MARK STEPHENS	SIMCOE, ONTARIO	30-Aug-22	\$ 1,200.00	
GLENN COON	SIMCOE, ONTARIO	30-Aug-22	\$ 500.00	
STEPHEN FLEXMAN	SIMCOE, ONTARIO	6-Sep-22	\$ 1,200.00	
CAROL MCARTHUR	LONDON, ONTARIO	16-Sep-22	\$ 500.00	
RYAN ELLIOT	SIMCOE, ONTARIO	19-Sep-22	\$ 1,200.00	
ALAN STRANG	PORT DOVER, ONTARIO	19-Sep-22	\$ 300.00	
GAIL GATES	PORT DOVER, ONTARIO	26-Sep-22	\$ 100.00	
R HELLYER	SIMCOE, ONTARIO	26-Sep-22	\$ 1,000.00	
KIM BURNS	PORT DOVER, ONTARIO	28-Sep-22	\$ 200.00	
JACKYNN/ JASON RYDER	LYENDOCH, ONTARIO	28-Sep-22	\$ 1,200.00	
MARGARET/ ALLAN EIZINAS	SIMCOE, ONTARIO	28-Sep-22	\$ 100.00	
CYNTHIA GOODRIDGE	PORT DOVER, ONTARIO	28-Sep-22	\$ 100.00	
DEBORAH/ BRUCE ARMSTRONG	PORT DOVER, ONTARIO	28-Sep-22	\$ 150.00	
JOHN LENNOX	PORT DOVER, ONTARIO	3-Oct-22	\$ 1,200.00	
MARYANNE CATTRYSSE	SIMCOE, ONTARIO	3-Oct-22	\$ 150.00	
JOHN MCARTHUR	ST WILLIAMS, ONTARIO	6-Oct-22	\$ 1,000.00	
WAGENAR/ JONES	PORT DOVER, ONTARIO	8-Oct-22	\$ 500.00	
DAVE POND	PORT DOVER, ONTARIO	19-Oct-22	\$ 500.00	
MICHAEL RAPAI	SIMCOE, ONTARIO	19-Oct-22	\$ 150.00	

\$ 21,801.87