



Financial Statement – Auditor's Report Candidate – Form 4

Municipal Elections Act, 1996 (Section 88.25)

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
2022	05	24

 to

YYYY	MM	DD
2023	01	03

☒ 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

Chatha

Given Name(s)

Ali

Office for Which the Candidate Sought Election

Trustee, York Region District School Board

Ward Name or Number (if any)

Wards 5 and 7

Municipality

City of Markham

Spending Limit

General

\$ 44,583.65

Parties and Other Expressions of Appreciation

\$ 4,458.37

Contribution Limit

Contributions from Candidate and Spouse

\$

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

Box B: Declaration

I, Ali Chatha, 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

2023/03/31

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
2023/03/31	12:57pm	AC	

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)	+ \$ 19,310
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)**= \$ 19,310 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) +	\$
Advertising	+ \$ 1,278
Brochures/flyers	+ \$ 5,453
Signs (including sign deposit)	+ \$ 9,409
Meetings hosted	+ \$
Office expenses incurred until voting day	+ \$ 265
Phone and/or internet expenses incurred until voting day	+ \$ 186
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ 1,150
Bank charges incurred until voting day	+ \$ 4
Interest charged on loan until voting day	+ \$
Other (provide full details)	
1. Sign Fines	+ \$ 390
2. Food/Meals	+ \$ 1,078
3.	+ \$
4.	+ \$
5.	+ \$
6.	+ \$
Total Expenses subject to general spending limit	= \$ 19,213 C2

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

1. Appreciation Event for Volunteers	+ \$ 1,500
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$ 1,500	C3
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3. Expenses not subject to spending limits

Accounting and audit	+ \$ 2,825	_____
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	= \$ 2,825	C4

Total Campaign Expenses (C2 + C3 + C4)	= \$ 23,538	C5
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Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$ (4,228)	D1
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If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign –

Surplus (or deficit) for the campaign	\$ _____	= \$ (4,228)	D2
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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	+ \$ 7,360	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	
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). +	\$ 1,200	
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). +	\$ 10,750	
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)	= \$ 19,310	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		\$nil

☐ 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 (\$)
Total				\$nil

☐ 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			10,750	

☒ 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				\$nil

☐ 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) \$ 10,750 **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 N/A

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

Part I – Ticket revenueAdmission 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

FCPA, FCA, LPA

Municipality Markham	Date (yyyy/mm/dd) 2023/03/31
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Contact Information

Last Name or Single Name Usman	Given Name(s) Khalid	Licence Number 1-8600
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Address

Suite/Unit Number 101	Street Number 7800	Street Name Kennedy Rd
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Municipality Markham	Province ON	Postal Code L3R 2C7
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Telephone Number 905-470-8111	Email Address Kusman@khalidusman.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.

Contributions Exceeding \$100 per Contributor

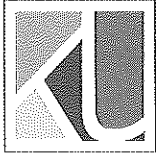
Use this spreadsheet to record the name and address of every person who donated **over \$100** (\$100.01 to \$1,200) to your election campaign. Add rows as needed, but don't alter the format of this sheet.

By law, candidates and third party advertisers have to disclose this information in their post-election campaign financial statement(s), which are to be filed with Elections Markham by **Friday, March 31, 2023 at 2:00 PM**. Financial statements are public records and are viewable at the Markham City Clerk's Office and on Elections Markham's website for two regular municipal election cycles.

Candidate or Third Party Advertiser's Name: Ali Chatha

Contributor's Last Name	Contributor's First Name	Full Address	City / Town	Postal Code	Date Received (yyyy/mm/dd)	Amount Received (\$)
Tanveer	Muhammad	14 Red Sea Way	Markham	L3S 4T5	2022/06/21	\$ 500.00
Chishti	Mohammad	1 Baylawn Dr	Markham	L3S 2T6	2022/07/18	\$ 1,000.00
Zaidi	Muhammad	62 James Scott Rd	Markham	L3P 7X7	2022/07/18	\$ 500.00
Hussain	Nadeem	71 Roxbury St	Markham	L3S 3S8	2022/07/18	\$ 200.00
Jalal	Rahat	18 Northolt Cres	Markham	L3R 6P5	2022/10/11	\$ 200.00
Mir	Farooq	180 Featherstone Ave	Markham	L3S 4J2	2022/10/05	\$ 300.00
Veedu	Ummer	32 Rouge St	Markham	L3P 1K8	2022/09/19	\$ 600.00
Javid	Tahir	58 Laguna Cres	Markham	L3S 3G6	2022/07/21	\$ 200.00
Masood	Mohsin	32 Red Sea Way	Markham	L3S 4T5	2022/10/17	\$ 1,000.00
Khan	Kashif	652 Highglen Ave	Markham	L3S 4P6	2022/08/11	\$ 200.00
Ghulam	Mustafa	10 Godliman Rd	Brampton	L6X 0E4	2022/08/29	\$ 1,000.00
Ali	Shaukat	20 Laguna Cres	Markham	L3S 3G6	2022/09/06	\$ 500.00
Ahmed	Irfan	334 Woodsworth Rd	Toronto	M2L 2T6	2022/09/08	\$ 150.00
Bhatti	Faisal	52 Laguna Cres	Markham	L3S 3G6	2022/09/12	\$ 300.00
Rahman	Haafid	33 Calafia Street, A	Markham	L6B 0H6	2022/09/19	\$ 250.00
Usman	Khalid	101-7800 Kennedy Rd	Markham	L3R 2C7	2022/09/22	\$ 500.00
Mohamed	Sameem	34 Carolwood Cres	Markham	L3S 4T2	2022/09/22	\$ 500.00
Rubbani	Ghulam	57 Vogue St	Markham	L3S 4G6	2022/09/26	\$ 300.00
Hassan	Jamal	66 Gorsey Sq	Toronto	M1B 1A7	2022/10/03	\$ 200.00

Afzal	Waqar	30 Red Sea Way	Markham	L3S 4T5	2022/10/04	\$ 200.00
Tuyyab	Ghulam	4 Laguna Cres	Markham	L3S 3G5	2022/10/04	\$ 500.00
Siddiqui	Najmul	8 Heritage Wood Manor	Markham	L6C 3H1	2022/10/07	\$ 300.00
Majeed	Nadeem	144 Galbraith Cres	Markham	L3S 1H4	2022/10/11	\$ 150.00
Ahmad	Abrar	125 Featherstone Ave	Markham	L3S 2S4	2022/10/11	\$ 500.00
Mulla	Aijaz	84 Mountainside Cres	Whitby	L1R 0P5	2022/10/12	\$ 500.00
Malik	Rubina	101 Pearmain Crt	Markham	L3S 3S7	2022/10/17	\$ 200.00



INDEPENDENT AUDITOR'S REPORT

To Ali Chatha, Candidate for Ward 5 and 7 Trustee in the City of Markham, and to the City Clerk of Markham

Qualified Opinion

I have audited the accompanying financial statement (Form 4) of Ali Chatha, candidate for Ward 5 and 7 Trustee in the City of Markham at Municipal election held on October 24, 2022 which comprise the statement of campaign income and expenses, the statement of the calculation of surplus or deficit, schedule 1 – contribution and schedule 2 – fund raising event and activities for campaign period from May 24, 2022 to January 3, 2023 in accordance with the financial reporting provisions of section 88 Municipal Election Act, 1996.

In my opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses of Ali Chatha for the campaign period from May 24, 2022 to January 3, 2023 in accordance with the financial reporting provisions of section 88 Municipal Election Act, 1996.

Basis for Qualified Opinion

Due to the inherent risk of the transactions of organization of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the records of Ali Chatha campaign and I am not able to determine whether any adjustments might be necessary to income, expense, and surplus/deficit for the campaign period from May 24, 2022 to January 3, 2023.

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 Statements* section of my report. I am independent of the campaign in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis of Accounting

Without modifying our qualified opinion, I draw attention to the fact that the financial statement is prepared to assist the candidate to meet the requirements of the Municipal Election Act, 1996, and as a result, the financial statement may not be suitable for another purpose.

Responsibilities of Candidate for the Financial Statement

The Candidate is responsible for the preparation and fair presentation of the financial statement in accordance with financial reporting provision of section 88 of the Municipal Election Act, 1996, and for such internal control as candidate determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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 these financial statements, 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 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by candidate.
- Evaluate the overall presentation, structure and content of these financial statements, including the disclosures, and whether these financial statements represent 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 my audit.

Khalid Usman

Markham, Ontario
March 31, 2023

Chartered Professional Accountant
Licensed Public Accountant

