Ontario

Ministry of Municipal Affairs and Housing

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 2022 MM 07 DD 22 **to** YYYY 2023 MM 01 DD 03

[X] 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	Given Name(s)
Lynn	Ron
Office for Which the Candidate Sought Election	**Ward Name or Number (if any)**
Trustee, York Region District School Board	Wards 2 and 6

Municipality

City of Markham

Spending Limit		Contribution Limit
General	Parties and Other Expressions of Appreciation	Contributions from Candidate and Spouse
$ 38,053.95	$ 3,805.40	$

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

Box B: Declaration

I, Ron Lynn, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

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Signature of Candidate

2023/03/25

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
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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)	+	$ 16,280.00
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)	=	$ **16,280.00** 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	+	$ 4,092.00
Brochures/flyers	+	$ 2,300.95
Signs (including sign deposit)	+	$ 2,168.40
Meetings hosted	+	$ 200.17
Office expenses incurred until voting day	+	$ 103.39
Phone and/or internet expenses incurred until voting day	+	$
Salaries, benefits, honoraria, professional fees incurred until voting day	+	$
Bank charges incurred until voting day	+	$ 71.84
Interest charged on loan until voting day	+	$
Other (provide full details)		
1. Delivery - Canada Post	+	$ 2,993.71
2. Wood Sticks for installation of street signs	+	$ 200.00
3.	+	$
4.	+	$
5.	+	$
6.	+	$
Total Expenses subject to general spending limit	=	$ **12,310.46** C2

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

1. Appreciation meetings	+	$ 2,573.34

2.	+ $	
3.	+ $	
4.	+ $	
5.	+ $	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= $ **2,573.34**	**C3**

3. Expenses not subject to spending limits

Accounting and audit	+ $ 1,500.00	
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	+ $ 26.10	
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	= $ **1,526.10**	**C4**

Total Campaign Expenses (C2 + C3 + C4) = $ **16,229.90** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ $ 50.10		**D1**
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign –	$ 0		
Surplus (or deficit) for the campaign		= $ **50.10**	**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	+	$ Nil
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+	$ Nil
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). +		$ 1,850.00
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). +		$ 14,430.00
Less: Ineligible contributions paid or payable to the contributor	–	$ Nil
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding $25 –		$ Nil
Total Amount of Contributions (record under Income in Box C)	=	$ **16,280.00** **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 ($)
None		
	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 ($)
None				
			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 ($)	Amount Returned to Contributor or Paid to Clerk ($)
Schedule 1			14,430.00	
		Total	14,430.00	

☒ 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 ($)
None				
			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) $ 14,430.00 **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 None

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) = $ **Nil**

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) = $ **Nil**

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) = $ **Nil**

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) = $ **Nil**

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

Municipality	Date (yyyy/mm/dd)
MARKHAM	2023/03/07

Contact Information

Last Name or Single Name	Given Name(s)	Licence Number
KAM	ALFRED WAI-KWOK	1-19166

Address

Suite/Unit Number	Street Number	Street Name
301	305	RENFREW DRIVE

Municipality	Province	Postal Code
MARKHAM	ONTARIO	L3R 9S7

Telephone Number	Email Address
289-210-0960	MINA@AWKCPA.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 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.

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Schedule 1 - Contributions Exceeding $100 per Contributor
2022 Markham Municipal Election

Use this spreadsheet to record all contributions received that exceed $100 (100.01 - 1200) per contributor. This spreadsheet is required under the Municipal Elections Act and must be attached to the Financial Statement (Form 4) when submitted.

Candidate's Name: Ron Lynn

Date	Contributor's Name	Contributions	Address	City	Post Code
09/04/2022	JAMES K M HUI	$ 1,200.00	62 Dungannon Drive	Markham	L6C 0K1
09/04/2022	EDDIE CHI WAH TANG	$ 1,200.00	112 Betty Roman Blvd	Markham	L6C 0C8
09/06/2022	KAN KEELEE	$ 200.00	22 Burr Crescent	Markham	L3R 9B7
09/08/2022	KWOK CHOONG	$ 400.00	4 Heatherwood Crescent	Markham	L3R 8W7
09/09/2022	TAT KWAN WONG	$ 1,200.00	195 Olive Ave	Toronto	M3M 3E5,
09/09/2022	GERRY LYNN	$ 1,200.00	19 Burbank Dr	North York	M2K 1M7
09/15/2022	QIONGYING SONG	$ 500.00	46 Stollery Pond Cres	Markham	L6C 0C1
09/18/2022	ALEC C L CHENG	$ 750.00	10 Duke of Cornwall Dr	Markham	L6C 0L3
09/20/2022	LO C H	$ 1,200.00	17 Corso Court,	Richmond Hill	L4S 1H4
09/21/2022	YI PEI BETTY HSUEH	$ 500.00	31 Pineforest Place	Markham	L6E 2B1
09/22/2022	AMY PUI YIN LI	$ 1,200.00	227 Calvert Rd	Markham	L6C 1T5
09/22/2022	BETTY LI	$ 200.00	211 Webb Street	Markham	L6B 1P1
09/23/2022	CHARING YUEN FUN LEUNG	$ 200.00	33 Ravine Edge Drive	Richmond Hill	L4E 4J2
09/23/2022	DIANA YAU	$ 200.00	92 Captain Francis Dr.	Markham	L3R 9G1
09/24/2022	FLORA CHONG	$ 300.00	1007-29 Queen's Quay East	Toronto	M5E 0A4
09/25/2022	CHUNG SHEA	$ 200.00	16 Castleview Cres	Markham	L6C 3C2
09/25/2022	KATHERINE K LEE	$ 300.00	86 Grover Hill Ave	Markham	L4S 1T4
09/26/2022	HON-MAN LAW	$ 800.00	16 Thomas Bales Dr	Markham	L6C 2W7
09/27/2022	MIU-HAR BERNADETTE SO	$ 500.00	23 Colinayre Crescent	Scarborough	M1T 3A7
09/27/2022	BONNIE YIM PO FONG	$ 500.00	10 Stony Hill Blvd	Markham	L6C 0L6
09/29/2022	YVONNE CHOW	$ 200.00	84 Ballantrae Road	Stouffville	L4A 1M5
09/30/2022	HOWARD LIU	$ 250.00	253 Stonebridge Drive	Markham	L6C 3A7
09/30/2022	TIMOTHY KAY YEUNG KAAN	$ 360.00	2696 Bur Oak Avenue	Markham	L6B 1H9
10/1/2022	LEE ALBERT K W	$ 420.00	368 Williamson Rd	Markham	L6E 0K2
10/14/2022	GILBERT HUNG KEE LEE	$ 250.00	621 Village Parkway	Markham	L3R 2K8
10/24/2022	STEPHEN QUAN	$ 200.00	65 Rainbow Valley Cres	Markham	L6E 1M2
Total		**$ 14,430.00**			

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AWK LLP
ACCOUNTING • TAX • ADVISORY

Chartered Professional Accountants
Alfred Kam, CPA, CA, CPA (Illinois), LPA
(Leo) King Lou, CPA, CGA, CPA (Vermont)
Mina Chan, CPA, CA, MAcc

INDEPENDENT AUDITOR'S REPORT

To the City Clerk of Town of Markham:

Qualified Opinion

We have audited the accompanying financial statement on prescribed Form 4 of Ron Lynn, the candidate for York Region District School Board (Ward 2 and 6) Trustee in the City of Markham, which comprises the statement of campaign income and expenses and statement of calculation of surplus (deficit) for the campaign period from July 22, 2022, to January 3, 2023, related to the election held on October 24, 2022.

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 presents fairly, in all material respects, the campaign income, expenses, and surplus (deficit) for the campaign period from July 22, 2022, to January 3, 2023, in accordance with the financial reporting provisions of Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the nature of transactions inherent in electoral campaigns, it is impracticable through auditing procedures to determine that the accounting records include all campaign donations, receipts, income and disbursements. Accordingly, our verification of these transactions was limited to the amounts recorded in the records of the campaign. Therefore, we were not able to determine whether any adjustments might be necessary to the financial statement.

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

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the fact that the financial statement is prepared to assist the candidate to meet the financial reporting provisions of the Municipal Elections Act, 1996, as a result, the financial statement may not be suitable for another purpose.

The Candidate's Responsibility for the Financial Statement

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

305 Renfrew Drive, Suite 301, Markham, Ontario L3R 9S7, Tel: 289-210-0960, Email: info@awkcpa.com

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ACCOUNTING • TAX • ADVISORY

Chartered Professional Accountants
Alfred Kam, CPA, CA, CPA (Illinois), LPA
(Leo) King Lou, CPA, CGA, CPA (Vermont)
Mina Chan, CPA, CA, MAcc

Auditor's Responsibility 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 this 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.
- 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.

AWK LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS
Markham, Ontario

March 20, 2023

305 Renfrew Drive, Suite 301, Markham, Ontario L3R 9S7, Tel: 289-210-0960, Email: info@awkcpa.com