

**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	07	18

 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

Tam

Given Name(s)

Allan

Office for Which the Candidate Sought Election

Regional Councillor

Ward Name or Number (if any)

Municipality

City of Markham

Spending Limit

General

\$ 189,198.40

Parties and Other Expressions of Appreciation

\$ 18,919.84

Contribution Limit

Contributions from Candidate and Spouse

\$ 25,000.00

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

Box B: Declaration

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

DocuSigned by:

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Signature of Candidate

2023/03/29

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

Time Filed

4:22 PM

Initial of Candidate or Agent (if filed in person)

Signature of Clerk or Designate

DocuSigned by:

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Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution	Amount borrowed
NA	\$ 0

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 67383	
Revenue from items \$25 or less	+ \$ 0	
Sign deposit refund	+ \$ 0	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2) +	\$ 1250	
Interest earned by campaign bank account	+ \$ 0	
Other (provide full details)		
1.	+ \$ 0	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	
Total Campaign Income (Do not include loan)	= \$ 68633	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) +	\$ 0	
Advertising	+ \$ 31483.96	
Brochures/flyers	+ \$ 29356.04	
Signs (including sign deposit)	+ \$ 5590.80	
Meetings hosted	+ \$ 0	
Office expenses incurred until voting day	+ \$ 0	
Phone and/or internet expenses incurred until voting day	+ \$ 0	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ 0	
Bank charges incurred until voting day	+ \$ 524.68	
Interest charged on loan until voting day	+ \$ 0	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	
Total Expenses subject to general spending limit	= \$ 66955.48	C2

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

1. NA	+ \$ 0
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2.		+ \$	
3.		+ \$	
4.		+ \$	
5.		+ \$	

Total Expenses subject to spending limit for parties and other expressions of appreciation = \$ **0** **C3**

3. Expenses not subject to spending limits

Accounting and audit	+ \$	1412.50	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	0	
Office expenses incurred after voting day	+ \$	0	
Phone and/or internet expenses incurred after voting day	+ \$	0	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	0	
Bank charges incurred after voting day	+ \$	236.85	
Interest charged on loan after voting day	+ \$	0	
Expenses related to recount	+ \$	0	
Expenses related to controverted election	+ \$	0	
Expenses related to compliance audit	+ \$	0	
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 = \$ **1649.35** **C4**

Total Campaign Expenses (C2 + C3 + C4) = \$ **68604.83** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses
(Income minus Total Expenses) (C1 – C5) + \$ **28.17** **D1**

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign – \$ **28.17**

Surplus (or deficit) for the campaign = \$ **0** **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

+ \$ 25000

Contributions in goods and services from candidate and spouse
(include value listed in Table 1 and Table 2)

+ \$ 0

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). +

\$ 1478

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). +

\$ 40905

Less: Ineligible contributions paid or payable to the contributor

Contributions paid or payable to the clerk, including contributions
from anonymous sources exceeding \$25 –

\$ 0

Total Amount of Contributions (record under Income in Box C)

= \$ 673831A

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 (\$)
NA		
Total		0

☐ 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 (\$)
NA				
Total				0

☐ 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 (\$)
Form attached			39160	
Total			39160	

☒ 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 (\$)
Stephen Woo	26 Lord Nelson Court, Richmond Hill, ON L4S 1Y2	Photo, Video, Voiceover	2022/07/08	600
Joey Tang	34 Rougehaven Way, Markham, ON L3P 7W5	webpage Design/Hosting	2022/07/10	525
Eda Digiovanni	12 Innisbrook Cres, Thornhill, ON L3T 5B1	Wood Stakes & Screws	2022/09/11	620
Total				1745

☐ 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) \$ 40905 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 [see below](#)

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.	Cash less than \$25 from Fellowship House Gathering held on 2022/07/23	+	\$ 1250
2.		+	\$
3.		+	\$
4.		+	\$
5.		+	\$

Total Part III (include under Income in Box C) = \$ 1250

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 Accountant

Municipality Markham	Date (yyyy/mm/dd) 2023/03/24
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Contact Information

Last Name or Single Name TEJANI	Given Name(s) Shamsuddin	Licence Number 3-30017
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Address		
Suite/Unit Number 101	Street Number 335	Street Name Renfrew Drive

Municipality Markham	Province ON	Postal Code L3R 9S9
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Telephone Number 905-946-0602	Email Address shams.tejani@chantejani.ca
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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.

DocuSigned by:

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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 the City Clerk by **Friday, March 31, 2022 at 2:00 PM**. Financial statements are public records and are viewable at the City Clerk's Office and on Elections Markham's website for two regular municipal election cycles.

Candidate or Third Party Advertiser's Name:

Contributor's Last Name	Contributor's First Name	Full Address	City / Town	Postal Code	Date Received (yyyy/mm/dd)	Amount Received (\$)
Chan	Mabel	6 Rock Dove Ave	Markham	L3S 4L1	10/4/2022	150
Lee	Albert	368 Williamson Rd	Markham	L6E0K2	10/4/2022	150
Zhang	Emily	125 Russell Jarvis Drive	Markham	L3S 4B3	12/29/2022	160
Cheng	Wing Kei	19 Springwood Cres	Markham	L3R 6C8	9/27/2022	200
Lau	Wilson	26 Gardiner Cres	Richmond Hill	L4B2G7	9/18/2022	200
Kwong	Anita Lai Chu	175 Snowdon Cir	Markham	L3P 7S8	10/25/2022	200
Kwong	William kwok Sun	175 Snowdon Cir	Maukham	L3P 7S8	10/25/2022	200
Ang	Susan M. S.	10 BEMBRIDGE Dr	Markham	L6C 0J3	10/24/2022	200
Hui	Yuk-Man Tilda	60 Ann O'Reilly Rd	North York	M2J0C8	10/20/2022	200
Wu	Sau Yee	22 Danbury Ct	Markham	L3R 7R9	10/17/2022	200
Pang	Kamwai	22 DANBURY Ct	Markham	L3R7R9	10/17/2022	200
so	stephen	23 colinayre Cres	toronto	M1T3A7	10/5/2022	200
Li	Robby	322 Hammersly Blvd	Markham	L6E 0L5	10/5/2022	200
Chan	Simpson	10 Bembridge Dr	Markham	L6C 0J3	10/2/2022	200
Tam	Danny	86 Hunt Ave	Richmond Hill	L4C 4G9	9/7/2022	200
Ng	Royce	187 Walkerville Road	Markham	L6B 1B9	9/25/2022	\$250.00
Yeung	Nelson	28 Woodruff Rd	Markham	L6C2Y7	9/15/2022	\$250.00
Poon	Jimmy	432 Bob O Link Rd	Mississauga	L5J 2P2	10/5/2022	\$250.00
Chong	Flora	29 Queens Quay E	Toronto	M5E 0A4	10/2/2022	\$250.00



2022 Markham Municipal Election
Contributions Exceeding \$100 per Contributor

Ho	Curtis	39 Vine Cliff Blvd	Markham	L6C 3C6	10/16/2022	\$300.00
Wong	Joseph	33 Elmhurst Ave	Toronto	M2N 6G8	10/2/2022	\$300.00
Tu	Juichen	4517 Jenkins Cres	Mississauga	L5R1V1	9/27/2022	\$500.00
Teh	Hong Tho	339 Bantry Ave	Richmond Hill	L4B 4M7	10/11/2022	\$500.00
Law	Larry	98 Munro Blvd	North York	M2P 1C4	10/4/2022	\$500.00
Tappenden	Eric	106 Fincham Ave	Markham	L3P 4E1	9/22/2022	\$1,000.00
SO	MIU-HAR BERNADETTE	23 Colinayre Crescent	Scarborough	M1T 3A7	9/27/2022	\$1,000.00
Tam	Kok Kay	10 wolf trail crescent	Richmond Hill	L4E 4K1	8/16/2022	\$1,200.00
Luk	Johnny	23 Stollery Pond Cres	Markham	L6C 0V1	9/25/2022	\$1,200.00
Cabrera	Shimon	113 Roxbury St	Toronto	L3s 3t1	9/25/2022	\$1,200.00
Leong	David	10852 Victoria Square Blvd	Markham	L6C0E3	9/21/2022	\$1,200.00
Fung	Richard	1279 Dyer Cres	London	N6G0S7	10/10/2022	\$1,200.00
Chen	Xiaofang	1 Sun Yat Sen Ave	Markham	L3R5K9	12/1/2022	\$1,200.00
Tam	Charmain	10 wolf trail crescent	Richmond Hill	L4E 4K1	12/1/2022	\$1,200.00
Tam	Chiu Kwan	152 Peshawar Ave	Markham	L3R 0W8	11/30/2022	\$1,200.00
Tam	Adam	311 Hammersly Blvd	Markham	L6E 0L5	11/30/2022	\$1,200.00
Tam	Wai Lam	152 PESHAWAR Ave	Markham	L3R 0W8	12/6/2022	\$1,200.00
Zhao	Naifan	41 Montrose Crescent	Markham	L3R 7Z6	12/1/2022	\$1,200.00
Xiao	Vanessa Fan	41 Montrose Crescent	Markham	L3R 7Z6	12/1/2022	\$1,200.00
Siauw	Bernard	33 Cox Blvd	Markham	L3R 8A6	12/1/2022	\$1,200.00
Li	Fang	33 Cox Blvd	Markham	L3R 8A6	12/1/2022	\$1,200.00
Hwang	Jun Hee	440 Eglinton Avenue East	Toronto	M4P 1M2	12/1/2022	\$1,200.00
Tong	Vinkie	19 Spiv Grove Way	Markham	L6E 0T7	12/1/2022	\$1,200.00
Tong	Jimmy	19 Spiv Grove Way	Markham	L6E 0T7	12/1/2022	\$1,200.00
Kim	Suyeon	440 Eglinton Avenue East	Toronto	M4P 1M2	12/2/2022	\$1,200.00
Kim	Taeyeon	30 Dundalk Drive	Scarborough	M1P 4W1	12/4/2022	\$1,200.00
Kim	Hyun Joo	30 Dundalk Drive	Scarborough	M1P 4W1	12/4/2022	\$1,200.00
Siu	Kelvin Kin Hang	9 Princess Diana Drive	Markham	L6C 0G7	11/23/2022	\$1,200.00
Chan	Carol Ka Yee	9 Princess Diana Drive	Markham	L6C 0G7	11/23/2022	\$1,200.00
Siu-Keung	Winnie Yuk Fun	12 zeng Cheng drive	Markham	L6C 0T6	11/23/2022	\$1,200.00
Siu	Mai Man	12 zeng Cheng drive	Markham	L6C 0T6	11/23/2022	\$1,200.00
Tong	Wai Ying	43 Queen's Plate Dr	Markham	L6C 2A9	11/23/2022	\$1,200.00
HO	RAYMOND KA-KUI	41 Montrose Crescent	Markham	L3R 7Z6	12/21/2022	\$1,200.00



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INDEPENDENT AUDITOR'S REPORT

With respect to Municipal Elections Act, 1996 (Section 78)

To Allan Tam, Candidate Regional Councillor and Kimberley Kitteringham, City Clerk, City of Markham

I have audited the Statement of Campaign Income and Expenses, and the Calculation of Surplus or Deficit of Allan Tam, Candidate for Regional Councillor, for the campaign period from July 18, 2022 to January 3, 2023 relating to the election held on October 24, 2022.

Candidate's Responsibility for the Financial Statements

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

Auditors' Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of those risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Candidate, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

Due to the inherent nature of the transactions in an election campaign, the completeness of the various categories of income and expenses is not susceptible to satisfactory verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the financial statements of the Candidate, and I was not able to determine whether any adjustments might be necessary to income and expenses and surplus/deficit.

Qualified Opinion

In my opinion, except for the possible effects of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself as to the completeness of the records as described in the Basis for Qualified Opinion paragraph, these financial statements presents fairly, in all material respects, the income and expenses for the campaign period from July 18, 2022 to January 3, 2022 and the determination of surplus or deficit and the disposition of surplus in accordance with financial reporting provisions of the Municipal Elections Act, 1996.

Basis of Accounting

Without modifying our opinion, I draw attention to the fact that these financial statements are prepared to assist the Candidate to meet the requirements of the Municipal Elections Act, 1996. As a result, these financial statements may not be suitable for another purpose.

Markham, Ontario
March 24, 2023



Chan Tejani LLP
Chartered Professional Accountants
Licensed Public Accountants