

**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 6	1 4

 to 

YYYY	MM	DD
2 0 2 2	1 2	2 9

- 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 HEWITT	Given Name(s) Ken
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Office for Which the Candidate Sought Election Mayor	Ward Name or Number (if any)
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Municipality  
Haldimand County

Spending Limit General \$42,219.10	Parties and Other Expressions of Appreciation \$4,221.91	Contribution Limit Contributions from Candidate and Spouse \$ 15,669.20
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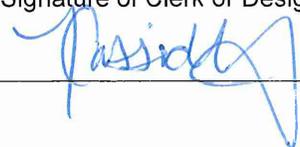
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, Ken Hewitt, 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>1:15pm</u>	Initial of Candidate or Agent (if filed in person) <u>KH</u>	Signature of Clerk or Designate 
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**Box C: Statement of Campaign Income and Expenses**

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**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)	+ \$	40,710.90
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	+ \$	4.39
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	

**Total Campaign Income (Do not include loan)****= \$ 40,715.29 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	+ \$	6,330.76
Brochures/flyers	+ \$	13,451.12
Signs (including sign deposit)	+ \$	9,450.73
Meetings hosted	+ \$	235.00
Office expenses incurred until voting day	+ \$	184.18
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	10.00
Interest charged on loan until voting day	+ \$	

Other (provide full details)

1. ElectRight Inc. - phone campaign/GOTV campaign	+ \$	7,147.25
2. Social media campaign	+ \$	2,825.00
3. Caledonia Fair	+ \$	282.50
4. Website	+ \$	84.75
5.	+ \$	
6.	+ \$	

**Total Expenses subject to general spending limit****= \$ 40,001.29 C2****2. Expenses subject to spending limit for parties and other expressions of appreciation**

1.	+ \$	
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		= \$	<b>_____ C3</b>

**3. Expenses not subject to spending limits**

Accounting and audit		+ \$	678.00
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		+ \$	36.00
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.	_____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>		= \$	<b>714.00 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **40,715.29 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	_____ <b>D1</b>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	_____
Surplus (or deficit) for the campaign		= \$	<b>_____ D2</b>

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	+ \$	784.15	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	9,576.75	
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).	+ \$		
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).	+ \$	30,350.00	
<b>Less:</b> Ineligible contributions paid or payable to the contributor	– \$		
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$		
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b>40,710.90</b>	<b>1A</b>

**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 (\$)
bSocial Marketing Inc. - social media	2022/10/26	2,825.00
Metroland Media - The Sachem	2022/10/11	461.04
Metroland Media - The Sachem	2022/10/12	461.04
Durham Radio Inc. - 92.9 The Grand	2022/10/18	705.12
The Haldimand Press	2022/10/20	4,079.30
Caledonia Fair	2022/08/24	282.50
Fast Computers - website	2022/09/27	84.75
Robert C Phillips, CPA, CA - audit	2023/03/29	678.00
<b>Total</b>		<b>9,576.75</b>

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 (\$)
<b>Total</b>				

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 (\$)
Carol Silverthorne	416 Chestnut Street Dunnville, ON, N1A 2H5	2022/08/02	1,200.00	
Joseph Jacob	217 Main Street Dunnville, ON, N1A 2W2	2022/08/02	1,200.00	
Neil Stephens	369 Niece Rd Lowbanks, ON, N0A 1K0	2022/08/02	1,200.00	
Daniel Silverthorne	219 Main Street West Dunnville, ON, N1A 1W2	2022/08/02	1,200.00	
Hamid Abdul Hakimi	3410 S Service Rd - Ste 102 Burlington, ON, L7N 3T2	2022/09/14	1,200.00	
Ahmad Sakhi	3410 S Service Rd - Ste 102 Burlington, ON, L7N 3T2	2022/09/14	1,200.00	
Andrew Williamson	2183 Highway 3 Jarvis, ON, N0A 1J0	2022/09/14	500.00	
Michael J Corrado	2 Hostein Dr Ancaster, ON, L9G 2S5	2022/09/14	1,200.00	
Anton Hozjan	4358 Highway 56 Binbrook, ON, L0R 1C0	2022/09/14	1,200.00	
Charles R Hogeterp	14 Foxlow Cres Cayuga, ON, N0A 1E0	2022/09/21	1,200.00	
Albert Leonard Houwer	2391 Haldimand Road 17 Cayuga, ON, N0A 1E0	2022/09/21	500.00	
Rob Burda	125 Olive St Grimsby, ON, L3M 5C8	2022/09/21	1,200.00	
Erin Burda	125 Olive St Grimsby, ON, L3M 5C8	2022/09/21	1,200.00	
Mary Ann Buma	215 Main Street West Dunnville, ON, N1A 1W2	2022/09/21	1,000.00	
L. Freddie Mattice	RR1 - 758 C14 Hagersville, ON, N0A 1H0	2022/09/21	350.00	
James Cowie	286 Mines Road Caledonia, ON, N3W 1X7	2022/09/21	1,200.00	
Jaret J Bousfield	4537 Highway 3 Cayuga, ON, N0A 1E0	2022/09/21	1,200.00	
Jessica Phillips	2105 Haldimand Road 17 Cayuga, On, N0A 1E0	2022/09/21	1,200.00	
Samantha Moffat	8472 Haldibrook Rd Caledonia, ON, N3W 2G8	2022/09/21	1,200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Chris Moffat	8472 Haldibrook Rd Caledonia, ON, N3W 2G8	2022/09/21	1,200.00	
Nathan Lancaster	174 Blossom Ave West Brantford, ON, N3T 5L5	2022/10/18	1,200.00	
John Corner	4 Middleport Road Caledonia, ON, N3W 2G9	2022/10/18	1,000.00	
Jaclyn Broughton	213 The Meadows Ave Markham, ON, L6B 0W3	2022/11/01	1,000.00	
Greg Broughton	213 The Meadows Ave Markham, ON, L6B 0W3	2022/11/01	1,000.00	
Yolande Hewitt	221 Forfar Street West Caledonia, ON, N3W 1J2	2022/11/14	1,200.00	
Ronald Hewitt	221 Forfar Street West Caledonia, ON, N3W 1J2	2022/11/14	1,200.00	
Bo Chausse	226 Kinross Street Caledonia, ON, N3W 2K5	2022/11/14	1,200.00	
David N Hill	20 Cachet Woods Crt Suite 6 Markham, ON, L6C 3G1	2022/12/29	1,000.00	
<b>Total</b>			<b>30,350.00</b>	

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 (\$)
<b>Total</b>				

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)**      \$ 30,350.00 1B

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**Schedule 2 – Fundraising Events and Activities**

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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.	_____	+ \$	_____
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)** = \$ \_\_\_\_\_

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**Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)**

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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, Chartered Accountant (CPA, CA) / Licenced Public Accountant (LPA)

Municipality Haldimand County	Date (yyyy/mm/dd) 2023/03/28
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**Contact Information**

Last Name or Single Name Phillips	Given Name(s) Robert Clair	Licence Number 1-14951
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**Address**

Suite/Unit Number	Street Number 9	Street Name Howard Street (PO Box 309)
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Municipality Hagersville	Province ON	Postal Code N0A 1H0
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Telephone Number 905-768-0422	Email Address rphillips@heaslipford.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

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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.

## INDEPENDENT AUDITOR'S REPORT

**To Ken Hewitt and the Clerk, Haldimand County**

### *Qualified Opinion*

I have audited the Financial Statement – Candidate – Form 4 (the “financial statement”) of Ken Hewitt (the “Candidate”) for the period June 14, 2022 to December 29, 2022 which was prepared in accordance with the financial reporting provisions of Section 88.25 of the Municipal Elections Act, 1996.

In my opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of my report, the accompanying financial statement for the period June 14, 2022 to December 29, 2022 presents fairly, in all material respects, in accordance with the financial reporting provisions of Section 88.25 of the Municipal Elections Act, 1996.

### *Basis for Qualified Opinion*

The Candidate derives revenue from campaign contributions, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records and I was not able to determine whether any adjustments might be necessary to campaign contributions and the calculation of surplus or deficit for the period ended December 29, 2022.

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

### *Emphasis of Matter*

The financial statement is prepared to assist the Candidate to comply with the financial reporting provisions of Section 88.25 of the Municipal Elections Act, 1996. As a result, the financial statement may not be suitable for another purpose. My report is not modified in respect of this matter and is intended solely for the Candidate and the Clerk, Haldimand 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 88.25 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.

## INDEPENDENT AUDITOR'S REPORT (continued)

### *Auditor's Responsibilities for the Audit of the Financial Statement*

My 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 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 the financial statement. 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 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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.
- 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.

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 the course of my audit.

I also provide the Candidate with a statement that I complied with relevant ethical requirements regarding independence, and to communicate with the Candidate all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

March 29, 2023  
Hagersville, Ontario

*Robert C Phillips*

Chartered Professional Accountant  
Licensed Public Accountant (1-14951)