

**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 paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 

YYYY	MM	DD
2 0 1 8	0 5	0 8

 to 

YYYY	MM	DD
2 0 1 8	1 2	3 1

Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

**Box A: Name of Candidate and Office**

Candidate's name as shown on the ballot

Last Name or Single Name

Whillans

Given Name(s)

Douglas

Office for which the candidate sought election

City Councillor

Ward name or no. (if any)

2&amp;6

Municipality

Brampton

Spending Limit - General

\$ 62,640.00

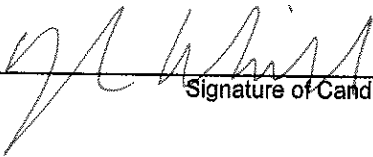
Spending Limit - Parties and Other Expressions of Appreciation

\$ 6264

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

**Box B: Declaration**

I, Douglas Whillans, 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

2019/03/13 <sup>DW</sup> 2019/03/26  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2019/03/26

Time Filed

8:50am

Initial of Candidate or Agent (if filed in person)



Signature of Clerk or Designate



**Box C: Statement of Campaign Income and Expenses****LOAN**Name of bank or recognized lending institution N/A

Amount borrowed \$ \_\_\_\_\_

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	41,102.60
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. _____	+ \$	_____
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>41,102.60 c1</b>

**EXPENSES (Note: include the value of contributions of goods and services)****Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	_____
Advertising	+ \$	2,899.00
Brochures/flyers	+ \$	11,738.30
Signs (including sign deposit)	+ \$	18,180.85
Meetings hosted	+ \$	691.25
Office expenses incurred until voting day	+ \$	642.41
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	2,320.81
Bank charges incurred until voting day	+ \$	83.09
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>36,555.71 c2</b>

**EXPENSES****Expenses subject to spending limit for parties and other expressions of appreciation**

1. Election Night Party	+ \$	1,846.29
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>1,846.29 c3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	1,921.00
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	+ \$	90.07
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>= \$</b>	<b>2,011.07 C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 40,413.07 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	689.53 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	2,514.54 D2
<b>Total (D1 – D2)</b>	<b>= \$</b>	<b>-1,825.01</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>= \$</b>	<b>-1,825.01 D3</b>

If line D3 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	+ \$ 3,977.60
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$ 37,125.00
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 on page 5; list details in Table 1 and Table 2)	
• 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).	+ \$ _____
<b>Less:</b> Contributions returned 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>= \$ 41,102.60 1A</b>

**Part II - Contributions exceeding \$100 per contributor - individuals other than candidate or spouse**

**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached			37,125.00	
<b>Total</b>			<b>37,125.00</b>	

Additional information is listed on separate supplementary attachment

**Table 2: 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 \$
N/A				

Additional information is listed on separate supplementary attachment Total

**Total for Part II - Contributions exceeding \$100 per contributor**  
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) **\$ 37,125.00 1B**

**Part III – Contributions from candidate or spouse**

**Table 3: Contributions in goods or services**

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N/A		

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</b>	

**Table 4: 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 \$
Signs	2014/10/03	Cook Signs	700	1,977.50
Signs	2014/10/03	Cook Signs	100	1,582.00
Stakes	2014/10/08	S&S Wood Products	400	318.10
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</b>			<b>3,877.60</b>

## Schedule 2 – Fundraising Events and Activities

### Fundraising Event/Activity

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity N/A

Date of event/activity (yyyy/mm/dd) \_\_\_\_\_

#### Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$ \_\_\_\_\_ 2A  
X \_\_\_\_\_ 2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)

= \$ \_\_\_\_\_

#### Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. N/A

+ \$ \_\_\_\_\_

2. \_\_\_\_\_

+ \$ \_\_\_\_\_

3. \_\_\_\_\_

+ \$ \_\_\_\_\_

4. \_\_\_\_\_

+ \$ \_\_\_\_\_

5. \_\_\_\_\_

+ \$ \_\_\_\_\_

Total Part II (include in Part 1 of Schedule 1)

= \$ \_\_\_\_\_

#### Part III – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

1. N/A

+ \$ \_\_\_\_\_

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. N/A

+ \$ \_\_\_\_\_

2. \_\_\_\_\_

+ \$ \_\_\_\_\_

3. \_\_\_\_\_

+ \$ \_\_\_\_\_

4. \_\_\_\_\_

+ \$ \_\_\_\_\_

5. \_\_\_\_\_

+ \$ \_\_\_\_\_

6. \_\_\_\_\_

+ \$ \_\_\_\_\_

7. \_\_\_\_\_

+ \$ \_\_\_\_\_

8. \_\_\_\_\_

+ \$ \_\_\_\_\_

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

CPA, CA

Municipality

Brampton

Date (yyyy/mm/dd)

*(2011/03/23)***Contact Information**

Last Name or Single Name

Holloway

Given Name(s)

Mike

Licence Number

*1-15237*

Address

Suite/Unit No.

*310*

Street No.

*57*

Street Name

*MILL ST. N.*

Municipality

*BRAMPTON*

Province

*ONTARIO*

Postal Code

*L6Y 2S9*

Telephone No. (including area code)

*(905) 453-7878*

Email Address

*mike@mikeholloway.ca*

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.



**Table 1**

Name	Address	City	Province	Postal Code	Date	Amount
Dan Baruch	69 Aldershot Crescent	North York	ON	M2P 1L7	08/10/2018	1,000.00
Ron Baruch	53 Beechwood Avenue	Toronto	ON	M2L 1J4	08/10/2018	1,000.00
Bryan M Toteda	110 Adeso Drive	Concord	ON	L4K 3C5	08/24/2018	1,000.00
Derek Frankfort	714 Birchmount Road	Scarborough	ON	M1K 1R4	08/27/2018	1,000.00
Mark D Jepp	3 Bamie Terrace	Barrie	ON	L4M 1E8	08/27/2018	1,000.00
Domenco Crupi	18219 Andrews Road	Caledon	ON	L7K 2E2	08/31/2018	1,200.00
Morris Avi Giina	110 Cooks Mill Crescent	Maple	ON	L6A 0L1	09/01/2018	1,000.00
David Memme	328 Palmerson Boulevard	Toronto	ON	M6G 2N6	09/01/2018	450.00
Fabio J Mazzocco	4585 Palladium Way	Oakville	ON	L7M 4P8	09/02/2018	500.00
Babette Buck	2173 Turnberry Road	Burlington	ON	L7M 4P8	09/04/2018	500.00
Silvio De Gasperis	270 Chrislea Road	Woodbridge	ON	L4L 8A8	09/04/2018	400.00
Yashar Fatehi	1131A Leslie Street suite 201	Toronto	ON	M3C 3L8	09/05/2018	1,200.00
Giancarlo Degasperis	270 Chrislea Road	Woodbridge	ON	L4L 8A8	09/05/2018	500.00
Carlo Degasperis	127 Pine Valley Crescent	Woodbridge	ON	L4L 2W3	09/05/2018	400.00
Doris Noel	10 Jennifer Crescent	Sharon	ON	L0G 1V0	09/06/2018	1,200.00
Claudio Maggioni	37 Sandiford Drive Suite 404	Stouffville	ON	L4A 3Z2	09/06/2018	1,200.00
Connie Fung	9 Walnut Grove Crescent	Richmond Hill	ON	L4S1Z1	09/06/2018	1,200.00
Gord Buck	4585 Palladium Way	Oakville	ON	L7M 0W9	09/07/2018	500.00
Scott Goodison	24 North Riverdale Drive	Caledon	ON	L7C 1L1	09/07/2018	125.00
Carlo Vitali	151 Flatbrush Avenue	Woodbridge	ON	L4L 8K1	09/07/2018	500.00
Matthew Gordon Buck	2025 Cleaver Avenue APT 14	Burlington	ON	L7M 4HB	09/08/2018	500.00
Henna Chaudhry	1385 Hollyrood Avenue	Mississauga	ON	L5G 3J5	09/09/2018	500.00
Manuel J Clementino	33 Shadywood Road	Brampton	ON	L6Z 4M1	09/10/2018	1,000.00
David Stewart	1792 Grosvenor Place	Mississauga	ON	L5L 3V8	09/10/2018	400.00
Lidia Maid	14 Elmbank Road	Thornhill	ON	L4J 2B7	09/11/2018	450.00
Claudio Memme	71 Buttermill Avenue	Concord	ON	L4K 3X2	09/11/2018	450.00
Joey Uncao	12 Parkway Avenue	Thornhill	ON	L4J 3M8	09/12/2018	450.00
Daryl Pirocchi	115 Sharer Road Unit 1	Woodbridge	ON	L4L 8Z3	09/13/2018	1,000.00
Dino Ferri	17 Donalbert Road	Toronto	ON	M9B 2E6	09/17/2018	500.00
Nicola Cortellucci	137 Bowes Road	Concord	ON	L4K 1H3	09/17/2018	1,000.00
Timothy Warner	27 Bearwood Drive	Toronto	ON	M9A 4G5	09/17/2018	1,000.00
Elizabeth Harding	785 Canyon Street	Mississauga	ON	L5H 4M3	09/18/2018	1,000.00
J D'angelo	16 Eden Vale Drive	King City	ON	L7B 1LB	09/19/2018	450.00

Table 1

Arnoldo Santos	9392 Creditview Road	Brampton	ON	L6X 0E3	09/20/2018	500.00
James Reed	10378 Heritage Road	Brampton	ON	L7A 0E7	09/20/2018	700.00
Bruce Reed	10378 Heritage RD	Brampton	ON	L7A 0E7	09/20/2018	800.00
Sasha Schaeffer	7 Fallingbrook Drive	Scarborough	ON	M1N 1B9	09/20/2018	1,000.00
Silvano Tardella	45 Strath Avenue	Toronto	ON	M8X 1R2	09/20/2018	1,000.00
Larry Laidlaw	9726 Heritage Road	Brampton	ON	L6X 0A2	09/21/2018	500.00
Frank Bon	174 Tracina Drive	Oakville	ON	L6L 4B7	09/23/2018	1,000.00
Lordedand Attardo	9130 Leslie Street	Toronto	ON	L4B 0B9	10/01/2018	1,200.00
James A D'orazio	2787 Brighton Road	Oakville	ON	L6H 6J4	10/01/2018	500.00
Robert D'Orazio	58 Maplewood Road	Mississauga	ON	L5G 2M6	10/01/2018	500.00
Anna Farrugia	233 Matthew Drive	Woodbridge	ON	L4L 9B4	10/03/2018	1,200.00
* <i>WILLIAM CEAHRA DM</i> Julia Gillespie	297 Rutherford Road South	Brampton	ON	L6W 3J8	10/08/2018	750.00
Janine O'Connor	82 Glengowan Road	Toronto	ON	M4N 1G2	10/10/2018	1,200.00
David R Robson	227 Tree Lawn Boulevard	Kleinburg	ON	L0J 1C0	10/12/2018	500.00
	558 Crawford Street	Toronto	ON	M6G 3J8	10/15/2018	1,200.00
						<u>37,125.00</u>

\* (DECEASED)

***Mike Holloway C.A.***  
***Professional Corporation***  
***57 Mill Street North, Suite 310***  
***Brampton, Ontario***  
***L6X 1S9***

**INDEPENDENT AUDITOR'S REPORT**

**To the City of Brampton and the Region of Peel**

*Opinion*

We have audited the financial statements of Douglas Whillans, Candidate, which comprises the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for Douglas Whillans, Candidate

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Douglas Whillans, Candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to the income and expenses, assets or liabilities, and surplus or deficit.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Candidate's election campaign as at December 31, 2018, and the income and expenses for the campaign period from May 8, 2018 to December 31, 2018 and the determination of surplus or deficit in accordance with Canadian generally accepted accounting standards and the provisions of the Municipal Elections Act, 1996.

*Basis for Opinion*

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 Statements section of our report. We are independent of the Douglas Whillans, Candidate in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 of our opinion.

*Candidate's Responsibility for the Financial Statements*

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

In preparing the financial statements, the Candidate is responsible for assessing the Campaign's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Candidate either intends to liquidate the Campaign or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our 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 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. Misstatement 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 of our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud error 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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Candidate'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 Campaign'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 statements 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 Campaign to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.



**Brampton, Canada**  
**March 22, 2019**

**Mike Holloway C.A. Professional Corporation**  
Authorized to practise public accounting by  
the Chartered Professional Accountants of Ontario

***Mike Holloway C.A.***  
***Professional Corporation***  
***57 Mill Street North, Suite 310***  
***Brampton, Ontario***  
***L6X 1S9***

March 19, 2019

The Audit Committee / Board of Directors  
Douglas Whillans  
10334 McLaughlin Road  
Brampton, Ontario  
L6W 3G3

Good afternoon,

I have been engaged to audit the financial statements of Douglas Whillans for the period ending December 31, 2018.

Canadian generally accepted auditing standards (GAAS) require that I communicate at least annually with you regarding all relationships between the Candidate and our firm that, in my professional judgement, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require me to consider relevant rules and related interpretations prescribed by the Chartered Professional Accountants of Ontario and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

I have prepared the following comments to facilitate my discussion with you regarding independence matters.

I am not aware of any relationships between the Candidate and our firm that, in my professional judgement, may reasonably be thought to bear on our independence, that have occurred from January 1, 2018 to the date of this letter.

***Telephone: (905) 453-7878***

***Fax: (905) 453-7876***

***Email: mikeh@on.aibn.com***

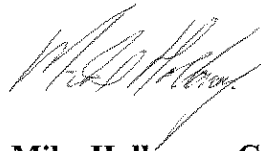
The total fees charged for audit services for the preparation of the Candidate's December 31, 2018 financial statements will be less than \$1,000.

GAAS requires that I confirm my independence to the audit committee in the context of the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario. Accordingly, I hereby confirm that we are independent with respect to the Candidate within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario as of March 24, 2019.

This report is intended solely for the use of the audit committee, the board of directors, management, and others within the Campaign and should not be used for any other purposes.

If you have any questions regarding the contents of this letter or any other matter, please do not hesitate to contact me.

Yours truly,

A handwritten signature in black ink, appearing to read "Mike Holloway". The signature is written in a cursive style with a large initial "M".

**Mike Holloway, C.P.A., C.A.**