

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 8	1 5

 to

YYYY	MM	DD
2 0 2 3	0 1	0 3

- 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 Keenan	Given Name(s) Dennis	
Office for Which the Candidate Sought Election City Councillor	Ward Name or Number (if any) 3 & 4	
Municipality Brampton		
Spending Limit General \$57,372.00	Parties and Other Expressions of Appreciation \$5,737.00	Contribution Limit Contributions from Candidate and Spouse \$17,323.00

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

Box B: Declaration

I, Dennis Keenan, 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

2023/03/24^{EX}
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/24</u>	Time Filed <u>11:24am</u>	Initial of Candidate or Agent (if filed in person) <u>D.K</u>	Signature of Clerk or Designate <u>Danton.</u>
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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)	+ \$	50,523.01
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)

= \$ 50,523.01 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

Brochures/flyers

Signs (including sign deposit)

Meetings hosted

Office expenses incurred until voting day

Phone and/or internet expenses incurred until voting day

Salaries, benefits, honoraria, professional fees incurred until voting day

Bank charges incurred until voting day

Interest charged on loan until voting day

Other (provide full details)

1. Stripe Fees (online donation fees)

2.

3.

4.

5.

6.

Total Expenses subject to general spending limit

	+ \$	
	+ \$	20,727.15
	+ \$	12,554.30
	+ \$	13,241.44
	+ \$	
	+ \$	2,769.51
	+ \$	529.93
	+ \$	
	+ \$	23.95
	+ \$	
	+ \$	169.91
	+ \$	
	+ \$	
	+ \$	
	+ \$	
	+ \$	
	+ \$	
	= \$	50,016.19 C2

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

1. Victory Party

+ \$ 339.00

2.		+ \$	
3.		+ \$	
4.		+ \$	
5.		+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	339.00 C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	3,000.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$	
Office expenses incurred after voting day		+ \$	7.59
Phone and/or internet expenses incurred after voting day		+ \$	52.29
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	
Bank charges incurred after voting day		+ \$	21.50
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. Sign removal (city fine)		+ \$	1,325.00
2. Stripe Fees (online donation fees)		+ \$	35.10
3.		+ \$	
4.		+ \$	
5.		+ \$	
Total Expenses not subject to spending limits		= \$	4,441.48 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **54,796.67 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	-4,273.66 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	
Surplus (or deficit) for the campaign		= \$	-4,273.66 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	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	2,028.01
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).	+ \$	345.00
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).	+ \$	48,150.00
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)	= \$	50,523.01 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 (\$)
Advertising		715.58
Internet & Phone expenses		260.29
Signs		1,052.14
Total		2,028.01

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				

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 (\$)
See attached			48,150.00	
Total			48,150.00	

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 (\$)
Total				

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)** \$ 48,150.00 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 _____

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) = \$ _____

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, LPA

Municipality Richmond Hill	Date (yyyy/mm/dd) 2023/03/23
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Contact Information

Last Name or Single Name Hua	Given Name(s) Wei	Licence Number 1-21130
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Address

Suite/Unit Number 110	Street Number 9140	Street Name Leslie Street
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Municipality Richmond Hill	Province ON	Postal Code L4B 0A9
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Telephone Number 905-513-7773	Email Address service@impactcpas.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.

Dennis Keenan Campaign

Contributions exceeding \$100 per contribution, individuals other than candidate or spouse

For period from August 15, 2022 to January 3, 2023

NAME	DATE RECEIVED	AMOUNT	ADDRESS
Adrian DeGasperis	September 22, 2022	\$ 1,000.00	600 Applewood Crescent, Vaughan, ON L4K 4B4
Akesh Naiker	September 1, 2022	\$ 1,200.00	665 Cricklewood Drive, unit 718, Mississauga, ON L5G 0B9
Amnon Baruch	September 14, 2022	\$ 1,000.00	12 Gordon Road, North York, ON M2P 1E1
Antonio Martino	September 21, 2022	\$ 1,200.00	1059 Glencairn Avenue, Toronto, ON M6B 2B1
Balbir Babra	September 28, 2022	\$ 1,200.00	44 Timberlane Drive, Brampton, ON L6Y 4B3
Bruce Reed	September 14, 2022	\$ 500.00	10378 Heritage Road, Brampton, ON L7A 0E7
Catherine Trigiani	September 1, 2022	\$ 1,100.00	61 North Ridge Crescent, Georgetown, ON L7G 6E6
Christopher Galifi	September 22, 2022	\$ 1,000.00	6 North Drive, Etobicoke, ON M9A 4P9
Darshan Chatrath	September 27, 2022	\$ 1,200.00	17 Donaldson Drive, Brampton, ON L6Y 3H1
Diarmuid Horgan	September 28, 2022	\$ 250.00	18 Cherry Post Crescent, Etobicoke, ON M9C 2K1
Dilreet Singh Dandiwal	October 18, 2022	\$ 1,000.00	10942 Winston Churchill Boulevard, Georgetown, ON L7G 4S7
Dimitrina Kaneff	August 23, 2022	\$ 300.00	2040 Doulton Drive, Mississauga, ON L5H 3M3
Dino Ferri	September 23, 2022	\$ 1,000.00	17 Donalbert Road, Toronto, ON M9B 2E6
Harmail Grewal	September 10, 2022	\$ 700.00	8 Snowdrop Place, Brampton, ON L6P 3Y6
Harshwinder Pabla	October 18, 2022	\$ 1,200.00	79 Latania Boulevard, Brampton, ON L6P 1X6
Harvinder Babra	September 28, 2022	\$ 1,200.00	44 Timberlane Drive, Brampton, ON L6Y 4B3
Isabella Keenan	September 2, 2022	\$ 1,000.00	3 Nazer Street, Georgetown, ON L7G 5Y1
James Reed	September 14, 2022	\$ 1,000.00	10383 Heritage Road, Brampton, ON L7A 0A1
Jaspal Chatrath	September 27, 2022	\$ 1,200.00	17 Donaldson Drive, Brampton, ON L6Y 3H1
Jeffrey Kerbel	October 4, 2022	\$ 1,200.00	74 The Bridle Path, Toronto, ON M3B 2B1
Jenna Rieschi	August 31, 2022	\$ 1,200.00	10 Littlebrook Lane, Caledon, ON L7C 3M4
Joe Montesano	September 20, 2022	\$ 1,200.00	9130 Leslie Street, Suite #301, Richmond Hill, ON L4B 0B9
Ken Greenfield	October 12, 2022	\$ 1,200.00	2039 McKerlie Crescent, Burlington, ON L7M 3Z2
Kristine Portus	August 30, 2022	\$ 1,200.00	408-460 Winona Drive, Toronto, ON, M6C 3V1
Laura Swift	August 30, 2022	\$ 1,200.00	3 Nazer Street, Georgetown, ON L7G 5Y1
Ling Hong	October 3, 2022	\$ 1,200.00	2969 Kingsway Drive, Unit 916, Kitchener, ON N2C 2H7
Loredana Attardo	September 20, 2022	\$ 1,200.00	9130 Leslie Street, Suite #301, Richmond Hill, ON L4B 0B9
Mare Zoric	August 29, 2022	\$ 1,200.00	45 Oliana Way, Brampton, ON L6Y 6G8
Martin Bernholtz	September 30, 2022	\$ 1,200.00	26 Sanibel Crescent, Thornhill, ON L4J 8G9
Michele Giampaolo	September 22, 2022	\$ 1,000.00	6 North Drive, Etobicoke, ON M9A 4P9
Natasha Reed	September 14, 2022	\$ 1,000.00	10378 Heritage Road, Brampton, ON L7A 0E7
Neilandro Portus	August 30, 2022	\$ 1,200.00	408-460 Winona Drive, Toronto, ON, M6C 3V1
Pasquale Raso	September 8, 2022	\$ 1,200.00	140 Ferdinand Avenue, Maple, ON L6A 3H4
R.Michael Mclean	September 14, 2022	\$ 1,000.00	6800 Country Lane, Whitby, ON L1M 1N7
Ranjit Singh	October 8, 2022	\$ 1,000.00	5090 Durie Road, Mississauga, ON L5M 2C7
Robert Branscombe	September 9, 2022	\$ 1,200.00	863 Comfort Lane, Newmarket, ON L3X 1V7
Robert Rieschi	August 31, 2022	\$ 1,200.00	5 Nectarlane Ave., Caledon, ON, L7C 3P9
Ron Baruch	September 14, 2022	\$ 1,000.00	53 Beechwood Avenue, Toronto, ON M2L 1J4
Sabina Sayed	October 18, 2022	\$ 1,000.00	397 Front Street West, Suite 2511, Toronto, ON M5V 3S1
Satinder Pal Singh Sanghera	September 10, 2022	\$ 600.00	13 Ocean Ridge Drive, Brampton, ON L6R 3K6
Shirley Reed	September 14, 2022	\$ 500.00	10378 Heritage Road, Brampton, ON L7A 0E7
Shoaib Shaikh	September 9, 2022	\$ 1,200.00	118 Casabel Drive, Vaughan, ON L6A 3L8
Simon Keenan	September 1, 2022	\$ 1,200.00	3 Nazer Street, Georgetown, ON L7G 5Y1
Simrandeep Padda	October 19, 2022	\$ 1,200.00	22 Owl Creek Place, Brampton, ON L6Y 0B7
Sukhpreet K Grewal	September 10, 2022	\$ 1,200.00	28 Tango Road, Brampton, ON L6P 3M3
Sunita Bansal	August 19, 2022	\$ 1,200.00	1212 Milna Drive, Oakville, ON, L6H 0A8
Total monetary contributions		\$ 48,150.00	

DENNIS KEENAN, CANDIDATE
NOTES TO ONTARIO MUNICIPAL CANDIDATE'S FINANCIAL STATEMENT

ELECTION HELD ON OCTOBER 24, 2022

1. BASIS OF ACCOUNTING

The Candidate's Financial Statement (Form 4) has been prepared in accordance with the financial reporting provisions of Municipal Elections Act, 1996 and 2022 Candidate's Guide for Ontario Municipal Council and School Board Elections issued by Ministry of Municipal Affairs.

The Financial Statement is prepared to assist the candidate to meet the requirements of the *Municipal Elections Act, 1996*. The Financial Statement is intended solely for the use of the candidate and the City Clerk. Accordingly, readers are cautioned that the Financial Statement may not be suitable for another purpose.



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IMPACT CPAs LLP, an Ontario limited liability partnership.

INDEPENDENT AUDITOR'S REPORT

To **Dennis Keenan**, candidate for City Councillor Wards 3 & 4 in the City of Brampton, and to the City Clerk of Brampton

Report on the Audit of the Financial Statement

Qualified Opinion

We have audited the accompanying financial statement (Form 4) of **Dennis Keenan**, candidate for City Councillor Wards 3 & 4 in the City of Brampton at Municipal election held on October 24, 2022, which is comprised of the statement of campaign income and expenses, the statement of the calculation of surplus or deficit, schedule 1 – contribution and schedule 2 – fundraising events and activities for campaign period ended January 3, 2023 and summary of significant accounting policies and other explanatory information. The financial statements have been prepared by the Candidate based on financial reporting provisions of the Municipal Elections Act, 1996 and guidance issued by Ministry of Municipal Affairs.

In our opinion, except for the possible effects 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 **Dennis Keenan** for the campaign period ending January 3, 2023 in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and guidance issued by Ministry of Municipal Affairs.

Basis for Qualified Opinion

Due to the inherent nature 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, our verification of income and expenses was limited to the amounts recorded in the records of **Dennis Keenan** campaign and we were not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the campaign period from August 15, 2022 to January 3, 2023.

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 the campaign 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.

INDEPENDENT AUDITOR'S REPORT

To **Dennis Keenan**, candidate for City Councillor Wards 3 & 4 in the City of Brampton, and to the City Clerk of Brampton

- Page 2 -

Emphasis of Matter - Basis of Accounting and Restriction on Use

We draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statement is prepared to assist the candidate to meet the requirements of the Municipal Election Act, 1996 and guidance issued by Ministry of Municipal Affairs. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for the candidate and city clerk, and should not be used by parties other than the candidate or the city clerk. Our opinion is not modified in respect of this matter.

Responsibility of Candidate 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 the guidance by Ministry of Municipal Affairs and for such internal control as Candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility 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. 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks or 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 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate.

INDEPENDENT AUDITOR'S REPORT

To **Dennis Keenan**, candidate for City Councillor Wards 3 & 4 in the City of Brampton, and to the City Clerk of Brampton

- Page 3 -

- 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 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 the audit.

IMPACT CPA LLP

IMPACT CPAs LLP
Richmond Hill, Canada
March 23, 2023

Chartered Professional Accountants
Licensed Public Accountants