



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 7	2 7

 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 BAINS	Given Name(s) GURPREET KAUR
Office for which the candidate sought election REGIONAL COUNCILLOR	Ward name or no. (if any) 2 & 6
Municipality CITY OF BRAMPTON	
Spending Limit - General \$ 62,640.00	Spending Limit - Parties and Other Expressions of Appreciation \$ 6,264

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

Box B: Declaration

I, Gurpreet Kaur Bains, 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

2019/04/29 <sup>29th</sup>  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2019/04/29	Time Filed 10:56am	Initial of Candidate or Agent (if filed in person) G.B.	Signature of Clerk or Designate Hans
---------------------------------------	-----------------------	--	---

**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)	+ \$	<u>50,068.41</u>
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><u>50,068.41</u> 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	+ \$	<u>29,054.05</u>
Brochures/flyers	+ \$	<u>1,239.13</u>
Signs (including sign deposit)	+ \$	<u>13,209.70</u>
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	<u>2,339.67</u>
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	<u>61.86</u>
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Interac charges	+ \$	<u>163.05</u>
2. Rent expense	+ \$	<u>5,246.00</u>
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b><u>51,313.46</u> C2</b>

**EXPENSES**

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

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

**Expenses not subject to spending limits**

Accounting and audit	+ \$	2,200.00	
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	+ \$	19.85	
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>2,219.85</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 53,533.31 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	-3,464.90	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
<b>Total (D1 - D2)</b>	<b>= \$</b>	<b>-3,464.90</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>-3,464.90</b>	<b>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	+ \$ 70.91
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$
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).	+ \$ 680.50
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).	+ \$ 50,577.00
<b>Less:</b> Contributions returned or payable to the contributor	- \$ 1,260.00
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>= \$ 50,068.41 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 Schedule 1			18,677.00	10.00
See attached Schedule 2			2,200.00	
See attached Schedule 3			29,700.00	1,250.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	<b>50,577.00</b>

**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 \$

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) **\$ 50,577.00 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 \$
<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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</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 \_\_\_\_\_

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. \_\_\_\_\_ + \$ \_\_\_\_\_
- 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. \_\_\_\_\_ + \$ \_\_\_\_\_
- 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. \_\_\_\_\_ + \$ \_\_\_\_\_
- 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  
CHARTERED PROFESSIONAL ACCOUNTANT

Municipality BRAMPTON	Date (yyyy/mm/dd) 2019/04/26
--------------------------	---------------------------------

**Contact Information**

Last Name or Single Name VERMA	Given Name(s) SANJAY	Licence Number L-203865
-----------------------------------	-------------------------	----------------------------

Address		
Suite/Unit No. 208	Street No. 20	Street Name MARITIME ONTARIO BLVD

Municipality BRAMPTON	Province ONTARIO	Postal Code L6S 0E7
--------------------------	---------------------	------------------------

Telephone No. (including area code) 905 790-8885	Email Address sanjay@vermacpa.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.



*Schedule 1*

Name	Full Address	Date Received	Amount Received	Amount \$ returned to Contributor or paid to Clerk
Peter Cipriano	70 Cipriano Ct Woodbridge, ON L4H 1R6	08/10/18	\$1,200.00	
Harjinder K Bassi	5 Leone lane, Brampton, ON, L6P 0K7	08/12/18	\$1,000.00	
Sohan S Bassi	5 Leone lane, Brampton, ON, L6P 0K7	08/12/18	\$500.00	
Baljit Kaur Bains	75 Milford Cres. Brampton, ON, L6S 3E3	07/30/18	\$1,210.00	\$10.00
Ivan Marco Macri	38 Agricola Rd, Brampton, ON L7A 0V6	08/25/18	\$1,000.00	
Inderpreet Singh Bains	75 Milford Cres. Brampton, ON, L6S 3E3	09/01/18	\$1,200.00	
Kanwaljit Bains	75 Milford Cres. Brampton, ON, L6S 3E3	09/01/18	\$1,200.00	
Harbhajan Singh	365 Faith Drive Mississauga ON. L5R 3Y6	26/08/18	\$295.00	
Rajwant Kaur Ghumaan	35 Interlacken Drive, Brampton, ON, L6X 0W5	09/14/18	\$1,200.00	
Narinder Kaur Ghumaan	35 Interlacken Drive, Brampton, ON, L6X 0W5	10/11/18	\$820.00	
Gurvinder Mangat	12189 Dixie Rd. Caledon ON. L7C 2M4	09/14/19	\$500.00	
Manavdeep Kaur	48 Bakerfield Road Brampton ON L6P 3Y5	10/10/18	\$452.00	
Gurpreet Bath	37 Milford Cres. Brampton ON. L6S 3E3	11/09/18	\$1,200.00	
Manjit Kaur Bath	37 Milford Cres. Brampton ON. L6S 3E3	10/23/2018	\$1,200.00	
Harlenn Kaur Bath	37 Milford Cres. Brampton ON. L6S 3E3	10/23/2018	\$1,200.00	
Navneet Bains	238 Bonnieglen Farm Blvd Caledon ON, L7C 3Y4	11/09/18	\$1,000.00	
Arunkumar Mahesurya	220 Sussexvale Dr. Brampton, ON, L6R 0W2	11/09/18	\$1,100.00	
Laura Bell	827 Gleeson Rd. Milton ON L9T 0C5	11/09/18	\$1,200.00	
Arvinder Sandhu	69 Links lane Brampton ON L6Y 5H1	11/09/18	\$1,000.00	
Dale Cunlingham	6975 Tranmere Dr. Mississauga ON, L5S 1M2	10/10/18	\$200.00	
<b>Total</b>			<b>\$18,677.00</b>	<b>\$10.00</b>

Schedule 2

Name	Full Address	Date Received	Amount Received	Amount \$ returned to Contributor or paid to Clerk
Raman Sambal	52 Sprucelands Ave. Brampton ON, L6R 1M8	8/3/18	\$250.00	
Hasneet Punia	9 Swales, Brampton, ON L6R 0G4	09/11/18	\$200.00	
Ravinder Sandhu	19 Showboat Crescent, Brampton, ON	09/13/18	\$500.00	
Ravinder (Tinka) Bhullar	27 Avalanche Cres. Brampton, ON, L6P 1M5	09/13/18	\$500.00	
Jasdeep Bains	231086 Trafalgar road east garatfara, ON, L9W 7B8	09/13/18	\$250.00	
Rupinder Saini	78 Showboat Cres. Brampton ON L6V 4R4	10/14/18	\$500.00	
<b>Total</b>			<b>\$2,200.00</b>	

Schedule 3

Name	Full Address	Date Received	Amount Received	Amount\$ returned to Contributor or paid to Clerk
Inderjit Ghuman	35 Interlacken Drive, Brampton, ON, L6X 0W5	08/22/18	\$1,000.00	
Jason Pantalone	52 Glengowan Rd, Toronto, ON M4N 1G2	08/22/18	\$1,200.00	
Charles Annette Lee	1 Red Rock Dr, Richmond Hill, ON L4C 0E3	08/23/18	\$1,200.00	
Antonietta Trentadue	171 Douglas Rd, Richmond Hill, ON L4E 3H5	08/23/18	\$1,200.00	
Rosewood Kitchen	6975 Tranmere Drive, Mississauga, ON L5S 1M2	09/13/18	\$1,200.00	\$1,200.00
Manjinder Bains	6 Melsandra Street, Brampton, ON, L6R 0GR	09/08/18	\$250.00	
Balraj Singh	2 Heartwell Gate, Brampton, ON, L6R 2V5	09/08/18	\$500.00	
Gamjit Kaur	15 Island Grove, Brampton, ON, L6S 0W6	09/13/18	\$300.00	
Dilpreet Singh Dandiwal	10942 Winston Churchill Blvd, Georgetown, ON L7G 4S7	09/15/18	\$500.00	
Iqbal Singh Gill	5 Garard Way, Brampton L6R 2V4	09/17/18	\$1,200.00	
Sukhwinder Singh	7 Sheila Crt, Etobicoke, ON M9V 3M4	09/13/18	\$1,200.00	
Kawaljit Mann	708-238 Albion Road, Toronto, ON, M9W, 6A7	09/30/18	\$1,200.00	
Daljit Sangha	36 Charleswood Circle, Brampton, ON, L7A 1Z2	09/20/18	\$300.00	
Amarjit Sanghera	4137 Tremaine Road, Milton, On, L9T 2Y1	09/19/18	\$1,000.00	
Resham Singh Lotey	3441 Clara Drive, Mississauga, ON L4t 2C8	09/19/18	\$1,200.00	
Jannine Layole	286 Cushman Road Unit#86, St. Catharines, ON L2M 6Z2	09/20/18	\$1,000.00	
Anthony Milana	32 Northwood Dr, St. Catharines, ON, L2M 4K1	09/16/18	\$1,000.00	
Balpreet Ghuman	19 Firefly Road, Brampton, ON, L6X 0E4	10/03/18	\$1,200.00	
Jasbir Ghuman	19 Firefly Road, Brampton, ON, L6X 0E4	09/19/18	\$1,200.00	
Pyara Singh Hunjan	18 Dittmer Cres, Etocoke ON M9W 4P8	09/26/18	\$1,250.00	\$50.00
Hardeep Sandhu	12 Vissini Way, Brampton, ON L6P 2W2	09/26/18	\$250.00	
Dalbir K Channa	37 Eaglespring's Cres, Brampton, ON L6P 2V8	10/02/18	\$200.00	
Angela M Battiston	24 Ridelle court, Brampton, ON, L6Z 4M2	09/30/19	\$350.00	
Kiranjjeet Kaur Sangha	80 Maritime Ontario blvd, unit 222, Brampton, L6S 0E7	09/30/18	\$1,200.00	
Jaskaran Malhi	86 Markey Court Brampton, L6P 0V2	11/09/18	\$1,200.00	
Jasmine Malhi	86 Markey Court Brampton, L6P 0V2	10/03/18	\$1,000.00	
Geoffrey S. Morris	221 Front St. Oakville, ON L6J 1A4	10/10/18	\$300.00	
Balvinder Bains	114 Coastline Dr, Brampton, ON L6Y0S4	17/10/18	\$500.00	
Joginder Bajwa	400 Greenock Dr, Maple ON L6A 1M6	10/14/18	\$1,200.00	
Rajinder Grewal	48 Leagate st. Brampton, ON L7A 2A6	10/10/18	\$200.00	
Martin Cash	1 Oakley Pl. Toronto, ON M2P 2G3	10/16/18	\$1,000.00	
Manpart Kaur Gill	561 Ray Lawson Blvd Brampton, ON L6Y 4G8	10/05/18	\$1,200.00	
Inderjit S Bal	71 Sunforest Dr, Brampton, ON L6Z 2W2	10/20/18	\$500.00	
Revinder Singh Rooprai	38 Galilview Ln, Brampton, ON L6P 1R8	10/21/18	\$1,000.00	
Harjit Brar	65 Stephanie Ave, Brampton, ON, L6Y 0R8	10/23/18	\$500.00	
<b>Total</b>			<b>\$29,700.00</b>	<b>\$1,250.00</b>

# Sanjay Verma Professional Corporation

Chartered Professional Accountant

Sanjay Verma, CPA, CGA, LPA

---

## INDEPENDENT AUDITOR'S REPORT

---

To Gurpreet Kaur Bains, Candidate and the Clerk of the City of Brampton

Report on the Audit of the Financial Statement - Auditor's Report Candidate - Form 4

### *Qualified Opinion*

I have audited the accompanying financial statement - auditor's report Form 4 of Gurpreet Kaur Bains ("the Candidate"), a candidate for the office of Regional Councillor in ward 2, 6 in the City of Brampton held on October 22, 2018, which comprises the statement of campaign income and expenses from July 27, 2018 to December 31, 2018 and the calculation of deficit as at December 31, 2018, and related explanatory schedules. The financial statement has been prepared by the Candidate using the financial reporting provisions under section 88 of the Ontario Municipal Elections Act, 1996.

In my opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* paragraph, the financial statement is prepared, in all material respects, in accordance with the financial reporting provisions of the Ontario Municipal Elections Act, 1996.

### *Basis for Qualified Opinion*

Due to the inherent nature of the transactions of election campaigns, completeness of contributions, other income and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the Candidate's election campaign records and I am not able to determine whether any adjustments might be necessary to contributions, other income and expenses.

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

### *Emphasis of Matter - Basis of Accounting and Restriction of Use*

The financial statement has been prepared to assist the Candidate to meet the financial reporting requirements of section 88.25 of the Ontario Municipal Elections Act, 1996. As a result, the financial statement may not be suitable for another purpose. My report is intended solely for the Candidate and the Clerk of the City of Brampton and should not be used by parties other than the Candidate or the Clerk of the City of Brampton. My opinion is not modified in respect of this matter.

### *Responsibility of Management and Those charged with Governance for the Financial Statement*

The Candidate is responsible for the preparation and fair presentation of the financial statement in accordance with the Ontario 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.

(continues)

Independent Auditor's Report to the Candidate and the Clerk of the City of Brampton (continued)

The Candidate is responsible for overseeing the financial reporting process.

*Auditor's Responsibility for the Audit of the Financial Statement*

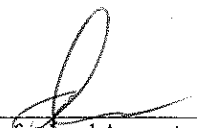
My objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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, 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 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.

I communicated 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 my audit.

Brampton, Ontario  
April 26, 2019

  
Chartered Professional Accountant  
Authorized to practice public accounting by the Institute of  
Chartered Professional Accountants of Ontario