



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) 2 0 1 8 | 0 7 | 2 6 to 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: DHALI WAL
Given Name(s): HARVEEN
Office for which the candidate sought election: CITY COUNCILLOR
Ward name or no. (if any): 7 & 8
Municipality: CITY OF BRAMPTON
Spending Limit - General: \$ 5,221.00
Spending Limit - Parties and Other Expressions of Appreciation: \$ 5,932 H.7.

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

Box B: Declaration

I, HARVEEN DHALI WAL, 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 (handwritten signature)

2019/03/26
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd): 2019/03/26
Time Filed: 12:54 pm
Initial of Candidate or Agent (if filed in person): H.7.
Signature of Clerk or Designate: [handwritten signature]

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)	+ \$	19,121.00
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. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	19,121.00 C1

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	+ \$	7,347.20
Brochures/flyers	+ \$	5,234.84
Signs (including sign deposit)	+ \$	6,571.22
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	_____
Phone and/or internet expenses incurred until voting day	+ \$	762.75
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	57.10
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	19,973.11 C2

EXPENSES

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

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

Expenses not subject to spending limits

Accounting and audit	+ \$	500.00
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	+ \$	
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.	+ \$	
Total Expenses not subject to spending limits	= \$	500.00 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 20,473.11 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	-1,352.11 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
Total (D1 - D2)	= \$	-1,352.11
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	= \$	-1,352.11 D3

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 + \$ 11,870.00
 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). + \$ _____

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). + \$ 7,251.00

Less: Contributions returned 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) = \$ 19,121.00 1A

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
Sarjoo Zaha	1940 Steeles Ave E. Unit 101 Brampton, Ont L6T 1A7	2018/09/13	500.00	
Paramjit S. Thode	17 Gruber Dr. Brampton, Ont L6P 1E2	2018/09/12	1,200.00	
Lakbir Soshi	102-1940 Steeles Ave E. Brampton, Ont. L6T 1A7	2018/09/13	1,200.00	
Raman Vasudev	11 Emmett Circle Brampton, Ont L7A-3M3	2018/09/12	251.00	
Balraj Soshi	2970 Drew Rd. Unit 108 Mississauga, Ont L4W 1B5	2018/09/06	500.00	
Hernek Thaliwal	2 Mohan Crt Brampton, ON L6Z-306	2018/09/24	1,200.00	
Surinder Thaliwal	260 Queen St E Brampton, Ont L6Y-1B9	2018/09/24	1,200.00	
Shawandeep Thaliwal	5 Puttlerd Rd. Brampton, Ont L6W 3T8	2018/09/24	1,200.00	
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	

Additional information is listed on separate supplementary attachment

Total

7,251.00

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 \$
<input type="checkbox"/> 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) **\$ 7,251.00 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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total

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			Total	

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

CPA, CGA

Municipality

BRAMPTON

Date (yyyy/mm/dd)

2019/03/29

Contact Information

Last Name or Single Name

DHILLON

Given Name(s)

PRITHIPAL

Licence Number

L-2081

Address

Suite/Unit No.

205

Street No.

199

Street Name

ADVANCE BLVD

Municipality

BRAMPTON

Province

ON

Postal Code

L6T 4N2

Telephone No. (including area code)

647 292-1203

Email Address

dhillonp.cga@gmail.com

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.

Prithipal S. Dhillon, CPA

199 Advance Blvd. Suite 205, Brampton, ON L6T 4N2.

Tel:(647)292-1203 Fax:(888)448-6581 Email: dhillonp.cga@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Clerk of the City of Brampton,

Report on the Financial statements

I have audited the accompanying statement of Income and expense – Auditor's report candidate – form 4 for Harveen Dhaliwal, candidate , campaign period from July 26, 2018 to December 31, 2018.

Candidates responsibility for the financial statements

The candidate is responsible for the preparation and fair representation of the financial statements in accordance with the accounting procedures established by 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 are free from material misstatements due to fraud or error.

Auditor's 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 from 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 judgement, including the assessment of the 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 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 candidate's internal controls. An audit also includes evaluating the appropriateness of 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 of 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 amounts was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Harveen Dhaliwal, 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 contributions and other revenue, expenses, assets, liabilities and net assets.

Qualified Opinion

In my opinion, except for the effect of adjustments, if any which might have determined to be necessary had I been able to satisfy myself as to the completeness of the records as described in the preceding

paragraph, the financial statements present fairly, in all material respects the financial position of the candidate's election campaign as at December 31, 2018 and the income and expenses for the campaign period, July 26, 2018 to December 31, 2018 and the determination of surplus or deficit and the disposition of the surplus in accordance with the accounting treatment prescribed by the Municipal elections Act, 1996.

Mar 26, 2019

**199 Advance Blvd, Suite 205
Brampton, ON L6T 4N2**

A handwritten signature in black ink, appearing to read 'Prithipal S. Dhillon', with a long, sweeping horizontal line extending to the right.

Prithipal S. Dhillon, CPA, CGA, LPA
Authorized to practise public accounting
by the Chartered Professional Accountants
of Ontario.