

**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 1 6	

 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

DHILLON

Given Name(s)

VICKY

Office for which the candidate sought election

REGIONAL COUNCILLOR

Ward name or no. (if any)

9+10

Municipality

City of Brampton

Spending Limit - General

\$ 61,568

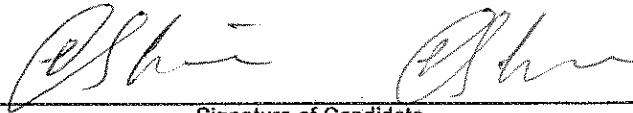
Spending Limit - Parties and Other Expressions of Appreciation

\$

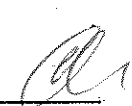
 I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**


I, VICKY DHILLON, 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

2019/03/29 

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/29	12:19 pm		Stans

**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) + \$ 47,544.15  
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) = \$ \_\_\_\_\_ 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 + \$ 11,957.79  
Brochures/flyers + \$ 11,350.00  
Signs (including sign deposit) + \$ 7,000.00  
Meetings hosted + \$ \_\_\_\_\_  
Office expenses incurred until voting day + \$ 7,000.00  
Phone and/or internet expenses incurred until voting day + \$ \_\_\_\_\_  
Salaries, benefits, honoraria, professional fees incurred until voting day + \$ \_\_\_\_\_  
Bank charges incurred until voting day + \$ 412.42  
Interest charged on loan until voting day + \$ \_\_\_\_\_  
Other (provide full details)  
1. Rent + \$ 6,000.00  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_  
**Total Expenses subject to general spending limit = \$ 43,720.21 C2**

**EXPENSES**

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

1. Meals + Entertainment + \$ 3,785.50  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_  
**Total Expenses subject to spending limit for parties and other expressions of appreciation = \$ 3,785.50 C3**

**Expenses not subject to spending limits**

Accounting and audit	+ \$	
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	+ \$	38.44
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>	= \$	<u>38.44</u> C4

**Total Campaign Expenses (C2 + C3 + C4)** = \$ 47,544.15 C5

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	0.00	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
<b>Total (D1 - D2)</b>	= \$	<u>0.00</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
<b>Surplus (or deficit) for the campaign</b>	= \$	<u>0.00</u>	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	+ \$ <u>5,519.15</u>
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$ <u>0.00</u>
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).	+ \$ <u>0.00</u>
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).	+ \$ <u>42,025.00</u>
<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>= \$ <u>47,544.15 1A</u></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
<i>See Attached.</i>				
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	



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	
		= \$ _____ 0

**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

Municipality MISSISSAUGA	Date (yyyy/mm/dd) 2019/03/27
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**Contact Information**

Last Name or Single Name GHUMAN + PARTNERS LLP.	Given Name(s)	Licence Number 3-30207
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Address		
Suite/Unit No. 401	Street No. 989	Street Name DERRY ROAD

Municipality MISSISSAUGA	Province ON	Postal Code L5T 2J8
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Telephone No. (including area code) 905-362-4444	Email Address pal @ gllp.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

See 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.



<b>Table 1: Monetary Contributions from individuals other than Candidate or Spouse</b>				
<b>Name</b>	<b>Adresss</b>	<b>City</b>	<b>Postal Code</b>	<b>Amount</b>
Meaghan and Neil O'Connor	1652 Roslyn Ave	Innisfail	L9S 4N2	500.00
John Guglietti	145 Reynolds St Suite:400	oakville	l6j0A7	250.00
Silvio Guglietti	145 Reynolds St Suite:400	oakville	l6j0A7	250.00
Marco Guglietti	145 Reynolds St Suite:400	Oakville	L6J0A7	250.00
Riccardo Guglietti	145 Reynolds St Suite:400	oakville	l6j0A7	250.00
Gaetano Franco	236 King Summit Rd	King City	L7A1A3	1,200.00
Shanagara and Kulwinder Mand	629 Albion Rd	Etobicoke	M9V1A1	500.00
Rajinder Bajwa	2 Capella Way	Brampton	L6P3Z2	1,000.00
Paula Tagnorelli	55 Woodlawn Ave West	Toronto	M4V1G6	1,200.00
Beant Singh Muhar	43 Runnymede Cres	Brampton	L6R0L4	1,200.00
Robert D'Orazio	58 Maplewood Rd	Missisuaga	L5G 2M6	300.00
James D'Orazio	58 Maplewood Rd	missisuaga	L5G 2M6	300.00
Karamjeet Singh Grewal	13 Erintown Cres	Brampton	L6p 4H2	1,000.00
Joe Montessano	9130 Leslie St, 301	Richmond Hill	L4B 0B9	1,200.00
Lou Romono	76 Summit Dr	Woodbridge	L4H0J8	1,200.00
Jessica and Vince Dipronio	17 Humbershed Cres	Bolton	L7E2X2	1,200.00
Deena Pantalone	132 South Dr	Toronto	M4W1S1	1,200.00
Timothy Warner and Andrea Goldman	27 Bearwood Dr	Toronto	M9A4G5	1,000.00
Frank Bon	7880 Keel St	Concord	L4K4G7	1,000.00
Manish Jain	43 Royalwest Dr	Brampton	L6X2M2	1,200.00
Swaran Singh Chahal	18 Cheval Crt	Brampton	L6P0E3	1,200.00
Tejinder Kaur Chahal	18 Cheval Crt	Brampton	L6P0E3	1,200.00
Shirley Reed	10378 Heritage Rd	Brampton	L7A0E7	800.00
James Reed	10378 Heritage Rd	Brampton	L7A0E7	700.00
Leah and Jeremy Baruch	69 McGillivray Ave	Toronto	M5M2Y3	1,000.00
Sean Frankfort	410 Vista Dr	Toronto	M5P3A5	1,000.00
Mark and Angela Baldwin	3 Barrie Terrace	Barrie	L4M1E8	1,000.00
Shelly and Dan Baruch	60 Aldershot Cres	North York	M2P1L7	1,000.00
Amarjit and Suirnder Garcha	16 Galluci Cres	Brampton	L6P1R2	1,000.00
Rosa and Frank Carogioello	137 Balding BLvd	Woodbridge	L4L3A3	1,000.00
Mohan and Baljit Brar	293 Millen Road	Stoneycreek	L8E3h1	300.00
Mukhtiar Singh Dhillon	12 Cosmo Crt	Brampton	L6P1G2	1,000.00
Paul Dhaliwal	32 Bottlebrush Dr	Brampton	L6R2Z5	500.00
Paramjit and Bharpur Aulakh	7 Abitibi Lake Dr	Brampton	L6R0R7	325.00
Gulsahn Mustanir Billah	70 Wildberry Cres	Brampton	L6R1J9	500.00
Mohinder Singh Dhillon	19 Rockstep Court	Brampton	L6R3H4	1,200.00
Mohinder Kaur Dhillon	19 Rockstep Court	Brampton	L6R3H4	1,200.00
Carlo D Fidani	24 Westmount Prk Rd	Toronto	M9P1R8	500.00
Mr. Harlaikjinder Singh Chattha	32 Lafleur Crt	Brampton	L6Y3L7L	1,000.00
Mrs. Aviva Essenberger	5400 Yonge St	North York	M2N5R5	200.00
Joginder Bajwa	400 Greenock Dr	Maple	L6A1M6	1,000.00
Preeti Chhabra	30 Crocker Dr	Brampton	L6P1M8	1,200.00
Surjit Johal	18 Coniferous Ct	Brampton	L6R1M5	1,000.00
Onkar Taggar	6591 Innovator Dr.	Missisuaga	L5T2v8	1,200.00
Karamjeet Kaur Sidhu, Sukhpal Sidhu	51 Cape Dorset Crs.	Brampton	L6R3K9	1,200.00
Darshan S. Muhar	2199 Liska St	Ottawa	K4A4J8	1,200.00
Harpreet Singh	57 Stanwell Drive	Brampton	L6ZB18	1,200.00
Jagwinder Saini	78 Bramsteel Road	Brampton	L6W3K8	1,200.00
			<b>Total</b>	<b>42,025.00</b>



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## INDEPENDENT AUDITOR'S REPORT

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To Vicky Dhillon, Candidate and the Clerk of the City of Brampton

### *Qualified Opinion*

We have audited the financial statement - Auditor's Report Candidate - Form 4 ("the financial statement") of Vicky Dhillon ("the Candidate"), candidate for the office of Regional Councillor, which comprise the statement of campaign income and expenses, the calculation of surplus or deficit and the schedule of contributions for the campaign period from the date of nomination on July 16, 2018 to December 31, 2018 relating to the election held on October 22, 2018.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statement of Vicky Dhillon for the campaign period from July 16, 2018 to December 31, 2018 is prepared, in all material respects, in accordance with accounting provisions prescribed by the Municipal Elections Act, 1996.

### *Basis for Qualified Opinion*

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 contributions and other revenue and expenses. Accordingly, our verification was limited to the amounts recorded in the records of the candidate, and we were not able to determine whether any adjustments might be necessary to contributions, other revenue and expenses, and surplus/deficit.

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 Vicky Dhillon 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

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

Without modifying our opinion, we draw attention to the basis of accounting. The financial statement, which has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting principles, is solely for the information and use of the City Clerk of the City of Brampton for complying with the Municipal Elections Act, 1996. The financial statement is not intended to be, and should not be, used by anyone other than the specified user or for any other purpose.

The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

(continues)



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

*Responsibilities 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 Candidate determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

The Candidate is responsible for overseeing the financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statement 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 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 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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.

Mississauga, Ontario  
March 29, 2019

*Grant Thornton & Partners LLP*

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants