



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 4 to 2 0 1 9 | 0 6 | 3 0

- 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: Hansra, Given Name(s): Harpreet Singh, Office for which the candidate sought election: City Councillor, Ward name or no. (if any): 3+4, Municipality: Brampton, Spending Limit - General: \$55,546.00, Spending Limit - Parties and Other Expressions of Appreciation: \$2,214.00

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

Box B: Declaration

I, Harpreet Hansra, 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]

Date (yyyy/mm/dd): 2019/10/28

Date Filed (yyyy/mm/dd): 2019/10/24, Time Filed: 12:37pm, Initial of Candidate or Agent (if filed in person): HH, Signature of Clerk or Designate: [Handwritten Signature]

2019/10/28
SH

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)	+ \$	20,800.00
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)	= \$	20,800.00 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	+ \$	7,271.55
Brochures/flyers	+ \$	_____
Signs (including sign deposit)	+ \$	7,486.20
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	1,892.27
Phone and/or internet expenses incurred until voting day	+ \$	1,217.26
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	20.15
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Meals	+ \$	1,550.13
2. Vehicle fuel	+ \$	995.68
3. Rent	+ \$	14,403.26
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	34,836.50 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	+ \$	1,750.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	
Office expenses incurred after voting day	+ \$	792.86
Phone and/or internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	
Bank charges incurred after voting day	+ \$	166.05
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. Meals	+ \$	6.95
2. Vehicle fuel	+ \$	580.85
3.	+ \$	
4.	+ \$	
5.	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Total Expenses not subject to spending limits	= \$	3,296.71 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 38,133.21 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-17,333.21	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 – D2)	= \$	-17,333.21	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	-17,333.21	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	+ \$	1,200.00
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).	\$	20,800.00
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)	= \$	22,000.00 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
Mr. Gurpreet S Mann/Mrs Amandeep Mann	470 Chrysler Dr. #20 Brampton, ON, L6S 0C1	2018/10/14	500.00	
Mr. Jaswinder Singh/Mr Jasmit Mander	177 Richvile Dr S, Brampton, ON, L6Z 4P6	2018/10/10	200.00	
Mr. Barinder Sarai	6 Fanfare Place, Brampton, ON, L6P 3E2	2018/10/14	1,000.00	
Jagmail S Gill/Karamjit S Gill	11205 Goreway Dr, Brampton, ON, L6P 0M9	2018/10/13	500.00	
Mr. Charan Singh Kang	17 Timberlane Dr., Brampton, ON L6Y 3Y6	2018/10/10	850.00	
Mr. Paul Dhaliwal	32 Bottlerush Dr. Brampton, ON L6R 2Z5	2018/08/26	500.00	
Nirmal Brar	27 Linstock Dr. Brampton, ON L6P 1E2	2018/09/21	700.00	
Mr. Harcharn S Johal/Mrs Gurjit Kaur Johal	7581 Magistrate Terr, Mississauga, ON L5W 1K8	2018/09/25	500.00	
Kiran Malhotra/Dr. Vern Malhotra	157 Queen St, Brampton, ON, L6W 3X4	2018/09/13	1,200.00	
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment		Total	5,950.00	

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 \$

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)

\$ 5,950.00 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	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	X	\$ _____	2A	
			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

Bassi & Karimjee LLP, CPA, CA

Municipality

Brampton

Date (yyyy/mm/dd)

2019/10/24

Contact Information

Last Name or Single Name

Karimjee

Given Name(s)

Joozer

Licence Number

3-30661

Address

Suite/Unit No.

504

Street No.

7900

Street Name

Hurontario Street

Municipality

Region Of Peel

Province

Ontario

Postal Code

L6Y 0P6

Telephone No. (including area code)

905 595-9600

Email Address

joozer@bkllp.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.

Name	Full Address	Date Received	Amount received
Jasbir Singh Hundal	15327 Duffys Lane, Caladon, ON L7E 3C7	September 12, 2018	500.00
Ajit Sidhu/Jaswinder Sidhu	94 Lennon Trail, Brampton, ON L6Y 5P7	September 16, 2018	500.00
Mr. Joginder Singh <i>Sujit Kaur Sarai</i> <i>HH</i>	82 View North Court, Woodbridge, ON, L4L 8S4	September 14, 2018	1,200.00
Mr. Joginder Singh	82 View North Court, Woodbridge, ON, L4L 8S4	September 14, 2018	1,200.00
Mrs. Gurmeet Kaur Bhinder/Mr Manjeet Singh Bhinder	114 Dafodil Place, Brampton, ON L6Y 3B8	September 17, 2018	500.00
Mr. Balvir Singh	226 Mountainberry Road, Brampton, ON, L6R 1W3	September 17, 2018	1,000.00
Mrs Charanjeet Kaur Sandhu/Mr. Jagroop Singh Sandhu	52 Squire Ellis Drive, Brampton, ON, L6P 4C2	September 16, 2018	250.00
Christine Tang	193 Lake Promenade, Etobicoke, ON, M8W 1A6	September 12, 2018	200.00
Gurmit Singh Dhaliwal/Jaswinder Kaur Dhaliwal	154 Bayhampton Drive, Brampton, ON, L6P 3A8	September 16, 2018	500.00
Darshan S Brar/Gursharan Brar	393 Faith Drive, Mississauga, ON, L5R 3Y6	September 19, 2018	500.00
Mr. Sukhdev S Gill/Mrs Rajwinder K Gill	24 Bankview Circle, Etobicoke, ON, M9W 6S6	September 18, 2018	300.00
Mr. Kulvinder S Aujla/Mrs Sukhwinder Aujla	30 Bramwin Court, Brampton, ON, L6T 5G2	October 18, 2018	500.00
Harpreet Singh Mander	18 Vidal Road, Brampton, ON, L6Y 2X7	October 7, 2018	1,000.00
Kulwinder Singh Pattar/Sarabjit Kaur Pattar	13 Summershade Street, Brampton, ON, L6P 2C4	October 5, 2018	1,200.00
Mr. Yadwinder Dhaliwal/Sukhpreet Dhaliwal	1 Hangerman Road, Brampton, ON, L6P 4C1	September 28, 2018	1,000.00
Mrs Ramandeep k Dhugga/Mr Veerpal Dhugga	26 Selhurst Dr., Brampton, ON, L5P 1A2	October 1, 2018	1,000.00
Mr. Kulwanjit Singh Dhugga/Mrs Kuldip Kaur Dhugaa	26 Selhurst Dr., Brampton, ON, L5P 1A2	October 3, 2018	1,000.00
Ranjit Singh	109 Rexdale Blvd, Toronto, ON, M9W 1P1	October 20, 2018	1,000.00
Jasvir Kaur Sodhi	120 Shedrake Court, Brampton, ON, l6y 2w9	October 15, 2018	200.00
Gurmail Dhaliwal	21 Leadership Dr., Brampton, ON, L6Y 5T1	October 22, 2018	300.00
Shamsher Gill	22 Songsparrow Dr. Brampton, ON, L6Y 3Z8	October 20, 2018	500.00
Mr Ravinder Singh Saib	56 Pebblestone Circle, Nbrampton, ON, L6X 4N2	October 14, 2018	500.00
			14,850.00

INDEPENDENT AUDITOR'S REPORT

To Harpreet Hansra, candidate for City Councillor 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 Harpreet Hansra, candidate for City Councillor in the City of Brampton at Municipal election held on October 22, 2018 which comprise of the statement of campaign income and expenses, the statement of the calculation of the surplus or deficit, schedule 1 – contribution and schedule 2 – fundraising events and activities for the extended campaign period from July 24, 2018 to June 30, 2019. The financial statements have been prepared by the candidate based on the financial reporting provisions of the Municipal Elections Act, 1996 and the 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, the financial statements present fairly, in all material respects, the income and expenses of Harpreet Hansra for the extended campaign period from July 24, 2018 to June 30, 2019 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 the organization of this type, the completeness of the various categories of income and expenses is not susceptible of satisfactory audit verification.

Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of Harpreet Hansra campaign.

Consequently, we were not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the extended campaign period from July 24, 2018 to June 30, 2019.

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.

Emphasis of Matter – Restriction on Use

The financial statement is prepared to assist the candidate to meet the requirements of the Municipal Election Act, 1996 and the 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 the 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 the 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 the candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud and 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 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.
- Conclude on the appropriateness of the 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 Entity'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 Entity 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 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 our audit.

Bassi & Karimjee LLP

*Brampton, Ontario
October 24, 2019*

*Chartered Professional Accountants
Licensed Public Accountants*