

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	0 9

 to

YYYY	MM	DD
2 0 2 3	0 3	2 8

PS

Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election) 01.03 PS

Supplementary filing reflecting finances from start of campaign to end of extended campaign period PS

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name Sanghera	Given Name(s) Pardeep Kaur
Office for Which the Candidate Sought Election PDSB School Trustee	Ward Name or Number (if any) 7/8
Municipality Brampton	
Spending Limit General \$51,236.00	Parties and Other Expressions of Appreciation \$5,124.00
Contribution Limit Contributions from Candidate and Spouse \$ N/A PS	

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

Box B: Declaration

I, Pardeep Kaur Sanghera PS, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

 2023/03/31
Signature of Candidate Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/31</u>	Time Filed <u>1:00 PM</u>	Initial of Candidate or Agent (if filed in person) <u>PS</u>	Signature of Clerk or Designate <u>Stans</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)	+ \$	22,165.50
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)

= \$ 22,165.50 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	+ \$	2,387.12
Brochures/flyers	+ \$	6,045.50
Signs (including sign deposit)	+ \$	9,944.00
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	+ \$	28.21
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Rent Expense (Campaign Headquarters)	+ \$	2,712.00
2. T-Shirts	+ \$	678.00
3. Merchant Service Provider Fees (to collect contributions)	+ \$	130.08
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

Total Expenses subject to general spending limit

= \$ 21,924.91 C2

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

1. Popcorn Machine Rental for campaign party	+ \$	205.00
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	205.00 C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	2,825.00
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		+ \$	35.59
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		= \$	2,860.59 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **24,990.50 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	-2,825.00 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		= \$	-2,825.00 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	+ \$	12,745.50
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	_____
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).	+ \$	570.00
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).	+ \$	8,850.00
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)	= \$	22,165.50 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 (\$)
Total		

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 (\$)
Shajinder S Padda	19 Jaffa Drive, Brampton, ON L6S 4C7	2022/09/06	200.00	
Kirpa Grewal	18 Moonlight Place, Brampton, ON, L6P 0G8	2022/09/21	250.00	
Lakhvir Sanghera	541 Dougall Ave, Caledon, ON, L7C 3Y9	2022/10/02	1,200.00	
Makhan Sanghera	541 Dougall Ave, Caledon, ON, L7C 3Y9	2022/10/02	1,200.00	
Emanjit Singh	10632 Goreway Drive, Brampton, ON, L6P 0M4	2022/10/07	500.00	
Gurkaran S. Sanghera	27 Edenfield St., Brampton, ON, L6R 0N1	2022/10/08	150.00	
Sundip Takhar	20 Templeton Court, Brampton, ON, L6P 3B2	2022/10/08	250.00	
Inderjit S Bal	71 Sunforest Drive, Brampton, ON, L6Z 2W2	2022/09/20	400.00	
Kulwinder S Aujla	4 Cranston Drive, Brampton, ON, L7C 1P8	2022/09/22	500.00	
Sherjang Rana	5 Fenton Way, Brampton, ON, L6P 0P4	2022/09/29	500.00	
Ashwani Tangri	2198 Rosegate Drive, Mississauga, ON, L6M 5A6	2022/10/15	500.00	
Rajvinder Grewal	4 Forestbrook Crt, Brampton, ON, L6P 0P1	2022/10/13	1,200.00	
Jagwant Singh	15 Crevice Gate, Brampton, L6R 2X5	2022/10/18	500.00	
Bhupinder Bajwa	358 Rouge Hill Crt, Pickering, ON, 1LV 6L5	2022/10/22	500.00	
Baljit Gosal	25 Ryckman Lane, Brampton, ON, L6P 0C8	2022/10/21	1,000.00	
Total			8,850.00	

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 (\$)

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) \$ 8,850.00 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
Chartered Professional Accountant

Municipality City of Brampton	Date (yyyy/mm/dd) 2023/03/31
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Contact Information

Last Name or Single Name Verma	Given Name(s) Sanjay	Licence Number L-203865
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Address

Suite/Unit Number 208	Street Number 20	Street Name Maritime Ontario Blvd
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Municipality Brampton	Province ON	Postal Code L6S 0E7
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Telephone Number 905-790-8885	Email Address sanjay@vermacpa.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.

INDEPENDENT AUDITOR'S REPORT

To Pardeep Sanghera, Candidate for the Wards 7 & 10 Peel District School Board School Trustee and the Clerk of the City of Brampton

Report on the Audit of the Financial Statement - Auditor's Report Candidate - Form 4 for the campaign of Pardeep Sanghera

Qualified Opinion

I have audited the accompanying financial statement - Auditor's Report Candidate - Form 4 for the campaign of Pardeep Sanghera ("the Candidate"), which comprises the Form 4 statement of campaign income and expenses from August 9, 2022 to March 28, 2023 and the calculation of surplus or deficit as at March 28, 2023, 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* section, the financial statement is prepared, in all material respects, in accordance with the financial reporting provisions of the Ontario 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 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 Pardeep Sanghera 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 Candidate 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

(continues)

due to fraud or error.

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
March 31, 2023


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