

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 6 | 2 8 |

 to

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 2 | 1 2 | 3 1 |

- ☒ Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- ☐ Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name
Peckford

Given Name(s)
Nancy Delene

Office for Which the Candidate Sought Election
Mayor

Ward Name or Number (if any)

Municipality
North Grenville

Spending Limit
General
\$19,728.10

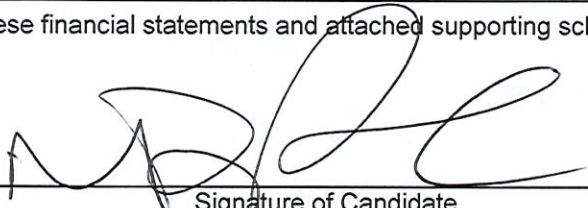
Parties and Other Expressions of Appreciation
\$1,972.81

Contribution Limit
Contributions from Candidate and Spouse
\$10,377.20

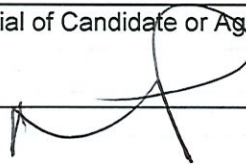
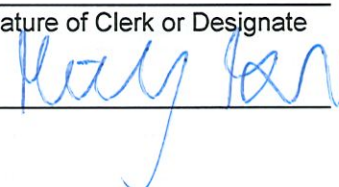
☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Nancy Peckford, 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

2023/03/30
Date (yyyy/mm/dd)

| | | | |
|--|---------------------------|---|--|
| Date Filed (yyyy/mm/dd) <u>03/30/2023</u> | Time Filed <u>1:11</u> | Initial of Candidate or Agent (if filed in person)  | Signature of Clerk or Designate  |
|--|---------------------------|---|--|

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) | + \$ | 19,041.71 |
| 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)

= \$ 19,041.71 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) | + \$ | 1,277.76 |
| Advertising | + \$ | 3,991.38 |
| Brochures/flyers | + \$ | 282.50 |
| Signs (including sign deposit) | + \$ | 2,489.82 |
| Meetings hosted | + \$ | 180.32 |
| Office expenses incurred until voting day | + \$ | 1,711.36 |
| Phone and/or internet expenses incurred until voting day | + \$ | 255.83 |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ | |
| Bank charges incurred until voting day | + \$ | 53.23 |
| Interest charged on loan until voting day | + \$ | |
| Other (provide full details) | | |
| 1. Website costs | + \$ | 830.75 |
| 2. Zoom costs | + \$ | 67.80 |
| 3. | + \$ | |
| 4. | + \$ | |
| 5. | + \$ | |
| 6. | + \$ | |

Total Expenses subject to general spending limit

= \$ 11,140.75 C2

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

| | | |
|---------------------------------------|------|--------|
| 1. Election Night Appreciation Dinner | + \$ | 896.65 |
|---------------------------------------|------|--------|

| | | | |
|---|--|-------------|------------------|
| 2. | | + \$ | |
| 3. | | + \$ | |
| 4. | | + \$ | |
| 5. | | + \$ | |
| Total Expenses subject to spending limit for parties and other expressions of appreciation | | = \$ | 896.65 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 | + \$ | 1,184.69 |
| Phone and/or internet expenses incurred after voting day | + \$ | 135.15 |
| Salaries, benefits, honoraria, professional fees incurred after voting day | + \$ | |
| Bank charges incurred after voting day | + \$ | 522.58 |
| 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 | = \$ | 4,667.42 C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ **16,704.82 C5**

Box D: Calculation of Surplus or Deficit

| | | |
|---|-------------|--------------------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | + \$ | 2,336.89 D1 |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign | – \$ | 600.00 |
| Surplus (or deficit) for the campaign | = \$ | 1,736.89 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 | + \$ | 600.00 | |
| Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2) | + \$ | 1,477.76 | |
| 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). | + \$ | 1,363.95 | |
| 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). | + \$ | 15,600.00 | |
| 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) | = \$ | 19,041.71 | 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 (\$) |
|----------------------------------|-------------------------------|------------|
| Chromebook | 2022/09/01 | 200.00 |
| | | |
| | | |
| | | |
| | | |
| Total | | 200.00 |

☐ 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 (\$) |
|------------------------------|-------------------------------|---------------------------|----------|------------------------------|
| Leftover 2018 Campaign Signs | 2018/08/22 | Hawley Signs and Graphics | 162 | 1,277.76 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | 1,277.76 |

☐ 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 (\$) |
|---------------------------|--|---------------------------------------|---------------------------------|---|
| Peter S. Milsom | 3232 Harvester Crescent, Kemptville, K0G 1J0 | 2022/10/21 | 200.00 | |
| Luke Geleynse | 2068 County Road 18, Kemptville, ON K0G 1J0 | 2022/10/19 | 250.00 | |
| Catherine Fortin LeFaivre | 316 Lysander Place, Ottawa, ON, K1K 4K7 | 2022/10/19 | 150.00 | |
| Reinder Kuntz | 518 Kernahan Street Kemptville, ON K0G 1J0 | 2022/10/07 | 350.00 | |
| Tom Graham | 351 County Rd 18, Bishop's Mills, Oxford Station, ON K0G 1T0 | 2022/10/04 | 600.00 | |
| Tom Graham | 351 County Rd 18, Bishop's Mills, Oxford Station, ON K0G 1T0 | 2022/09/15 | 600.00 | |
| Geraldine Taylor | 2416 County Road # 18, Kemptville ON K0G 1J0Y | 2022/10/04 | 500.00 | |
| Neil Whyte | 2080 Abbott Rd., Kemptville, ON K0G 1J0 | 2022/09/28 | 1,000.00 | |
| Corey Lockwood | 2010 Totem Ranch Road East, Oxford Station, ON K0G 1T0 | 2022/09/27 | 1,000.00 | |
| Kris Taylor | 9 Blue Spruce Crescent, Kemptville, ON K0G 1J0 | 2022/09/26 | 1,200.00 | |
| Heather Kinsley | 504 Slater Rd., Kemptville, ON K0G 1J0 | 2022/09/20 | 300.00 | |
| Daren Givoque | 14 Heritage Blvd, Kemptville K0G1J0 | 2022/09/20 | 200.00 | |
| Alister Brown | 33 Galens Way, Kemptville, ON K0G 1J0 | 2022/09/14 | 1,000.00 | |
| Dermid O'Farrell | 105 Bennett Road, Kemptville ON K0G 1J0 | 2022/09/22 | 1,000.00 | |
| Larry Peckford | 6850B Jeanne D'arc Blvd, Ottawa, ON | 2022/08/30 | 500.00 | |

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|-------------------|--|-------------------------------|-------------------------|--|
| Larry Peckford | 6850B Jeanne D'arc Blvd, Ottawa, ON | 2022/09/07 | 500.00 | |
| Rachel Plotkin | 88 Coady ave, Toronto, ON, M4M 2Y8 | 2022/09/09 | 500.00 | |
| Ricky Grahame | Box 502, Kemptville, ON, K0G 1J0 | 2022/09/12 | 200.00 | |
| Susie McIntosh | 321 Joseph Street, Kemptville, ON K0G 1J0 | 2022/09/14 | 250.00 | |
| Shari Shouldice | 3663 Twin Elm Road, Richmond ON K0A 2Z0 | 2022/09/26 | 1,200.00 | |
| Kevin H. Mulligan | 5557 South Island Park Dr, Manotick, ON, K4M 1A5 | 2022/09/26 | 1,200.00 | |
| Roberta Russell | 62 Settler's Way, Kemptville, ON, K0J 1J0 | 2022/10/02 | 150.00 | |
| Gregory J Clunie | 5801 Lancer Av, Manotick, ON, K4M 0A5 | 2022/10/14 | 1,200.00 | |
| William Kilfoyle | 12 Elizabeth Street, Kemptville, ON K0J 1J0 | 2022/09/30 | 400.00 | |
| Dennis Eberhard | 91 Langford Crescent Kanata Ontario K2K 2N6 | 2022/10/14 | 400.00 | |
| Rick Tachuk | 1 Becketts Landing Road, Kemptville, ON, K0G 1J0. | | 500.00 | |
| Total | | | 15,350.00 | |

☐ 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 (\$) |
|--------------|--|-------------------------------------|-------------------------------|------------|
| Ed Concordia | 2711 Concession Road, Kemptville, ON, K0G 1J0 | I Phone 7, Cell phone | 2022/09/01 | 250.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| Name | Full Address | Description of Goods or Services | Date Received (yyyy/mm/dd) | Value (\$) |
|-------|--------------|----------------------------------|----------------------------|------------|
| | | | | |
| | | | | |
| | | | | |
| Total | | | | 250.00 |

☐ 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) \$ 15,600.00 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

CPA, CA

Municipality

Ottawa

Date (yyyy/mm/dd)

2023/03/23

Contact Information

Last Name or Single Name

Ruane

Given Name(s)

Eoin

Licence Number

3-31216

Address

Suite/Unit Number

228

Street Number

30

Street Name

Colonnade Road

Municipality

Ottawa

Province

Ontario

Postal Code

K2E 7J6

Telephone Number

613-230-1022

Email Address

eruane@frouin.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.

FROUIN GROUP

INDEPENDENT AUDITOR'S REPORT

To: City Clerk

Re: Nancy Peckford Election Campaign

Qualified Opinion

We have audited the accompanying Form 4 Financial Statement of the Nancy Peckford Election Campaign, which comprise the Statement of Campaign Income and Expenses for the campaign period June 28, 2022 to December 31, 2022. The Form 4 financial statement has been prepared by the Candidate based on the financial reporting provisions outlined in the Municipal Election Guide provided by the Ministry of Municipal Affairs and Housing and the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Form 4 Financial Statement presents fairly, in all material respects, the Statement of Income and Expenses of the Nancy Peckford Election Campaign for the campaign period June 28, 2022 to December 31, 2022, and the results of its operations for the campaign period then ended in accordance with Canadian generally accepted auditing standards.

Basis for Qualified Opinion

Candidates derive revenues from donations, including donations of goods and services, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, in accordance with the guidance outlined in the Municipal Election Guide, our verification of these transactions was limited to ensuring that the Form 4 Financial Statement reflected the amounts recorded in the accounting records of the Candidate in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to income and expenses for the period June 28, 2022 to December 31, 2022.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are described in the Auditors' Responsibilities for the Audit of the Form 4 Financial Statement section of our report. We are independent of the entity 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of the Candidate and Those Charged with Governance for the Form 4 Financial Statement

The Candidate is responsible for the preparation and fair presentation of the Form 4 Financial Statement as outlined in the Municipal Election Guide provided by the Ministry of Municipal Affairs and Housing and the Municipal Elections Act, 1996, and for such internal control as the Candidate determines is necessary to enable the preparation of the Form 4 Financial Statement that is free from material misstatement, whether due to fraud or error.

In preparing the Form 4 Financial Statement, the Candidate is responsible for assessing the Campaign's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Candidate either intends to liquidate the Campaign or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Campaign's financial reporting process.

Frouin Group Professional Corporation
Chartered Professional Accountants

30 Colonnade Road, Unit 228, Ottawa, ON, K2E 7J6


Tel: 613-230-1022 Fax: 613-230-2954

Auditors' Responsibilities for the Audit of the Form 4 Financial Statement

Our objectives are to obtain reasonable assurance about whether the Form 4 Financial Statement is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Form 4 Financial Statement. As part of an audit in accordance with Canadian generally accepted audit standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Form 4 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 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 controls.*
- 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 Campaign'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 auditors' report to the related disclosures in the Form 4 Financial Statement 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 auditors' 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 Form 4 Financial Statement, including the disclosures, and whether the Form 4 Financial Statement represents the underlying transactions and events in a matter that achieves fair presentation.*

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.



Frouin Group Professional Corporation

Ottawa Ontario

March 23, 2023