



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 immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination) 2 0 2 2 | 0 5 | 2 4 to 2 0 2 3 | 0 1 | 0 3

- 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: HAMOU
Given Name(s): MARIAM
Office for Which the Candidate Sought Election: CITY COUNCILOR
Ward Name or Number (if any): WARD 6
Municipality: CITY OF LONDON
Spending Limit: General \$18,285.50, Parties and Other Expressions of Appreciation \$1,828.55
Contribution Limit: Contributions from Candidate and Spouse \$8,126.00

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

Box B: Declaration

I, MARIAM HAMOU, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Mariam Hamou
Signature of Candidate

Mar 27/2023
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd): March 27/23
Time Filed: 3:07 PM
Initial of Candidate or Agent (if filed in person): MH
Signature of Clerk or Designate: [Signature]

SARAH CORMAN, a Commissioner for taking Affidavits and Oaths, Middlesex County while a deputized Clerk of The Corporation of the City of London.

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution	Amount borrowed \$
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INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+	\$	18,025.00	
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. BANK INTEREST	+	\$	3.02	
2.	+	\$		
3.	+	\$		
4.	+	\$		
5.	+	\$		
6.	+	\$		
Total Campaign Income (Do not include loan)				= \$ 18,028.02 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	+	\$	349.48	
Brochures/flyers	+	\$	3,214.85	
Signs (including sign deposit)	+	\$	5,959.94	
Meetings hosted	+	\$	2,003.45	
Office expenses incurred until voting day	+	\$		
Phone and/or internet expenses incurred until voting day	+	\$	561.94	
Salaries, benefits, honoraria, professional fees incurred until voting day	+	\$	2,350.40	
Bank charges incurred until voting day	+	\$	57.25	
Interest charged on loan until voting day	+	\$		
Other (provide full details)				
1. POST POUNDER	+	\$	84.75	
2. POSTAGE	+	\$	1,593.51	
3. NATIONBUILDER SERVICE FEES	+	\$	459.21	
4. ZIP TIES	+	\$	27.10	
5. INSURANCE	+	\$	141.75	
6. STEEL - REBAR	+	\$	1,020.00	
Total Expenses subject to general spending limit				= \$ 17,823.63 C2

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

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

3. Expenses not subject to spending limits

Accounting and audit		+ \$	1,650.00
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		= \$	1,650.00 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **19,473.63 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	-1,445.61	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		= \$	-1,445.61	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	+ \$	150.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	<u> </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).	+ \$	1,075.00
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).	+ \$	17,800.00
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	1,000.00
	– \$	<u> </u>
Total Amount of Contributions (record under Income in Box C)	= \$	18,025.00 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 (\$)
see attached list			16,800.00	
Ineligible contributor			1,000.00	
Total			17,800.00	

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 (\$)
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) \$ 17,800.00 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 LONDON, ONTARIO	Date (yyyy/mm/dd) 2023/03/26
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Contact Information

Last Name or Single Name INNES	Given Name(s) ROBERT	Licence Number 1-10334
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Address

Suite/Unit Number	Street Number	Street Name
	402	OXFORD STREET EAST

Municipality LONDON	Province ONTARIO	Postal Code N6A 1V7
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Telephone Number 519-679-2970	Email Address ROB@INNESGROUP.COM
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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 the Municipal Clerk of the City of London

REPORT ON THE RETURN

Qualified Opinion

We have audited the accompanying Financial Statement – Auditor's Report Candidate – Form 4 (the "Financial Statement") of Mariam Hamou (the "Candidate"), which comprises the Statement of Campaign Income and Expenses, and Calculation of Surplus or Deficit, for the campaign period from May 24, 2022 to January 3, 2023 (relating to the City of London municipal election held on October 24, 2022), and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, the accompanying Financial Statement of the Candidate for the period from May 24, 2022 to January 3, 2023 (relating to the City of London municipal election held on October 24, 2022), is prepared, in all material respects, in accordance with Section 88 of the Municipal Elections Act, 1996 (the "Act")

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in electoral campaigns, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus or 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 Return section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the Return 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 - Basis of Accounting and Restriction on Use

The Financial Statement is prepared to assist the Candidate to meet the requirements of the Act referred to above. As a result, the Financial Statement may not be suitable for another purpose. Our report is intended solely for the Candidate and Municipal Clerk of the City of London and should not be distributed to or used by parties other than the Candidate and Municipal Clerk of the City of London. Our opinion is not modified in this manner.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation of the Return in accordance with the Act and for such internal control as the Candidate determines is necessary to enable the preparation of a Return that is free from material misstatement, whether due to fraud or error.

402 Oxford Street East
London, Ontario N6A 1V7
(519) 679-2970 Fax 679-3623

Auditor's Responsibilities for the Audit of the Return

Our objectives are to obtain reasonable assurance about whether the Return as a whole is 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 the Financial Statement.

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 Return, 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 Candidates's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the official agent.

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.



INNES ASSOCIATES CHARTERED PROFESSIONAL ACCOUNTANTS PROFESSIONAL CORPORATION
Authorized to practice public accounting by the Chartered Professional Accountants of Ontario

London, Ontario
March 26, 2023

