



ELECTION COMPLIANCE AUDIT COMMITTEE AGENDA

Election Compliance Audit Committee Meeting
Monday, January 4, 2016
Tom Davies Square

10:30 a.m. ELECTION COMPLIANCE AUDIT COMMITTEE MEETING
COMMITTEE ROOM C-11

Council and Committee Meetings are accessible. For more information regarding accessibility, please call 3-1-1 or email clerks@greatersudbury.ca.

In accordance with Election Compliance Audit Committee By-law No. One if either the Applicant/Applicant's Agent or the Candidate/Candidate's Agent fails to attend the meeting, the Committee may proceed in the party's absence and the party shall not be entitled to further notice in relation to the meeting.

DECLARATIONS OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

APPOINTMENT OF COMMITTEE CHAIR AND VICE-CHAIR

1. Report dated December 9, 2015 from the Executive Director, Administrative Services/City Clerk regarding Appointment of Chair and Vice-Chair - Election Compliance Audit Committee. **3 - 3**
(RESOLUTION PREPARED)
(Executive Director, Administrative Services/City Clerk, Caroline Hallsworth will call the meeting to order and preside until the Election Compliance Audit Committee Chair and Vice Chair have been appointed, at which time the newly appointed Chair will preside over the balance of the meeting.)

PRESENTATIONS

1. Education Session

(ELECTRONIC PRESENTATION) (FOR INFORMATION ONLY)

- Jody Johnson, Municipal Law Expert, Aird and Berlis

(This education session will outline the statutory roles and responsibilities of an Election Compliance Audit Committee.)

REGULAR AGENDA

MANAGERS' REPORTS

- R-1. Report dated December 18, 2015 from the Executive Director, Administrative Services/City Clerk regarding Adoption of Election Compliance Audit Committee Procedure By-law 2014-2018 Number One. **4 - 29**
(RESOLUTION PREPARED)

(This report provides an overview of the Election Compliance Audit Committee Procedure By-law 2014-2018 Number One.)

- R-2. Report dated December 18, 2015 from the Executive Director, Administrative Services/City Clerk regarding Election Compliance Audit Application 2014-M1: Applicant: Bernard Garner / Candidate: Brian Bigger, Office of the Mayor. **30 - 71**
(RESOLUTION PREPARED)

Election Compliance Audit Application 2014-M1: Applicant: Bernard Garner / Candidate: Brian Bigger, Office of the Mayor:

- Chair's Opening Statement
- Applicant or Applicant Agent Address (10 minute maximum)
- Candidate or Candidate Agent Address (10 minute maximum)

ADJOURNMENT

Request for Decision

Appointment of Chair and Vice-Chair - Election Compliance Audit Committee

Presented To:	Election Compliance Audit Committee
Presented:	Monday, Jan 04, 2016
Report Date	Wednesday, Dec 09, 2015
Type:	Appointment of Committee Chair and Vice-Chair

Recommendation

THAT the Election Compliance Audit Committee appoint _____ as Chair and _____ as Vice-Chair of the Election Compliance Audit Committee for the term ending December 31, 2018.

Background

This report sets out the procedure for the election by the Committee of the Chair and Vice-Chair of the Election Compliance Audit Committee for the term ending December 31, 2018.

The Election Compliance Audit Committee requires a Chair and Vice-Chair for the Committee. The Committee Members appointed as Chair and Vice-Chair shall be the Chair and Vice-Chair for all matters before the Committee for the full term in office.

Selection

In the event more than one (1) candidate is nominated for either the Chair or Vice-Chair's position, a simultaneous recorded vote shall be used to select the Chair and Vice-Chair.

It is always in order for a Member of the Committee to nominate themselves and to vote for themselves. Under Robert's Rules of Order a nomination does not need a second.

Signed By

Report Prepared By

Brigitte Sobush
Deputy City Clerk
Digitally Signed Dec 9, 15

Recommended by the Department

Caroline Hallsworth
Executive Director, Administrative Services/City Clerk
Digitally Signed Dec 10, 15

Recommended by the C.A.O.

Kevin Fowke
Acting Chief Administrative Officer
Digitally Signed Dec 18, 15

Request for Decision

Adoption of Election Compliance Audit Committee Procedure By-law 2014-2018 Number One

Presented To:	Election Compliance Audit Committee
Presented:	Monday, Jan 04, 2016
Report Date	Friday, Dec 18, 2015
Type:	Managers' Reports

Recommendation

THAT Election Compliance Audit Committee Procedure By-law 2014-2018 Number One, a By-Law of the City of Greater Sudbury Election Compliance Audit Committee to establish procedural rules, be adopted as described in the report from the Executive Director, Administrative Services/City Clerk.

Signed By

Recommended by the Department

Caroline Hallsworth
Executive Director, Administrative Services/City Clerk
Digitally Signed Dec 18, 15

Recommended by the C.A.O.

Kevin Fowke
Acting Chief Administrative Officer
Digitally Signed Dec 18, 15

Background

In accordance with the Municipal Elections Act requirements for local boards and committees, the Election Compliance Audit Committee of the City of Greater Sudbury must enact a Procedure By-Law that governs the calling, notice of, place and proceedings of all meetings.

In January 2011, the first Election Compliance Audit Committee of the City of Greater Sudbury met for the primary purpose of establishing a Procedure By-law for the Committee. The Committee reviewed the draft By-Law in some detail and adopted the Procedure By-Law at that time. As the Municipal Elections Act requires that before October 1st of an election year, the Council establish a Committee for the purposes of Election Compliance Audits, each term is a different Committee and must re-pass the Procedure By-Law for that term of the Committee.

The Procedure By-Law 2014-2018 Number One is essentially the same Procedure By-Law that was reviewed and adopted by the previous Committee, with some minor amendments of a housekeeping nature to reflect the updates Terms of Reference and Membership of the Committee as described in *City of Greater Sudbury By-Law 2014-205: A By-Law of the City of Greater Sudbury to Establish and Appoint a Municipal Election Compliance Audit Committee for the Term Commencing December 1, 2014 through and including November 1, 2018* as well as to include reference to the relevant sections of the Municipal Elections Act.

Election Compliance Audit Committee Procedure By-Law 2014-2018 Number One is attached as Appendix A

City of Greater Sudbury By-Law 2014-2015 is attached as Appendix B

BY-LAW 2014-2018 No. 1

**A BY-LAW OF THE CITY OF GREATER SUDBURY
ELECTION COMPLIANCE AUDIT COMMITTEE
TO ESTABLISH PROCEDURAL RULES FOR THE COMMITTEE**

WHEREAS the City of Greater Sudbury is required to establish a compliance audit committee pursuant to section 81.1 of the *Municipal Elections Act*, 1996, S.O. 1996, c. 32, Sched.;

AND WHEREAS the Council of the City of Greater Sudbury passed Resolution 2014-292 and By-law 2014-205 on September 9, 2014 establishing an Election Compliance Audit Committee, adopting the Terms of Reference for the Committee and appointing 4 persons as members of the Election Compliance Audit Committee;

AND WHEREAS section 238 of the *Municipal Act, 2001*, requires every local board to establish a procedure by-law governing the calling, place and proceedings of meetings, and for public notice of local board meetings;

**NOW THEREFORE THE CITY OF GREATER SUDBURY ELECTION
COMPLIANCE AUDIT COMMITTEE ENACTS AS FOLLOWS:**

1. INTERPRETATION

1.01 Wherever this by-law refers to a person or thing with reference to gender or the gender neutral, the intention is to read the by-law with the gender applicable to the circumstances.

1.02 The headings in this by-law are inserted for ease of reference only and are not to be used as interpretation aids.

Definitions

1.03 For the purposes of this by-law:

“Applicant” shall mean a person who submitted an Application;

“Application” shall mean an application received by the Clerk pursuant to section 81 of the *Municipal Elections Act, 1996*;

“Auditor” shall mean an auditor appointed by the Committee pursuant to section 81 of the *Municipal Elections Act, 1996* and licensed under the *Public Accounting Act, 2004*;

“Auditor’s Report” shall mean an Auditor’s Report submitted pursuant to section 81 of the *Municipal Elections Act, 1996*;

“Candidate” shall mean a candidate whose election campaign finances are the subject of an Application;

“Chair” shall mean the Chair of the Committee selected pursuant to Article 4 of this by-law;

“City” shall mean the City of Greater Sudbury;

“Clerk” shall mean the City Clerk or his or her delegate;

“Committee” shall mean the Election Compliance Audit Committee of the City of Greater Sudbury appointed pursuant to section 81.1 of the *Municipal Elections Act, 1996*;

“Council” shall mean the municipal council of the City of Greater Sudbury;

“Exhibits” shall mean any documents, photographs or other records submitted by an Applicant or Candidate in support of his written or oral submissions;

“MEA” shall mean the *Municipal Elections Act, 1996*;

“Meeting” shall mean a Meeting of the Committee; and

“Member” shall mean the Members of the Committee appointed by Council for the term of the Committee.

2. APPLICATION OF THIS BY-LAW

Observance of all Rules in By-law

2.01 The rules in this by-law shall be observed in all Meetings.

Matters not contemplated in this by-law

2.02 For the purpose of interpreting this by-law or determining a proper course of action for matters that may arise that are not specifically contemplated by this by-law, reference shall be made to the most recent edition of Robert’s Rules of Order in existence. If these rules and Robert’s Rules of Order do not provide for a matter of procedure that arises during a Meeting, the practice shall be determined by the Chair in consultation with the Clerk and the Chair may do whatever is necessary and permitted by law to enable the Committee to effectively and completely decide the matter before it.

3. BY-LAWS & RESOLUTIONS

Amending this By-law

3.01 After consultation with the Clerk the Committee may pass a by-law to modify a rule of procedure in this by-law.

3.02 A vote to modify made in accordance with Article 3.01 of this by-law must be unanimous.

3.03 All by-laws shall be signed by the Clerk and the Chair.

All Other Matters by Resolution

3.04 All other matters of the Committee shall be dealt with by resolution signed by mover, seconder and the Chair.

3.05 Resolutions shall appear verbatim in the Minutes.

4. CHAIR & VICE CHAIR

Role of the Chair

4.01 The Chair is the liaison between the Members and the Clerk on matters of policy and process.

4.02 The Chair shall enforce the observance of order and decorum amongst the Members and the public at all Meetings.

Appointment of Chair

4.03 At its first Meeting, the Committee shall elect one of its Members as Chair and another Member as its Vice Chair for the term of the Committee. The persons elected as Chair and Vice Chair shall be the Chair and Vice Chair for all matters before the Committee.

Resignation or Absence of Chair or Vice Chair

4.04 If the Chair or Vice Chair:

- 1) resigns as a Member,
- 2) resigns as Chair or Vice Chair
- 3) or is otherwise unwilling or unable to perform their duties,

the other Members shall appoint another Member as Chair or Vice Chair, as the case may be, for the balance of the term of the Committee.

5. DELEGATION BY CLERK

Delegation by Clerk

5.01 The Clerk may delegate administrative responsibilities to an appropriate staff member.

6. APPLICATIONS AND CANDIDATE RESPONSES

Applicant and Candidate Shall Provide Form

6.01 An Applicant shall complete an Application form.

6.02 Along with the Application form, an Applicant shall provide written submissions in support of his belief that a Candidate has contravened a provision of the *MEA* relating to election campaign finances.

6.03 The Application form, written submissions and the applicable fee pursuant to the City's User Fee By-law 2015-8, as amended or replaced from time to time, shall be submitted to the Clerk within the timelines required by the *MEA*.

6.04 Where a Candidate receives notice that he is the subject of an Application, the Candidate may respond to the Application in writing.

6.05 A Candidate shall provide a Candidate Response form to accompany his written submissions on an Application.

Form to be Determined by Clerk

6.06 Application and candidate response forms shall be in a form to be determined by the Clerk.

6.07 Where the Candidate elects to provide a written response to an Application, the response shall be submitted to the Clerk no less than 5 business days prior to the Meeting at which the Application will be considered.

6.08 Where the Clerk receives a written response to an Application from a Candidate, the Clerk shall provide a copy of the written response to all persons notified of the Meeting at which the Application will be considered, no less than 3 business days prior to the meeting at which the Application will be considered.

Limit of Pages on Written Submissions

6.09 Written submissions in support of an Application or a Candidate's written response shall be provided in a legible form with a reasonable font size and be no longer than 10 pages, one-sided. The 10 page limit does not include the required form.

7. FILING OF EXHIBITS

7.01 Where an Applicant or Candidate will refer to an Exhibit in his address to the Committee, Exhibits shall be submitted with the written submissions and required form.

7.02 Where the Exhibit was not provided with the written submissions, 10 copies of the Exhibit shall be submitted to the Clerk 3 business days prior to the Meeting where the address shall occur.

7.03 Exhibits shall not be included in the 10 page limit provided for in Article 6.09.

8. PUBLIC REVIEW OF EXHIBITS AND SUBMISSIONS

8.01 Applications, Exhibits, copies of Exhibits and written submissions by the Applicant and Candidate will be posted on the City's website and shall be available to the public for review by request to Clerks Services.

9. REJECTION OF APPLICATIONS BY THE CLERK

9.01 Where an Application is submitted before or after the 90 days provided in accordance with the *MEA*, an Application shall be rejected by the Clerk.

9.02 Where the Clerk determines that the Applicant is not a qualified elector entitled to make an Application in accordance with the *MEA*, the Clerk shall reject the Application.

9.03 Where the Applicant has not provided written submissions setting out the reasons for the elector's belief that a Candidate has contravened the *MEA* relating to election campaign finances, the Application shall be rejected by the Clerk.

9.04 Where the Applicant has not complied with the requirements of Article 6.03, the Application shall be rejected by the Clerk.

10. NOTICE OF A MEETING

Notice of Meeting

10.01 A Meeting notice shall be in the form of an agenda, which shall first make mention of the date, time, place for the meeting.

10.02 Where an Application will be considered at a Meeting, the notice of the Meeting shall include the content of the Application.

10.03 Meeting notices and minutes shall be posted on the City's website.

Timing of Meeting

10.04 The Clerk shall issue notice of a Meeting within 10 days of receipt of an Application.

10.05 The Clerk shall issue notice of a Meeting within 10 days of receipt of an Auditor's Report.

10.06 The Committee shall consider an Application no later than 30 days after it receives the Application.

10.07 The Committee shall consider the Auditor's Report no later than 30 days after it receives the Auditor's Report.

Who Receives Notice

10.08 The Clerk shall give notice to:

- (a) All Members;
- (b) Where an Application or Application-related matter will be considered to the Applicant;
- (c) Where an Application or Application-related matter will be considered to the Candidate who is the subject of the Application;
- (d) Members of Council;
- (e) The Auditor when the Auditor's Report is being considered; and
- (f) Such other persons as the Chair of the meeting in question or the Clerk deems necessary.

Notice to the Applicant and Candidate

10.9 At a Meeting where an Application or an Application-related matter is to be considered, the Clerk shall give notice in writing to the Applicant and Candidate of the fact that if either party fails to attend the Meeting, the Committee may proceed in the party's absence and the party shall not be entitled to further notice in relation to the Meeting.

Notice of Meeting where Auditor's Report is Submitted

10.10 Where an Auditor's Report will be considered at a Meeting, the notice shall include a copy of the Auditor's Report.

Distribution of the Meeting Notice

10.11 The Clerk may send the notice electronically or by hard copy so as to be received by Members no later than three business days prior to the meeting date.

10.12 The Clerk shall also ensure that an electronic copy of the agenda is posted to the City's website prior to the meeting.

Distribution by More than One Means

10.13 Nothing herein precludes the Clerk from distributing an agenda by more than one means.

Notice Not Received - Validity of Meeting

10.14 Failure of any person outlined herein to receive notice of a meeting shall not affect the validity of the Meeting, nor any decisions, recommendations, or actions resulting therefrom.

11. NOTICE OF DECISION

11.01 When the Committee has made a decision on an Application or an Application-related matter, the Clerk shall issue notice of the decision, by way of copy of the resolution, to the Applicant and the Candidate by email or by regular mail at the addresses filed with the Clerk.

11.02 Notice of a decision shall be issued to the Candidate and Applicant within 3 business days of the decision.

11.03 Council shall receive notice of a decision by way of the Meeting minutes.

12. MEETINGS

12.01 The Committee shall meet at the request of the Clerk.

12.03 Meetings shall be held at 200 Brady Street in Sudbury, Ontario, or at such other location as the Clerk deems appropriate.

12.04 Meetings shall commence at a time and date determined by the Clerk and as appears in the Meeting Notice.

12.05 Meetings shall be adjourned on a vote of the Committee.

12.06 Meetings shall be conducted in accordance with section 239 of the *Municipal Act, 2001*, attached as Appendix A to this by-law.

13. AGENDA

Preparation of Agenda

13.01 The Clerk shall provide an agenda to all persons in accordance with Article 10 of this by-law.

Declaration of Conflict of Interest

13.02 The first matter of business on each agenda shall be the declaration of any pecuniary interest pursuant to the *Municipal Conflict of Interest Act* and the general nature thereof.

14. QUORUM

Three Members Constitute Quorum

14.01 Three members constitute a quorum, unless deemed otherwise in accordance with the *Municipal Conflict of Interest Act*.

Lack of Quorum

14.02 There is no quorum if:

- (a) 3 Members are not present within 30 minutes after the time fixed for a Meeting,
- (b) 3 Members are not present after the resumption of a Meeting after a recess, or
- (c) 3 Members are not in attendance at all times during a Meeting.

14.03 Where there is no quorum, the Clerk shall record the names of the Members present and the Meeting shall be adjourned until the next Meeting.

15. RULES OF DEBATE

Order of Speaking for Members

15.01 When two or more Members wish to speak, the Chair shall designate the Member who first requested to speak as the Member who speaks first.

Questions by Members

15.02 A Member may ask a question only:

- (a) of a Member who has already spoken on the matter under discussion;
- (b) of the Chair;
- (c) of a City official, as appropriate; and
- (d) of any other person addressing the Committee pursuant to this by-law.

15.03 A Member may ask a question only for the purpose of obtaining information relating to the matter then under discussion.

Announcement of Agenda Item to be Considered

15.04 Prior to consideration of an item on the agenda, the Chair shall identify for those present the agenda item to be considered.

Procedure for Addressing the Committee on an Application

15.05 When the agenda item is an Application, the Chair shall read an opening statement outlining the procedure and format of the Meeting.

15.06 After the opening statement and prior to consideration of an Application, the Chair shall request that the Applicant and Candidate and their agents:

- (a) identify themselves to the Committee and Clerk; and

(b) provide their names, mailing addresses and email address in writing to the Clerk during the Meeting.

15.07 The Chair shall entertain any statements from Members after reading the opening statement and recording of information of the Applicant and Candidate. Once an Applicant has begun an address to the Committee, no motion, including a motion to refer or to defer, shall be read or voted upon until the Applicant, Candidate or their agents have had the opportunity to address the Committee.

Addressing the Committee

15.08 City staff may put a request to the Clerk to address the Committee.

15.09 Other persons having business before the Committee may put a request to the Clerk to address the Committee and the decision to grant that request is within the discretion of the Clerk.

15.10 When an Application is before the Committee for consideration, the Applicant or his agent may address the Committee with respect to his Application and the written submissions of the Candidate.

15.11 When an Application is before the Committee for consideration, the Candidate or his agent may address the Committee in response to the written or oral submissions of the Applicant.

15.12 When an Application is before the Committee for consideration, if both the Applicant and the Candidate or their agents wish to address the Committee, the addresses shall be made in the following order:

- (a) The Applicant or the Applicant's agent.
- (b) The Candidate or the Candidate's agent.

15.13 Addresses shall be no longer than 10 minutes.

Questions of the Applicant or Candidate

15.14 The Members may, through the Chair, ask questions of the Applicant or Candidate or their agents.

Viewing of Documents submitted by Applicant

15.15 The Candidate shall be permitted to view any documents or Exhibits submitted to the Committee by the Applicant or his or her agent and the Applicant shall be permitted to view any documents or Exhibits submitted to the Committee by the Candidate or his or her agent.

16. MOTIONS

16.01 Members may make motions with respect to any business properly before the Committee.

16.02 The Clerk shall record a motion in writing.

16.03 A motion shall have a mover and a seconder.

16.04 When a motion is put forth for a vote, every Member entitled to vote and present at a Meeting shall vote, unless prohibited by statute, in which case the fact of the prohibition shall be recorded in the minutes of the Meeting. Where a Member abstains from voting, that vote shall be a vote in the negative.

16.05 If there is more than one motion with respect to a matter, the Clerk shall record all motions in writing and read the various motions to the Members prior to the vote being taken, in the order that the motions were received.

17. VOTING

Majority Vote Required

17.01 A motion is passed when a majority of Members entitled to vote, vote in favour of the matter.

Tie Vote – Motion Deemed Lost

17.02 In the event of a tie vote, the motion shall be deemed to be lost.

Voting Calculation

17.03 When a vote is called for:

- (a) The count shall include only those present and not excluded from voting by the provisions of this by-law or by law; and
- (b) The Chair shall be included in the count.

Members Entitled to Vote & Present	Majority
4	3 or more
3	2 or more

18. MINUTES

Preparation of Minutes

18.01 The Clerk shall prepare minutes of each Meeting in accordance with the *Municipal Act, 2001*.

Adoption of Minutes

18.02 Minutes of a Meeting shall be adopted by the Committee at the subsequent Meeting.

Correction of Errors or Omissions in Minutes

18.03 In adopting the minutes of a Meeting, corrections of clerical errors or omissions may be made by Members without debate.

19. POWERS OF THE COMMITTEE

When Considering Applications

19.01 Where the Committee is in receipt of an Application, the Committee shall decide whether to grant or reject the Application.

19.02 If the Committee decides to grant the Application, the Committee shall appoint an Auditor to conduct a compliance audit of the Candidate's election campaign finances.

Consideration of an Auditor's Report

19.03 Where the Committee is in receipt of an Auditor's Report, the Committee shall consider the Report.

19.04 Where an Auditor's Report concludes that the Candidate does not appear to have contravened a provision of the *MEA* relating to election campaign finances, the Committee may make a finding as to whether there were reasonable grounds for the Application.

19.05 Where an Auditor's Report concludes that the Candidate appears to have contravened a provision of the *MEA* relating to election campaign finances, the Committee may commence a legal proceeding against the Candidate for the apparent contravention.

20. RETENTION OF PROFESSIONAL SERVICES BY THE COMMITTEE

20.01 Where the Committee retains the professional services of an auditor or lawyer, the Committee shall obtain services in accordance with the City's Purchasing By-law.

21. ENACTMENT

21.01 This By-law shall come into force on the date of its enactment.

READ AND PASSED IN COMMITTEE this 4th day of January, 2016.

_____Chair

_____Clerk

APPENDIX A

Municipal Act, 2001, section 239

Meetings open to public

239. (1) Except as provided in this section, all meetings shall be open to the public. 2001, c. 25, s. 239 (1).

Exceptions

(2) A meeting or part of a meeting may be closed to the public if the subject matter being considered is,

- (a) the security of the property of the municipality or local board;
- (b) personal matters about an identifiable individual, including municipal or local board employees;
- (c) a proposed or pending acquisition or disposition of land by the municipality or local board;
- (d) labour relations or employee negotiations;
- (e) litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board;
- (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- (g) a matter in respect of which a council, board, committee or other body may hold a closed meeting under another Act. 2001, c. 25, s. 239 (2).

Other criteria

(3) A meeting shall be closed to the public if the subject matter relates to the consideration of a request under the *Municipal Freedom of Information and Protection of Privacy Act* if the council, board, commission or other body is the head of an institution for the purposes of that Act. 2001, c. 25, s. 239 (3).

Educational or training sessions

(3.1) A meeting of a council or local board or of a committee of either of them may be closed to the public if the following conditions are both satisfied:

1. The meeting is held for the purpose of educating or training the members.
2. At the meeting, no member discusses or otherwise deals with any matter in a way that materially advances the business or decision-making of the council, local board or committee. 2006, c. 32, Sched. A, s. 103 (1).

Resolution

(4) Before holding a meeting or part of a meeting that is to be closed to the public, a municipality or local board or committee of either of them shall state by resolution,

- (a) the fact of the holding of the closed meeting and the general nature of the matter to be considered at the closed meeting; or
- (b) in the case of a meeting under subsection (3.1), the fact of the holding of the closed meeting, the general nature of its subject-matter and that it is to be closed under that subsection. 2001, c. 25, s. 239 (4); 2006, c. 32, Sched. A, s. 103 (2).

Open meeting

(5) Subject to subsection (6), a meeting shall not be closed to the public during the taking of a vote. 2001, c. 25, s. 239 (5).

Exception

- (6) Despite section 244, a meeting may be closed to the public during a vote if,
- (a) subsection (2) or (3) permits or requires the meeting to be closed to the public; and
 - (b) the vote is for a procedural matter or for giving directions or instructions to officers, employees or agents of the municipality, local board or committee of either of them or persons retained by or under a contract with the municipality or local board. 2001, c. 25, s. 239 (6).

Record of meeting

(7) A municipality or local board or a committee of either of them shall record without note or comment all resolutions, decisions and other proceedings at a meeting of the body, whether it is closed to the public or not. 2006, c. 32, Sched. A, s. 103 (3).

Same

- (8) The record required by subsection (7) shall be made by,
- (a) the clerk, in the case of a meeting of council; or
 - (b) the appropriate officer, in the case of a meeting of a local board or committee. 2006, c. 32, Sched. A, s. 103 (3).

Record may be disclosed

(9) Clause 6 (1) (b) of the *Municipal Freedom of Information and Protection of Privacy Act* does not apply to a record of a meeting closed under subsection (3.1). 2006, c. 32, Sched. A, s. 103 (3).

Municipal Election Act, 1996, sections 81 and 81.1

Compliance audit

Application

81. (1) An elector who is entitled to vote in an election and believes on reasonable grounds that a candidate has contravened a provision of this Act relating to election campaign finances may apply for a compliance audit of the candidate's election campaign finances. 2009, c. 33, Sched. 21, s. 8 (44).

Requirements

(2) An application for a compliance audit shall be made to the clerk of the municipality or the secretary of the local board for which the candidate was nominated for office; and it shall be in writing and shall set out the reasons for the elector's belief. 2009, c. 33, Sched. 21, s. 8 (44).

Deadline

- (3) The application must be made within 90 days after the latest of,
- (a) the filing date under section 78;
 - (b) the candidate's supplementary filing date, if any, under section 78;
 - (c) the filing date for the final financial statement under section 79.1; or
 - (d) the date on which the candidate's extension, if any, under subsection 80 (4) expires. 2009, c. 33, Sched. 21, s. 8 (44).

Application to be forwarded to committee

(4) Within 10 days after receiving the application, the clerk of the municipality or the secretary of the local board, as the case may be, shall forward the application to the compliance audit committee established under section 81.1 and provide a copy of the application to the council or local board. 2009, c. 33, Sched. 21, s. 8 (44).

Decision

(5) Within 30 days after receiving the application, the committee shall consider the application and decide whether it should be granted or rejected. 2009, c. 33, Sched. 21, s. 8 (44).

Appeal

(6) The decision of the committee may be appealed to the Ontario Court of Justice within 15 days after the decision is made and the court may make any decision the committee could have made. 2009, c. 33, Sched. 21, s. 8 (44).

Appointment of auditor

(7) If the committee decides under subsection (5) to grant the application, it shall appoint an auditor to conduct a compliance audit of the candidate's election campaign finances. 2009, c. 33, Sched. 21, s. 8 (44).

Same

(8) Only auditors licensed under the *Public Accounting Act, 2004* or prescribed persons are eligible to be appointed under subsection (7). 2009, c. 33, Sched. 21, s. 8 (44).

Duty of auditor

(9) The auditor shall promptly conduct an audit of the candidate's election campaign finances to determine whether he or she has complied with the provisions of this Act relating to election campaign finances and shall prepare a report outlining any apparent contravention by the candidate. 2009, c. 33, Sched. 21, s. 8 (44).

Who receives report

- (10) The auditor shall submit the report to,
- (a) the candidate;

- (b) the council or local board, as the case may be;
- (c) the clerk with whom the candidate filed his or her nomination;
- (d) the secretary of the local board, if applicable; and
- (e) the applicant. 2009, c. 33, Sched. 21, s. 8 (44).

Report to be forwarded to committee

(11) Within 10 days after receiving the report, the clerk of the municipality or the secretary of the local board shall forward the report to the compliance audit committee. 2009, c. 33, Sched. 21, s. 8 (44).

Powers of auditor

- (12) For the purpose of the audit, the auditor,
- (a) is entitled to have access, at all reasonable hours, to all relevant books, papers, documents or things of the candidate and of the municipality or local board; and
 - (b) has the powers of a commission under Part II of the *Public Inquiries Act*, which Part applies to the audit as if it were an inquiry under that Act. 2009, c. 33, Sched. 21, s. 8 (44).

Note: On a day to be named by proclamation of the Lieutenant Governor, clause (b) is repealed and the following substituted:

(b) has the powers set out in section 33 of the *Public Inquiries Act, 2009* and section 33 applies to the audit.

See: 2009, c. 33, Sched. 21, ss. 8 (45), 13 (2).

Costs

(13) The municipality or local board shall pay the auditor's costs of performing the audit. 2009, c. 33, Sched. 21, s. 8 (44).

Power of committee

- (14) The committee shall consider the report within 30 days after receiving it and may,
- (a) if the report concludes that the candidate appears to have contravened a provision of this Act relating to election campaign finances, commence a legal proceeding against the candidate for the apparent contravention;
 - (b) if the report concludes that the candidate does not appear to have contravened a provision of this Act relating to election campaign finances, make a finding as to whether there were reasonable grounds for the application. 2009, c. 33, Sched. 21, s. 8 (44).

Recovery of costs

(15) If the report indicates that there was no apparent contravention and the committee finds that there were no reasonable grounds for the application, the council or local board is entitled to recover the auditor's costs from the applicant. 2009, c. 33, Sched. 21, s. 8 (44).

Immunity

(16) No action or other proceeding for damages shall be instituted against an auditor appointed under subsection (7) for any act done in good faith in the execution or intended execution of the audit or for any alleged neglect or default in its execution in good faith. 2009, c. 33, Sched. 21, s. 8 (44).

Saving provision

(17) This section does not prevent a person from laying a charge or taking any other legal action, at any time, with respect to an alleged contravention of a provision of this Act relating to election campaign finances. 2009, c. 33, Sched. 21, s. 8 (44).

Compliance audit committee

81.1 (1) A council or local board shall, before October 1 of an election year, establish a committee for the purposes of section 81. 2009, c. 33, Sched. 21, s. 8 (44).

Composition

(2) The committee shall be composed of not fewer than three and not more than seven members and shall not include,

- (a) employees or officers of the municipality or local board;
- (b) members of the council or local board; or
- (c) any persons who are candidates in the election for which the committee is established. 2009, c. 33, Sched. 21, s. 8 (44).

Term of office

(3) The term of office of the committee is the same as the term of office of the council or local board that takes office following the next regular election, and the term of office of the members of the committee is the same as the term of the committee to which they have been appointed. 2009, c. 33, Sched. 21, s. 8 (44).

Role of clerk or secretary

(4) The clerk of the municipality or the secretary of the local board, as the case may be, shall establish administrative practices and procedures for the committee and shall carry out any other duties required under this Act to implement the committee's decisions. 2009, c. 33, Sched. 21, s. 8 (44).

Costs

(5) The council or local board, as the case may be, shall pay all costs in relation to the committee's operation and activities. 2009, c. 33, Sched. 21, s. 8 (44).

By-law 2014-205

A By-law of the City of Greater Sudbury to Establish and Appoint a Municipal Election Compliance Audit Committee for the Term commencing December 1, 2014 through and including November 30, 2018

WHEREAS section 81.1 of the *Municipal Elections Act, 1996*, S.O. 1996, c. 32, Schedule requires a municipal council to establish a compliance audit committee for the purposes described in that Act;

AND WHEREAS the Council of the City of Greater Sudbury wishes to adopt the terms of reference as set out in Schedule "A" for the City's municipal election compliance audit committee in place of the terms of reference adopted by resolution 2010-197 and confirmed by By-law 2010-101;

AND WHEREAS the Council of the City of Greater Sudbury wishes to appoint the members of the Municipal Election Compliance Audit Committee of the City of Greater Sudbury for the term starting December 1, 2014 and ending November 30, 2018;

Now therefore the Council of the City of Greater Sudbury hereby enacts as Follows:

Establishment

1. The Council of the City of Greater Sudbury hereby establishes a compliance audit committee for the purposes of section 81 of the *Municipal Elections Act, 1996*, S.O. 1996, c. 32, which committee shall be referred to as the "Municipal Election Compliance Audit Committee".

2. The term of the Municipal Election Compliance Audit Committee shall commence December 1, 2014 until and including November 30, 2018.

Function and Powers and Terms of Reference

3.-(1) The Municipal Election Compliance Audit Committee has the function and powers prescribed for a committee established under section 81.1 of the *Municipal Elections Act*, 1996, S.O. 1996, c. 32, Schedule.

- (2) The terms of reference for the Municipal Election Compliance Audit Committee as set out in Schedule "A" are adopted and shall form part of this by-law.

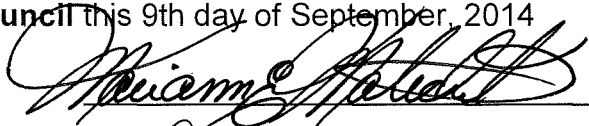
Appointment

4. The following persons are appointed as members of the Municipal Election Compliance Audit Committee for the period commencing December 1, 2014 through and including November 30, 2018:

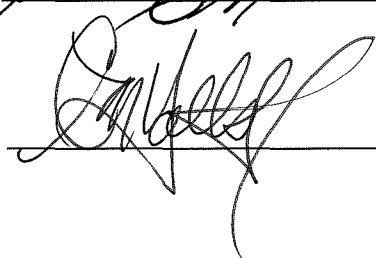
Charles Cardinal-Wilson
Karen Galipeau
Joseph McColeman
Carolyn Thain

5. This by-law shall come into full force and effect upon passage.

Read and Passed in Open Council this 9th day of September, 2014



Mayor



Clerk

SCHEDULE “A” to By-law 2014-205

Terms of Reference City of Greater Sudbury Municipal Election Compliance Audit Committee

Mandate:

Required under Section 81.1 of the *Municipal Elections Act, 1996* as amended, the Municipal Election Compliance Audit Committee considers applications for a compliance audit related to elections for the Council of the City of Greater Sudbury, and for those School Board zones/areas from the School Boards for which the City of Greater Sudbury is conducting the School Board election (listed below) and which Boards have entered into an agreement with the City of Greater Sudbury in regards to their use of the City of Greater Sudbury Election Compliance Audit Committee:

- Conseil scolaire catholique du Nouvel-Ontario
- Conseil scolaire public du Grand Nord de l’Ontario
- Rainbow District School Board
- Sudbury Catholic District School Board

Primary Objectives:

The powers and functions of the Municipal Election Compliance Audit Committee are set out in detail in Section 81 of the *Municipal Elections Act, 1996*, as amended and can be summarized as follows:

- Consider a compliance audit application received from an elector and decide if that application should be granted or rejected
- If the application is granted, appoint an auditor whose qualifications, duties and powers are as set out in the Act
- Receive and consider the auditor’s report
- If the auditor’s report concludes that the candidate appears to have contravened the Act related to election campaign finances the Committee may decide to commence legal proceedings against the candidate with the apparent contravention
- If there were no apparent contraventions and if the Committee has found that there appears to have been no reasonable grounds for making the application, the Committee may recommend recovery of the costs of conducting the compliance audit, from the applicant, by the Council or Board.

Membership:

The Committee is composed of four members, three of whom are required to be in attendance for the purposes of quorum, each of whom should have:

- Experience in receiving and understanding financial information;
- Understanding of the role and responsibilities of the Committee;
- Analytical and decision making skills, with emphasis on the ability to work under pressure;
- Experience working on a committee, task force, tribunal, disciplinary panel or similar body;
- Excellent writing and oral communication skills.

The Committee shall not include:

- Employees or officers of the municipality and local School Boards
- Members of Council and local School Boards
- Any persons who are candidates in the elections for Council and School Boards or who have worked on the campaigns of any such candidates

Time Commitment:

The Committee will be required to adhere to the timelines established in the *Municipal Elections Act, 1996*, as amended.

The Committee will meet only if an application for a Compliance Audit in the approved format has been received from an eligible elector, within the time periods outlined in the *Municipal Elections Act, 1996*. The time required from members will depend on the decisions made by the Committee with regard to granting of an application and/or receipt of the audit report.

Remuneration:

Because the Committee is a decision making body and members will be working in their professional capacity, a per diem of \$200 will be paid for attendance at each meeting.

Term:

In accordance with Section 81.1(3) of the Act, the Committee has the same term of office as the Council that takes office following the election and members are appointed by the Council of the City of Greater Sudbury for that term.

Request for Decision

**Election Compliance Audit Application 2014-M1:
Applicant: Bernard Garner / Candidate: Brian
Bigger, Office of the Mayor**

Presented To:	Election Compliance Audit Committee
Presented:	Monday, Jan 04, 2016
Report Date	Friday, Dec 18, 2015
Type:	Managers' Reports

Recommendation

THAT the Election Compliance Audit Committee of the City of Greater Sudbury grant Application 2014-M1 as submitted by Applicant Bernard Garner regarding Candidate Brian Bigger for the Office of Mayor;

AND FURTHER THAT PwC (PricewaterhouseCoopers) as the Audit firm retained by the City of Greater Sudbury through a competitive RFP process, be appointed as the Auditor in accordance with the Municipal Elections Act to conduct an audit of the candidate's election campaign finances and prepare a report to this Committee.

Signed By

Recommended by the Department

Caroline Hallsworth
Executive Director, Administrative
Services/City Clerk
Digitally Signed Dec 18, 15

Recommended by the C.A.O.

Kevin Fowke
Acting Chief Administrative Officer
Digitally Signed Dec 18, 15

Finance Implications

All costs associated with a compliance audit would be funded from the Election Expenses Reserve Fund.

Background

Bernard Garner submitted an Application for an Election Compliance Audit of Candidate Brian Bigger, for the Office of the Mayor of the City of Greater Sudbury. The application is forwarded to the Election Compliance Audit Committee, who, in accordance with the Municipal Elections Act *"shall consider the application and decide whether it should be granted or rejected"*. The application will be granted if the Committee votes in favour of the resolution presented and denied if the Committee votes against the resolution presented.

The process for dealing with the application is set-out in Section 81 of the Municipal Elections Act and Section 15 of the Election Compliance Audit Committee Procedure By-Law.

At the meeting of January 4, 2016 the Committee will hear from both the Applicant and the Candidate, ask questions, consider the written evidence and, will, by way of resolution, make a decision to grant or reject a compliance audit application. The Committee must make their decision within thirty days of the Committee's receipt of the application, which is no later than January 5, 2016.

Should the Committee decide to grant the application, the Committee must then appoint an auditor who

"shall promptly conduct an audit" of the candidate's campaign finances. The Procedure By-Law requires that the Auditor be appointed in accordance with the Purchasing By-Laws of the City of Greater Sudbury and will be paid from the Election Reserve Fund.

The City of Greater Sudbury has retained PwC (PricewaterhouseCoopers) for Auditing Services through RFP CPS11-17 and that RFP includes in the Terms of Reference the statement that:

"...The City of Greater Sudbury and its related boards may also require other and non recurring special program audits from time to time. The hourly rates for the proposed audit team that you have set out per the first paragraph would be charged for time spent for these specialty program audits. In all instances a quote for these additional audits will be requested in advance of the audit and an engagement letter issued. It is understood that rates for special advisory work will be negotiated in advance of an engagement."

In order to allow the process to move along quickly and in compliance with CGS By-Laws it is recommended that should the Committee grant the application that they retain PwC to conduct the Audit.

Appendices to this report are as follows:

- Election Compliance Audit Committee Timelines attached as Appendix A
- Application 2014-M1: Submitted by Bernard Garner attached as Appendix B
- Financial Statements of Brian Bigger, Candidate for the Office of Mayor attached as Appendix C
- Candidate Response to Application 2014-M1: Submitted by Brian Bigger, Candidate for the Office of the Mayor will be circulated under separate cover.

Election Compliance Audit		
2014 - M1 Application for Election Compliance Audit - B.Bigger Office of Mayor		
<i>Note: The dates indicated following the meeting are assigned on the assumption that the ECAC meeting will conclude on the 4th of January. If the meeting ends on the 5th. dates will be moved ahead one day. These deadlines reflect the dates set out in the MEA and the ECAC Procedure By-law No.1</i>		
<u>Action</u>	<u>Date</u>	<u>Notes</u>
ECA Application Filed - fee paid	Monday, December 07, 2015	
Notice of Application	Monday, December 7, 2015	As per the <i>Municipal Elections Act, 1996</i> (MEA) the application was sent to the Election Compliance Audit Committee(ECAC), City Council within 10 days of receipt. A report was created and appended to the December 15th 2015 Council agenda for the information of the public.(MEA s.81(4))
Notice of meeting	Tuesday, December 22, 2015	The agenda for the January 4, 2016 meeting of the Election Compliance Audit Committee will serve as the notice of meeting and will be released December 22, 2015. Notice will be sent to the ECAC, Applicant, Candidate, City Council, SMT, City Solicitor, Auditor (when Auditor's report is being considered). (MEA s.81(5) and ECAC Procedure By-Law No. 1 s.10.04)
Candidate response to application	Wednesday, December 23, 2015	Deadline for candidate to submit response to the application to the Clerk. Responses must be submitted 5 business days prior to the meeting. (ECAC Procedure By-law No.1 s. 6.07)
Clerk to provide copy of candidate's response	Tuesday, December 29, 2015	Deadline for clerk to submit candidate response to application to all persons notified of the meeting. Clerk shall circulate the candidate responses 3 business prior to the meeting. To be circulated under separate cover. (ECAC Procedure By-law No.1 s. 6.08)
Submission of exhibits	Wednesday, December 30, 2015	Deadline for exhibits to be submitted to the Clerk. Where the exhibit was not submitted with the written application. 10 copies of the exhibit shall be submitted to the Clerk 2 business days prior to the meeting. For distribution at the meeting. (ECAC Procedure By-law No. 1 s.7.02)

Meeting of ECAC	Monday, January 04, 2016	The committee will meet to consider the application within 30 days of its receipt and decide whether it should be granted or rejected. If the committee decides to grant the application an Auditor shall be appointed. (MEA s.81 (5))
Notice of Decision	Thursday, January 07, 2016	Where an ECAC has made a decision on an application, the Clerk shall issue a notice of decision by way of copy of resolution to the Applicant and the Candidate within 3 days of the decision. (ECAC Procedure By-law No.1 s.11.02)
Appeal of ECAC decision	Wednesday, January 20, 2016	Decision of the ECAC must be appealed to the Ontario Court of Justice by this date. The decision of the ECAC must be appealed within 15 days after the decision is made. (MEA s.81(6))
Election Compliance Audit - If Granted		
2014 - M1 Application for Election Compliance Audit - B.Bigger Office of Mayor		
<i>Note: The dates indicated following the meeting are assigned on the assumption that the ECAC meeting will conclude on the 4th of January. If the meeting ends on the 5th. dates will be moved ahead one day. These deadlines reflect the dates set out in the MEA and the ECAC Procedure By-law No.1</i>		
Auditor's Report	N/A	Auditor shall promptly conduct an audit of the candidate's election campaign finances to determine whether he or she has complied with the provisions of this Act relating to election campaign finances and shall prepare a report outlining any apparent contravention. (MEA s.81(9))
Report to be forwarded to committee	10 days after receipt of report	Clerk shall forward the report to the ECAC within 10 days of receipt. (MEA s.81(11))
Notice of meeting	10 days after receipt of report	Clerk shall issue notice of meeting within 10 days of receipt of an Auditor's Report. (ECAC Procedure By-law No. 1 s.10.05)

ECAC consider report	30 days after receipt from Clerk	<p>ECAC shall consider the report within 30 days of receipt. If the report concludes that the candidate appears to have contravened a provision of the Act the committee may commence a legal proceeding against the candidate. If the report concludes that there was no contravention the committee may make a finding as to whether there were reasonable grounds for the application. If there were no reasonable grounds for the application the municipality is entitled to recover the auditor's costs from the applicant. (MEA s.81(14))</p>
----------------------	----------------------------------	--



municipal elections • élections municipales

2014 Municipal and School Board Election Application for an Election Compliance Audit

All applications are subject to a **\$28.00 filing fee** payable by cash, debit, credit card, certified cheque or money order made payable to the "City of Greater Sudbury"

Pursuant to Section 81(3) of the *Municipal Elections Act, 1996*, all applications must be made within 90 days after the latest of,

- (a) the filing date under section 78;
- (b) the candidate's supplementary filing date, if any, under section 78;
- (c) the filing date for the final financial statement under section 79.1; or
- (d) the date on which the candidate's extension, if any, under subsection 80(4) expires.

Applicant Information

First Name

BERNARD

Last Name

GARNER

Residential Address

[REDACTED]

Postal Code

[REDACTED]

Telephone Number

[REDACTED]

Email Address

[REDACTED]

Reason for Application

I am applying for an Election Compliance Audit of the election campaign finances of:

Candidate's Name

Office

Brian Bigger

☒ Mayor

☐ Ward Councillor

Please state (if known) which section(s) of the *Municipal Elections Act, 1996* relating to Election Campaign Finances you believe have been contravened?

Section 66 (2) 2 iii

Section 67 (2) 5

Section 69 (1) (b)

Section 69 (1) (e)

Section 69 (1) (F)

Section 78 (3)

The *Municipal Elections Act, 1996* requires that you set out the reasons you believe that the candidate has contravened the provisions of the *Municipal Elections Act, 1996* related to campaign finances in writing. Please limit your representation to a maximum of ten (10) pages.

See attached

Submissions/Exhibit List

Please attach and list below any exhibits (photographs, documents, records) that you refer to in your written submission(s) or to which you will refer in your oral submission(s) to the Election Compliance Audit Committee.

See Attached

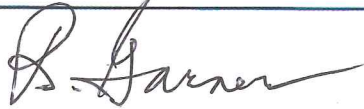
Applicant Declaration

By signing below I

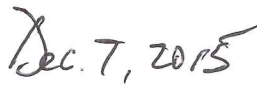
BERNARD GARNER

- ☒ Confirm that the information provided in this application is complete and accurate to the best of my knowledge.
- ☒ Have reasonable grounds to believe that a contravention of the Municipal Elections Act, 1996 campaign financing rules has taken place pursuant to Section 81(1).
- ☒ Understand Council's authority to recover the Auditor's costs from me, the applicant pursuant to Section 81(15) of the Municipal Elections Act, 1996 if the Auditor's report finds no apparent contravention of Municipal Elections Act, 1996 campaign financing rules and the Committee finds no reasonable grounds for the application.
- ☒ Confirm that I am an eligible voter in the City of Greater Sudbury and was entitled to under the Municipal Elections Act, 1996 to vote for Mayor, Ward Councillor or Rainbow District School Board Trustee in the October 27, 2014 Municipal and School Board Election.
- ☒ Understand that personal information on this form is collected under the authority of the Municipal Elections Act, 1996. The information will be used by the Clerk for the purposes of receiving and processing an application for an election compliance audit and will be available for public inspection by any person at the Clerk's office when the office is open until the next Municipal Election.

Applicant's Signature



Date Signed



Reasons for the Audit Request

1. Is it appropriate under the Ontario Elections act sect 78 (3) to include revenue and expenses in your supplemental financial filings that were incurred during the actual campaign period and before an extension was requested, and which were not included in the Primary financials, submitted on March 26 2015? Is it appropriate to substantially change the primary filing before including it in the supplementary filing?
2. Why wasn't the Ambassador Fund raiser held on October 2nd 2014 reported on the primary financial filing submitted on March 26 2015 as required under the Ontario Elections act?
3. In the supplemental financial statement the moneys collected are described as having been collected by "pass the hat". The advertising for the event on the radio and on Facebook said "Special door price for students with their cards at \$5.00 – all others - \$20.00". People who attended event have said they were charged \$20.00 per person at the door as was advertised and were not aware of a hat being passed around.
4. Under the Ontario elections act a receipt must be issued to every person who contributes more than \$10.00. Why were no receipts issued when the \$20.00 per person was collected?
5. The supplemental financial filling states that as per the Ontario Elections act the money was to be paid back to the Clerk's office. There is nothing in the Supplemental filing that shows the \$1248.80 as having been paid to the Clerks' office.
6. If the \$1248.80 has not been paid to the Clerk's office why not and if it has been paid was it paid from Mr.Bigger's campaign account or his personal account?
7. Is there a deposit slip for the \$1248.80 into Mr. Biggers campaign account on or about Oct 2 2014?
8. Mr. Bigger used the Ambassador hotel for a number of other events (press releases and announcements) where is the expense accounted for or the donation in kind if they donated their facility.

9. There appears to be some irregularities in how other donations were accounted for as well. For example a donation from Levert Personnel is shown under individuals instead of a corporation as required. The rules state that you must report the name of the president or Business Manager of a Corporation that contributed \$100 on the forms and the name of the person who authorized the contribution or signed the cheque.
10. For the fund raiser that was organized and held on November 27 2014 you are required to disclose the ticket price, the number of tickets sold, and complete breakdown of all ticket sales. None of this information is reported.
11. If attendees of the November 27 2014 fund raiser had previously contributed the maximum limit of \$750 to the Bigger campaign and then purchased a ticket to the fund raiser they would be in a position of having over contributed to the Bigger campaign, which is illegal.
12. According to the elections act on Schedule 2 Fund Raising events and Activities a record of the ticket prices and the number of tickets sold is to be recorded. This information is missing from the Schedule 2 filing.
13. The event held at the Ambassador Hotel did show the In Kind donation from the Ambassador under Contributions over \$100, but schedule 2 for this event doesn't show the same amount of \$372.19 as an expense offsetting this in kind contribution. This appears to result in a surplus which doesn't exist? Mr. Bigger then refunds his contributions resulting from the surplus. He may have over refunded his contributions. The real question is how could the auditor not have identified these contributions last October or the related expenses if they were paid and deposited into the campaign account as required by the act?
14. The schedule that reports the other fundraiser (Caruso Club) held in November was also changed in the June 15 f/s and more expenses related to ticket printing were included now? How was that forgotten last December?

15. In the June f/s the advertising expenses have gone down by \$1,344.70 from \$13,506.38 reported in the December f/s to \$12,161.68 in the June f/s? It appears someone got confused when they started covering up the October 2nd Ambassador Fund raiser and instead of just showing the radio ads for the Ambassador Fund raiser at \$1,344.70 they messed up and deducted the \$1,344.70 from the advertising total. Again how could his auditor have missed this?

Acquaintances

Brian Bigger's Shevies Reunion: Come see me perform Magic!
Brian Bigger is hosting a Shevies Reunion this THURSDAY NIGHT at the Ambassador/Ten Lounge - EVERYONE's invited!! Come out for some snacks and refreshments, and meet him, as well as other candidates, and myself - I'll be performing Magic! Tickets available at the door

Pearl Harbor: Archaeologists Release Photos of Navy Plane Sunk in World War II

Your Special Invitation

And

You and Your Friends are invited!

Come and meet Brian Bigger our Candidate for Mayor and the Ward Candidates.

Did you KNOW? The Municipal Elections are happening on October 27, 2014, and for the first time ever you will be able to vote on line!

Did you KNOW? Even if you are not from Sudbury and you are a full time student at school here → you can vote!

How awesome is that? Make sure your name is on the voters list!

Check out <https://t.co/UikZkh75wz> to make sure you are on the voters' list! #sudelec

Featuring:

- ❖ Rock and Roll - the 50's, 60's 70's
- ❖ Stefano Presenza - Ward 8 Candidate brings his very special Magic Act to Shevies - performing live and on stage <http://www.SPMagic.ca>
- ❖ Snacks and Refreshments
- ❖ Special door price for students with their cards at \$5.00 - all others - \$20.00

See you at the AMBASSADOR HOTEL 225 Falconbridge Rd, Greater
Sudbury, ON P3A 5K4
(Corner of Falconbridge and The KingsWay)

September 30, 2014 ·

Brian Bigger's Shevies Reunion: Come see me perform Magic!

Brian Bigger is hosting a Shevies Reunion this THURSDAY NIGHT at the Ambassador/Ten Lounge - EVERYONE's invited!! Come out for some snacks and refreshments, and meet him, as well as other candidates, and myself - I'll be performing Magic! Tickets available at the door.

The fun starts at 9 pm!

Like · Comment · Share

7 people like this.

1 share

9 comments

[View 3 more comments](#)

Hanneli Maki It just seems odd to call it a reunion when really it sounds more like just a "Shevies night"

September 30, 2014 at 7:27am · [Like](#)

Hanneli Maki I know about the good old days. I used to hangout at both places :))
September 30, 2014 at 7:43am · Like · 1

Stefano Presenza Click here to verify if you are on the voters list:

<http://greatersudbury.ca/.../for.../am-i-on-the-voters-list/>



Am I on the Voters' List? - Greater...

GREATERSUDBURY.CA

September 30, 2014 at 7:55am · Like

Stefano Presenza Diane Suski

September 30, 2014 at 8:33am · [Like](#)

Diane Suski Looking forward to the big event on Thursday at the Ambassador Hotel, hope everyone drops by

Write a comment...

Public Posts

TEN Lounge & Nightclub

October 2, 2014 • Edited •

Like Page

**Notice of Extension of Campaign
Period - Form 6**
Municipal Elections Act, 1996 (Sections 68, 82.1)
Instructions

- To be completed and filed with the clerk by candidates or registrants requesting an extension of the campaign period due to a deficit.
- This notice must be filed on or before December 31 in the year of a regular election and 45 days after voting day in the case of a by-election.

Name of Candidate and Office/Registrant and Question

Name of Candidate/Registrant

Last Name

BIGGER

First Name

BRIAN

Middle Initial

Mailing Address

Suite/Unit No.

Street No.

1171

Street Name

MAUREEN CRES.

City/Town

SUDBURY

Province

ON

Postal Code

P3A 3K6

Telephone No. (incl. area code)

Business

705-662-3225

Home

705-525-6120

Fax No.

Email Address

brian.bigger2@gmail.com

Name of office for which the candidate sought election or the question for which the registrant incurred expenses

MAYOR

Ward name or no. (if any)

Name of Municipality

CITY OF GREATER SUDBURY

Declaration

I, Brian Bigger, the candidate/registrant mentioned above hereby give notice and declare to the clerk that I have a deficit and wish the campaign period to be extended in accordance with section 68.

Declared before me

at the

City

of

Greater Sudbury

in the

Province

of

Ontario

this

23rd

day of

December, 2014.

T. Thompson

Signature of Clerk or Commissioner

2014/12/23.

Date (yyyy/mm/dd)

Tanya Ann Thompson,
Commissioner for taking Affidavits
in and for the Courts of Ontario, while
within the Territorial District of Sudbury.

B. Bigger

Signature of Candidate/Registrant

Dec 23, 2014

Date (yyyy/mm/dd)



Ministry of Municipal Affairs
and Housing

Financial Statement - Auditor's Report Form 4

Municipal Elections Act, 1996 (Section 78)

Instructions:

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee 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 his or her spouse) shall be paid immediately over to the clerk who was responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2014	08	11

 to

YYYY	MM	DD
2014	12	31

☒ Primary filing reflecting finances to December 31 (or 45th day after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45th day after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name

Bigger

Given Name(s)

Brian

Name of office for which the candidate sought election

Mayor

Ward name or no. (if any)

N/A

Name of Municipality

Greater Sudbury

Spending limit issued by clerk

\$ 107,837.40

☐ I did not accept any contributions or incur any expenses other than the nomination fee. (Complete Box A and B only)

Box B: Declaration

I, Brian Bigger, a candidate in the municipality of Greater Sudbury, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner)

in the City of Greater Sudbury

on (yyyy/mm/dd)

2015/03/26
Liana Elizabeth Marie Bacon
Signature of Clerk or Commissioner

Brian Bigger
Signature of Candidate

2015/03/26
Date Filed in the Clerk's Office (yyyy/mm/dd)

Liana Elizabeth Marie Bacon
Commissioner for taking Affidavits
in and for the Courts of Ontario, while
within the Territorial District of Sudbury.

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOMETotal amount of all contributions (From line 1A in Schedule 1) + \$ 53,819.01

Refund of nomination filing fee + \$ _____

Sign deposit refund + \$ _____

Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2) + \$ _____

Interest earned by campaign bank account + \$ _____

Other (provide full details) _____

1. _____ + \$ _____

2. _____ + \$ _____

3. _____ + \$ _____

Total Campaign Income (Do not include loan) = \$ 53,819.01 C1**EXPENSES** (Note: include the value of contributions of goods and services)**Expenses subject to spending limit**Nomination filing fee + \$ 200.00

Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1) + \$ _____

Advertising + \$ 13,506.38Brochures/flyers + \$ 1,120.42Signs (including sign deposit) + \$ 9,588.17

Meetings hosted + \$ _____

Office expenses incurred until voting day + \$ 3,481.17Phone and/or Internet expenses incurred until voting day + \$ 15,912.89

Salaries, benefits, honoraria, professional fees incurred until voting day + \$ _____

Bank charges incurred until voting day + \$ 202.09

Interest charged on loan until voting day + \$ _____

Other (provide full details) _____

1. Insurance + \$ 453.602. Meals + \$ 39.453. Polling + \$ 1,695.00**Total Expenses subject to spending limit** = \$ 46,199.17 C2**Expenses not subject to spending limit**Accounting and audit + \$ 750.00Cost of fund-raising events/activities (list details in Part IV of Schedule 2) + \$ 6,497.50Voting day party/appreciation notices + \$ 1,367.48

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 + \$ 14.96

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. _____ + \$ _____

Other (provide full details) _____

1. _____ + \$ _____

2. _____ + \$ _____

3. _____ + \$ _____

Total Expenses not subject to spending limit = \$ 8,629.94 C3**Total Campaign Expenses (C2 + C3)** = \$ 54,829.11 C4

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income – Total Expenses)
(C1 – C4)

+ \$ -1,010.10 **D1**

Eligible deficit carried forward by the candidate from the last election

– \$ _____ **D2**

Total (D1 – D2)

= \$ -1,010.10

If there is a surplus, deduct any refund of candidate's or
spouse's contributions to the campaign

– \$ _____

Surplus (or deficit) for the campaign

= \$ -1,010.10 **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 was responsible for the conduct of the election.

Amount of \$ _____ paid to municipal clerk in the municipality of _____.

Part I – Summary of Contributions

+ \$ 3,889.01

+ \$ 39,930.00

- \$

[illegible]

Name	Full Address	Amount \$
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment		Total

Table 2: Monetary contributions from corporations or unions

Name (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Amount \$
See attached.				
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Table 3: 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	Value \$
N/A			

Name	Full Address	Description of Goods or Services	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total

[illegible]**Total**

\$ 1B

Table 5: Inventory of Campaign Goods and Materials from Previous Campaign used in this Campaign
(Note: value must be recorded as a contribution from the candidate and as an expense)

(Note: value must be recorded as a contribution from the candidate and as an expense)					
Description	Date Acquired (yyyy/mm/dd)	Supplier	Current Market Value \$	Quantity	Total Value \$
N/A					

Description	Date Acquired (yyyy/mm/dd)	Supplier	Current Market Value \$	Quantity	Total Value \$
Total					

☐ Additional information is listed on separate supplementary attachment

Brian Bigger Campaign
Form 4 - Schedule 1 - Part II - Table 1
December 31, 2014

Name	Full address	Total
Antonietta Berardi	37 Catalina Crt., Sudbury, ON, P3E 5L4	200
Arthur Salde	344-20 Ste. Anne Rd., Sudbury, ON, P3C 5N4	500
Bela Ravi	387 Kirkwood Dr., Sudbury, ON, P3E 6J4	200
Bernard Frelandt	1300 Drummond Ave., Sudbury, ON, P3A 4Z6	750
Boris Nanef	2477 Maley Dr., Sudbury, ON, P3A 4R7	750
Carl J. O'Grady	15 Maki Ave, Suite 4, Sudbury, ON, P3E 2P3	200
Conrad Houle	249 Nepawhin Ave., Sudbury, ON, P3E 2H5	750
Curtis Milner	601-2000 Regent St., Sudbury, ON, P3E 5T5	300
Daniel Struk	2211 Greenwood Dr., Sudbury ON P3B 1A2	200
David Boyce	16 Ursa Crt., Sudbury, ON, P3E 6B8	750
Edwin Reilly	62 Frood Rd., Suite 301, Sudbury, ON, P3C 4H3	375
Lily Fielding	PO Box 1000 Copper Cliff, ON, P0M 1N0	500
Fred Johannsen	79 Matson Rd., Garson, ON P3L 1M3	400
Geoffrey Loughheed	252 Regent Street South, Sudbury, ON, P3C 4C8	750
George Zanette	234 Moonrock Ave., Sudbury, ON, P3E 5W2	400
Gina Nanef	2289 Greenwood Dr., Sudbury, ON, P3B 1A2	750
Glen Thibeault	1328 Paquette St., Sudbury, ON, P3A 5R5	200
Hazel Ecelstone	442 Ramsey Road, Sudbury ON, P3E 2Z6	750
Ian Sinclair	29 Palladium Pl., Sudbury ON P3E 0E1	625
James Gordon	117 Forest Lake Rd., Sudbury, ON, P3G 1K8	500
Jason Ashley	2297 Greenwood Dr., Sudbury, ON, P3B 1A2	500
Jean -Yves Bujold	124 Concord Crescent, Sudbury, ON, P3E 4L6	300
Jeffrey Wallace	PO Box 2000 Copper Cliff, ON, P0M 1N0	750
John Lindsay	1439 Bancroft Drive, Sudbury, ON, P3B 1R6	250
Jonathan Grynsan	364 Maki Avenue, Sudbury, ON, P3E 2P2	750
Keith Neufeld	121 Sandy Ridge Pl, Waterloo, ON, N2T 1C5	175
Kevin McCormick	732 Corsi Hill, Sudbury, ON, P3E 6L6	750
Leo Bigger	1130 Marlborough CRT , Unit 404, Oakville, ON,	750
Levert Personnel Resources Inc.	17 Frood Rd, Sudbury, ON, P3C 4Y9	200
Lisa Lambert	290 Steward Dr., Sudbury ON, P3E 2R8	500
Liz Spoojner-Young	55 Lady Ashley Crt., Sudbury, ON, P3E 5S8	125
Macgregor Sinclair	322 Laura Ave, Sudbury, ON, P3E 3R9	625
Meho Halimic	1248 Rinfret Street, Sudbury, Ontario P3A 2	300
Oscar Poloni	3949 Long Lake Rd., Sudbury, ON, P3G 1N5	750
Greg Bigger	18 Huff Ave, Amherstview, ON, K7N 1S4	155
Diane Suski	1320 Cardinal Court, Sudbury, ON, P3A 3C3	250
Robert Greco	2369 Navanod Rd., Sudbury, ON, P3B 1A4	200
Robert Lamoureux	2093 Greenwood Dr., Sudbury, ON, P3B 1A2	500
Ron Arnold	970 Ramsey Lake Road, Sudbury, ON P3E 6J7	750
Shah Nawaz	238 Caswell Dr., Apt 204, Sudbury, ON, P3E 2N8	200
Sharon Gorham	10 Misit St., Onaping, ON, P0M 2R0	500
Sheila Houle	249 Nepawhin Ave., Sudbury, ON, P3E 2H5	750

Total contributions over \$100 from individuals	19,880.00
Total contributions over \$100 from Corporations and Unions (Schedule 2)	20,050.00
Total contributions over \$100	<u>39,930.00</u>

Brian Bigger Campaign
Form 4 - Schedule 1 - Part II - Table 2
December 31, 2014

Name	Receipt	Full address	Total
1153576 Ontario Inc.	14038	661 Notre Dame Ave, Sudbury ON P3C 5L5	500
1468680 Ontario Limited	14030	6822 Highway 17 East, Box 389, Coniston, ON, P	750
1582797 Ontario Ltd.	14029	402 Frood Rd., Sudbury, ON, P3C 4Z8	750
1683433 Ontario Inc.	14047	9050 HWY 6, Little Current, ON P0P 1K0	200
1777365 Ontario Limited	14097	18 Balsam Cres., Capreol, ON, P0M 1H0	200
844316 Ontario Ltd. o/a Park Lawn Cemetery	14092	379 Horobin St., PO Box 967 , Stn. B, Sudbury OI	750
Anmar Mechanical and Electrical Contractors L	14055	199 Mumford Rd., Lively, ON, P3Y 1L2	750
Canadian Builder Inc.	14043	2354 Long Lake Rd., Sudbury, ON, P3E 5H5	250
Cecchetto & Sons Limited	14025	6 Sutherland St., Sudbury, ON, P3C 3A6	750
Dalron Group Limited	14012	130 Elm St., Sudbury, ON, P3C 1T6	500
Damisona Roofing Ltd.	14088	3106 Martin Rd., Blezard Valley, ON P0M 1E0	200
David Webster Medecine Professional Corpora	14020	340 Maki Avenue, Sudbury, ON, P3E 2P2	500
Dr. H. Rayudu Koka Medicine Professional Corp	14099	620 Loach's Rd., Sudbury, ON, P3E 2R1	400
Ellero Marble & Granite Mfg. Ltd.	14064	380 Second Ave. N., Sudbury, ON, P3B 4A4	750
Financial Decisions Inc.	14011	1546 Bellevue Ave, Sudbury, ON, P3B 3G2	450
Gervais Forest Products Ltd.	14100	PO Box 70, Falconbridget ON, P0M 1S0	250
Interpaving Limited	14042	76 Loach's Road, Sudbury, ON, P3E 2P7	750
Kaymic Developments (Ontario) Ltd.	14056	6338 Victoria, Suite 17, Montreal, QC, H3W 2S5	700
KKP Investments Inc.	14013	Stn R O Long Lake, PO Box 40089 RPO Long Lake	750
Laurentian Publishing Limited	14075	158 Elgin St., Sudbury, ON, P3E 3N5	750
Lougheed's Limited	14026	252 Regent Street South, Sudbury, ON, P3C 4C8	500
McDowell Brothers Industries Inc.	14057	2018 Kingsway, Sudbury, ON, P3B 4J8	250
Milman Industries Inc.	14058	PO Box 670, Station B, Sudbury, ON, P3E 4R6	750
Nickel City Steel Limited	14044	1351 Kelly Lake Rd, Sudbury, ON, P3E 5P5	500
Northern Voice & Data Inc.	14072	174 Douglas St., Sudbury, ON, P3E 1G1	200
Pioneer Construction Inc.	14024	PO Box 3000 Copper Cliff, ON, P0M 1N0	750
Quality Retirement & Estate Services Inc.	14073	272 Larch St., Sudbury, ON, P3B 1M1	200
Racicot Holdings Ltd.	14081	9 Rue Notre Dame CP 719, Azilda, ON, P0M 1B0	750
Rainbow Concrete Industries Limited	14082	2477 Maley Dr., Sudbury, ON, P3A 4R7	750
Reliable Window Cleaners (Sudbury) Limited	14001	345 Regent St., Sudbury, ON, P3C 4E1	750
Technica Group Inc.	14059	68 Mumford Rd., Lively, ON, P3Y 1L2	750
United Brotherhood of Carpenters	14046	159 Marier Street, Azilda, ON, P0M 1B0	750
Vista Sudbury Hotel, Inc.	14033	55 King Street West, Suite 801, Kitchener, ONN2	750
W.G. Mahaffy Limited	14048	77 Kingsmount Blvd., Sudbury ON, P3E 1K7	250
Zulich Enterprises Limited	14002	1730 Regent St., Unit 5, Sudbury, ON, P3E 3Z8	500
Tesc Management Services Inc.	14028	874 Lapointe Street, Sudbury, ON, P3A 5N8	750
Total deposits to date			20,050.00

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attachedDescription of fundraising event/activity Fund-raising dinnerDate of event/activity (yyyy/mm/dd) 2014/11/27**Part I – Ticket Revenue**

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

+ \$ _____ **2A**

Number of tickets sold

X _____ **2B****Total Ticket Revenue (2A X 2B) (Include in Schedule 1)****= \$ 20,450.00****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 Revenue (include in Schedule 1)**= \$ _____****Part III – Other revenue not deemed a contribution**

(provide details (e.g. contributions of \$10 or less; market value of goods or services sold))

1. _____	+ \$ _____
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____

Total Part III Revenue (include in Box C)**= \$ _____****Part IV – Expenses related to fundraising event or activity (provide details)**

1. Buffet - meals (Societa Caruso)	+ \$ <u>6,498.50</u>
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____
7. _____	+ \$ _____
8. _____	+ \$ _____

Total Part IV Expenses (include in Box C)**= \$ 6,498.50**

Auditor's Report*Municipal Elections Act, 1996 (Section 78)*

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 - Licensed Public Accountant

Municipality

Sudbury

Date (yyyy/mm/dd)

2015/03/25

Contact Information

Last Name

Crawford

First Name

Cameron

Licence Number

1-16211

Address

Suite/Unit No.

102

Street No.

128

Street Name

Pine Street

City/Town

Sudbury

Province

On

Postal Code

P3C 1X3

Telephone No. (including area code)

705 673-1001 ext.214

Fax No.

705 673-1551

Email Address

ccrawford@128pine.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 78 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 Auditors' Report

To the City Clerk of the City of Greater Sudbury

We have audited the accompanying Financial Statements - Auditor's Report Form 4 ("Financial Statements") of Brian Bigger ("candidate"), which comprises of the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from August 11, 2014 to December 31, 2014 (relating to the election held on October 27, 2014), and other explanatory information. The Financial Statements have been prepared by the candidate based on Section 78 of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statements

The candidate is responsible for the preparation of the Financial Statements in accordance with section 78 of the Municipal Elections Act, 1996 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 or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Financial Statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditors' judgment, including the assessment of risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the Financial Statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by candidate, as well as evaluating the overall presentation of the Financial Statements.

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

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus/deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statements of the candidate for the period ended December 31, 2014 present fairly in all material respects, the candidate's income and expenses, and deficit in accordance with Section 78 of the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution and Use

The Financial Statements are prepared to assist the candidate to meet the requirements of Section 78 of the Municipal Elections Act, 1996. As a result, the Financial Statements may not be suitable for another purpose. Our report is intended solely for the candidate and the Ministry of Municipal Affairs and Housing and should not be distributed to or used by parties other than the candidate and the Ministry of Municipal Affairs and Housing.

McLelland Crawford Topp LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Licensed Public Accountants

Sudbury, Ontario
March 25, 2015



Ministry of Municipal Affairs
and Housing

Financial Statement - Auditor's Report Form 4

Municipal Elections Act, 1996 (Section 78)

Instructions:

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee 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 his or her spouse) shall be paid immediately over to the clerk who was responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2 0 1 4	0 8	1 1

 to

YYYY	MM	DD
2 0 1 5	0 6	3 0

☐ Primary filing reflecting finances to December 31 (or 45th day after voting day in a by-election)

☒ Supplementary filing including finances after December 31 (or 45th day after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name

Bigger

Given Name(s)

Brian

Name of office for which the candidate sought election

Mayor

Ward name or no. (if any)

N/A

Name of Municipality

Greater Sudbury

Spending limit issued by clerk

\$ 107,837.40

☐ I did not accept any contributions or incur any expenses other than the nomination fee. (Complete Box A and B only)

Box B: Declaration

I, Brian Bigger, a candidate in the municipality of Greater Sudbury, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner)

in the City of Greater Sudbury

on (yyyy/mm/dd) 2015/09/25 (1:33pm)

Signature of Clerk or Commissioner

Signature of Candidate

2015/09/25 (1:33pm)

Date Filed in the Clerk's Office (yyyy/mm/dd)

Danielle Marie Wicklander, a
Commissioner for taking Affidavits
in and for the Courts of Ontario,
while within the Territorial
District of Sudbury.

RECEIVED
SEP 25 2015
CLERK'S

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)	+ \$	64,779.72
Refund of nomination filing fee	+ \$	200.00
Sign deposit refund	+ \$	
Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
Total Campaign Income (Do not include loan)	= \$	64,979.72 C1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to spending limit**

Nomination filing fee	+ \$	200.00
Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+ \$	
Advertising	+ \$	12,161.68
Brochures/flyers	+ \$	1,120.42
Signs (including sign deposit)	+ \$	9,588.17
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	3,481.17
Phone and/or Internet expenses incurred until voting day	+ \$	15,912.89
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	202.09
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Insurance	+ \$	453.60
2. Meals	+ \$	39.45
3. Polling	+ \$	1,695.00
Total Expenses subject to spending limit	= \$	44,854.47 C2

Expenses not subject to spending limit

Accounting and audit	+ \$	1,695.00
Cost of fund-raising events/activities (list details in Part IV of Schedule 2)	+ \$	8,140.52
Voting day party/appreciation notices	+ \$	1,367.48
Office expenses incurred after voting day	+ \$	424.88
Phone and/or Internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	
Bank charges incurred after voting day	+ \$	49.66
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. _____	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
Total Expenses not subject to spending limit	= \$	11,677.54 C3

Total Campaign Expenses (C2 + C3)**= \$ 56,532.01 C4**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income – Total Expenses)
(C1 – C4)

+ \$ 8,447.71 **D1**

Eligible deficit carried forward by the candidate from the last election

– \$ **D2**

Total (D1 – D2)

= \$ 8,447.71

If there is a surplus, deduct any refund of candidate's or
spouse's contributions to the campaign

– \$ 8,447.71

Surplus (or deficit) for the campaign

= \$ **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 was responsible for the conduct of the election.

Amount of \$ _____ paid to municipal clerk in the municipality of _____.

Part I – Summary of Contributions

+ \$	10,000.00
------	-----------

+ \$

+ \$ 3,989.01

+ \$ 52,039.51

- \$

- \$ 1,248.80

= \$ 64,779.72 1A

Table 1: Monetary contributions from individuals other than candidate or spouse

[illegible]

Name	Full Address	Amount \$
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment		Total 23,630.00

Table 2: Monetary contributions from corporations or unions

Name (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Amount \$
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment				Total 27,739.00

Table 3: 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	Value \$
N/A			
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total

Table 4: Contributions in goods or services from corporations or unions (Note: must also be recorded as expenses in Box C)

[illegible]

☒ Additional information is listed on separate supplementary attachment

Total

670.51

Total Part II Contributions (Add Totals from Tables 1–4) (Record in Part I – Summary)

\$ 52,039.51 1B

Part III – Inventory

Table 5: Inventory of Campaign Goods and Materials from Previous 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	Current Market Value \$	Quantity	Total Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment					Total

Name	Full address	Total
Antonietta Berardi	37 Catalina Crt., Sudbury, ON, P3E 5L4	200
Arthur Salde	344-20 Ste. Anne Rd., Sudbury, ON, P3C 5N4	500
Bela Ravi	387 Kirkwood Dr., Sudbury, ON, P3E 6J4	200
Bernard Frelandt	1300 Drummond Ave., Sudbury, ON, P3A 4Z6	750
Boris Naneff	2477 Maley Dr., Sudbury, ON, P3A 4R7	750
Carl J. O'Grady	15 Maki Ave, Suite 4, Sudbury, ON, P3E 2P3	200
Conrad Houle	249 Nepawhin Ave., Sudbury, ON, P3E 2H5	750
Curtis Milner	601-2000 Regent St., Sudbury, ON, P3E 5T5	300
Daniel Struk	2211 Greenwood Dr., Sudbury ON P3B 1A2	200
David Boyce	16 Ursa Crt., Sudbury, ON, P3E 6B8	750
Edwin Reilly	62 Frood Rd., Suite 301, Sudbury, ON, P3C 4H3	375
Lily Fielding	PO Box 1000 Copper Cliff, ON, P0M 1N0	500
Fred Johannsen	79 Matson Rd., Garson, ON P3L 1M3	400
Geoffrey Loughheed	252 Regent Street South, Sudbury, ON, P3C 4C8	750
George Zanette	234 Moonrock Ave., Sudbury, ON, P3E 5W2	400
Gina Naneff	2289 Greenwood Dr., Sudbury, ON, P3B 1A2	750
Glen Thibeault	1328 Paquette St., Sudbury, ON, P3A 5R5	200
Hazel Ecelstone	442 Ramsey Road, Sudbury ON, P3E 2Z6	750
Ian Sinclair	29 Palladium Pl., Sudbury ON P3E 0E1	625
James Gordon	117 Forest Lake Rd., Sudbury, ON, P3G 1K8	500
Jason Ashley	2297 Greenwood Dr., Sudbury, ON, P3B 1A2	500
Jean -Yves Bujold	124 Concord Crescent, Sudbury, ON, P3E 4L6	300
Jeffrey Wallace	PO Box 2000 Copper Cliff, ON, P0M 1N0	750
John Lindsay	1439 Bancroft Drive, Sudbury, ON, P3B 1R6	250
Jonathan Grynspan	364 Maki Avenue, Sudbury, ON, P3E 2P2	750
Keith Neufeld	121 Sandy Ridge Pl, Waterloo, ON, N2T 1C5	175
Kevin McCormick	732 Corsi Hill, Sudbury, ON, P3E 6L6	750
Leo Bigger	1130 Marlborough CRT , Unit 404, Oakville, ON, L6H 3K6	750
Levert Personnel Resources Inc.	17 Frood Rd, Sudbury, ON, P3C 4Y9	200
Lisa Lambert	290 Steward Dr., Sudbury ON, P3E 2R8	500
Liz Spoojner-Young	55 Lady Ashley Crt., Sudbury, ON, P3E 5S8	125
Macgregor Sinclair	322 Laura Ave, Sudbury, ON, P3E 3R9	625
Meho Halimic	1248 Rinfret Street, Sudbury, Ontario P3A 2N8	300
Oscar Poloni	3949 Long Lake Rd., Sudbury, ON, P3G 1N5	750
Greg Bigger	18 Huff Ave, Amherstview, ON, K7N 1S4	155
Diane Suski	1320 Cardinal Court, Sudbury, ON, P3A 3C3	250
Robert Greco	2369 Navanod Rd., Sudbury, ON, P3B 1A4	200
Robert Lamoureux	2093 Greenwood Dr., Sudbury, ON, P3B 1A2	500
Ron Arnold	970 Ramsey Lake Road, Sudbury, ON P3E 6J7	750
Shah Nawaz	238 Caswell Dr., Apt 204, Sudbury, ON, P3E 2N8	200
Sharon Gorham	10 Misit St., Onaping, ON, P0M 2R0	500
Sheila Houle	249 Nepawhin Ave., Sudbury, ON, P3E 2H5	750
Gerry M. Loughheed Jr.	252 Regent St., Sudbury, ON P3C 4C8	750
Cameron Cottrell	1876 Sunnyside Rd., Sudbury, ON, P3G 1H8	200
Michael Orazi	564 Arnold St., Sudbury, ON, P3E 2N7	200
Andrew Caruso	2410 South Bay Rd., Sudbury, ON, P3E 6H7	750
Rita Cerilli	2354 Long Lake Rd., Sudbury, ON, P3E 5H5	150
Alfonso Argento	885 Regent Street, Suite 2-1B, Sudbury ON P3E 5M4	750
Sarah G. Wallace	Box 2000, Copper Cliff ON P0M 1N0	750
Terry Zuk	664 Ramsey lake Road, Sudbury ON P3E 6H5	200

Total contributions over \$100 from individuals

23,630.00

Brian Bigger Campaign
Form 4 - Schedule 1 - Part II - Table 2
June 30, 2015

Name	Full address	Total
1153576 Ontario Inc.	661 Notre Dame Ave, Sudbury ON P3C 5L5	500
1468680 Ontario Limited	6822 Highway 17 East, Box 389, Coniston, ON, P0M 1M0	750
1582797 Ontario Ltd.	402 Frood Rd., Sudbury, ON, P3C 4Z8	750
1683433 Ontario Inc.	9050 HWY 6, Little Current, ON P0P 1K0	200
1777365 Ontario Limited	18 Balsam Cres., Capreol, ON, P0M 1H0	200
844316 Ontario Ltd. o/a Park Lawn Cemetery	379 Horobin St., PO Box 967, Stn. B, Sudbury ON P3E 4S4	750
Anmar Mechanical and Electrical Contractors Ltd.	199 Mumford Rd., Lively, ON, P3Y 1L2	750
Canadian Builder Inc.	2354 Long Lake Rd., Sudbury, ON, P3E 5H5	250
Cecchetto & Sons Limited	6 Sutherland St., Sudbury, ON, P3C 3A6	750
Dalron Group Limited	130 Elm St., Sudbury, ON, P3C 1T6	500
Damisona Roofing Ltd.	3106 Martin Rd., Blezard Valley, ON P0M 1E0	200
David Webster Medecine Professional Corporation	340 Maki Avenue, Sudbury, ON, P3E 2P2	500
Dr. H. Rayudu Koka Medicine Professional Corporation	620 Loach's Rd., Sudbury, ON, P3E 2R1	400
Ellero Marble & Granite Mfg. Ltd.	380 Second Ave. N., Sudbury, ON, P3B 4A4	750
Financial Decisions Inc.	1546 Bellevue Ave, Sudbury, ON, P3B 3G2	450
Gervais Forest Products Ltd.	PO Box 70, Falconbridget ON, P0M 1S0	250
Interpaving Limited	76 Loach's Road, Sudbury, ON, P3E 2P7	750
Kaymic Developments (Ontario) Ltd.	6338 Victoria, Suite 17, Montreal, QC, H3W 2S5	700
KKP investments Inc.	Stn R O Long Lake, PO Box 40089 RPO Long Lake, Sudbury, ON, P3E 0B2	750
Laurentian Publishing Limited	158 Elgin St., Sudbury, ON, P3E 3N5	750
Lougheed's Limited	252 Regent Street South, Sudbury, ON, P3C 4C8	500
McDowell Brothers Industries Inc.	2018 Kingsway, Sudbury, ON, P3B 4J8	250
Millman Industries Inc.	PO Box 670, Station B, Sudbury, ON, P3E 4R6	750
Nickel City Steel Limited	1351 Kelly Lake Rd, Sudbury, ON, P3E 5P5	500
Northern Voice & Data Inc.	174 Douglas St., Sudbury, ON, P3E 1G1	200
Pioneer Construction Inc.	PO Box 3000 Copper Cliff, ON, P0M 1N0	750
Quality Retirement & Estate Services Inc.	272 Larch St., Sudbury, ON, P3B 1M1	200
Racicot Holdings Ltd.	9 Rue Notre Dame CP 719, Azilda, ON, P0M 1B0	750
Rainbow Concrete Industries Limited	2477 Maley Dr., Sudbury, ON, P3A 4R7	750
Reliable Window Cleaners (Sudbury) Limited	345 Regent St., Sudbury, ON, P3C 4E1	750
Technica Group Inc.	68 Mumford Rd., Lively, ON, P3Y 1L2	750
United Brotherhood of Carpenters	159 Marier Street, Azilda, ON, P0M 1B0	750
Vista Sudbury Hotel, Inc.	55 King Street West, Suite 801, Kitchener, ONN2G 2W1	750
W.G. Mahaffy Limited	77 Kingsmount Blvd., Sudbury ON, P3E 1K7	250
Zulich Enterprises Limited	1730 Regent St., Unit 5, Sudbury, ON, P3E 3Z8	500
Tesc Management Services Inc.	874 Lapointe Street, Sudbury, ON, P3A 5N8	750
R.M. Belanger Limited	100 Radisson Avenue, Chelmsford, ON, P0M 1L0	500
1814623 Ontario Limited	67 Elm St., Sudbury, ON, P3C 1R6	339
Canadian Builder Inc.	2354 Long Lake Rd., Sudbury, ON, P3E 5H5	300
1594607 Ontario Limited	243 Regent St., Sudbury, ON, P3C 4C6	750
1022901 Ontario Inc.	655 Moonrock Ave, Sudbury, ON, P3E 5Z6	250
Centis Tile & Terrazzo Inc.	1260 Kelly Lake Road, Sudbury, ON, P3E 5P4	250
J. Corsi Developments Inc.	1360 Kelly Lake Road, Sudbury, ON, P3E 5P4	750
Mr. Nero Painting & Renovating Inc.	655 Lorne St., Sudbury, ON, P3C 4R3	300
RHP Training Centre Inc.	1351 Kelly Lake Rd., Building F, P3E 5P5	200
Nu-Style Construction (1988) Limited	2600 South Lane Rd, Sudbury, ON, P3G 1C3	250
Tribury Construction (1995) Inc.	1549 Fariburn Avenue, Sudbury, ON, P3A 1N6	500
Ponterio Developments Inc.	1351C Kelly Lake Rd, Unit 10, Sudbury, ON P3E 5P5	250
2430808 Ontario Limited o/a SLV Homes	218 John St., Sudbury, ON, P3E 1P6	300
Brown's Concrete Products Limited	3075 Herold Drive, Sudbury ON P3E 6K9	500
Douro Roofing & Sheet Metal Contractors Ltd.	2601 Belisle Dr., Val Caron ON P3N 0A7	750
Butera Investments Inc.	9582 Beaverdams Road, Niagara Falls, ON L2E 6S4	750
Panoramic Properties Inc.	9582 Beaverdams Road, Niagara Falls, ON L2E 6S4	750
Total deposits to date		27,739.00

Brian Bigger Campaign
Form 4 - Schedule 1 - Part II - Table 4
June 30, 2015

Name	Receipt	Full address	Total
Ambassador Hotel		225 Falconbridge Road, Sudbury, ON, P3A 5K4	372.19
Alman Publishing and Printers (Espanola) Limited		34 Fir Lane, Sudbury, ON, P3E 4P2	298.32
Total donations in kind			670.51

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 Fund-raising dinner

Date of event/activity (yyyy/mm/dd) 2014/11/27

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

Total Ticket Revenue (2A X 2B) (Include in Schedule 1)

+	\$		2A	
X			2B	
				= \$ 20,450.00

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 Revenue (include in Schedule 1)

= \$

Part III – Other revenue not deemed a contribution

(provide details (e.g. contributions of \$10 or less; market value of goods or services sold))

1.		+	\$	
2.		+	\$	
3.		+	\$	
4.		+	\$	
5.		+	\$	

Total Part III Revenue (include in Box C)

= \$

Part IV – Expenses related to fundraising event or activity (provide details)

1.	Buffet - meals (Societa Caruso)	+	\$	6,497.50
2.	Ticket Printing	+	\$	298.32
3.		+	\$	
4.		+	\$	
5.		+	\$	
6.		+	\$	
7.		+	\$	
8.		+	\$	

Total Part IV Expenses (include in Box C)

= \$ **6,795.82**

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 Brian Bigger Meet & Greet

Date of event/activity (yyyy/mm/dd) 2014/10/02

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

Total Ticket Revenue (2A X 2B) (Include in Schedule 1)

+ \$ _____ 2A

X _____ 2B

= \$ _____

Part II – Other revenue deemed a contribution

(provide details (e.g. revenue from goods sold in excess of fair market value))

1. Donations - Pass The Hat

+ \$ 1,248.80

2. _____

+ \$ _____

3. _____

+ \$ _____

4. _____

+ \$ _____

5. _____

+ \$ _____

= \$ 1,248.80

Total Part II Revenue (include in Schedule 1)

Part III – Other revenue not deemed a contribution

(provide details (e.g. contributions of \$10 or less; market value of goods or services sold))

1. _____

+ \$ _____

2. _____

+ \$ _____

3. _____

+ \$ _____

4. _____

+ \$ _____

5. _____

+ \$ _____

= \$ _____

Total Part III Revenue (include in Box C)

Part IV – Expenses related to fundraising event or activity (provide details)

1. Radio Advertisements for event

+ \$ 1,344.70

2. _____

+ \$ _____

3. _____

+ \$ _____

4. _____

+ \$ _____

5. _____

+ \$ _____

6. _____

+ \$ _____

7. _____

+ \$ _____

8. _____

+ \$ _____

= \$ 1,344.70

Total Part IV Expenses (include in Box C)

Auditor's Report*Municipal Elections Act, 1996 (Section 78)*

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 - Licensed Public Accountant

Municipality Sudbury	Date (yyyy/mm/dd) 2015/09/23
-------------------------	---------------------------------

Contact Information

Last Name Crawford	First Name Cameron	Licence Number 1-16211
-----------------------	-----------------------	---------------------------

Address

Suite/Unit No. 102	Street No. 128	Street Name Pine Street
-----------------------	-------------------	----------------------------

City/Town Sudbury	Province On	Postal Code P3C 1X3
----------------------	----------------	------------------------

Telephone No. (including area code) 705 673-1001 ext.214	Fax No. 705 673-1551	Email Address ccrawford@128pine.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 78 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 Auditors' Report

To the City Clerk of the City of Greater Sudbury

We have audited the accompanying Financial Statements - Auditor's Report Form 4 ("Financial Statements") of Brian Bigger ("candidate"), which comprises of the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from August 11, 2014 to June 30, 2015 (relating to the election held on October 27, 2014), and other explanatory information. The Financial Statements have been prepared by the candidate based on Section 78 of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statements

The candidate is responsible for the preparation of the Financial Statements in accordance with section 78 of the Municipal Elections Act, 1996 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 or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Financial Statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditors' judgment, including the assessment of risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the Financial Statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by candidate, as well as evaluating the overall presentation of the Financial Statements.

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

Basis for Qualified Opinion

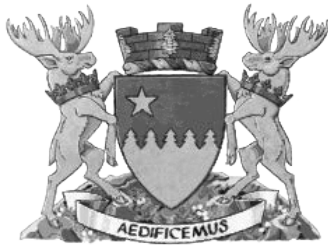
Due to the nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus/deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statements of the candidate for the period ended June 30, 2015 present fairly in all material respects, the candidate's income and expenses, and deficit in accordance with Section 78 of the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution and Use

The Financial Statements are prepared to assist the candidate to meet the requirements of Section 78 of the Municipal Elections Act, 1996. As a result, the Financial Statements may not be suitable for another purpose. Our report is intended solely for the candidate and the Ministry of Municipal Affairs and Housing and should not be distributed to or used by parties other than the candidate and the Ministry of Municipal Affairs and Housing.



City of Greater Sudbury Charter

WHEREAS Municipalities are governed by the Ontario Municipal Act, 2001;

AND WHEREAS the City of Greater Sudbury has established Vision, Mission and Values that give direction to staff and City Councillors;

AND WHEREAS City Council and its associated boards are guided by a Code of Ethics, as outlined in Appendix B of the City of Greater Sudbury's Procedure Bylaw, most recently updated in 2011;

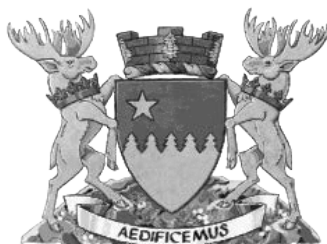
AND WHEREAS the City of Greater Sudbury official motto is "Come, Let Us Build Together," and was chosen to celebrate our city's diversity and inspire collective effort and inclusion;

THEREFORE BE IT RESOLVED THAT Council for the City of Greater Sudbury approves, adopts and signs the following City of Greater Sudbury Charter to complement these guiding principles:

As Members of Council, we hereby acknowledge the privilege to be elected to the City of Greater Sudbury Council for the 2014-2018 term of office. During this time, we pledge to always represent the citizens and to work together always in the interest of the City of Greater Sudbury.

Accordingly, we commit to:

- Perform our roles, as defined in the Ontario Municipal Act (2001), the City's bylaws and City policies;
- Act with transparency, openness, accountability and dedication to our citizens, consistent with the City's Vision, Mission and Values and the City official motto;
- Follow the Code of Ethical Conduct for Members of Council, and all City policies that apply to Members of Council;
- Act today in the interest of tomorrow, by being responsible stewards of the City, including its finances, assets, services, public places, and the natural environment;
- Manage the resources in our trust efficiently, prudently, responsibly and to the best of our ability;
- Build a climate of trust, openness and transparency that sets a standard for all the City's goals and objectives;
- Always act with respect for all Council and for all persons who come before us;
- Ensure citizen engagement is encouraged and promoted;
- Advocate for economic development, encouraging innovation, productivity and job creation;
- Inspire cultural growth by promoting sports, film, the arts, music, theatre and architectural excellence;
- Respect our historical and natural heritage by protecting and preserving important buildings, landmarks, landscapes, lakes and water bodies;
- Promote unity through diversity as a characteristic of Greater Sudbury citizenship;
- Become civic and regional leaders by encouraging the sharing of ideas, knowledge and experience;
- Work towards achieving the best possible quality of life and standard of living for all Greater Sudbury residents;



Charte de la Ville du Grand Sudbury

ATTENDU QUE les municipalités sont régies par la Loi de 2001 sur les municipalités (Ontario);

ATTENDU QUE la Ville du Grand Sudbury a élaboré une vision, une mission et des valeurs qui guident le personnel et les conseillers municipaux;

ATTENDU QUE le Conseil municipal et ses conseils sont guidés par un code d'éthique, comme l'indique l'annexe B du Règlement de procédure de la Ville du Grand Sudbury dont la dernière version date de 2011;

ATTENDU QUE la devise officielle de la Ville du Grand Sudbury, « Ensemble, bâtissons notre avenir », a été choisie afin de célébrer la diversité de notre municipalité ainsi que d'inspirer un effort collectif et l'inclusion;

QU'IL SOIT RÉSOLU QUE le Conseil de la Ville du Grand Sudbury approuve et adopte la charte suivante de la Ville du Grand Sudbury, qui sert de complément à ces principes directeurs, et qu'il y appose sa signature:

À titre de membres du Conseil, nous reconnaissons par la présente le privilège d'être élus au Conseil du Grand Sudbury pour le mandat de 2014-2018. Durant cette période, nous promettons de toujours représenter les citoyens et de travailler ensemble, sans cesse dans l'intérêt de la Ville du Grand Sudbury.

Par conséquent, nous nous engageons à :

- assumer nos rôles tels qu'ils sont définis dans la Loi de 2001 sur les municipalités, les règlements et les politiques de la Ville;
- faire preuve de transparence, d'ouverture, de responsabilité et de dévouement envers les citoyens, conformément à la vision, à la mission et aux valeurs ainsi qu'à la devise officielle de la municipalité;
- suivre le Code d'éthique des membres du Conseil et toutes les politiques de la municipalité qui s'appliquent à eux;
- agir aujourd'hui pour demain en étant des intendants responsables de la municipalité, y compris de ses finances, biens, services, endroits publics et du milieu naturel;
- gérer les ressources qui nous sont confiées de façon efficiente, prudente, responsable et de notre mieux;
- créer un climat de confiance, d'ouverture et de transparence qui établit une norme pour tous les objectifs de la municipalité;
- agir sans cesse en respectant tous les membres du Conseil et les gens se présentant devant eux;
- veiller à ce qu'on encourage et favorise l'engagement des citoyens;
- plaider pour le développement économique, à encourager l'innovation, la productivité et la création d'emplois;
- être une source d'inspiration pour la croissance culturelle en faisant la promotion de l'excellence dans les domaines du sport, du cinéma, des arts, de la musique, du théâtre et de l'architecture;
- respecter notre patrimoine historique et naturel en protégeant et en préservant les édifices, les lieux d'intérêt, les paysages, les lacs et les plans d'eau d'importance;
- favoriser l'unité par la diversité en tant que caractéristique de la citoyenneté au Grand Sudbury;
- devenir des chefs de file municipaux et régionaux en favorisant les échanges d'idées, de connaissances et concernant l'expérience;
- viser l'atteinte de la meilleure qualité et du meilleur niveau de vie possible pour tous les résidents du Grand Sudbury.