

**Financial Statement - Auditor's Report  
Candidate - Form 4**
*Municipal Elections Act, 1996 (Section 88.25)*
**Instructions**

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 

YYYY	MM	DD
2018	07	25

 to 

YYYY	MM	DD
2018	12	31

Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

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

**Box A: Name of Candidate and Office**

Candidate's name as shown on the ballot

Last Name or Single Name

WAN

Given Name(s)

JENNIFER CARRIE

Office for which the candidate sought election

CITY COUNCILLOR

Ward name or no. (if any)

THREE (3)

Municipality

MARKHAM - YORK REGION

Spending Limit - General

\$ 24,147.10

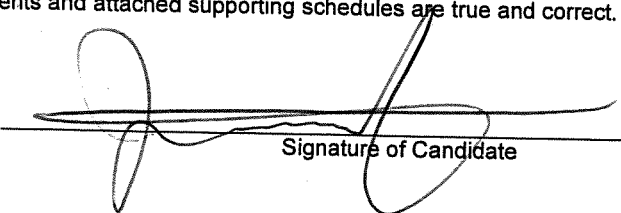
Spending Limit - Parties and Other Expressions of Appreciation

\$ 2,414.71

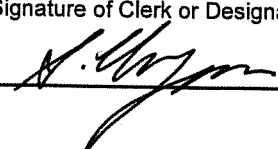
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

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


 Signature of Candidate

2019/02/24  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/08	12:40 pm	JW	

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

**LOAN**

Name of bank or recognized lending institution N/A  
 Amount borrowed \$ Ø

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	29,600.00	
Revenue from items \$25 or less	+ \$	Ø	
Sign deposit refund	+ \$	Ø	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	Ø	
Interest earned by campaign bank account (account balance rebate)	+ \$	9.90	
Other (provide full details)	+ \$		
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
<b>Total Campaign Income (Do not include loan)</b>	= \$	29,609.90	<b>C1</b>

**EXPENSES** (Note: include the value of contributions of goods and services)

**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	N/A	
Advertising	+ \$	3,813.70	
Brochures/flyers	+ \$	3,084.90	
Signs (including sign deposit)	+ \$	5,157.32	
Meetings hosted (meals)	+ \$	3,231.97	
Office expenses incurred until voting day	+ \$	114.73	
Phone and/or internet expenses incurred until voting day	+ \$	163.66	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	465.12	
Bank charges incurred until voting day	+ \$	32.24	
Interest charged on loan until voting day	+ \$	N/A	
Other (provide full details)	+ \$		
1. <u>city maps</u>	+ \$	10.00	
2. <u>sign permits</u>	+ \$	500.00	
3. <u>t-shirts</u>	+ \$	937.90	
4. <u>mailing postage for postcard flyers</u>	+ \$	4,219.90	
5. _____	+ \$		
<b>Total Expenses subject to general spending limit</b>	= \$	21,731.44	<b>C2</b>

**EXPENSES**

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

1. <u>appreciation party</u>	+ \$	2,310.62	
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	= \$	2,310.62	<b>C3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	<u>1,695.00</u>	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	<u>N/A</u>	
Office expenses incurred after voting day	+ \$	<u>0</u>	
Phone and/or internet expenses incurred after voting day	+ \$	<u>0</u>	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	<u>0</u>	
Bank charges incurred after voting day	+ \$	<u>32.85</u>	
Interest charged on loan after voting day	+ \$	<u>N/A</u>	
Expenses related to recount	+ \$	<u>N/A</u>	
Expenses related to controverted election	+ \$	<u>N/A</u>	
Expenses related to compliance audit	+ \$	<u>N/A</u>	
Expenses related to candidate's disability (provide full details)			
1. _____	+ \$	_____	
2. _____	+ \$	_____	
3. _____	+ \$	_____	
4. _____	+ \$	_____	
5. _____	+ \$	_____	
Other (provide full details)			
1. _____	+ \$	_____	
2. _____	+ \$	_____	
3. _____	+ \$	_____	
4. _____	+ \$	_____	
5. _____	+ \$	_____	
<b>Total Expenses not subject to spending limits</b>	= \$	<u>1,727.85</u>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ 25,769.91 **C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>3,839.99</u>	<b>D1</b>
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	<u>N/A</u>	<b>D2</b>
<b>Total (D1 – D2)</b>	= \$	<u>3,839.99</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>500.00</u>	
<b>Surplus (or deficit) for the campaign</b>	= \$	<u>3,339.99</u>	<b>D3</b>

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

**Schedule 1 - Contributions**

**Part I - Summary of Contributions**

Contributions in money from candidate and spouse	+ \$ <u>500.00</u>
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$ <u>ϕ</u>
<b>Total value of contributions not exceeding \$100 per contributor</b>	
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$ <u>ϕ</u>
<b>Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)</b>	
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$ <u>29,100.00</u>
<b>Less:</b> Contributions returned or payable to the contributor	- \$ <u>ϕ</u>
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$ <u>ϕ</u>
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$ <u>29,600.00</u> 1A</b>

**Part II - Contributions exceeding \$100 per contributor - individuals other than candidate or spouse**

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Please see	attached			
			<b>Total</b>	<b>\$ 29,100.00</b>

Additional information is listed on separate supplementary attachment

**Table 2: Contributions in goods or services from individuals other than candidate or spouse**  
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b> N/A

**Total for Part II - Contributions exceeding \$100 per contributor**  
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

\$ 29,100.00 1B

**Part III – Contributions from candidate or spouse**

**Table 3: Contributions in goods or services**

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		<b>Total</b> N/A

**Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign**  
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b> N/A

**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 N/A

Date of event/activity (yyyy/mm/dd) \_\_\_\_\_

**Part I – Ticket revenue**

Admission charge (per person)

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

Number of tickets sold

\$ \_\_\_\_\_ 2A  
X \_\_\_\_\_ 2B

**Total Part I (2A X 2B) (include in Part 1 of Schedule 1)**

= \$ \_\_\_\_\_

**Part II – Other revenue deemed a contribution**

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

Provide details

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

**Total Part II (include in Part 1 of Schedule 1)**

= \$ \_\_\_\_\_

**Part III – Other revenue not deemed a contribution**

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

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

**Total Part III (include under Income in Box C)**

= \$ \_\_\_\_\_

**Part IV – Expenses related to fundraising event or activity**

Provide details

1. \_\_\_\_\_ + \$ \_\_\_\_\_  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_  
6. \_\_\_\_\_ + \$ \_\_\_\_\_  
7. \_\_\_\_\_ + \$ \_\_\_\_\_  
8. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part IV Expenses (include under Expenses in Box C)**

= \$ \_\_\_\_\_

**Auditor's Report****Municipal Elections Act, 1996 (Section 88.25)**

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

CPA, CA

Municipality

Markham

Date (yyyy/mm/dd)

2019/02/24

**Contact Information**

Last Name or Single Name

Lee

Given Name(s)

Peter K.C.

Licence Number

1-20191

Address

Suite/Unit No.

201

Street No.

315

Street Name

Renfrew Dr.

Municipality

Markham

Province

Ontario

Postal Code

L3R 9S7

Telephone No. (including area code)

(647) 383-6925

Email Address

peter@peterklee.ca

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

 Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.



Financial Statement- Auditor's Report Candidate - Form 4

Schedule 1 - Contributions

Part II - Contributions exceeding \$100 per contributor - Individuals other than candidate or spouse

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

Supplementary Attachment

NAME	ADDRESS	CITY/TOWN	POSTAL CODE	DATE RECEIVED	AMOUNT RECEIVED \$	AMOUNT \$ RETURNED TO CONTRIBUTOR OR PAID TO CLERK
CHAN, IENG FAT	20 NOBLE STREET	MARKHAM	L3R8G3	27-Jul-18	\$ 1,200.00	N/A
WAN, KENNY	97 PADDOCK LANE	MARKHAM	L3P7S2	2-Aug-18	\$ 1,200.00	N/A
WAN, SHERRY	97 PADDOCK LANE	MARKHAM	L3P7S2	2-Aug-18	\$ 1,200.00	N/A
WAN, JESSICA JANE	97 PADDOCK LANE	MARKHAM	L3P7S2	8-Aug-18	\$ 200.00	N/A
YE, MEI HUA	188 ANGUS GLEN BOULEVARD	MARKHAM	L6C0K1	1-Aug-18	\$ 500.00	N/A
WU, FU-JING	188 ANGUS GLEN BOULEVARD	MARKHAM	L6C0K1	1-Aug-18	\$ 500.00	N/A
ZHU, HUI	11 NIPIGON AVENUE	TORONTO	M2M2V7	9-Aug-18	\$ 500.00	N/A
CHANG, JIAYU	11 NIPIGON AVENUE	TORONTO	M2M2V7	8-Aug-18	\$ 500.00	N/A
WONG, YUEN HUNG	11 COLBY LANE	RICHMOND HILL	L4C6H4	10-Aug-18	\$ 600.00	N/A
LEE, MICHELLE SIA	11 COLBY LANE	RICHMOND HILL	L4C6H4	10-Aug-18	\$ 600.00	N/A
HU, GUOLI	27 ALLEN MANOR	MARKHAM	L6C1B2	10-Aug-18	\$ 300.00	N/A
ZHOU, PEILING	42 HOLLINGER ROAD	TORONTO	M4B3G6	10-Aug-18	\$ 500.00	N/A
JIANG, YULI	126 RONCESVALLES AVENUE	TORONTO	M6R2L1	10-Aug-18	\$ 500.00	N/A
CHEN, DI	67 GUILDFORD CIRCLE	MARKHAM	L3R0S2	10-Aug-18	\$ 500.00	N/A
RUAN, YISEN	67 GUILDFORD CIRCLE	MARKHAM	L3R0S2	10-Aug-18	\$ 500.00	N/A
LIU, QIONG AI	9735 WARDEN AVENUE	MARKHAM	L6C1M6	10-Aug-18	\$ 500.00	N/A
LI, YAN YAN	82 MARBROOK STREET	RICHMOND HILL	L4C0Y8	8-Aug-18	\$ 600.00	N/A
LEUNG, JOANNA WINNIE	82 MARBROOK STREET	RICHMOND HILL	L4C0Y8	8-Aug-18	\$ 600.00	N/A
WANG, TIE	417 PARADELLE DRIVE	RICHMOND HILL	L4E4R9	9-Aug-18	\$ 500.00	N/A
ZHANG, LING	21 GREENSPIRE AVENUE	MARKHAM	L6E0N2	11-Aug-18	\$ 500.00	N/A
YU, YUE Z	17 TOURAINNE DRIVE	MARKHAM	L6C1T1	10-Aug-18	\$ 500.00	N/A
LI, QING	11 BAYVIEW FOREST LANE	THORNHILL	L3T7S4	18-Aug-18	\$ 1,000.00	N/A
WU, QUANSHENG	82 SONMORE DRIVE	SCARBOROUGH	M1S1X4	19-Aug-18	\$ 200.00	N/A
CHETTIAR, SARAH	32 CASSANDRA CRESCENT	RICHMOND HILL	L4B4A1	31-Aug-18	\$ 500.00	N/A
LI, YANG GAN	57 HOSEYHILL CRESCENT	SCARBOROUGH	M1S2X3	31-Aug-18	\$ 300.00	N/A

AMOUNT \$ RETURNED  
TO CONTRIBUTOR OR  
PAID TO CLERK

NAME	ADDRESS	CITY/TOWN	POSTAL CODE	DATE RECEIVED	AMOUNT RECEIVED \$	AMOUNT \$ RETURNED TO CONTRIBUTOR OR PAID TO CLERK
ROBSON, MAX	4400 HIGHWAY 7 EAST	MARKHAM	L3R1M2	4-Sep-18	\$ 300.00	N/A
CHEN, KELVIN	1 MANDARIN COURT	RICHMOND HILL	L4B4B7	30-Aug-18	\$ 500.00	N/A
YAO, YING	48 CLARENDON DRIVE	RICHMOND HILL	L4B3X6	17-Sep-18	\$ 500.00	N/A
LAU, GRACE	23 LINDA WAY	UNIONVILLE	L3R2P9	6-Sep-18	\$ 1,000.00	N/A
LAI, CYNTHIA	28 TODD ROAD	TORONTO	M1S2J9	5-Sep-18	\$ 300.00	N/A
LI, QUE HSIEN	69 WOZNIAK CRESCENT	MARKHAM	L6E0L4	22-Oct-18	\$ 500.00	N/A
SHI, XUXU	18 BARLOW ROAD	MARKHAM	L3R8A2	17-Aug-18	\$ 600.00	N/A
HONG, WEIQI	18 BARLOW ROAD	MARKHAM	L3R8A2	17-Aug-18	\$ 600.00	N/A
CHING, CHI WA	192 HAMMERSLY BOULEVARD	MARKHAM	L6Z2E2	18-Aug-18	\$ 500.00	N/A
WU, MAN KONG	192 HAMMERSLY BOULEVARD	MARKHAM	L6Z2E2	18-Aug-18	\$ 500.00	N/A
LEE, SAMMY	SUITE 202, 18 CROWNSTEEL DRIVE	MARKHAM	L3R9X8	24-Aug-18	\$ 300.00	N/A
JIN, CHENSHENG	26 WELTER COURT	RICHMOND HILL	L4S1E9	24-Aug-18	\$ 250.00	N/A
HE, XIAOYAN	26 WELTER COURT	RICHMOND HILL	L4S1E9	24-Aug-18	\$ 250.00	N/A
JIANG, YIFEI	27 QUINCY CRESCENT	TORONTO	M2J1C5	23-Aug-18	\$ 500.00	N/A
CAI, JIN MEI	SUITE 3303, 761 BAY STREET	TORONTO	M5G2R2	24-Aug-18	\$ 1,000.00	N/A
LUI, FUNG	1 RICHARD PERSON DRIVE	MARKHAM	L6C1B1	20-Aug-18	\$ 1,000.00	N/A
HUANG, LE	1 RICHARD PERSON DRIVE	MARKHAM	L6C1B1	20-Aug-18	\$ 1,000.00	N/A
LI, XIAO PING	81 HILLCREST AVENUE	TORONTO	M2N3N6	6-Aug-18	\$ 600.00	N/A
RONG, ZHE SHENG	81 HILLCREST AVENUE	TORONTO	M2N3N6	6-Aug-18	\$ 600.00	N/A
LEE, EDDIE	81 HALTERWOOD CIRCLE	MARKHAM	L3P7T2	14-Aug-18	\$ 200.00	N/A
WANG, ZE ZHI	14 BRIAN CLIFF DRIVE	TORONTO	M3B2G2	7-Aug-18	\$ 1,200.00	N/A
LI, FANG SHU	14 BRIAN CLIFF DRIVE	TORONTO	M3B2G2	7-Aug-18	\$ 1,200.00	N/A
LI, YE	14 BRIAN CLIFF DRIVE	TORONTO	M3B2G2	7-Aug-18	\$ 1,200.00	N/A
TOTAL					\$ 29,100.00	

Personal contribution \$ 500.00

TOTAL \$ 29,600.00



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Email: peter@peterkclee.ca

## **INDEPENDENT AUDITOR'S REPORT**

To Jennifer Carrie Wan for submission to the clerk with whom the nomination was filed, in accordance with section 88.25 of the Municipal Elections Act, 1996

### ***Qualified Opinion***

I have audited the accompanying Financial Statement – Auditor's Report Form 4 of the Jennifer Carrie Wan 2018 Municipal Election Campaign for the period of July 25 to December 31, 2018.

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the accompany Financial Statement – Auditor's Report Form 4 of the Jennifer Carrie Wan 2018 Municipal Election Campaign for the period of July 25 to December 31, 2018, is prepared, in all material aspects, in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and in the prescribed form issued by the Ministry of Municipal Affairs and Housing.

### ***Basis for Qualified Opinion***

Due to the inherent nature of the transactions of municipal election campaigns, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments might be necessary to contributions and other revenue and expenses.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Jennifer Carrie Wan 2018 Municipal Election Campaign in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### ***Responsibilities of the Candidate for the Financial Statement***

The Candidate is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Municipal Elections Act 1996 and in the prescribed form issued by the Ministry of Municipal Affairs and Housing and for such internal control as the candidate determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

The Candidate is responsible for overseeing the campaign's financial reporting process.



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### ***Auditor's responsibilities for the Audit of the Financial Statement***

My objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement. As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.
- Evaluate the overall presentation, structure and content of the financial statement, including disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

*Peter K.C. Lee Professional Corporation*

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

Markham, Ontario  
February 24, 2019