

**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
2 0 1 8	0 7	2 3

 to

YYYY	MM	DD
2 0 1 9	0 6	3 0

 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

Gorchynski

Given Name(s)

Grant

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

Ward 4

Municipality

Mississauga

Spending Limit - General

\$ 40,687.25

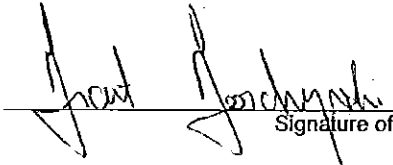
Spending Limit - Parties and Other Expressions of Appreciation

\$ 4,068.73

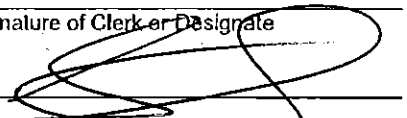
 I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Grant Gorchynski, 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

2019/09/26
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
<u>2019/09/27</u>	<u>11:39 am</u>		

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)	+ \$	39,970.00
Revenue from items \$25 or less	+ \$	_____
Sign deposit refund	+ \$	_____
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	_____
Interest earned by campaign bank account	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	39,970.00 C1

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)	+ \$	_____
Advertising	+ \$	4,775.99
Brochures/flyers	+ \$	2,406.95
Signs (including sign deposit)	+ \$	9,580.14
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	14,381.17
Phone and/or internet expenses incurred until voting day	+ \$	1,938.39
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	3,700.00
Bank charges incurred until voting day	+ \$	1,207.18
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	37,989.82 C2

EXPENSES

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

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

Expenses not subject to spending limits

Accounting and audit	+ \$	3,107.50	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	34.89	
Bank charges incurred after voting day	+ \$	297.67	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
Other (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
Total Expenses not subject to spending limits	= \$	3,440.06	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 41,429.88 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	-1,459.88	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 - D2)	= \$	-1,459.88	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	-1,459.88	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 is responsible for the conduct of the election.

Schedule 1 - Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$ 11,610.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$ _____
Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	\$ 500.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2) • 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).	\$ 27,860.00
Less: Contributions returned or payable to the contributor	– \$ _____
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$ _____
Total Amount of Contributions (record under Income in Box C)	= \$ 39,970.00 1A

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
See supplementary attachment.			27,860.00	
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	27,860.00

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

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			Total	

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 _____

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	
			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
Chartered Professional Accountant

Municipality Toronto	Date (yyyy/mm/dd) 2019/09/26
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Contact Information

Last Name or Single Name Furyk	Given Name(s) Greg	Licence Number 1-21523
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Address		
Suite/Unit No. 800	Street No. 251	Street Name Consumers Road

Municipality Toronto	Province Ontario	Postal Code M2J 4R3
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Telephone No. (including area code) 416 496-1234	Email Address gfuryk@mcgovernhurley.com
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The report must be done in accordance with generally accepted auditing standards and must:

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

Report is attached

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

Grant Gorchynski - City of Mississauga Municipal Election Campaign Audit

June 30, 2019

Schedule 1, Part II - Contributions exceeding \$100 per contributor - individuals other than candidate or spouse

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

Contributor Name	Contributor Address		Date Received	Amount Received \$
Burgener, John	944 Meadow Wood Road	Mississauga L5J 2S6	9/21/2018	1,200.00
Gorchynski, Elizabeth	1272 Calchacoma Court	Mississauga L5H 2X6	9/23/2018	1,200.00
Burgener, Rebecca	944 Meadow Wood Road	Mississauga L5J 2S6	9/25/2018	1,000.00
Dauphinee, Adam	16 Woodlawn Avenue	Mississauga L5G 3K5	9/26/2018	300.00
Gavarkovs, Matthew	3708 Beechollow Crescent	Mississauga L4Y 3T2	9/26/2018	300.00
Burans, Chris	9 Heme Hill	Toronto M9A 2W9	9/26/2018	300.00
Nguyen, Nga	815 Escobar Crescent	Mississauga L5V 2S7	9/27/2018	1,130.00
Carden, Lois	957 Cristina Court	Mississauga L5J 4S1	9/27/2018	1,000.00
Ruginis, Suzanne	2132 Owen Lane	Burlington L7M 3J1	9/28/2018	1,000.00
Bajric, Snezana	2612 Gazebo Court	Mississauga L5L 3M8	10/3/2018	300.00
Weber, David	816 Southdown Road	Mississauga L5J 2Y4	10/10/2018	300.00
Ella, Marlo	21 Rosedale Road	Toronto M4W 2P1	10/11/2018	500.00
Patel, Manish	100 Tianalee Crescent	Brampton L7A 2X2	10/12/2018	300.00
Gorchynski, Jeffrey	1272 Calchacoma Court	Mississauga L5H 2X6	10/12/2018	500.00
Tickner, Ana	94 Oak Avenue	Richmond Hill L4C 6R7	10/13/2018	250.00
Nguyen, Tri	815 Escobar Crescent	Mississauga L5V 2S7	9/27/2018	1,130.00
Hanson, David	104 Montreal Circle	Stoney Creek L8E 0C8	10/9/2018	1,200.00
Lunardo, Italo	30 Owesland Crescent	Woodbridge L4L 2A7	10/15/2018	500.00
Baldwin, David	10 Fagan Drive	Georgetown L7G 4P3	10/16/2018	1,000.00
Morozov, Sergel	23 Blair Street	Toronto M4B 3N5	10/16/2018	500.00
Pilon, Randall	1239 Tecumseh Park Crescent	Mississauga L5H 2W8	8/31/2018	1,200.00
Marquez, Marco	85 East Liberty Street, Unit 323	Toronto M6K 3R4	10/21/2018	1,200.00
Richmond, Caryl	960 Meadow Wood Road	Mississauga L5J 2S6	9/28/2018	1,000.00
Leroux, Peter	1 Lomond Drive, Unit 1007	Toronto M8X 2Z3	9/28/2018	1,000.00
Tolias, Peter	2529 Bruslem Road	Mississauga L5A 2R5	10/15/2018	1,200.00
Glansante, John	426 Petawa Crescent	Mississauga L4Z 2M9	12/18/2018	1,200.00
Kuczynski, Chris	2850 Lakeshore Boulevard West	Toronto M8V 1H9	11/6/2018	150.00
Beetles, Brett	1191 Mona Road	Mississauga L5G 2Z8	11/28/2018	1,200.00
Tran, Ngoc-Ha	5359 Red Bush Dr	Mississauga L4Z 3Z5	3/27/2019	500.00
Khandaker, Faraaz	4601 Tribal Crt	Mississauga L4Z 2R1	4/8/2019	500.00
Lysenko, Mark	2552 Whaley Drive	Mississauga L5B 1X2	4/25/2019	1,200.00
Seh, Janika	254 Lakeshore Road West	Mississauga L5H 1G6	5/2/2019	1,200.00
Ewart, Michelle	29 Camden Street	Toronto M5V 3N3	6/1/2019	1,200.00
Mackenzie, Jo Anne	13 Hyde Park Court	Brampton L6S 1Y6	6/17/2019	1,200.00
				\$ 27,860.00



Independent Auditors Report

To the City Clerk of the City of Mississauga,

Qualified Opinion

We have audited the accompanying Financial Statements – Auditor's Report Form 4 (the "Financial Statements") of Grant Gorchynski (the "Candidate"), which comprise the Statement of Campaign Income and Expenses, the Calculation of Surplus or Deficit, and the attached schedules of Contributions, and of Fund-Raising Events and Activities, for the campaign period from July 23, 2018 to June 30, 2019, relating to the election held on October 22, 2018.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph the Financial Statements for the campaign period from July 23, 2018 to June 30, 2019 are prepared, in all material respects, in accordance with the accounting requirements of subsections 88.8 through 88.31 of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the Financial Statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Due to the nature of the types of transactions inherent in an electoral campaign, the completeness of contributions and other revenues 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 contributions and other revenue, expenses, assets and liabilities, and surplus or deficit.

Emphasis of Matter – Basis of Account and Restriction on Distribution and Use

The Financial Statements are prepared to assist the Candidate in complying with the provisions of subsections 88.8 through 88.31 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. Our opinion is not modified in respect of this matter.



Responsibilities of the Candidate

The Candidate is responsible for the preparation of the Financial Statements in accordance with the provisions of subsections 88.8 through 88.31 of the Municipal Elections Act, 1996, and for such internal control as the Candidate determines is necessary to enable the preparation of the Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditors responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our qualified opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Candidate's internal control.
- Evaluate the overall presentation, structure and content of the Financial Statements and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We 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 we identify during our audit.

We also provide the Candidate a statement that we have complied with relevant ethical requirements regarding independence, and communicate with the Candidate regarding all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The engagement partner of the audit resulting in this independent auditor's report is Greg Furyk.

McGovern Hurley LLP

Chartered Professional Accountants
Licensed Public Accountants

Toronto, Ontario
September 26, 2019