

**Instructions**

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

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

For the campaign period from (day clerk received nomination) 

YYYY	MM	DD
2	0	2
2	0	8
0	3	

 to 

YYYY	MM	DD
2	0	2
3	0	1
0	3	

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

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

Candidate's name as shown on the ballot

Last Name or Single Name

Gassmann

Given Name(s)

Andrew

Office for Which the Candidate Sought Election

Councillor Ward 01

Ward Name or Number (if any)

01

Municipality

Mississauga

Spending Limit

General

\$34,087.00

Parties and Other Expressions of Appreciation

\$3,408.70

Contribution Limit

Contributions from Candidate and Spouse

\$11,844.00


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

**Box B: Declaration**

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

  
Signature of Candidate

2023/03/08  
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
2023/03/28	10:54am		

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

**LOAN**

Name of bank or recognized lending institution

Amount borrowed  
\$ 0.00

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	33,363.25
Revenue from items \$25 or less	+ \$	0.00
Sign deposit refund	+ \$	0.00
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	0.00
Interest earned by campaign bank account	+ \$	0.00
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
6. _____	+ \$	_____

**Total Campaign Income (Do not include loan)**

**= \$ 33,363.25 C1**

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

**1. Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	\$	4,563.25
Advertising	\$	12,867.88
Brochures/flyers	\$	10,664.65
Signs (including sign deposit)	\$	363.49
Meetings hosted	\$	150.60
Office expenses incurred until voting day	\$	349.15
Phone and/or internet expenses incurred until voting day	\$	836.07
Salaries, benefits, honoraria, professional fees incurred until voting day	\$	0.00
Bank charges incurred until voting day	\$	11.05
Interest charged on loan until voting day	\$	0.00
Other (provide full details)		
1. Car/Truck rental & gas	+ \$	1,341.29
2. Meals - Volunteer appreciation	+ \$	2,225.45
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
6. _____	+ \$	_____

**Total Expenses subject to general spending limit**

**\$ 33,372.88 C2**

**2. 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** \$ 0.00 C3

**3. Expenses not subject to spending limits**

Accounting and audit	\$	2,034.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	\$	0.00
Office expenses incurred after voting day	\$	0.00
Phone and/or internet expenses incurred after voting day	\$	0.00
Salaries, benefits, honoraria, professional fees incurred after voting day	\$	0.00
Bank charges incurred after voting day	\$	0.00
Interest charged on loan after voting day	\$	0.00
Expenses related to recount	\$	0.00
Expenses related to controverted election	\$	0.00
Expenses related to compliance audit	\$	0.00

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** \$ 2,034.00 C4

**Total Campaign Expenses (C2 + C3 + C4)** = \$ 35,406.88 C5

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>-2,043.63</u> D1	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>0.00</u>	
<b>Surplus (or deficit) for the campaign</b>			<b>= \$ <u>-2,043.63</u> D2</b>

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

**Schedule 1 – Contributions**

**Part I – Summary of Contributions**

Contributions in money from candidate and spouse	+ \$ 0.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ 4,563.25
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).	\$ 0.00
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	\$ 28,800.00
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$ 0.00 \$ 0.00
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$ 33,363.25 1A</b>

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

**Table 1: Contributions in goods or services**

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
<b>Total</b>		<b>0.00</b>

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign (Note: Value must be recorded as a contribution from the candidate and as an expense.)**

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
Lawn Signs	2018/09/07	Lakefront Graphix Technol	400	1,592.00
Arterial Signs	2018/09/07	Lakefront Graphix Technol	250	2,722.50
Wooden stakes	2018/09/07	Cooksville Lumber	125	248.75
<b>Total</b>				<b>4,563.25</b>

Additional information is listed on separate supplementary attachment, if completed manually.

**Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**

**Table 3: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Gwendolyn Yuchtman	153 Mathewson St Maple, O	2022/08/10	1,000.00	
Christian Rinomato	12 Edgevalley Dr. Etobicoke	2022/08/16	1,000.00	
John Torchia	7806 30th Side Rd. Alliston,	2022/08/17	1,000.00	
David Delmedico	161 Grandvista Cres Woodb	2022/08/17	1,000.00	
Anthony Rinomato	180 Westridge Dr. Vaughan,	2022/08/17	1,000.00	
Nick Masucci	360 Forest Fountain Dr. Woc	2022/09/15	1,200.00	
Celia Losiggio	43 Kilmuir Gate Woodbridge	2022/09/16	1,200.00	
Vincent Chiarelli	308 Bennett Dr King City, O	2022/09/17	1,200.00	
<b>Total</b>			<b>28,800.00</b>	

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: Contributions in goods or services from individuals other than candidate or spouse (Note: Must also be recorded as Expenses in Box C.)**

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
<b>Total</b>				<b>0.00</b>

Additional information is listed on separate supplementary attachment, if completed manually.

**Total for Part III – Contributions exceeding \$100 per contributor (Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 28,800.00 1B**

**Schedule 2 – Fundraising Events and Activities**

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

**Fundraising Event/Activity 1**

Description of fundraising event/activity \_\_\_\_\_

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

**Part I – Ticket revenue**

Admission charge (per person) \$ 0.00 2A

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

Number of tickets sold x 0.00 2B

**Total Part I (2A X 2B) (include in Part I of Schedule 1)** = \$ 0.00

**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 (include in Part I of Schedule 1)** = \$ 0.00

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

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

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

**Total Part III (include under Income in Box C)** = \$ 0.00

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

Provide details

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

**Total Part IV Expenses (Include under Expenses in Box C)** = \$ 0.00

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

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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 Mississauga	Date (yyyy/mm/dd) 2023/03/08
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**Contact Information**

Last Name or Single Name Wilson	Given Name(s) Shaun	Licence Number 3-3190326
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**Address**

Suite/Unit Number	Street Number 101	Street Name Queen St. S
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Municipality Mississauga	Province ON	Postal Code L5M 1K7
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Telephone Number 905-821-9215	Email Address shaun.wilson@scplp.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

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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.

**Contributions: Table 3: Contributions exceeding \$100 per contributor – individuals other than candidate or spouse (Additional)**

Name	Full Address	Date Received	Amount Received	Amount Returned to Contributor or Paid to Clerk
Melissa Losiggio	3 Romeo Cres Woodbridge, ON, Canada L4L6Z7	2022/09/17	\$1,200.00	
Mario Andreucci	37 Nadia Ave Woodbridge, ON, Canada L4L8P2	2022/09/17	\$1,200.00	
Teresa Marciano	10 Wilkie Ave Nobleton, ON, Canada L0G1N0	2022/09/18	\$1,200.00	
Stephen Camp	48 Wanita Rd Mississauga, ON, Canada L5G1B4	2022/09/27	\$1,200.00	
Harpreet Bassi	1466 Bunsden Ave Mississauga, ON, Canada L5H2B4	2022/09/22	\$1,200.00	
Jan Kim	1466 Bunsden Ave Mississauga, ON, Canada L5H2B4	2022/09/26	\$1,200.00	
Karen Bily	117 Dunblaine Ave Toronto, ON, Canada M5M2S4	2022/09/23	\$1,200.00	
Quy Lam	329 Brooke Ave Toronto, ON, Canada M2M2L4	2022/09/23	\$1,200.00	
Dung Lam	329 Brooke Ave Toronto, ON, Canada M5M2L4	2022/09/27	\$1,200.00	
Amanda Porciello	1413 Venta Ave Mississauga, ON, Canada L4X1C9	2022/10/17	\$1,200.00	
Qing Shao	27 Acorn Ave Etobicoke, ON, Canada M9B3P7	2022/10/14	\$1,200.00	
Julian Diciano	200 Ronson Dr, UNIT 101 Etobicoke, ON, Canada M9W5Z9	2022/10/01	\$1,200.00	
John Lohmus	316 Willa Rd Mississauga, ON, Canada L5G2G8	2022/10/04	\$1,000.00	
Gisela Gassmann	2084 Cliff Rd Mississauga, ON, Canada L5A2N5	2022/10/24	\$1,200.00	
Warisha Nawaz	1943 Royal Credit Blvd Mississauga, ON, Canada L5M4Y1	2022/10/22	\$1,200.00	
Mohammed Ahmed	1943 Royal Credit Blvd Mississauga, ON, Canada L5M4Y1	2022/09/30	\$1,200.00	
Paulo Pereira	1030 Dundas St. Mississauga, ON, Canada L4Y2B8	2022/10/13	\$1,200.00	





## Independent Auditor's Report

To the Office of the City Clerk, City of Mississauga

### *Report on the Financial Statements*

#### *Qualified Opinion*

We have audited the accompanying financial statements of Mr. Andrew Gassmann, Candidate - Ward 1, City of Mississauga ("the Candidate"), which comprise the statement of surplus or deficit as at December 31, 2022 and the statement of campaign income and expenses for the 2022 municipal election campaign period then ended.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Candidate as at December 31, 2022, and his financial performance for the 2022 municipal election campaign period then ended in accordance with Section 88 of the *Municipal Elections Act, 1996*.

#### *Basis for Qualified Opinion*

In common with many election campaigns, the campaign derived its revenue from cash donations and contributed goods, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the campaign. We were not able to determine whether any adjustments might be necessary to campaign contributions, campaign surplus, or the inventory used from a prior campaign.

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 campaign in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Other Matter*

The financial statements are prepared to assist the Candidate in complying with the financial reporting provisions of Section 88 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 Office of the City Clerk, City of Mississauga and should not be distributed to or used by parties other than the Candidate or the Office of the City Clerk, City of Mississauga. Our opinion is not modified in respect of this matter.

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

The Candidate is responsible for the preparation and fair presentation of these financial statements in accordance with *Section 88 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 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 CAS 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 these financial statements.



As part of an audit in accordance with CASs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. 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 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.
2. 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 the Candidate's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.
4. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, 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.

*S+C Partners LLP*

Chartered Professional Accountants  
Licensed Public Accountants

Mississauga, Ontario  
March 8, 2023