

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 5	2 7

 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

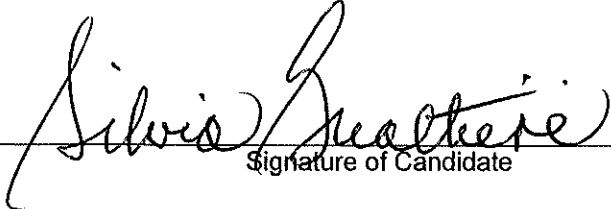
Box A: Name of Candidate and Office

Candidate's name as shown on the ballot		
Last Name or Single Name Gualtieri	Given Name(s) Silvia	
Office for Which the Candidate Sought Election Councillor	Ward Name or Number (if any) Ward 2	
Municipality Mississauga		
Spending Limit General \$35,749.00	Parties and Other Expressions of Appreciation \$3,574.88	Contribution Limit Contributions from Candidate and Spouse \$12,235.00

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

Box B: Declaration

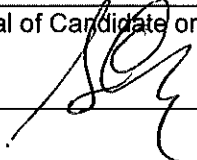

I, Silvia Gualtieri, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2023.03.27

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/31	Time Filed 11:27am	Initial of Candidate or Agent (if filed in person) 	Signature of Clerk or Designate 
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Box C: Statement of Campaign Income and Expenses

LOAN		Amount borrowed
Name of bank or recognized lending institution		\$
INCOME		
Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 51,380.00	
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.	+ \$	
6.	+ \$	
Total Campaign Income (Do not include loan)		= \$ 51,380.00 C1
EXPENSES (Note: Include the value of contributions of goods and services)		
1. Expenses subject to general spending limit		
Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$	
Advertising	+ \$ 10,091.56	
Brochures/flyers	+ \$ 12,073.28	
Signs (including sign deposit)	+ \$ 6,016.19	
Meetings hosted	+ \$ 765.30	
Office expenses incurred until voting day	+ \$ 801.26	
Phone and/or internet expenses incurred until voting day	+ \$ 225.98	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ 2,957.36	
Bank charges incurred until voting day	+ \$ 132.69	
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Office rent	+ \$ 2,500.00	
Total Expenses subject to general spending limit	= \$ 35,563.62 C2	
2. Expenses subject to spending limit for parties and other expressions of appreciation		
1. Election night party	+ \$ 736.64	
2. Appreciation dinner	+ \$ 2,056.95	
3. Campaign term thank you brunch	+ \$ 401.35	
4.	+ \$	
5.	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$ 3,194.94 C3	

3. Expenses not subject to spending limits

Accounting and audit	+ \$	3,000.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	2,274.30	
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	+ \$	97.25	
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	= \$	5,371.55	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **44,130.11** C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	7,249.89	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	– \$	3,000.00	
Surplus (or deficit) for the campaign		<u> </u>	= \$ 4,249.89 D2

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

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+	\$	3,000.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)				
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).				
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).				
Less: Ineligible contributions paid 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)				= \$ 51,380.00 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

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

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

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

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

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

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

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

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
See attached			48,300.00	500.00
Total			48,300.00	

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

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

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

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

**Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)** \$ 48,300.00 1B

Silvia Gualtieri Municipal Campaign

Schedule 1 - Contributions

Part III - Contribution exceeding \$100 per contributor - individuals other than candidate or spouse

Table 3: Monetary contributions from individuals over than candidate or spouse

Name	Full Address	Date Received	Amount Received	Return to Contributor
Scott R. Samuel	401 Smith Ave., Burlington, Ontario, L7R 2T9	2022-08-22	250.00	
Natalie A. Do	805-9 Valhalla Inn Road, Toronto, Ontario, M9B 1S9	2022-09-06	1,000.00	
Dianna T. Tyndorf	1055 Southdown Rd., Mississauga, Ontario, L5J 0A3	2022-09-07	250.00	
Frank Guido	124 Guery Cres., Woodbridge, Ontario, L4L 9P5	2022-09-07	250.00	
Mlan Nadeem	13 Longevily Road, Brampton, Ontario, L6X 5P3	2022-09-07	500.00	
Thomas Mcauliffe	2293 Homelands Dr., Mississauga, Ontario, L5K 1G9	2022-09-07	250.00	
Vittoria Spagnuolo	67 Marlinton Cres., Downsview, Ontario, M3L 1K3	2022-09-07	250.00	
John Spina	80 Klncort St., 2nd Floor, Toronto, Ontario, M6M 5G1	2022-09-07	250.00	
John Capobianco	804-1 Palace Pier Crt., Etobicoke, Ontario, M8V 3W9	2022-09-07	250.00	
Larry & Heather McCormick	1894 Mississauga Rd., Mississauga, Ontario, L5H 4C8	2022-09-12	250.00	
Ashwani Tangri	2198 Rosegate Dr., Mississauga, Ontario, L5M 5A6	2022-09-12	250.00	
Edmond O. Brown	35 Hilton Ave., Toronto, Ontario, MRR 3E5	2022-09-14	500.00	
James R. Stevenson	318 La Rocca Ave., Woodbridge, Ontario, L4H 3L2	2022-09-16	1,200.00	
Silvio Marrone & Filomena Sinopoli	265 Greer Rd., Toronto, Ontario, M5M 3N9	2022-09-19	1,200.00	
Ida Leonetti & Anthony Leonetti	33 Rose Cottage Lane, Sharnberg, Ontario, L0G 1T0	2022-09-19	1,200.00	
Dianne Lawson	2318 Pyramid Cres., Mississauga, Ontario, L5K 1C9	2022-09-20	200.00	
Steve Rogers	950 Whittler Cres., Mississauga, Ontario, L5H 2X3	2022-09-22	1,200.00	
Kristian Velkoski	341 Lakeshore Road E., Mississauga, Ontario L5G 1E7	2022-10-05	250.00	
Harbaksh Nanda	677 Canyon St., Mississauga, Ontario, L5H 4G9	2022-10-06	300.00	
Peter Kool	2328 Belfast Cres., Mississauga, Ontario, L5K 1N9	2022-10-10	300.00	
Talal Issawi	844 Meadow Wood Rd., Mississauga, Ontario, L5J 2S6	2022-10-10	1,000.00	
Ms. Samira Causevic	1420 Lorne Park Rd., Mississauga, Ontario, L5H 3B3	2022-10-11	500.00	
Mario Causevic	1421 Lorne Park Rd., Mississauga, Ontario, L5H 3B3	2022-10-11	500.00	
Dean French	2901 Bloor St. W., Etobicoke, Ontario, M8X 1B3	2022-10-12	500.00	
Evelyn Borys	1022 Mesa Cres., Mississauga, Ontario, L5H 3T5	2022-10-13	300.00	
Isaiah Bayley-Hay	14052 Argyll Georgetown, Ontario, L7G 5T7	2022-10-13	300.00	
Leannard G. Howell	143-60 Bristol Rd. E., Mississauga, Ontario, L4Z 3K8	2022-10-13	300.00	
Sean Johnny	1860 Christopher Rd., Mississauga, Ontario, L5J 2K8	2022-10-13	600.00	
Dolores Murgler	2577 #8 Side Rd., Burlington, Ontario, L7P 0E5	2022-10-13	300.00	
Mr. Francis Zuccarelli	462 Krotone Crescent, Mississauga, Ontario, L5W 1T7	2022-10-13	300.00	
Ms. Beena Grewal	4690 Cortina Road, Burlington, Ontario, L7M 0G3	2022-10-13	300.00	
Ahmad Shehab-Eldin	5955 Creditview Rd., Suite 58, Mississauga, Ontario, L5V 1N4	2022-10-13	300.00	
Marzena Ciecielag	6-100 Little Creek Rd., Mississauga, Ontario, L5R 0E9	2022-10-13	300.00	
Maria Evans	919 White Clover Way, Mississauga, Ontario, L5V 1C7	2022-10-13	300.00	
Macello Marchese	952 Toscana Place, Mississauga, Ontario, L5J 0A6	2022-10-13	300.00	
Mohammad Zaheer	641 Savoline Blvd. Milton, Ontario, L9T 0N2	2022-10-13	300.00	
Abraham Azraq	75 Priority Dr., Whitby, Ontario, L1P 2A9	2022-10-13	300.00	
Ben Sadeg	PO Box 1024 STN B, Mississauga, Ontario, L4Y 3W3	2022-10-13	300.00	
Niki Singh	1181 Agram Dr., Oakville, Ontario, L6H 7S1	2022-10-15	300.00	
Deirdre Mallehe	59 Oakland Dr., Hamilton, Ontario, L8E 3R4	2022-10-15	250.00	
Elson Jaku	11 Glenwood Crescent, Hamilton, Ontario, L9C 3J3	2022-10-20	1,200.00	
Maria Loulakis	11 Glenwood Crescent, Hamilton, Ontario, L9C 3J3	2022-10-22	1,200.00	
Helen Loulakis	11 Glenwood Crescent, Hamilton, Ontario, L9C 3J3	2022-10-22	1,200.00	
Illir Shyti	23 Bowsprit Avenue, Toronto, Ontario, M9P 2Y4	2022-10-22	1,200.00	
Nikoli Musabellu	1407 Royal York Road, Apt 307, Etobicoke, Ontario, M9P 3A6	2022-10-23	1,200.00	
Erica Gualtieri	1992 Ingeledale Dr., Mississauga, Ontario, L5J 2H2	06/18/2022	1,000.00	
Fran Ricci	690 Fairview Rd., Fort Erie, Ontario, L2A 4T1	06/18/2022	1,000.00	
Genevieve Gualtieri Brown	127 Main Street South, Brampton, Ontario, L6Y 1N2	06/30/2022	1,200.00	
Margaret Judith Simcoe	8 Ann Street, Mississauga, Ontario, L5G 0C1	07/05/2022	200.00	
Joseph Draganjac	1556 Lovelady Cres., Mississauga, Ontario, L4W 2Z1	07/07/2022	1,200.00	
Cindy Paron	3418 Chipley Cres., Mississauga, Ontario, L4T 2E2	08/04/2022	1,200.00	
Camillo Milani	63 Veronica Dr., Mississauga, Ontario, L5H 1Y9	08/04/2022	1,200.00	
Sam Mcdadi	455 Meadowwood Rd., Mississauga, Ontario, L5J 2S4	08/04/2022	1,200.00	
Lucia Milani	P.O. Box 663, 11641 Dufferin St., Maple, Ontario, L6A 1S5	08/04/2022	1,200.00	
Richard Scott	1863 Pattison Cres., Mississauga, Ontario, L5J 1H6	08/30/2022	250.00	
David J. Culham	3265 South Millway, Mississauga, Ontario, L5L 2R3	08/30/2022	200.00	
Rob Godfrey	10 Ormsby Crescent, Toronto, Ontario, M5P 2V3	09/06/2022	500.00	
Sab Ravalli	1585 Jalna Ave., Mississauga, Ontario, L5J 1S8	09/06/2022	500.00	500.00
Keisle Dawson	1685 Missenden Cres., Mississauga, Ontario, L5J 2T3	09/06/2022	250.00	
Joana Da Silva	1271 Walden Circle, Suite 807, Mississauga, Ontario, L5J 4R4	09/06/2022	500.00	
S. Lightfoot	38 Wanita Rd., Mississauga, Ontario, L5G 1B4	09/07/2022	250.00	
R. Scott Davie	312 Woodhaven Crt., Newmarket, Ontario, L3X 3A4	09/11/2022	1,200.00	

Silvia Gualtieri Municipal Campaign

Schedule 1 - Contributions

Part III - Contribution exceeding \$100 per contributor - individuals other than candidate or spouse

Table 3: Monetary contributions from individuals over than candidate or spouse

Name	Full Address	Date Received	Amount Received	Return to Contributor
Melanie Stevens Sutherland	707 Willard Ave., Toronto, Ontario, M6S 3S7	09/11/2022	1,200.00	
Michael Joseph Doracin	785 Canyon St., Mississauga, Ontario, L5H 4M3	09/11/2022	1,000.00	
Elizabeth Harding	785 Canyon St., Mississauga, Ontario, L5H 4M3	09/11/2022	1,000.00	
Frank Doracin	785 Canyon St., Mississauga, Ontario, L5H 4M3	09/11/2022	1,000.00	
Joane Docherty	1271 Walden Circle, Suite 807, Mississauga, Ontario, L5J 4R4	09/11/2023	200.00	
Teresa Doracin	1606 Kipper Ave., Mississauga, Ontario, L5G 4E1	09/11/2024	1,000.00	
Alicia Manichan	214 Fortissoma Dr., Hamilton, Ontario, L9C 0B8	10/13/2022	300.00	
Tanveer Singh Bhullar	2922 Islington Ave., North York, M9L 2T2	10/13/2022	300.00	
Kamalanathan Pakkiyaraja	34 Bedouin Cres., Mississauga, Ontario, L6P 4H3	10/13/2022	500.00	
Dr. Vikas Soota	454 Apple Lane, Mississauga, Ontario, L5J 2T2	10/13/2022	300.00	
Heidi M Langdon	65 Park St.East # 706, Mississauga, Ontario, L5G 1M3	10/13/2022	300.00	
Ahmad Al-Izzi	712 Atoka Dr., Mississauga, Ontario, L5G 1M3	10/13/2022	300.00	
Leandra Persad	76 Arnold Maeshal Blvd., Caledonia, Ontario, L5J 2T2	10/13/2022	300.00	
Jeevan Singh Jammu	95 Lloyd Sanderson Dr., Brampton, Ontario, L6Y 0X2	10/13/2022	300.00	
Hien Thi Nguyen	160 Tuscadero Cres., Mississauga, Ontario, L4Z 3C1	10/13/2022	300.00	
Mariana Gusic	208 Squire Court, Oakville, Ontario, L6H 0G8	10/13/2022	300.00	
Issa Elkarout	179 Village Green, Woodbridge, Ontario, L4L 9G9	10/13/2022	300.00	
Bruno Gomes	37 Creanona Blvd., Stoney Creek, Ontario, L8E 5G2	10/13/2022	300.00	
Patrick de Kruyff	1308 Kane Rd., Mississauga, Ontario, L5H 2M3	10/14/2022	200.00	
Austin Galli	5481 Middleport Cres., Mississauga, Ontario, L4Z 3V2	10/14/2022	300.00	
Amy Michelle Dong	150 Chasehurst Dr., Mississauga, Ontario, L5J 3A8	10/14/2022	300.00	
Mohammed I Ahmed	1943 Royal Credit Blvd., Mississauga, Ontario, L5M 4Y1	10/14/2022	600.00	
Suzu Kaluti	458 Meadow Wood Rd, Mississauga, Ontario, L5J 2S3	10/20/2022	1,000.00	
Total			48,300.00	- 500.00

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 Reception at Capra's Kitchen

Date of event/activity (yyyy/mm/dd) 2022/09/07

Part I – Ticket revenue

Admission charge (per person) \$ see attached **2A**

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

Number of tickets sold x see attached **2B**

Total Part I (2A X 2B) (Include in Part I of Schedule 1) = \$ 4,080.00

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) = \$ _____

Part III – Other revenue not deemed a contribution

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

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

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

Part IV – Expenses related to fundraising event or activity

Provide details

1.	Food	+ \$	2,274.30
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

Total Part IV Expenses (include under Expenses in Box C) = \$ 2,274.30

Silvia Gualtieri Municipal Campaign
Schedule 2 - Fundraising Events and Activities
Part I - Ticket revenue

Name	Amount Received	Ticket revenue
Mian Nadeem	500.00	
Sab Ravalli	500.00	
Joana Da Silva	500.00	
Admission charge \$500 x 3		1,500.00
Scott R. Samuel	250.00	
Dianna T. Tyndorf	250.00	
Frank Guido	250.00	
Thomas Mcauliffe	250.00	
Vittoria Spagnuolo	250.00	
John Spina	250.00	
John Capobianco	250.00	
Richard Scott	250.00	
Kelsie Dawson	250.00	
S. Lightfoot	250.00	
Admission charge \$250 x 10		2,500.00
Elizabeth Gregg	40.00	
Esther Shaye	40.00	
Admission charge \$40 x 2		80.00
TOTAL CONTRIBUTIONS RECEIVED FOR ADMISSION		<u>4,080.00</u>

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, LPA

Municipality

Richmond Hill

Date (yyyy/mm/dd)

2023/03/27

Contact Information

Last Name or Single Name

Hua

Given Name(s)

Wei

Licence Number

1-21130

Address

Suite/Unit Number

110

Street Number

9140

Street Name

Leslie Street

Municipality

Richmond Hill

Province

ON

Postal Code

L4N 0A9

Telephone Number

905-513-7773

Email Address

service@impactcpas.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.

INDEPENDENT AUDITOR'S REPORT

To **Silvia Gualtieri**, candidate for Ward 2 Councilor in the City of Mississauga, and to the City Clerk of Mississauga

Report on the Audit of the Financial statement

Qualified Opinion

We have audited the accompanying financial statement (Form 4) of **Silvia Gualtieri**, candidate for Ward 2 Councilor in the City of Mississauga at Municipal Election held on October 24, 2022, which comprise of the statement of campaign income and expenses, the statement of the calculation of surplus or deficit, schedule 1 – contribution and schedule 2 – fundraising events and activities for campaign period ended January 3, 2023 and summary of significant accounting policies and other explanatory information. The financial statement has been prepared by the Candidate based on financial reporting provisions of the Municipal Elections Act, 1996 and guidance issued by Ministry of Municipal Affairs.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement presents fairly, in all material respects, the income and expenses of **Silvia Gualtieri** for the campaign period ending January 3, 2023 in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and guidance issued by Ministry of Municipal Affairs.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of organization of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of **Silvia Gualtieri** campaign and we were not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the campaign period from May 27, 2022 to January 3, 2023.

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

INDEPENDENT AUDITOR'S REPORT

To **Silvia Gualtieri**, Candidate for Ward 2 Councilor in the City of Mississauga, and to the City Clerk of Mississauga

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Emphasis of Matter - Basis of Accounting and Restriction on Use

We draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statement is prepared to assist the candidate to meet the requirements of the Municipal Election Act, 1996 and guidance issued by Ministry of Municipal Affairs. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for the candidate and city clerk, and should not be used by parties other than the candidate or the city clerk. Our opinion is not modified in respect of this matter.

Responsibility of Candidate for the Financial statement

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

Auditor's Responsibility for the Audit of the Financial statement

Our objectives are to obtain reasonable assurance about whether the financial statement 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statement. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks or 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate.

INDEPENDENT AUDITOR'S REPORT

To **Silvia Gualtieri**, Candidate for Ward 2 Councilor in the City of Mississauga, and to the City Clerk of Mississauga

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- Evaluate the overall presentation, structure and content of the financial statement including the disclosures, and whether the financial statement 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 the audit.

IMPACT CPA LLP

IMPACT CPA LLP
Richmond Hill, Canada
March 27, 2023

Chartered Professional Accountants
Licensed Public Accountants

**SILVIA GUALTIERI, CANDIDATE
NOTE TO ONTARIO MUNICIPAL CANDIDATE'S FINANCIAL STATEMENT**

ELECTION HELD ON OCTOBER 24, 2022

1. BASIS OF ACCOUNTING

The Candidate's financial statement (Form 4) has been prepared in accordance with the financial reporting provisions of Municipal Elections Act, 1996 and 2018 Candidate's Guide for Ontario Municipal Council and School Board Elections issued by Ministry of Municipal Affairs.

The Financial Statement is prepared to assist the candidate to meet the requirements of the *Municipal Elections Act, 1996*. The Financial Statement is intended solely for the use of the candidate and the City Clerk. Accordingly, readers are cautioned that the financial statement may not be suitable for another purpose.