

**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. 10

For the campaign period from (day clerk received nomination) 

YYYY	MM	DD
2 0 2 2	0 7	0 5

 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 Idris	Given Name(s) Orughu	
Office for Which the Candidate Sought Election Regional Councilor	Ward Name or Number (if any) Ward 1&5	
Municipality Brampton		
Spending Limit General \$58,980.00	Parties and Other Expressions of Appreciation \$5,898.00	Contribution Limit Contributions from Candidate and Spouse \$17,701.00

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

**Box B: Declaration**

I, Idris Orughu, 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

2023/03/31  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/31</u>	Time Filed <u>1:45pm</u>	Initial of Candidate or Agent (if filed in person) <u>7-0</u>	Signature of Clerk or Designate <u>S Denton</u>
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## 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)

+ \$ 16,275.08

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. + \$

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

= \$ **16,275.08** 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

+ \$ 8,505.54

Brochures/flyers

+ \$ 4,483.25

Signs (including sign deposit)

+ \$ 3,616.00

Meetings hosted

+ \$

Office expenses incurred until voting day

+ \$ 150.00

Phone and/or internet expenses incurred until voting day

+ \$

Salaries, benefits, honoraria, professional fees incurred until voting day

+ \$

Bank charges incurred until voting day

+ \$ 245.15

Interest charged on loan until voting day

+ \$

Other (provide full details)

1. + \$

**Total Expenses subject to general spending limit**

= \$ **16,999.94** C2

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

1. + \$

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

= \$ C3

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

Accounting and audit

+ \$ 1,695.00

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

+ \$

Bank charges incurred after voting day

+ \$ 7.95

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. _____	+ \$		
Other (provide full details)	+ \$	375.00	
1. Invoice for sign Removal	= \$	<u>2,077.95</u>	C4
<b>Total Expenses not subject to spending limits</b>			= \$ <b>19,077.89</b> C5
<b>Total Campaign Expenses (C2 + C3 + C4)</b>			

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>-2,802.81</u>	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign			= \$ <u>-2,802.81</u> 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	+ \$ 1,391.62
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).	+ \$ 3,083.46
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).	+ \$ 14,450.00
<b>Less:</b> Ineligible contributions paid or payable to the contributor	– \$ 2,000.00
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$ 650.00
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$ 16,275.08 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>		

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 (\$)
<b>Total</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 (\$)
Yaa Nkansah	64 Aridus Cres, Ottawa, ON K2S 2B6	2022/07/14	250.00	
Ammar Brandon Richards	1134 Beckett Cres, Stiltsville, ON K2S 2B7	2022/07/17	150.00	
Wesley Jackson	12 Rutherford Rd S #28, Brampton, ON L6W 3J1	2022/07/19	500.00	
Kwesi Nkansah	230 Fergus Cres, Nepean, ON K2J 4S2	2022/07/22	250.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Carlos Akhilele	2464 Oakhaven Dr, Oakville, ON L6M 4B7	2022/07/27	500.00	
Koto Deinma	3134 Post Rd, Oakville, ON L6H 7C5	2022/08/04	700.00	
Ogedi Okoh Heary Oko	3454 Stardust Dr, Mississauga, ON L5M 7Z9	2022/08/05	150.00	
Crystal Samuels	1905 Rosefield Rd, Pickering, ON L1V 3K1	2022/08/06	1,000.00	
CHRISTOPHER NSOEDO	76 Native Landing Circle, Brampton, ON L6X 5A7	2022/08/08	200.00	
9700200 CANADA INC.	N/A - Funds Returned	2022/08/09	1,000.00	1,000.00
PAULA HARRIS	2206 - 1 Valhalla Inn RdEtobicoke, ON M9B 1S9	2022/08/11	1,000.00	
Edward Nkansah	64 Aridus Cres, Ottawa, ON K2S 2B6	2022/08/12	250.00	
Ignatus Nwafor	11 Bucksaw St, Brampton, ON L7A 0G4	2022/08/15	1,000.00	
TEAMRECRUITER.COM INC	N/A - Funds Returned	2022/08/16	1,000.00	1,000.00
Trudy & Marty Waldinger	591 Liverpool Rd, Pickering, ON L1W 1R1	2022/08/17	1,200.00	
DANIELLE DOWDY	10 Whitewash Way, Brampton, ON L6X 4T3	2022/08/19	250.00	
Paul Nike - Idemudia	56 Huntspoint Dr, Brampton, ON L6P 2G3 .	2022/08/22	500.00	
STELLA ABANKWA	123 Greene Drive, Brampton, ON L6V 2P2	2022/08/22	250.00	
OGEDI UZOAMAKA OKOH	3954 Stardust Dr, Mississauga, ON , L5M 8A6	2022/08/25	1,000.00	
Gabriel Idemudia	5 Aspen Hills Rd, Brampton, ON L6Y 0H7	2022/09/03	300.00	
Ayokunle Oseibi	9800 McLaughlin Rd N #246, Brampton, ON L6X 0T8	2022/09/06	200.00	
RITA BOATENG	3 Louisburg Cres, Brampton, ON L6X 0E5	2022/09/06	200.00	
Johnson Achileke	129 Kingswood DrBrampton, ON L6V 2X5	2022/09/10	200.00	
Chile Paul	1222 Montclair DrOakville, ON L6H 1Z4	2022/09/18	200.00	
MUFTAU SEGUN OGUNBAYO	109 Preston .endow Ave, Mississauga, ON L4Z 0C8	2022/09/29	200.00	
Unknown Deposit	Must be repaid to Municipal Clerk	2022/10/03	400.00	400.00
ROWLAND OKOTORE	580 Comanche RdMississauga, ON L5H 1W2	2022/10/03	150.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Ojie Eghobor	54 Game Creek Crescent, Brampton, ON L7A 0K3	2022/10/03	500.00	
MARILYN RAPHAEL	20 Elsinore Street, Brampton, ON L7A 1Z7	2022/10/05	250.00	
Alex Battick	5025 Four Springs Ave, Mississauga, ON L5R 0G5	2022/10/14	250.00	
Catherine Bynoe	36 Braemore, Brampton, L6X 1E5	2022/10/20	250.00	
Carol Thompson	6 Delemere Rd. Brampton, ON L6T 3B6	2022/10/21	200.00	
<b>Total</b>			<b>14,450.00</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>				

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)      \$ 14,450.00 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) \$ \_\_\_\_\_ 2A

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

Number of tickets sold x \_\_\_\_\_ 2B

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

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

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

1. \_\_\_\_\_ + \$ \_\_\_\_\_

**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. \_\_\_\_\_ + \$ \_\_\_\_\_

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

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

Provide details

1. \_\_\_\_\_ + \$ \_\_\_\_\_

**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 Brampton	Date (yyyy/mm/dd) 2023/03/31
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### Contact Information

Last Name or Single Name Hurmizi	Given Name(s) Sam	Licence Number 1-6359
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Address		
Suite/Unit Number 309	Street Number 18	Street Name Crown Steel Drive
Municipality Markham	Province ON	Postal Code L3R 9X8

Telephone Number 905-944-0444	Email Address samh@smca.ca
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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.





SHCPA Professional Corporation  
18-309 Crown Steel Drive  
Markham ON, L3R 9X8  
tel: (905) 944-0444  
Fax: (905) 489-2770  
www.smca.ca

**INDEPENDENT AUDITOR'S REPORT**

**PURSUANT TO SECTION 88.25 OF THE MUNICIPAL ELECTIONS ACT, 1996**

To City Clerk and Returning Officer, **Municipality of Brampton.**

**Qualified Opinion**

I have audited the Financial Statement- (Form 4) of **Idris Orughu**, Candidate, for the campaign period from **July 5, 2022, to January 3, 2023**, relating to the election held on **October 24, 2022**, including Box C: Statement of Campaign Income & Expense and Box D: Calculation of Surplus or Deficit. The financial information has been prepared by **Idris Orughu**, the Candidate, based on the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself as to the records as described in the Basis of Qualified Opinion paragraph, these accompanying financial statements present fairly, in all material respects, the income and expenses of the campaign period from **July 5, 2022, to January 3, 2023**, and the calculation of surplus or deficit in accordance with the accounting treatment described by the section 88.22 of Municipal Elections Act 1996.

**Basis for Qualified Opinion**

I conducted my 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. I am independent of the campaign in accordance with the ethical requirements that are relevant to our 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 opinion.

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of **Idris Orughu**, Candidate, in accordance with the accounting procedures established by the **Municipal Elections Act, 1996** and I was not able to determine whether any adjustments might be necessary to income and expenses, and surplus/deficit

### **Basis of Accounting**

Without modifying our qualified opinion, I draw attention to the fact that the financial statement is prepared to assist the Candidate to meet the requirements of the **Municipal Elections Act, 1996**, and as a result, the financial statement may not be suitable for another purpose.

### **Responsibilities of Candidate and Those Charged with Governance for the Financial Statements**

The Candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of section 88.25 of the **Municipal Elections Act, 1996** and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Candidate's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My 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 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 Canadian generally accepted auditing standards, we exercise professional judgment 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 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 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 Company entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- 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.
- I communicate with those charged with governance 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.
- I also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we also determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Markham, Ontario

March 31, 2023.

*SHCPA Professional Corporation*

*Authorized to practice public accounting by  
The Chartered Public Accountants of Ontario*