



Compliance Report

Client Name: Election Compliance Audit Committee, City of Ottawa

Project: Election Compliance Report of the Campaign Expenses of Candidate Shawn Menard of Ward 17 Capital from the 2022 Municipal Elections

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1. Executive Summary

At its meeting on July 31, 2023, the Committee considered an election compliance audit application for Candidate Shawn Menard of Ward 17 Capital (the “Candidate”) from the 2022 Municipal Elections. At the same meeting by way of Motion, the Committee rejected the application for a compliance audit.

The City of Ottawa was later notified that the Committee’s decision to reject the compliance audit application for Candidate Menard’s campaign finances was appealed to the Superior Court of Justice.

On February 20, 2025, the Superior Court of Justice granted the appeal and ordered the Committee to appoint an auditor to conduct a compliance audit.

On April 24, 2025, the ECAC approved the appointment of OXARO, to conduct a compliance audit of the election campaign finances for the 2022 regular election campaign of Candidate Shawn Menard.

Appendix A of this report outlines the procedures performed. The objective of this report is to provide the results of our procedures and identify any apparent non-compliance with the MEA.

An overview of our procedures, observations and conclusion for the complaint identified in the Application have been provided in the table below. For full details regarding the complaint, guidance, observations and conclusions please see Section 4 – Observations of the report.

Complaint	Overview of Procedures, Observations, and Conclusion
<i>“The Candidate did not adequately account for all his new sign expenditures for the 2022 municipal election. Mr. Menard himself acknowledged that he put over double (500 plus) the amount of lawn signs claimed as a carry forward from the 2018 campaign. In addition, Mr. Menard’s campaign had larger signs on display at events and on public property in the 2022 campaign. These were not listed as being carried forward from 2018 and would be new</i>	<p>Procedures:</p> <ul style="list-style-type: none">▪ Interviews;▪ Research; and▪ Document review. <p>Please see Appendix A for detailed procedures performed.</p> <p>Observation:</p> <p>Evidence reviewed supported the complaint indicating that there were inaccuracies found within Shawn Menard’s reporting of previously utilized campaign signs.</p> <p>Please see Section 4 for detailed observations.</p>

Complaint	Overview of Procedures, Observations, and Conclusion
<p><i>expenditures for his 2022 campaign.</i></p> <p><i>A reasonable person would come to the conclusion that to purchase an additional 250+ lawn signs, new larger signs and the subsequent hardware needed to erect these signs would cost more than the declared expenditure on \$2576.55 listed on Shawn Menard's Financial Statement – Auditor's Report Form 4."</i></p>	<p>Conclusion:</p> <p>There is an apparent non-compliance of section 88.19(3) of the MEA.</p> <p>Please see Section 4 for detailed conclusion.</p>
<p>Accuracy of Financial Statement</p>	<p>Procedures:</p> <ul style="list-style-type: none"> ▪ Reconcile contributions and expenses to supporting documentation; ▪ Document review; and ▪ Interviews. <p>Please see Appendix A for detailed procedures performed.</p> <p>Observation:</p> <p>The procedures did not note any additional observations.</p> <p>Please see Section 4 for detailed observations.</p> <p>Conclusion:</p> <p>There does not appear to be an apparent non-compliance of section 88.22 (1) (d) and 88.25 (3) of the MEA.</p> <p>Please see Section 4 for detailed conclusion.</p>
<p>Support for Expenditures</p>	<p>Procedures:</p> <ul style="list-style-type: none"> ▪ Reconcile contributions and expenses to supporting documentation;

Complaint	Overview of Procedures, Observations, and Conclusion
	<ul style="list-style-type: none"> ▪ Document review; and ▪ Interviews. <p>Please see Appendix A for detailed procedures performed.</p> <p>Observation:</p> <p>The procedures did not note any additional observations.</p> <p>Please see Section 4 for detailed observations.</p> <p>Conclusion:</p> <p>There does not appear to be an apparent non-compliance of sections 88.22 (1) (g) and (h) of the MEA.</p> <p>Please see Section 4 for detailed conclusion.</p>

2. Background, Restrictions and Limitations

2.1 BACKGROUND

Under the Municipal Elections Act, 1996, municipal election candidates are bound by specific election campaign finance rules and must file provincially prescribed financial statements with the City Clerk outlining their campaign finance activities.

Subsection 88.33 (1) of the MEA allows any eligible elector who believes on reasonable grounds that a candidate has contravened the election finance rules in the statute may apply for a compliance audit of that party's election campaign finances, even if the candidate has not filed a financial statement under section 88.25. Pursuant to Section 88.33 of the MEA the compliance audit application was filed with the Elections Office on June 28, 2023.

Section 88.37 of the MEA requires that the municipality establish an Election Compliance Audit Committee for the purpose of considering applications for compliance audits. Furthermore, subsection 88.33(7) states that within 30 days after receiving the application, the ECAC shall consider the application and decide whether it should be granted or rejected.

At its meeting on July 31, 2023, the Committee considered an election compliance audit application for Candidate Shawn Menard of Ward 17 Capital from the 2022 Municipal Elections. At the same meeting by way of Motion, the Committee rejected the application for a compliance audit.

The City of Ottawa was later notified that the Committee's decision to reject the compliance audit application for Candidate Menard's campaign finances was appealed to the Superior Court of Justice.

On February 20, 2025, the Superior Court of Justice granted the appeal and ordered the Committee to appoint an auditor to conduct a compliance audit.

Subsection 88.33(10) of the MEA requires that, if the Election Compliance Audit Committee decides to grant an application, it shall appoint an auditor to conduct a compliance audit of the candidate's election campaign finances. The auditor must be licensed under the Public Accounting Act, 2004.

On April 24, 2025, the ECAC approved the appointment of OXARO, to conduct a compliance audit of the election campaign finances for the 2022 regular election campaign of Candidate Shawn Menard.

2.2 RESTRICTIONS AND LIMITATIONS

The City Clerk, on behalf of the City of Ottawa's Election Compliance Audit Committee, engaged OXARO to produce a compliance report on the election campaign finances for the 2022 regular election campaign of Candidate Shawn Menard. Appendix A of this report outlines the procedures performed. Readers should note that these procedures will not necessarily reveal all instances of apparent non-compliance with sections of the MEA.

This report was prepared for the Election Compliance Audit Committee based on the information in the call-up on standing offer issued by the City of Ottawa's Elections Office and representations that were provided to OXARO by the Candidate. This report is not to be used for any other purpose, and OXARO specifically disclaims any responsibility for losses or damages incurred through the use of this report for a purpose other than as described in this paragraph. It should not be reproduced as a whole or in part without OXARO's express written permission, other than as required by the City Clerk in relation to the above noted intent.

Our report outlines the procedures performed and the results of the procedures. Our report does not constitute an audit opinion as defined by the Canadian Generally Accepted Auditing Standards. None of the work performed by OXARO or the contents of this report constitute any legal opinion or advice.

OXARO reserves the right, but will be under no obligation, to review and/or revise the contents of this report in light of information which becomes known to us after the date of this report.

3. Objectives, Scope, and Risk Assessment

3.1 OBJECTIVES AND SCOPE

Objectives

The objectives of this audit were the following:

1. Conduct a compliance audit of the Candidate's election campaign finances;
2. Determine whether the Candidate has complied with the provisions of the MEA relating to election campaign finances; and
3. Prepare a report outlining any instances of apparent non-compliance discovered during the compliance audit.

Scope

OXARO performed the Agreed-Upon-Procedures on the election campaign finances for the 2022 regular election campaign of Candidate Shawn Menard, Ward 17 Capital.

3.2 RISK ASSESSMENT

The risk assessment consisted of reviewing the MEA, reviewing the Application for Compliance Audit, and risks outlined by the City Clerk / Election Office.

Risks identified in the Application for Compliance Audit include the following:

- Inaccurately recording and reporting the quantity of campaign material from previous election
- Utilizing campaign material from previous election with inaccurate fair market value in the financial report.

Other risks identified include the following:

- Contributions received that were not recorded;
- Contributions recorded at an incorrect value;
- Contributions received not in proper period;
- Contributions received from an ineligible contributor;
- Contributions received that exceeded the contribution limits;
- Contributions received, and expenditures incurred prior to nomination;
- Expenses incurred that were not recorded;

- Expenses incurred that were not recorded at the proper value;
- Expenses incurred not in proper period; and
- Expenses incurred that were not eligible.

OXARO designed procedures, detailed in Appendix A, based on the risks identified above.

4. Observations

Section 4 outlines observations noted through the performance of the audit procedures. As previously noted, the detailed procedures can be found in Appendix A. The observations have been structured as follows:

1. Complaint; and
2. Other Observations.

4.1 COMPLAINT

4.1.1 Excerpt from Application

The Candidate did not adequately account for all his new sign expenditures for the 2022 municipal election. Mr. Menard himself acknowledged that he put over double (500 plus) the amount of lawn signs claimed as a carry forward from the 2018 campaign. In addition, Mr. Menard's campaign had larger signs on display at events and on public property in the 2022 campaign. These were not listed as being carried forward from 2018 and would be new expenditures for his 2022 campaign.

A reasonable person would come to the conclusion that to purchase an additional 250+ lawn signs, new larger signs and the subsequent hardware needed to erect these signs would cost more than the declared expenditure on \$2576.55 listed on Shawn Menard's Financial Statement – Auditor's Report Form 4."

4.1.2 Guidance

MEA

"88.19(3) - Without restricting the generality of subsections (1) and (2), the following amounts are expenses: 1. The replacement value of goods retained by the person, individual, corporation or trade union from any previous election in the municipality and used in the current election. 2016, c. 15, s. 57 (3)."

Candidates Guide¹

"If you ran in the last municipal council or school board election and you want to reuse leftover goods such as signs or office supplies you must establish the current market value of the goods – what it would cost you to purchase them today. You must record the current market value as an expense."

¹ 2022 Candidates Guide – Ontario Municipal Council and School Board Elections prepared by the Province of Ontario

4.1.3 Observations

This complaint specifically noted a potential discrepancy between the valuation of the signs and sign material utilized in a prior election and the amount reported in the financial statement.

Financial Statement

The Candidate reported the following in their financial statement:

Per Table 2: Inventory of campaign goods and material from previous municipal campaign used in this campaign:

Description (A)	Date Received (B)	Supplier (C)	Quantity (D)	Current Market Value (E)	Recalculation of Current Market Value per sign (F = E / D)
H-Frames for signs (2018 election)	2022/06/22	Hawley Signs & Graphics	600	\$678.00	\$1.13
Small Signs (2018 election)	2022/06/22	Hawley Signs & Graphics	250	\$1,412.50	\$5.65
Sign Material (screws and zip ties) (2018 election)	2022/06/22	Hardware store	N/A	\$100.00	N/A
Total				\$2,190.50	N/A

Per Section 1: Expenses Subject to general spending limit

Signs (including sign deposit) - \$2,576.55

Independent Documentation from Supplier

Signs

We obtained the invoices from Hawley Signs for the 2022 campaign. The details are as follows:

2022 campaign – Invoice #21884 – September 10, 2022			
Description	Cost per unit	Quantity	Total Cost
Election Signs 24 x 16 coroplast lawn signs 2 side print (full color)	\$5.00	400	\$2,000.00
HST			\$260
Total			\$2,260

2022 campaign – Invoice #21925 – September 19, 2022			
Description	Cost per unit	Quantity	Total Cost
Election Signs 32 x 48 2 side print (full color)	\$32.52	8	\$260.16
HST			\$33.82
Total			\$293.98

OXARO requested the sign invoices for the 2018 campaign from both the Candidate and the vendor (Hawley Signs). The Candidate noted that he did not retain the sign invoices from the 2018 campaign and was therefore unable to provide. Hawley Signs searched for their records and was only able to retrieve one invoice (No. 19083) for 100 signs.

2018 campaign – Invoice #19083 – April 10, 2018			
Description	Cost per unit	Quantity	Total Cost
Election Signs 24 x 16 2 side print (full color)	\$3.96	100	\$396.00
HST			\$51.48
Total			\$447.48

Sign Materials

We obtained a receipt from Home Hardware for the 2022 campaign. The details are as follows:

2022 campaign – Invoice #02836062 – September 7, 2022			
Description	Cost per unit	Quantity	Total Cost
Washers (100 pack)	\$5.49	2	\$10.98
Zip ties (100 pack)	\$8.99	1	\$8.99
HST			\$2.60
Total			\$22.57

Inventory Process

- The Candidate provided his valuation (quantity) of the sign inventory from the previous campaign. In his valuation he stated that he was able to salvage 250 signs, though only 200 small (lawn) signs were used.
- Interviews with Candidate noted the following:
 - The Candidate confirmed that he was the only individual involved in inventorying and counting old signs.
 - The Candidate noted that there was an error in the count of 2018 signs. He used a figure of 250 small signs; however, the previous inventory contained 240 small signs and 10 large signs.
- On July 29, 2025, OXARO conducted additional interviews with the Candidate's campaign manager, and Finance manager. Neither individual was involved in the inventorying of old signs, or quantification of old signs. Both stated that the Candidate stored leftover signs under his deck at his residence and brought the salvaged signs to the elections office. Both also confirmed that quantities of old signs had not been recorded in an inventory tracking system.
- Similar to the 2018 election, both interviewees confirmed the process for sign collection following the 2022 Campaign and noted that there had been no formal tracking process to quantify signs collected.

Candidate Responses to Complaint

In response to elements of the Complaint, the candidate provided the following responses:

Complaint	Candidate's Response	OXARO Comments
On Sept 9, 2022, Shawn's Twitter account posted the following text: "Our team was out late last night delivering hundreds of signs – including 52 by bike."	The Candidate stated that this was expressive vernacular to demonstrate campaign momentum and classified any quantity over 100 as "hundreds".	No additional comments.
On September 30 th Shawn's Twitter posted a video of election signs being printed.	The Candidate stated that this video was of the 400 new signs being printed. As noted in email communication between Hawley Signs and the candidate, signs were picked up on September 18 th by the Candidate. The video was posted later to show that signs	OXARO obtained confirmation from Hawley Signs that signs were picked up on Sunday, September 18 th , 2022. It was also confirmed that Hawley signs only had two invoices on record for 2022. Invoice #21884 (dated September 10, 2022) was for

Complaint	Candidate's Response	OXARO Comments
	were printed and ready and was not a point-in-time post.	400 small (lawn) signs and invoice #21925 (dated September 19, 2022) was for 8 large signs. Both Invoices were dated prior to September 30 th .
On October 7, 2022, Shawn's twitter posted the following: "you've put up over 500 of our lawn signs"	The Candidate stated during an interview that he has put up / used 200 small (lawn) signs and 10 large signs salvaged from the 2018 inventory. In addition, he stated to have put up 400 new small (lawn) signs and 8 new large signs. Combined, the Candidate estimated that 600 small (lawn) signs (over 500) and 18 large signs were used. During interviews conducted on July 29 th with both the Campaign Manager and Finance Manager, both individuals stated that they helped to deliver signs. Sign requests were tracked, however neither individual was certain as to how many signs a particular person, or themselves, would have delivered.	OXARO obtained an extract of sign requests. These requests were tracked using a CRM tool. The extract contained 503 requests for small (lawn) signs.
On September 6 th , Shawn's Twitter posted a video of the Campaign launch event. The complaint noted that 2 concrete deck blocks were seen holding up signs and 2-3 more would be needed.	The Candidate stated that the deck blocks were part of the Overflow facility and were not purchased as equipment.	No additional comments.

Complaint	Candidate's Response	OXARO Comments
The Candidate declared a carry-over value of sign material (screws and zip ties) from the 2018 election of \$100. The larger signs require stable bases such as wood for display. The Candidate does not appear to have accounted for the materials needed to display the larger signs which were placed on public property during the election period.	The Candidate noted that the \$100 in sign material (screws and zip ties) was a "catch all" and included 4 ft 2 X 2 wooden stakes designated for large signs. The candidate also included \$22.57 additional materials for the 2022 campaign.	OXARO obtained pictures of the wooden stakes used by the Candidate. OXARO conducted external research and found wooden stakes (6 pack) cost \$11, screws (100 pack) cost \$5.98 and zip ties (100 pack) cost \$8.99.

Assessment of Quantity and Current Market Value - Signs

Quantity

Based on the information identified above, the Candidate confirmed that there was inventory of 240 small (lawn) signs and 10 large signs from his previous campaign. This does not match what was reported on the financial statement, which was a quantity of 250 small signs and 0 (zero) large signs.

Based on the procedures performed there was no other evidence that would refute the quantity of signs confirmed by the Candidate.

It should be noted that the Candidate stated that upon further review, 40 small signs were deemed to be unusable, as such only 200 old small (lawn) signs and 10 old large signs were used from the previous election. OXARO's calculation was based on the quantity provided in the financial statement.

Current Market Value per sign

We determined the current market value of the signs from the previous campaign to be the value of purchasing a new sign. This would result in a value of \$5/small (lawn) sign and \$32.52/large sign.

Market Value Recalculation

Based on the quantity and current market value we have performed a recalculation; we have also assessed whether this resulted in an overstatement/understatement of the information reported by the Candidate on the Form 4.

Form 4 – Signs			
Description	Cost per unit	Quantity	Total Cost
Small signs	\$5.65	250	\$1,412.50
Total			\$1,412.50 (A)
OXARO Calculation			
Description	Cost per unit	Quantity	Total Cost
Small signs	\$5.00	240	\$1,200.00
Large Signs	\$32.52	10	\$325.20
HST			\$198.28
Total			\$1,723.48 (B)
Variance – Understatement (Overstatement) = B-A			\$310.98

Assessment of Quantity and Current Market Value – Sign Material

Based on the information identified above, the Candidate noted that the \$100 was used as an estimate for sign material (screws and zip ties) used from previous municipal campaign (2018 election). The Candidate did not report quantities in the Form 4. The wording noted on the Form 4 was, according to the Candidate, a “catch all” and included screws, zip ties and 4 ft 2 X 2 wooden stakes designated for large signs.

Quantity

The estimates of quantities were made based on the following assertions of the Candidate:

- Each of the 18 (10 large signs from 2018 and 8 from the 2022 Campaign) large signs required 2 wooden stakes (2 wooden stakes x 18 signs = 36 total).
- Each large sign required 4 screws (4 screws x 18 signs = 72 total).
- Each large sign required 2-4 zip ties (4 zip ties x 18 signs = 72 total).
- Wooden stakes, zip ties and screws are only used for large signs.

OXARO has determined that the quantities estimated by the Candidate appear appropriate based on the large signs used in the campaign. The quantities will be used in our recalculation.

Current Market Value

We determined the current market value of the sign material based on the current prices listed per a reputable hardware supplier, similar to where the Candidate originally purchased his material.

Market Value Recalculation

Based on the quantity and current market value we have performed a recalculation; we have also assessed whether this resulted in an overstatement/understatement of the information reported by the Candidate on the Form 4.

Form 4 – Sign Material			
Description	Cost per unit	Quantity	Total Cost
Sign Material (screws and zip ties) (2018 election)	N/A	N/A	\$100.00
Total			\$100.00 (A)
OXARO Calculation			
Description	Cost per unit	Quantity	Total Cost
4 ft 2 X 2 wooden stakes (pack of 6)	\$10.98	6	\$65.88
8 X 1.5-inch Screws (100 pack)	\$5.98	2	\$11.96
Zip Ties (100 pack)	\$8.99	1	\$8.99
HST			\$11.29
Total			\$98.12 (B)
Variance – Understatement (Overstatement) = B-A			\$(1.88)

Recalculation of Spending Limit

Accounting for the understatement relating to signs does not place the Candidate above the spending limit per the MEA.

Form 4 – Signs	
Declared Expenses (A)	\$27,199.10
Spending Limit (B)	\$29,508.90
Amount Under Allotted Limit (C = B – A)	\$2,309.80
OXARO Calculation	
Recalculated Expenses (A)	\$27,509.58
Spending Limit (B)	\$29,508.90
Amount Under Allotted Limit (C = A – B)	\$1,999.32

4.1.4 Conclusion

Based on the results of the procedures listed in the above section, the amount recorded in the financial statement for the previous election campaign signs was inaccurate and is an apparent non-compliance of Section 88.19(3) of the MEA.

Based on the results of the procedures listed in the above section, the estimate recorded in the financial statement for the previous election campaign sign material is deemed to be reasonable.

Based on the results of the procedures listed in the above section, accounting for the understatement relating to signs does not place the Candidate above the spending limit per the MEA.

4.2 OTHER OBSERVATIONS

4.2.1 Accuracy of Financial Statements

Guidance - MEA

Duties of candidates

88.22 (1) *A candidate shall ensure that,*

- (d) *all payments for expenses are made from the campaign accounts;*
- (e) *contributions of goods or services are valued;*
- (g) *records are kept of,*
 - (i) *the receipts issued for every contribution,*
 - (ii) *the value of every contribution,*
 - (iii) *whether a contribution is in the form of money, goods or services, and*
 - (iv) *the contributor's name and address;*
- (h) *records are kept of every expense including the receipts obtained for each expense;*

"Error in financial statement"

88.25 (3) *If an error is identified in a filed financial statement, the candidate may withdraw the statement and, at the same time, file a corrected financial statement and auditor's report on or before the applicable filing date under section 88.30. 2016, c. 15, s. 60."*

Observations

During the performance of our procedures, we did not identify inaccuracies within the Candidate's campaign financial statement, other than the information noted in the previous section.

Conclusion

Based on the results of the procedures listed in the above section, there does not appear to be an apparent non-compliance with Section 88.22 (1) and 88.25 (3) of the MEA.

4.2.2 Support and Legibility of Expenditures

Guidance - MEA

Duties of candidates

88.22 (1) A candidate shall ensure that,

(g) records are kept of,

(i) the receipts issued for every contribution,

(ii) the value of every contribution,

(iii) whether a contribution is in the form of money, goods or services, and

(iv) the contributor's name and address;

(h) records are kept of every expense including the receipts obtained for each expense;

Observations

During the performance of our procedures, we did not note any issues with the provision of sufficient support (support not provided or not legible):

Conclusion

Based on the results of the procedures listed in the above section, there is no apparent non-compliance with Section 88.22 (1) (g) (h) of the MEA.

Appendix A – Procedures Performed

The primary relevant sections of the MEA related to election campaign finances are Sections 88.8 through 88.32. The procedures performed are not limited to an examination of the Application for Compliance Audit that led to the audit, but to all the relevant provisions of the MEA related to the Candidate's election campaign finances.

For each provision within Sections 88.8 through 88.32, OXARO determined whether there was a compliance aspect related to campaign finances. For each provision that included a compliance aspect, OXARO developed procedures to test whether the Candidate complied with the provision in question. Our procedures were not limited to testing only campaign finances reported by the Candidate in their financial statement. We also performed procedures to identify campaign finances (contributions and expenses, as well as any other matter included in the campaign finance provisions of the MEA) that may not have been reported on the candidate's financial statements.

The following procedures were performed that resulted in our observations.

Type	Risk	Procedures
Complaint	Based on Complaint (quantity and value of goods and materials from previous municipal campaign used in this campaign)	<ul style="list-style-type: none">▪ Review of the complaint and evidence provided in the complaint▪ Review MEA and candidates guide regarding how to value goods and materials from previous municipal campaign used in this campaign.▪ Establish an approach and interpretation of calculating the value of goods and materials from previous municipal campaign used in this campaign.▪ Perform interviews with individuals involved in the campaign including, but not limited to:<ul style="list-style-type: none">○ Candidate○ Finance Manager○ Volunteers▪ Review documentation provided. <p><u>Assessment of Quantity of Signs and Sign Material</u></p> <p>Perform interviews with individuals involved in the campaign to understand how quantities were determined,</p>

Type	Risk	Procedures
		<p>recorded and reported. Interviewees may include, but are not limited to:</p> <ul style="list-style-type: none"> ○ Candidate ○ Finance Manager ○ Volunteers <ul style="list-style-type: none"> ▪ Perform searches of online and open-source information (e.g. twitter, Instagram etc.) regarding the complaint, specifically, sign quantity. ▪ Request and review inventory records from the previous election and election under review. <p><u>Assessment of Sign Value</u></p> <ul style="list-style-type: none"> ▪ Request invoices related to the purchase of goods and materials from previous municipal campaign used in this campaign ▪ Conduct interview with Hawley Signs (vendor), as well as other third-party vendors, related to the costs established in the invoices for the current campaign and previous campaign. ▪ Based on established approach and interpretation of the calculation of the value of goods and materials from previous municipal campaign, calculate value of signs used.
Contributions	<p>Contributions received that were not recorded;</p> <p>Contributions recorded at an incorrect value;</p>	<ul style="list-style-type: none"> ▪ Send a detailed request. ▪ Request bank statements. ▪ Reconcile amounts per bank statement to contributions recorded on statement. ▪ Reconcile all contributions to support provided. ▪ Recalculate the contribution (fair market value) if required. ▪ Perform interviews and inquiries with individuals involved in the campaign. ▪ Inquire as to whether any contributions were received and not recorded. ▪ Assess individuals involved in the campaign. ▪ Perform interviews with individuals involved in the campaign.

Type	Risk	Procedures
		<ul style="list-style-type: none"> Review documentation provided.
	Contributions received not in proper period;	<ul style="list-style-type: none"> Review the listing on contributions to determine whether the dates are within the period of the election campaign. Review the payment date (cheque date) to determine whether it was within the period of the election campaign.
	Contributions received from an ineligible contributor;	<ul style="list-style-type: none"> Review the contribution listing and determine whether all contributors are eligible to contribute per the MEA.
	Contributions received that exceeded the contribution limits;	<ul style="list-style-type: none"> Review the contribution listing and determine whether all contributors are within limits per the MEA.
Expenditures	<p>Expenses incurred that were not recorded;</p> <p>Expenses incurred that were not recorded at the proper value;</p> <p>Expenses incurred that were not eligible.</p>	<ul style="list-style-type: none"> Review expense listing to determine whether any expenses appear to be ineligible. Inquire as to whether any expenses were incurred and not recorded. Request bank statements. Reconcile amounts per bank statement to expenses recorded on the statement. Reconcile expenses to support provided. Perform interviews and inquiries with the Candidate Determine which individuals were involved in the campaign. Perform interviews with individuals involved in the campaign. Review documentation provided.
	Expenses incurred not in proper period;	<ul style="list-style-type: none"> Review listing of expenses to determine whether the dates are within the period of the election campaign. Review the invoice date to determine whether it was within the period of the election campaign.

Appendix B – Terms & Definitions

Campaign Period
Campaign start date (day nomination papers filed): July 21, 2022
Campaign end date: January 3, 2023

Campaign Team
The Candidate: Shawn Menard
Finance: Miles Krauter
Campaign Manager: Michael Spratt