

**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 7	1 1

 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 Diodati	Given Name(s) James	
Office for Which the Candidate Sought Election Mayor	Ward Name or Number (if any)	
Municipality Niagara Falls		
Spending Limit General \$65,775.15	Parties and Other Expressions of Appreciation \$6,577.51	Contribution Limit Contributions from Candidate and Spouse \$21,211.80


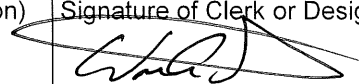
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, James Diodati, 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

2023/01/03  
\_\_\_\_\_  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/01/11</u>	Time Filed <u>9:00pm</u>	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

Name of bank or recognized lending institution	Amount borrowed \$
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### INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+	\$	74,750.00	
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. _____	+	\$		
<b>Total Campaign Income (Do not include loan)</b>				<b>= \$ 74,750.00 C1</b>

### 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	+	\$	28,099.71	
Brochures/flyers	+	\$		
Signs (including sign deposit)	+	\$	21,696.32	
Meetings hosted	+	\$	1,550.87	
Office expenses incurred until voting day	+	\$	5,632.62	
Phone and/or internet expenses incurred until voting day	+	\$	710.72	
Salaries, benefits, honoraria, professional fees incurred until voting day	+	\$		
Bank charges incurred until voting day	+	\$	272.65	
Interest charged on loan until voting day	+	\$		
Other (provide full details)				
1. Car decals, lanyards, etc.	+	\$	5,155.66	
2. Campaign T-Shirts	+	\$	1,365.90	
3. Travel reimbursements	+	\$	750.00	
4. _____	+	\$		
5. _____	+	\$		
6. _____	+	\$		
<b>Total Expenses subject to general spending limit</b>			<b>= \$ 65,234.45 C2</b>	

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

1. Post election party	+	\$	3,555.04	
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2. Post election expressions of appreciation	+ \$	1,437.00	
3. Post election thank you advertising	+ \$	1,469.00	
4. _____	+ \$		
5. _____	+ \$		
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>6,461.04</b>	<b>C3</b>

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

Accounting and audit	+ \$	2,938.00	
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	+ \$	84.21	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	31.41	
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. _____	+ \$		
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>3,053.62</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **74,749.11** **C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	0.89	<b>D1</b>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign			= \$ <b>0.89</b> <b>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	+	\$	
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).	+	\$	100.00
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).	+	\$	74,650.00
<b>Less:</b> Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	-	\$	
	-	\$	
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>=</b>	<b>\$</b>	<b>74,750.00 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 (\$)
See list attached			73,650.00	
<b>Total</b>			<b>73,650.00</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 (\$)
John Fiedorek	6535 Thorold Stone Road, Niagara Falls, Ontario, L2J 1B2	Food for meeting	2022/10/06	200.00
Rosario Barrone	5845 Gladstone Ave, Niagara Falls, Ontario, L2G 3Z8	Food for meeting	2022/10/06	200.00
Dave Mascia	5785 Victoria Ave, Niagara Falls, Ontario, L2G 3L6	Food for meeting	2022/10/06	200.00
Rocky Commisso	6161 Thorold Stone Road, Niagara Falls, Ontario, L2J 1A4	Food for meeting	2022/10/06	200.00
Paul Bright	4835 Victoria Avenue, Niagara Falls, Ontario, L2E 4C4	Food for meeting	2022/10/06	200.00
<b>Total</b>				<b>1,000.00</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) \$ 74,650.00 1B**

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**Schedule 2 – Fundraising Events and Activities**

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

**Total Part IV Expenses (include under Expenses in Box C)** = \$ \_\_\_\_\_

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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 St. Catharines	Date (yyyy/mm/dd) 2023/01/03
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**Contact Information**

Last Name or Single Name DiPaola	Given Name(s) Tony	Licence Number 1-16665
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**Address**

Suite/Unit Number	Street Number 69	Street Name Ontario St
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Municipality St. Catharines	Province Ontario	Postal Code L2R 5J5
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Telephone Number 905-680-8669	Email Address tony@ddlaccounting.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.

**For Public Consumption**

Table 1: Monetary Contributions from individuals other than candidate or spouse.

Name	Full Address	Date Received	Amount Received \$
L. Kong	35 Quietbrook Cres. Scarborough Ontario M1X 2B3	July 25, 2022	\$ 1,200.00
Y. Shi	75 Gannett Dr. Richmond Hill, Ontario L4E 0G2	July 26, 2022	\$ 1,200.00
G. Xie	45 Henricks Cres. Richmond Hill Ontario M1X 1E4	July 26, 2022	\$ 600.00
J. Long	45 Henricks Cres. Richmond Hill Ontario M1X 1E4	July 26, 2022	\$ 600.00
X. Tian	3775 St. James Avenue, Niagara Falls, Ontario N2J 2P 9	July 27, 2022	\$ 1,200.00
P. Long	4220 Bethesda Road, Stouffville Ontario L4A 7X5	July 27, 2022	\$ 1,200.00
G. Mundi	26 Maldives Cres, Brampton, Ontario L6P 1L5	July 29, 2022	\$ 1,200.00
A. Malik	4 Galla Court, Brampton Ontario L6Z 2T8	July 29, 2022	\$ 1,000.00
P. Johal	116 Letty Avenue, Brampton Ontario L6Y 5E3	July 29, 2022	\$ 1,200.00
R. Kaur	5309 Portage Road, Niagara Falls, Ontario L2E 6B8	July 29, 2022	\$ 1,200.00
N. Patel	73 Mullis Cres, Brampton, Ontario L6Y 4S9	August 3, 2022	\$ 1,200.00
C. Jin	20 Bellside Drive, Markham Ontario L3P 7B8	August 3, 2022	\$ 1,200.00
Z. Chang	6035 Eaglewood Drive, Niagara Falls, Ontario, L2G 7T2	August 3, 2022	\$ 1,200.00
A. Butera	2078 York Road, Niagara on the Lake, L0S 1J0	August 8, 2022	\$ 1,200.00
F. Janniello	178 Lakeshore Road Fort Erie Ontario L2A 1B2	August 8, 2022	\$ 1,200.00
E. Fox	12435 Lakeshore Road Wainfleet Ontario L0S 1V0	August 8, 2022	\$ 1,200.00
L. Huang	447 Elmwood Dr. Belleville Ontario K8N 4Z4	August 10, 2022	\$ 1,200.00
A. Candeloro	353 Townline Road Niagara on The Lake Ontario L0S 1J0	August 11, 2022	\$ 1,200.00
D. Difalla	3293 Saint George Ave Niagara Falls, Ontario L2J 2P5	August 11, 2022	\$ 1,200.00
J. Candeloro	11 Woodbourne Court St. Davids Ontario L0S 1P0	August 11, 2022	\$ 1,200.00
R. Hummel	P.O. Box 612, St. Davids Ontario L0S 1P0	August 11, 2022	\$ 1,200.00
M. Allen	78, Millpond Road, P.O. Box 303 St. Davids ON L0S 1P0	August 11, 2022	\$ 1,000.00
L. Vann	14852 Niagara River Pkwy RR#1 L0S 1J0	August 17, 2022	\$ 1,200.00
J. Dicosimo	6623 January Dr. Niagara Falls, Ontario L2J 4J4	August 17, 2022	\$ 1,000.00
F. Dicosimo	6387 Pinestone Road Niagara Falls, Ontario L2J 4L1	August 18, 2022	\$ 1,000.00
M. Kernahan	5751 Jake Cres Niagara Falls, Ontario L2H 0G3	August 19, 2022	\$ 1,200.00
J. Dicosimo	74 Melrose Drive Niagara on the Lake Ontario L0S 1J0	August 19, 2022	\$ 1,000.00
G. Filippelli	3391 Matthews Drive Niagara Falls, Ontario L2H 2Z3	August 20, 2022	\$ 1,000.00
M. Basciano	155 Winona Road, Stoney Creek Ontario L8E 5K4	August 21, 2022	\$ 1,200.00
M. Williams	6373 Clare Cres, Niagara Falls, Ontario L2G 2C9	August 22, 2022	\$ 1,200.00
A. Costabile	6615 Lucia Drive Niagara Falls ON L2J 0A1	August 23, 2022	\$ 1,200.00
M. Dawson	15046 Niagara River Pky Niagara on the Lake Ontario L0S1J0	August 23, 2022	\$ 1,200.00
D. Portanova	10 Farmington Drive St. Catharines, Ontario L2S 3E8	August 25, 2022	\$ 1,200.00
A. Pearce	72 Farris Ave St. Catharines On L2S 3W6	August 25, 2022	\$ 1,200.00
P. Newman	324 Victoria Street Niagara on The Lake Ontario L0S1J0	August 25, 2022	\$ 1,200.00
O. Yazaroglu	6264 Giovina Dr. Niagara Falls Ontario L2J 4H2	August 25, 2022	\$ 1,200.00
E. Cirocco	1 Yonge St. St. Catharines Ontario L2M 1N1	August 25, 2022	\$ 1,200.00
B. Maves	3307 St. George Avenue Niagara Falls, Ontario L2J 2P5	August 25, 2022	\$ 500.00
L. Vo	6158 Allendale Ave, Niagara Falls, Ontario L2G 0A5	August 26, 2022	\$ 1,000.00
M. Memme	4141 Stedelbauer Drive Beamsville, Ontario L0R 1B7	August 30, 2022	\$ 1,200.00
F. Shi	7373 Lionshead Avenue Niagara Falls, Ontario L2G 7S4	August 30, 2022	\$ 1,200.00
J. Rudan	3551 Cardinal Drive Niagara Falls, Ontario L2H 2Y1	August 30, 2022	\$ 1,200.00
I. Tokuc	79 Tanbark Road Niagara on the Lake Ontario L0S 1J0	August 31, 2022	\$ 1,200.00
M. Rudan	14710 Niagara Parkway Road RR#1 Niagara on the Lake Ontario L0S 1J0	August 31, 2022	\$ 1,200.00
C. Hawkswell	14647 Niagara Parkway Queenston Ontario L0S 1L0	August 31, 2022	\$ 1,000.00
J. Talarico	8004 Westminister Drive Niagara Falls Ontario L2H 2Z2	September 1, 2022	\$ 1,200.00
N. DiCienzo	P. O. Box 1012 Stn Main Niagara Falls, Ontario L2E 6W7	September 2, 2022	\$ 1,200.00
D. Guizetti	7 Bethesda Court, Toronto, Ontario M3B 3S4	September 7, 2022	\$ 1,200.00
C. Menechella	6700 Fallsview Blvd Niagara Falls Ontario L2G 3W6	September 12, 2022	\$ 1,200.00
S. Branscombe	1991 York Road Niagara on the Lake Ontario L0S 1J0	September 14, 2022	\$ 500.00
G. Goyo	70 Kokanee Crt Maple, On L6A 2V8	September 15, 2022	\$ 1,200.00
A. Mandarino	52 Ayton Cres Woodbridge On L4L 7H8	September 15, 2022	\$ 300.00
S. Dibellonia	3358 Matthews Drive Niagara Falls Ontario L1H 2Z3	September 15, 2022	\$ 1,200.00
H. Milborne	901-133 Hazelton Avenue, Toronto, Ontario M5R 0A6	September 15, 2022	\$ 1,200.00
E. Menechella	6700 Falls View Blvd Niagara Falls Ontario L2G 3W6	September 16, 2022	\$ 1,200.00
A. Menechella	4252 Front Street Niagara Falls, Ontario L2G 6G8	September 16, 2022	\$ 1,200.00
S. DiCienzo	P. O. Box 1012 Stn Main Niagara Falls, Ontario L2E 6W7	September 18, 2022	\$ 1,200.00
J. Muraco	6494 Rockcliffe Estate Niagara Falls, Ontario L2J 4K7	September 18, 2022	\$ 250.00
D. Spedalieri	12 Aubrey Avenue Box 2012 Richmond Hill Ontario L4E 1A3	September 20, 2022	\$ 1,200.00
N. Vaccaro	5679 Main Street, Niagara Falls, Ontario L2G 5Z3	September 22, 2022	\$ 500.00
R. Orsini	6647Alina Crt Niagara Falls Ontario L2H 0A7	September 26, 2022	\$ 750.00
G. Bahdi	Unit A-304, 2629 Swayze Drive Niagara Falls, Ontario L2J 0G6	September 26, 2022	\$ 250.00
T. Wilby	3664 Bridge Water Street Niagara Falls, Ontario L2G 6H2	September 26, 2022	\$ 1,200.00
K. Dritsacos	78 Prideaux St. Niagara on the Lake L0S 1J0	September 27, 2022	\$ 1,000.00
F. Lapenna	5361 Victoria Avenue Niagara Falls, Ontario L2G 3L5	September 27, 2022	\$ 400.00
M. Colaneri Jr.	2080 Catharine Cres Niagara Falls Ontario L2J 4L6	September 28, 2022	\$ 1,000.00
D. Raseta	6873 Calaguiro Drive Niagara Falls Ontario L2J 4L5	September 28, 2022	\$ 1,200.00
M. Piccirillo	5574 Mcgrail Avenue Niagara Falls, Ontario L2G 3R1	September 29, 2022	\$ 500.00
D. Matovic	3542 Matthews Drive Niagara Falls Ontario L2H 2Z1	September 30, 2022	\$ 500.00
A. Lucisano	6708 Richard Cr. Niagara Falls, Ontario L2H 2Z1	October 3, 2022	\$ 400.00
D. Delzotto	18 Austin Rumble Crt King City Ontario L7B 0B1	October 3, 2022	\$ 1,200.00
<b>Total</b>			<b>\$ 73,650.00</b>



## Independent Auditor's Report

### To the City of Niagara Falls Clerk:

We have audited the accompanying Financial Statement - Form 4 of James Diodati for Mayor, which comprise the Statement of Campaign Income and Expenses and the calculation of Surplus or Deficit for the campaign from July 11, 2022 to January 03, 2023 relating to the election held on October 24, 2022. The Financial Statements have been prepared by the Candidate based on the accounting treatment prescribed by the Municipal Elections Act, 1996.

### Candidate's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence supporting the amounts and disclosures in the statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Candidate's preparation and fair presentation of the statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Candidate's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Candidate, as well as evaluating the overall presentation of the statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### **Basis for Qualified 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, our verification of these transactions was limited to ensuring that the statements reflect the amounts recorded in the accounting records of James Diodati for Mayor Campaign in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus or deficit.

### **Qualified Opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the statements presents fairly, in all material respects, the income and expenses for the campaign period from July 11, 2022 to January 3, 2023 and the determination of surplus or deficit in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

### **Basis of Accounting and Restriction on Use and Distribution**

Without modifying our opinion, we draw attention to the fact these Financial Statements are prepared in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996. The Financial Statements are prepared to assist James Diodati to meet the requirements of the City of Niagara Falls. Our report is intended solely for the Candidate and the City of Niagara Falls and should not be distributed to or used by parties other than the Candidate or the City of Niagara Falls.

*DiPaola DiPietro & Little  
Professional Corporation*

January 3, 2023

DiPaola DiPietro & Little Professional Corporation  
Authorized to practice public accounting  
by The Institute of Chartered Professional Accountants of Ontario

PROVIDING OPTIMISM & CLARITY

**DDL & CO.**

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