


**Financial Statement –
Auditor's Report Candidate – Form 4**
Municipal Elections Act, 1996 (Section 88.25)

Instructions

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

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

For the campaign period from (day clerk received nomination)

YYYY	MM	DD
2 0 2 2	0 8	1 9

 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

RADOJCIC

Given Name(s)

ANNE

Office for Which the Candidate Sought Election

CITY COUNCELLOR

Ward Name or Number (if any)

NA

Municipality

NIAGARA FALLS

Spending Limit

General

\$63,275.15

Parties and Other Expressions of Appreciation

\$6,327.52

Contribution Limit

Contributions from Candidate and Spouse

\$18,711.80

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

Box B: Declaration

I, ANNE RADOJCIC, declare that to the best of my knowledge and

belief that these financial statements and attached supporting schedules are true and correct.

DocuSigned by:

Anne Radojic

0673067E45E6428...

Signature of Candidate

2023/03/21

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2023/03/20

Time Filed

2:35

Initial of Candidate or Agent (if filed in person)

AR

Signature of Clerk or Designate

M. Carretto

Box C: Statement of Campaign Income and Expenses**LOAN**Name of bank or recognized lending institution
NAAmount borrowed
\$ NA**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	16,141.81
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)**= \$ 16,141.81 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	+ \$	9,635.84
Brochures/flyers	+ \$	
Signs (including sign deposit)	+ \$	5,295.27
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	4.17
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Rally expenses: Propane	+ \$	34.50
2. Clipboards, pens, misc. items	+ \$	24.67
3. Streamers, picnic party supplies	+ \$	40.84
4. Food, condiments, desserts	+ \$	197.32
5. Food - hamburgers, hot dogs, buns etc.	+ \$	300.00
6.	+ \$	

Total Expenses subject to general spending limit = \$ 15,532.61 C2**2. Expenses subject to spending limit for parties and other expressions of appreciation**

1. Gift card to Moonbase	+ \$	200.00
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	200.00 C3

3. Expenses not subject to spending limits

Accounting and audit	_____	+ \$	1,130.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	_____	+ \$	_____
Office expenses incurred after voting day	_____	+ \$	9.20
Phone and/or internet expenses incurred after voting day	_____	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day	_____	+ \$	_____
Bank charges incurred after voting day	_____	+ \$	20.37
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		= \$	1,159.57 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **16,892.18 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	_____	+ \$	-750.37 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		= \$	-750.37 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	+ \$	12,221.81	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	300.00	
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).	+ \$	370.00	
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).	+ \$	3,250.00	
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)	= \$	16,141.81	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 (\$)
Food for Rally	2022/10/08	300.00
Total		300.00

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 (\$)
NA				
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 (\$)
Carmen Menechella	6700 Fallsview Blvd. NFO L2G 3W6	2022/09/12	300.00	
Jim Craig	6479 Russell St, NFO L2J 1P6	2022/09/15	200.00	
Anna Tartaglia	c/o Robert Jewellers, Queen Street, NFO L2E 2L3	2022/09/15	200.00	
Enrico Menechella	6700 Fallsview Blvd. NFO L2G 3W6	2022/09/16	300.00	
Anthony Menechella	4252 Front Steeet, NFO L2G 6G8	2022/09/16	300.00	
Dragan Matovic	3542 Mathews Drive, NFO L2H 2Z1	2022/10/08	250.00	
Ann Marie, James Nitsopoulos	11655 Niagara Parkway, NFO L2E 6S6	2022/10/08	500.00	
Raffaele Raso	4700 Buckley Ave, NFO L2E 4A4	2022/10/20	1,000.00	
Duane Smith	6515Russell St, NFO L2J	2022/10/24	200.00	
Total			3,250.00	

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 (\$)
NA				
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) \$ 3,250.00 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.	_____	+ \$	_____
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)

= \$ _____

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

Municipality

NIAGARA

Date (yyyy/mm/dd)

2023/03/30

Contact Information

Last Name or Single Name

TABISH
OWAIS

Given Name(s)

OWAIS

Licence Number

3-3190969

Address

Suite/Unit Number

Street Number

Street Name

43-400

400.

CHURCH ST.

Municipality

ST. CATHARINES

Province

ONT.

Postal Code

L2R 7E1

Telephone Number

905-937-2100

Email Address

owais.tabish@crafordss.com

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.



**CRAWFORD
SMITH &
SWALLOW**

Chartered Professional Accountants LLP

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St. Catharines, Ontario L2R 7E1
T 905 937 2100
TF 1 800 561 4381
F 905 937 7363

INDEPENDENT AUDITORS' REPORT

To: The Clerk of the City of Niagara Falls re Anne Radojcic Campaign.

Qualified Opinion

We have audited the accompanying Financial Statement – Auditor’s Report Candidate – Form 4 (the “financial statement”) for the candidacy of Anne Radojcic (the "Candidate") for the campaign period from August 19, 2022 to January 3, 2023 relating to the City of Niagara Falls Municipal Election held on October 24, 2022, prepared in accordance with Section 88 of the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement is prepared, in all material respects in accordance with the reporting provision of Section 88 of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign’s accounting records and were not able to determine whether any adjustments might be necessary to contributions and other revenue and expenses and the campaign surplus/deficit.

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 Candidate 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 provided a basis for our qualified opinion.

Restriction on Use

The financial statement is prepared to assist the Candidate and the clerk to comply with the Municipal Elections Act, 1996. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for the candidate and the clerk and should not be used by parties other than the candidate or the clerk.

Candidate’s Responsibilities for the Financial Statement

The candidate is responsible for the preparation of the Financial Statement in accordance with the financial reporting provisions of Section 88 of the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

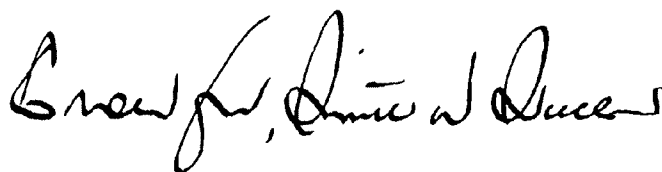
Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole is 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. Misstatement 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 decision of users taken on the basis of this 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 of 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 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure made by the Candidate.

We communicate with those the candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

This report is intended solely for use by the Clerk of City of Niagara Falls and should not be used by other parties.



St. Catharines, Ontario
March 23, 2023

CRAWFORD SMITH & SWALLOW
CHARTERED PROFESSIONAL ACCOUNTANTS LLP
LICENSED PUBLIC ACCOUNTANTS