

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 6	0 6

 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

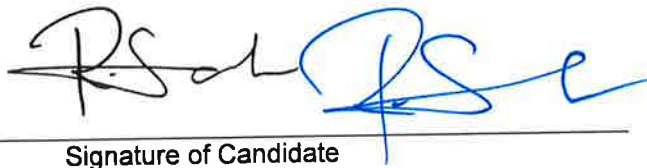
Box A: Name of Candidate and Office

Candidate's name as shown on the ballot	
Last Name or Single Name Santos	Given Name(s) Rowena
Office for Which the Candidate Sought Election City Councillor	Ward Name or Number (if any) 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

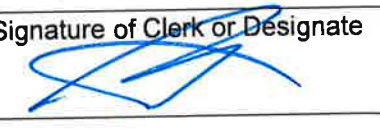
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Rowena Santos, 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

2023/03/17 2023/03/29
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023 03 29</u>	Time Filed <u>1:45pm</u>	Initial of Candidate or Agent (if filed in person) <u>RS</u>	Signature of Clerk or Designate 
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Ref: [Handwritten initials]

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)	+ \$ 79,035.19
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. _____	+ \$

= \$ **79,035.19** C1

Total Campaign Income (Do not include loan)

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)	+ \$ 1,400.19
Advertising	+ \$ 7,875.78
Brochures/flyers	+ \$ 19,008.61
Signs (including sign deposit)	+ \$ 6,094.31
Meetings hosted	+ \$
Office expenses incurred until voting day	+ \$ 2,521.21
Phone and/or internet expenses incurred until voting day	+ \$
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ 21,179.22
Bank charges incurred until voting day	+ \$ 600.33
Interest charged on loan until voting day	+ \$
Other (provide full details)	+ \$
1. _____	+ \$
2. _____	+ \$
3. _____	+ \$
4. _____	+ \$
5. _____	+ \$
6. _____	+ \$

Total Expenses subject to general spending limit = \$ **58,679.65** C2

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

1. Victory Party	+ \$ 3,815.11
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	3,815.11 C3

3. Expenses not subject to spending limits

Accounting and audit	_____	+ \$	2,750.00
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	_____	+ \$	53.50
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. City Fine (improper sign placement)	_____	+ \$	250.00
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses not subject to spending limits		= \$	3,053.50 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **65,548.26 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	_____	+ \$	13,486.93 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		= \$	13,486.93 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	+ \$	25.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	1,400.19
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).	+ \$	160.00
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).	+ \$	77,450.00
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)	= \$	79,035.19 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

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

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

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

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
Small Signs	2022/08/30	Stanley manufacturing Company	54	47.29
Big Signs	2022/08/31	Stanley Manufacturing Company	97	602.86
H-frames	2022/08/30	Stanley Manufacturing Company	150	165.26
Stakes	2022/08/30	Rona	575	584.78
Total				1,400.19

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

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

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

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
See attached			77,450.00	
Total			77,450.00	

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

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

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

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

**Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 77,450.00 1B**

Rowena Santos campaign

Contributions exceeding \$100 per contributors, individuals other than candidate or spouse

For period from May 2, 2022 to December 31, 2022

FIRST NAME	LAST NAME	ACTUAL	DATE	STREET #	STREET NAME	CITY	POSTAL
Luisa	Mocon	\$1,200.00	09-Jun	1879	Queen St W	Brampton	L6Y 0B6
Sadrul	Kazmi	\$1,000.00	15-Jun	533	Ashprior Avenue	Mississauga	L5R 3N1
Michael A.	Gagnon	\$450.00	June 15	45	Barraclough Blvd	Glenn Williams	L7G 0E7
Jelena	Gagnon	\$450.00	June 15	45	Barraclough Blvd	Glenn Williams	L7G 0E7
Syed	Kamal	\$1,000.00	16-Jun	82	Lone Rock Circle	Brampton	L6P 3X4
Harbhajan	Singh	\$1,200.00	20-Jun	20	Switchback Tr	Brampton	L6R3G9
Seema	Kaur	\$1,200.00	20-Jun	1456	Wilson Ave	Toronto	M3M1J7
Christina	Santos	\$300	June 26	8	Novella Place	Brampton	L6S 5X1
Theresa	Santos	\$100	June 26	5	Corvette Court	Brampton	L7A 2H7
Silvio	de Gasperis	\$1,000.00	June 27	600	Applewood Crescent	Vaughn	L4K 4B4
Bruce	Reed	\$1,000	June 28	10378	Heritage Road	Brampton	L7A 0E7
Shirley	Reed	\$1,000	June 28	10378	Heritage Road	Brampton	L7A 0E7
Richard	Forward	\$500	June 28	276	Savoy Street	Sarnia	N7T 3H6
Gayle	Reed	\$1,000	June 28	10378	Heritage Road	Brampton	L7A 0E7
James	Reed	\$1,000	June 29	10383	Heritage Road	Brampton	L7A 0A1
Natasha	Reed	\$1,000	June 30	10383	Heritage Road	Brampton	L7A 0A1
Andrew	Walker	\$450.00	June 30	7	Sutter Avenue	Brampton	L6Z 1G1
Richard W.	Domes	\$450.00	June 30	1	Thomas Court	Glen Williams	L7G 5G7
Anthony R.	Vella	\$1,000.00	July 6	1060	Dowland Crescent	Burlington	L7T 4C8
Andrew	Wong	\$1,200.00	July 6	1706-121	McMahon Drive	North York	M2K 0C1
Dino & Diane	Ferri	\$1,000.00	July 7	17	Donalbert Road	Toronto	M9B 2E6
Aaron	Wisson	\$1,000.00	July 7	351	Nunn Court	Milton	L9T7M3
Jessica	Byers	\$1,000.00	July 7	2188	Rochester Circle	Oakville	L6M5E3
Scott	Bland	\$1,000.00	July 7	3119	South Drive	Burlington	L7N 1H6
Ron	Baruch	\$1,000.00	July 11	53	Beechwood Avenue	Toronto	M2L1J4
David	Stewart	\$1,000.00	July 11	1792	Grosvenor Place	Mississauga	L5L3V8
Michael A.	de Gasperis	\$1,000.00	July 11	65	Pine Valley Crescent	Woodbridge	L4L2W3
Gaurav	Chopra	\$1,200.00	July 12	35	Condor Way	Klienburg	L4H4H1
Carlo	Vitali	\$1,000.00	July 12	151	Flatbsuh Avenue	Woodbridge	L4L8K1
Samer	Joubran	\$600	12-Jul	141	Braidwood Lake Road	Brampton	L6X 2X4
David	Di Meo	\$1,200.00	July 13	6405	King Rd	Nobleton	LOG1N0
Mitchell	Arrojado	\$100.00	July 24	23	Brock Drive	Brampton	L6P 1A1
Aida	Makar	\$600.00	July 26	43	Intersite Place	Woodbridge	L4L 8V4
Jessica	Spiteri	\$1,200.00	July 17	1380	Hazel St	LaSalle	N9J 2M1
Alaa	Tannous	\$1,200.00	July 28	17	Romney Road	Etobicoke	M9A 4E9
Nirojan	Akileswaran	\$1,200.00	July 27	9107	Weston Road	Woodbridge	L4H 0L4
Bikram	Singh Dhillon	\$1,200.00	July 29	10	Everglade Drive	Brampton	L6P 0R2
Lakhvir	Saini	\$1,200.00	August 4	4860	Teston Rd	Woodbridge	L3L0C7
Sukhvir	Saini	\$1,200.00	August 4	4860	Teston Rd	Woodbridge	L3L0C7
Hsamuddin	Qiam	\$1,200.00	August 3	29	Midmorning Rd	Brampton	L6X5R5
Wayne	Long	\$1,200.00	August 15	24	Brant Road North	Cambridge	N1S 2W1
Marco	Carfa	\$1,200.00	August 16	9	Meadow Brook Crt	Bolton	L7E246
Shawn	Marr	\$1,200.00	August 25	200-25	Imperial Street	Toronto	M5P1B9
Andrew	Salomon	\$1,200.00	August 25	515	Old Orchard Grove	Toronto	M5M 2G3
Matthew	Stainton	\$1,200.00	August 25	1024	Masters Green	Oakville	L6M2N7
Adam	Goldstein	\$1,200.00	August 31	10	Sulgrave Cres	Toronto	M2L1W6
Gurpreet K	Bassi	\$600.00	August 30	41	Dairymaid Road	Brampton	L6X5R4

Marianna	Pinto	\$1,200.00	August 31	128	Millwick Drive	North York	M9L1Y6
Maria Battista	Pinto	\$1,200.00	August 31	128	Millwick Drive	North York	M9L 1Y6
Joe	Pinto	\$1,200.00	August 31	128	Millwick Drive	North York	M9L 1Y6
Daniela	Giuliani	\$1,200.00	September 2	17	Forest Fountain Drive	Woodbridge	L4H 1S3
Kristen	Buttarazzi	\$1,200.00	August 31	54	Dorengate Dr	Woodbridge	L4L 3H1
Justin David	Carinci	\$1,200.00	September 1	37	Intersite Place	Woodbridge	L4L 8Y4
Ryan Fernando	Melo	\$1,200.00	August 31	53	Donaghedy Dr	Georgetown	L7G 5H2
Ehsan	Khamesi	\$1,200.00	August 23	31	Nantucket Dr	Richmond Hill	L4E 3V8
Jason	Green	\$1,200.00	August 30	244	Roselawn Avenue	Toronto	M4R 1E9
Edward	Goldstein	\$1,200.00	September 6	76	Heathcote Ave	Toronto	M2L 1Z2
Kyle	Pulis	\$1,200.00	September 12	76	Main ST. S	Brampton	L6W 2C6
Dimitrina	Kaneff	\$250.00	September 16	2420	Doulton Drive	Mississauga	L5H 3M3
Kristina Maria	Kaneff	\$250.00	September 16	2420	Doulton Drive	Mississauga	L5H 3M3
Shoab	Shikh	\$1,200.00	September 9	118	Casabel Drive	Vaughan	L6A 3L8
Sukhdev	Toor	\$1,200.00	September 9	2468	Doulton Place	Mississauga	L5H 4G5
James	D'Orazio	\$1,200.00	September 23	161	Shanley Terr	Oakville	L6K 2H7
Robert	D'Orazio	\$1,200.00	September 23	58	Maplewood Road	Mississauga	L5G 2M6
Jessica	Nasturzio	\$1,200.00	September 22	35	Sir Constantine Dr	Markham	L3P 2X4
Ida	Leonetti	\$1,200.00	September 19	161	Trade Valley Drive	Vaughn	L4H 3N6
Angelo	Moscillo	\$1,200.00	September 23	161	Trade Valley Drive	Vaughn	L4H 3N6
Silvio	Marrone	\$1,200.00	September 19	265	Greer Rd.	Toronto	M5M 3N9
Christopher	Galifi	\$1,000.00	September 22	6	North Drive	Etobicoke	M9A 4P9
Rosa	Giampaolo	\$1,000.00	September 22	6	North Drive	Etobicoke	M9A 4P9
Cary	Green	\$1,200.00	September 12	104	Bidewell Avenue	Toronto	M3H 1J9
Nicole	Kirby	\$1,200.00	September 12	910	Duncannon Drive	Pickering	L1X 2M3
Mitchell	Goldhar	\$750.00	September 15	26	Forest Glen Crescent	Toronto	M4N 2E8
Dermot	Sweeny	\$1,200.00	September 19	85	Glen Road	Toronto	M4W 2V5
Aiden	Sweeny	\$1,200.00	September 19	112	George Street, #S1101	Toronto	M5A 2M5
Colin	Chung	\$1,200.00	September 30	886	Glenwood Ave	Burlington	L7T 2J9
Diarmuid	Horgan	\$500.00	September 28	18	Cherry Post Cres.	Etobicoke	M9C 2K1
Gurpreet	Ubhi	\$500.00	September 26	8884	Creditview Rd	Brampton	L6R 3Z6
Total		\$77,450.00					

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

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, LPA

Municipality

Richmond Hill

Date (yyyy/mm/dd)

2023/03/17

Contact Information

Last Name or Single Name

Hua

Given Name(s)

Wei

Licence Number

1-21130

Address

Suite/Unit Number

110

Street Number

9140

Street Name

Leslie Street

Municipality

Richmond Hill

Province

ON

Postal Code

L4B 0A9

Telephone Number

905-513-7773

Email Address

service@impactcpas.ca

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

ROWENA SANTOS, CANDIDATE
NOTES TO ONTARIO MUNICIAPAL CANDIDATE'S FINANCIAL STATEMENT

ELECTION HELD ON OCTOBER 24, 2022

1. BASIS OF ACCOUNTING

The Candidate's Financial Statement (Form 4) has been prepared in accordance with the financial reporting provisions of Municipal Elections Act, 1996 and 2022 Candidate's Guide for Ontario Municipal Council and School Board Elections issued by Ministry of Municipal Affairs.

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



9140 Leslie Street, Suite 110, Richmond Hill, Ontario, L4B 0A9
Email: service@impactcpas.ca • Website: www.impactcpas.ca
Tel: 905-597-5773 • Fax: 905-513-7775

IMPACT CPAs LLP, an Ontario limited liability partnership.

INDEPENDENT AUDITOR'S REPORT

To **Rowena Santos**, candidate for Wards 1 & 5 City Councillor in the City of Brampton, and to the City Clerk of Brampton

Report on the Audit of the Financial Statement

Qualified Opinion

We have audited the accompanying financial statement (Form 4) of **Rowena Santos**, candidate for Wards 1 & 5 City Councillor in the City of Brampton at Municipal election held on October 24, 2022, which comprise of the statement of campaign income and expenses, the statement of the calculation of surplus or deficit, schedule 1 – contribution and schedule 2 – fundraising events and activities for campaign period ended January 3, 2023 and summary of significant accounting policies and other explanatory information. The financial statements have been prepared by the Candidate based on financial reporting provisions of the Municipal Elections Act, 1996 and guidance issued by Ministry of Municipal Affairs.

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

Basis for Qualified Opinion

Due to the inherent nature of the transactions of organization of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of **Rowena Santos** campaign and we were not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the campaign period from June 6, 2022 to January 3, 2023.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statement section of our report. We are independent of the campaign in accordance with the ethical requirements that are relevant to our audit of the financial statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

INDEPENDENT AUDITOR'S REPORT

To **Rowena Santos**, Candidate for Wards 1 & 5 City Councillor in the City of Brampton, and to the City Clerk of Brampton

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Emphasis of Matter - Basis of Accounting and Restriction on Use

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

Responsibility of Candidate for the Financial Statements

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

Auditor's Responsibility for the Audit of the Financial Statements

Our 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 or 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 the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate.

INDEPENDENT AUDITOR'S REPORT

To **Rowena Santos**, Candidate for Wards 1 & 5 City Councillor in the City of Brampton, and to the City Clerk of Brampton

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- 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.

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

IMPACT CPA LLP

IMPACT CPAs LLP
Richmond Hill, Canada
March 17, 2023

Chartered Professional Accountants
Licensed Public Accountants