



# Agreed-Upon Procedures Report on the Contributions to Candidates & Registered Third Party Advertisers for the 2022 Municipal Elections

City of Ottawa

November 22, 2023



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# Executive Summary

The purpose of the review is to assist the City Clerk with fulfilling his statutory duties under Section 88.34 and 88.36 of the *Municipal Elections Act, 1996* (“MEA”). Namely, the City Clerk is responsible for reviewing financial statements submitted by candidates and third parties to determine whether any contributor appears to have exceeded the contribution limits established by the MEA.

In accordance with Section 88.34 of the MEA, if the candidates’ financial statement show that a contributor gave more than \$1,200 to a single candidate or more than \$5,000 total to multiple candidates running for the same municipal council, the City Clerk will report this to the Election Compliance Audit Committee.

In accordance with Section 88.36 of the MEA, if the registered third party advertisers’ financial statement show that a contributor gave more than \$1,200 to a single registered third party advertiser or more than \$5,000 total to multiple registered third party advertisers registered for the same municipal council, the City Clerk will report this to the Election Compliance Audit Committee.

The objective of the Agreed-Upon Procedures (“AUP”) is to assist the City Clerk in identifying contributors that may have contravened the limits under Section 88.9 and 88.13 of the MEA, for the 2022 Municipal Election under the scope of this project. This objective can be further broken down into four (4) sub-objectives based on specific sections of the MEA.

RCGT conducted the AUP on contributions reported in the financial statements of candidates and registered third party advertisers in the 2022 Municipal Elections and identified the following based on the four (4) sub-objectives:

Sub-objectives	Conclusion
<p><b>Sub-objective 1</b> - Contributors that appear to have exceeded the \$1,200 limit to a single candidate established by subsection 88.9(1) of the MEA</p>	<p>There are two (2) contributors who appear to have exceeded the \$1,200 contribution limit to a single candidate for the office of council, as established by subsection 88.9(1) of the MEA. See <b>Table 1a</b> below for details.</p>
<p><b>Sub-objective 2</b> - Contributors that appear to have exceeded the \$5,000 contribution limit to two (2) or more candidates for office on the same council, as established by subsection 88.9(4) of the MEA</p>	<p>There are no contributors who appear to have exceeded the \$5,000 contribution limit to two (2) or more candidates for office on the same council, as established by subsection 88.9(4) of the MEA.</p>

<b>Sub-objective 3</b> - Contributors that appear to have exceeded the \$1,200 limit to a registered third party established by subsection 88.13 (1) of the MEA	There are no contributors who appear to have exceeded the \$1,200 contribution limit to a registered third party, as established by subsection 88.13 (1) of the MEA.
<b>Sub-objective 4</b> - Contributors that appear to have exceeded the \$5,000 contribution limit to two (2) or more registered third parties registered in the same municipality in relation to a third party advertisement, as established by subsection 88.13 (2) of the MEA	There are no contributors who appear to have exceeded the \$5,000 contribution limit to two (2) or more registered third parties registered in the same municipality in relation to a third party advertisement, as established by subsection 88.13 (2) of the MEA

**Table 1a: Contributors that appear to have exceeded the \$1,200 limit to a single candidate established by subsection 88.9(1) of the MEA**

Contributor	Number of Contributions	Value of Contributions (\$)	Potential Excess Over the Contribution Limit of \$1,200	Notes
Janet Foley	2	\$ 2,400	\$1,200	1
Jennifer Kwong	2	\$ 1,228	\$28	2

Notes:

1. Janet Foley contributed twice to the same candidate, Clarke Kelly, amounting to a total of \$2,400 of monetary contributions.
2. Jennifer Kwong contributed twice to the same candidate, Bina Shah, in goods & services (\$1,200) and in monetary contributions (\$28), amounting to a total of \$1,228.

Our Specified Auditing Procedures Report can be found in **Appendix A**, and details on our AUP program can be found in **Appendix B**.

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# 1. Background, Restrictions and Limitations

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## 1.1. BACKGROUND

The purpose of the review is to assist the City Clerk with fulfilling his statutory duties under Section 88.34 and 88.36 of the Municipal Elections Act, 1996 (“MEA”). Namely, the City Clerk is responsible for reviewing financial statements submitted by candidates and third parties to determine whether any contributor appears to have exceeded the contribution limits established by the MEA.

In accordance with Section 88.34 of the MEA, if the candidates’ financial statements show that a contributor gave more than \$1,200 to a single candidate or more than \$5,000 total to multiple candidate’s advertiser running for the same municipal council, the City Clerk will report this to the Election Compliance Audit Committee.

In accordance with Section 88.36 of the MEA, if the candidates’ financial statements show that a contributor gave more than \$1,200 to a registered third party or more than \$5,000 total to two or more registered third party advertisers registered in the same municipality, the City Clerk will report this to the Election Compliance Audit Committee

Raymond Chabot Grant Thornton (“RCGT”) has been tasked with conducting Agreed-Upon Procedures (“AUP”) and reporting the results to the City Clerk. In turn, the City Clerk will assess the results of the AUP and prepare a report for the Election Compliance Audit Committee. Our Specified Auditing Procedures Report can be found in **Appendix A**, and details on our AUP program can be found in **Appendix B**.

## 1.2. RESTRICTIONS AND LIMITATIONS

The City Clerk has engaged RCGT to perform an AUP for the contributions to candidates and registered third party advertisers for the 2022 Municipal Elections. This report was prepared for the City Clerk based on information and representations that were provided to RCGT by the City of Ottawa Elections Office. This report is not to be used for any other purpose, and RCGT 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 in whole or in part without RCGT’s express written permission, other than as required by the City Clerk in relation to the above noted intent.

Our AUP Report outlines the procedures performed and the results of the procedures. Our AUP report does not constitute an audit opinion as defined by the Canadian Generally Accepted Auditing Standards.

Our AUP report does not serve as an affirmation that operational processes, controls and/or technologies of the City of Ottawa Election Office are without defect and does not guarantee that such operational processes, controls and/or technologies are immune from fraud, abuse, or misstatement. None of the work performed by RCGT or the contents of this report constitute any legal opinion or advice.

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RCGT 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.

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## 2. Objectives, Scope, and Risk Assessment

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### 2.1. OBJECTIVES AND SCOPE

#### Objectives

The objective of the AUP is to assist the City Clerk in identifying contributors that may have contravened the limits under Sections 88.9 and 88.13 of the MEA, for the 2022 Municipal Elections under the scope of this project.

This objective can be further broken down into four (4) sub-objectives based on specific sections of the MEA.

#### Per the MEA

##### Maximum contributions to candidates

##### Sub-objective 1

**88.9 (1) A contributor shall not make contributions exceeding a total of \$1,200 to any one candidate in an election. 2016, c. 15, s. 51; 2017, c. 10, Sched. 4, s. 8 (8).**

*More than one office*

*(2) If a person is a candidate for more than one office, a contributor's total contributions to him or her in respect of all the offices shall not exceed \$1,200. 2016, c. 15, s. 51; 2017, c. 10, Sched. 4, s. 8 (9).*

*Exception, mayor of City of Toronto*

*(3) [Not relevant to the City of Ottawa].*

##### Sub-objective 2

*Multiple candidates*

**(4) A contributor shall not make contributions exceeding a total of \$5,000 to two or more candidates for office on the same council or local board. 2016, c. 15, s. 51.**

*Exception, candidates and spouses*

*(5) This section does not apply to contributions made to a candidate's own election campaign by the candidate or his or her spouse. 2016, c. 15, s. 51.*



Maximum contributions to registered third parties.

### Sub-objective 3

**88.13 (1) A contributor shall not make contributions exceeding a total of \$1,200 to a registered third party in relation to third party advertisements that appear during an election in a municipality. 2016, c. 15, s. 52; 2017, c. 10, Sched. 4, s. 8 (12).**

### Sub-objective 4

*More than one registered third party*

**(2) A contributor shall not make contributions exceeding a total of \$5,000 to two or more registered third parties registered in the same municipality in relation to third party advertisements. 2016, c. 15, s. 52.**

*Exceptions*

**(3) Subsections (1) and (2) do not apply to contributions to a registered third party that are made by the registered third party itself and, if the registered third party is an individual, by his or her spouse. 2016, c. 15, s. 52.**

### Scope

RCGT conducted the AUP on contributions reported in the financial statements related to the 2022 Municipal Elections.

Candidate and registered third party advertiser financial statements that had been filed and entered into the City of Ottawa's Elections Management System ("EMS") database were included in our scope. We also reviewed all candidate and registered third party advertiser financial statements contained on the City of Ottawa's website to identify any contributions not captured in the database. This includes the original extract of the financial statements as of June 19, 2023.

Our scope resulted in the review of the financial statements of 218 candidates and 2 third party advertisers which resulted in 7,169 transactions within the corrected dataset.

## 2.2. RISK ASSESSMENT

The City of Ottawa has instructed RCGT that contacting the candidates or registered third party advertiser regarding their financial statements is out of scope for this project. Therefore, procedures requiring contact with the candidate or registered third party advertiser will not be included in the AUP. The following risks were not in scope of our AUP:

- Inaccuracy of the fair value used for non-monetary contributions;
- Accuracy of the financial statements; and
- Completeness of the financial statements/Contributions have not been recorded in the financial statement.



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## 3. Observations

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The following observations were made during our AUP. Our Specified Auditing Procedures Report can be found in **Appendix A**, and details on our AUP program can be found in **Appendix B**.

### Sub-objective 1 - Contributors that appear to have exceeded the \$1,200 limit to a single candidate established by subsection 88.9(1) of the MEA

- There are two (2) contributors who appear to have exceeded the \$1,200 contribution limit to a single candidate for the office of council, as established by subsection 88.9(1) of the MEA.

**Table 1a: Contributors that appear to have exceeded the \$1,200 limit to a single candidate established by subsection 88.9(1) of the MEA**

Contributor	Number of Contributions	Value of Contributions (\$)	Potential Excess Over the Contribution Limit of \$1,200	Notes
Janet Foley	2	\$ 2,400	\$1,200	1
Jennifer Kwong	2	\$ 1,228	\$28	2

#### Notes:

- Janet Foley contributed twice to the same candidate, Clarke Kelly, amounting to a total of \$2,400 of monetary contributions.
- Jennifer Kwong contributed twice to the same candidate, Bina Shah, in goods & services (\$1,200) and in monetary contributions (\$28), amounting to a total of \$1,228.

For details of contributions made by these two (2) contributors, please refer to **Appendix C**.

### Sub-objective 2 - Contributors that appear to have exceeded the \$5,000 contribution limit to two (2) or more candidates for office on the same council, as established by subsection 88.9(4) of the MEA

- There are no contributors who appear to have exceeded the \$5,000 contribution limit to two (2) or more candidates for office on the same council, as established by subsection 88.9(4) of the MEA.


**Sub-objective 3 - Contributors that appear to have exceeded the \$1,200 limit to a registered third party established by subsection 88.13 (1) of the MEA**

- There are no contributors who appear to have exceeded the \$1,200 contribution limit to a registered third party, as established by subsection 88.13 (1) of the MEA.

**Sub-objective 4 - Contributors that appear to have exceeded the \$5,000 contribution limit to two (2) or more registered third parties registered in the same municipality in relation to a third party advertisement, as established by subsection 88.13 (2) of the MEA**

- There are no contributors who appear to have exceeded the \$5,000 contribution limit to two (2) or more registered third parties registered in the same municipality in relation to a third party advertisement, as established by subsection 88.13 (2) of the MEA.

# Appendices



# Appendix A – Agreed-Upon Procedures Report

**Agreed-Upon Procedures Report on the Contributions  
to Candidates & Registered Third Party Advertisers  
for the 2022 Municipal Elections**

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Grant Thornton LLP**  
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**To:** City of Ottawa Elections Office  
C/O M. David White, City Solicitor and Interim City Clerk

**Purpose of this agreed-upon procedures report**

Our report is solely for the purpose of assisting the City Clerk in identifying contributors that may have contravened the limits under Sections 88.9 and 88.13 of the MEA, for the 2022 Municipal Elections and may not be suitable for another purpose.

**Responsibilities of the engaging party**

The City Clerk has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The City Clerk is responsible for the subject matters on which the agreed-upon procedures are performed.

**Practitioner's responsibilities**

We have conducted the agreed-upon procedures engagement in accordance with the Canadian Standard on Related Services (CSRS) 4400, Agreed-upon Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the City Clerk, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

The agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

**Professional ethics**

We have complied with the ethical requirements of the chartered professional accountants and the Rule 204 on independence of the CPAs of Canada Code of Professional Conduct applicable to assurance engagements.

## **Procedures and findings**

We have performed the procedures described in the Appendix B, which were agreed upon with the City Clerk on July 6, 2023. The findings resulting from the performance of the agreed-upon procedures are also included in this report.

### **signature on the original submitted**

Chartered Professional Accountants  
Licensed Public Accountants

Ottawa  
November 22, 2023

# Appendix B – Agreed- Upon Procedures



The following are the Agreed-Upon Procedures performed that resulted in our observations.

### Agreed-Upon Procedures

**#1 – Data Extraction - Obtained the Data extract (Contribution data) from the Election Management System database (EMS) from the City of Ottawa.**

The City of Ottawa Elections Office manually entered all contributions to candidates and third party advertisers per the financial statements for the 2022 Municipal Elections into EMS. On June 19, 2023, the City of Ottawa Elections Office extracted all contributions for the 2022 Municipal Elections from EMS to Microsoft Excel. RCGT oversaw the data extractions to ensure modifications were not performed.

**#2 – Data verification - Tested data entry accuracy and completeness of all contributions listing in the EMS database**

We tested the accuracy of all contributions entered into EMS relative to the financial statements submitted by the candidates and third party advertisers. This included the name, date, amount, and address. To assess the completeness of the data extract, RCGT reviewed all candidate and third party advertiser financial statements contained on the City of Ottawa’s website to identify any contributions not captured in the database.

**#3 – “Corrected” Dataset – Compiled “corrected” dataset**

After all data entry errors were identified, RCGT compiled a “corrected” dataset which was based on the original database and then corrected for all errors.

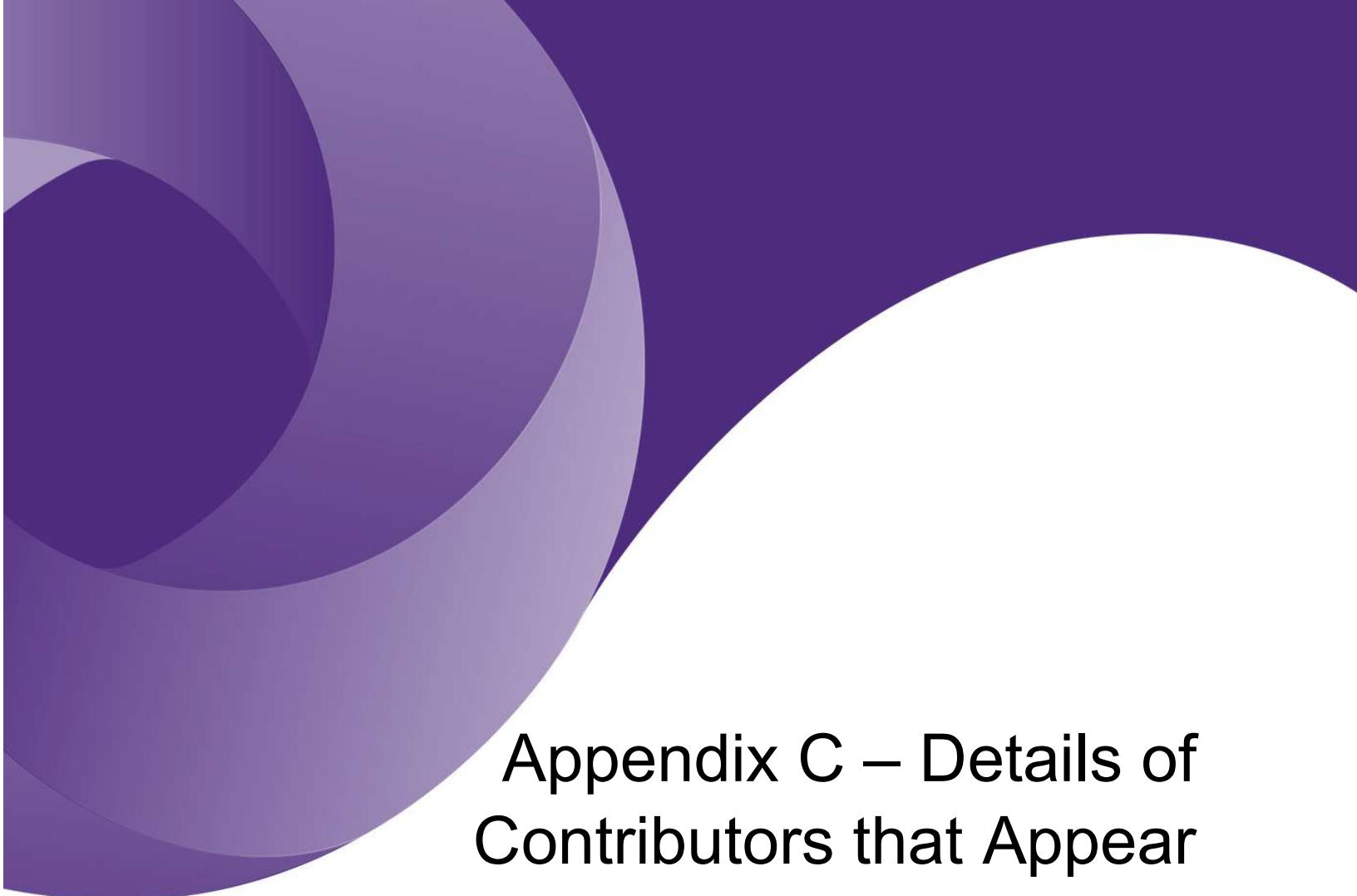
**#4 – Analytics - Sum the Contributions by Contributor and perform data analytics (search common names and addresses)**

We used the “corrected” dataset obtained from procedure #3 to calculate:

- a. If contributor exceeded the limit of \$1,200 for a single candidate.
- b. If contributor exceeded the limit of \$5,000 for two (2) or more candidates running for office on the same council in the City of Ottawa.
- c. If contributor exceeded the limit of \$1,200 for a registered third party advertiser
- d. If contributor exceeded the limit of \$5,000 for two (2) or more registered third party advertisers registered in the same municipality.

If a potential violation was identified RCGT performed additional procedures. This included 1) Re-verifying the data in both the extract and financial statement; 2) Manually summing the information in the financial statement; and 3) Discussion with City of Ottawa Elections Office.





# Appendix C – Details of Contributors that Appear to Have Exceeded the Limits Established by subsection 88.9(1) of the MEA

**Contributor #1**

Contributor	Number of Contributions	Value of Contributions (\$)	Potential Excess Over the Contribution Limit of \$1,200	Notes
Janet Foley	2	\$2,400	\$1,200	See below

Details of Contributions							
Candidate Type	Ward	Candidate	Contributor	Date (MM/DD/YYYY)	Contributor Address	Amount	Nature
Councillor	5	Clarke Kelly	Janet Foley	9/6/2022	2335 Dunrobin Rd, Ottawa, ON, K0A 1T0	\$1,200	Monetary
Councillor	5	Clarke Kelly	Janet Foley	8/19/2022	2335 Dunrobin Rd, Ottawa, ON, K0A 1T0	\$1,200	Monetary
<b>Total</b>						<b>\$2,400</b>	

## Contributor #2

Contributor	Number of Contributions	Value of Contributions (\$)	Potential Excess Over the Contribution Limit of \$1,200	Notes
Jennifer Kwong	2	\$1,228	\$28	See Below

Details of Contributions							
Candidate Type	Ward	Candidate	Contributor	Date (MM/DD/YYYY)	Contributor Address	Amount	Nature
Councillor	23	Bina Shah	Jennifer Kwong	10/28/2022	2104-415 Greenview Ave, Ottawa, ON, K2B 8G5	\$1,200	Goods and services - Campaign Design services- branding, promotional materials, ads, invitations etc.
Councillor	23	Bina Shah	Jennifer Kwong	7/11/2022	2104-415 Greenview Ave, Ottawa, ON, K2B 8G5	\$28	Monetary
<b>Total</b>						<b>\$1,228</b>	



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