



INDEPENDENT AUDITOR'S REPORT

December 5, 2022

To Rachel Tyczinski, City Clerk, Region of Sault Ste. Marie

Qualified Opinion

I have audited the Financial Statement - Auditor's Report Candidate - Form 4 (the "Financial Statement") of Matthew Shoemaker (the "Candidate"), which comprises the Statement of Campaign Income and Expenses and Statement of Determination of Surplus or Deficit and Disposition of Surplus for the period from May 2, 2022 to December 5, 2022 (relating to the election held on October 24, 2022), and other explanatory information.

In my opinion, except for the possible effects of the matter described in the *Basis of Qualification* section of my report, the accompanying Financial Statement of the Candidate for the period from May 2, 2022 to December 5, 2022 (relating to the election held on October 24, 2022) is prepared, in all material respects, in accordance with Section 88 of the Municipal Elections Act, 1996 (the "Act").

Basis of Qualification

Due to the nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, my verification of these transactions was limited to the amounts recorded in the accounting records of the Candidate. Therefore, I am not able to determine whether any adjustments might be necessary to income and expenses and surplus/deficit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of Financial Statements* section of my report. I am independent of the Candidate in accordance with the ethical requirements that are relevant to my audit of the financial statements, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

The Financial Statement is prepared to assist the Candidate to meet the requirements of the Act referred to above. As a result, the Financial Statement may not be suitable for another purpose. My report is intended solely for the Candidate and Rachel Tyczinski, City Clerk, Region of Sault Ste. Marie and should not be distributed to or used by parties other than the Candidate and Rachel Tyczinski, City Clerk, Region of Sault Ste. Marie. My opinion is not modified in this manner.

Responsibilities of the Candidate for the Financial Statement

The Candidate is responsible for the preparation and fair presentation of the Financial Statement in accordance with the Act, 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.



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 5	0 2

 to

YYYY	MM	DD
2 0 2 2	1 2	0 5

- ☒ 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

Shoemaker

Given Name(s)

Matthew

Office for Which the Candidate Sought Election

Mayor

Ward Name or Number (if any)

Municipality

Sault Ste. Marie

Spending Limit

General

\$55,641.45

Parties and Other Expressions of Appreciation

\$5,564.15

Contribution Limit

Contributions from Candidate and Spouse

\$18,827.40

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

Box B: Declaration

I, Matthew Shoemaker, 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

2022/12/05

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2022/12/12

Time Filed

1:35

Initial of Candidate or Agent (if filed in person)

MS.

Signature of Clerk or Designate

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)	+ \$	55,520.09
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)

= \$ 55,520.09 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) +	\$	500.00
Advertising	+ \$	25,953.68
Brochures/flyers	+ \$	9,778.43
Signs (including sign deposit)	+ \$	13,266.50
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	503.81
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	156.00
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. PayPal Fees	+ \$	1,308.91
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	

Total Expenses subject to general spending limit

= \$ 51,467.33 C2

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

1. Volunteer Lunches / Election Night Party	+ \$	2,216.51
---------------------------------------------	------	----------

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

Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	2,216.51	C3
---------------------------------------------------------------------------------------------------	-------------	-----------------	-----------

3. Expenses not subject to spending limits

Accounting and audit	+ \$	1,836.25
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	+ \$	_____
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	= \$	1,836.25	C4
------------------------------------------------------	-------------	-----------------	-----------

Total Campaign Expenses (C2 + C3 + C4)	= \$	55,520.09	C5
-----------------------------------------------	-------------	------------------	-----------

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	_____	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	= \$	_____	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	+ \$	618.06	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	500.00	
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). +	\$		
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). +	\$	54,402.03	
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)	= \$	55,520.09	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 (\$)
Sign Frames	2018/09/01	Lyon's	2	500.00
Total				500.00

☐ 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 Schedule			54,402.03	
Total			54,402.03	

☐ 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) \$ 54,402.03 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

Municipality Sault Ste. Marie	Date (yyyy/mm/dd) 2022/12/05
----------------------------------	---------------------------------

Contact Information

Last Name or Single Name Ruscio	Given Name(s) Joe	Licence Number 1-18158
------------------------------------	----------------------	---------------------------

Address

Suite/Unit Number 201	Street Number 405	Street Name Queen Street East
--------------------------	----------------------	----------------------------------

Municipality Sault Ste. Marie	Province ON	Postal Code P6A 1Z5
----------------------------------	----------------	------------------------

Telephone Number 705-949-1221	Email Address joeruscio@jrpc.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.

Matthew Shoemaker
Reports

Individuals \$100 and Over for Contribution

DONOR	AMOUNT
Kevin Bernardo	\$ 100.00
Maria Coccimiglio	\$ 103.30
Eugene Correale	\$ 206.28
Rosa Correale	\$ 206.28
Orlando Rosa	\$ 1,200.00
Steven Shoemaker	\$ 1,200.00
Dennis Tataascione	\$ 1,200.00
Emily Coccimiglio	\$ 100.00
J Paul R Cassan	\$ 1,200.00
Jim Liguori	\$ 50.00
Marc Capancioni	\$ 515.24
James Calico	\$ 1,200.00
Gordon Acton	\$ 1,200.00
Sam Biasucci	\$ 1,200.00
Anna Biasucci	\$ 1,200.00
Joey Biasucci	\$ 1,200.00
LRJ Barbarie	\$ 50.00
Carlo Gervasi	\$ 1,200.00
Nuala Kenny	\$ 103.30
Carlo Biasucci	\$ 1,200.00
Orlando Coccimiglio	\$ 100.00
Mark Lajambe	\$ 750.00
Terry Kelly	\$ 515.24
David Wrona	\$ 500.00
Jean Bright	\$ 309.27
Paul Skeggs	\$ 250.00
John Paul Paciocco	\$ 250.00
john martella	\$ 1,200.00
Terrence McCoy	\$ 515.24
Joe Wright	\$ 1,200.00
Justin Furano	\$ 1,030.18
Kent Fioreani	\$ 200.00
Mauro Vallecorsa	\$ 103.30
Christopher Rollin	\$ 103.30
Leni Mazzuca	\$ 103.30
Jeff Tuckett	\$ 20.00
Jason Naccarato	\$ 1,000.00
Mark Palombi	\$ 500.00
Brandon Stubbs	\$ 1,030.18
Mike Gallivan	\$ 200.00
Dan Nogalo	\$ 250.00
Brad Gregorini	\$ 1,000.00
Bud Jones	\$ 206.28
Patty Sutton	\$ 103.30
Michael McNally	\$ 1,200.00
Daniel Fremlin	\$ 1,200.00
Jenna Shoemaker	\$ 100.00
Chris Tossell	\$ 100.00
Rico Briglio	\$ 500.00
Joseph Ruscio	\$ 1,000.00
Jennifer Edgar	\$ 200.00
David Ruscio	\$ 1,000.00
martin pochlanuk	\$ 257.78
Nadia Shoemaker	\$ 500.00
Ryan Roodhette	\$ 1,000.00
Don Ford	\$ 206.28
Peter Mitchell	\$ 103.30
Albert Giommi	\$ 1,200.00
Laura Disano	\$ 1,200.00
Bill Siddall	\$ 500.00
Roseanne DelBianco	\$ 100.00
John Paul Ventrella	\$ 412.26
Roseanne DelBianco	\$ 103.30
Mary Harrison	\$ 77.55
art tombari	\$ 100.00
Steve McGuire	\$ 103.30
Tony Porco	\$ 1,200.00
julie turcotte	\$ 1,000.00

John Hollingsworth	\$	500.00
Robert Cohen	\$	725.00
Steven Toppan	\$	1,200.00
Peter Fettel	\$	1,200.00
Susan Myers	\$	100.00
Cecilia Bruno	\$	309.27
Brian Guilazzi	\$	430.00
Joe Greco	\$	1,200.00
Isalah Bressan	\$	350.00
Hugh MacDonald	\$	400.00
Frank D'Addetta	\$	1,000.00
Greg & Franca Shoemaker	\$	500.00
John Sebecic	\$	100.00
Michael Sebecic	\$	500.00
Wayne Mosher	\$	500.00
Maria Rino	\$	500.00
Matthew Shoemaker	\$	500.00
Francine Fioreani	\$	500.00
Frank Shunock	\$	1,200.00
Nicole Shoemaker	\$	400.00
Peter Bortolussi	\$	1,200.00
Jordan Rochetta	\$	750.00
Joe Bisceglia	\$	500.00
Claudia Daniels	\$	500.00
Brian DeLorenzi	\$	500.00
Matthew Shoemaker	\$	18.06