

# 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	l from (day clerk	received nomination) 2 0 2 4	MM DD 0 3 2 6	YYYY MM DD to 2 0 2 4 0 7 <del>2 6</del>	
✓ Initial filing reflecting fi	nances from start	of campaign to December 31 (or 45 da	ays after voting	g day in a by-election) a5	
Supplementary filing re	eflecting finances f	rom start of campaign to end of exten	ded campaign	period	
Box A: Name of Can	didate and Off	ice			
Candidate's name as show	wn on the ballot				
Last Name or Single Nam AKBAR	е	Given Name(s) HAMID			
Office for Which the Cand COUNCILLOR	idate Sought Elect	ion Ward Name or N 5	lumber (if any)		
Municipality MISSISSAUGA					
Spending Limit  General Parties and Other Expressions of App \$50,769.10 \$5,076.91			Contribution Limit Sof Appreciation Contributions from Candidate and Spouse \$15,769.20		
☐ I did not accept any co	ontributions or incu	r any expenses. (Complete Boxes A a	and B only)		
Box B: Declaration					
I, HAMID AKBAR			, declare that t	o the best of my knowledge and	
belief that these financial	statements and att	ached supporting schedules are true	and correct.		
	Hax	bar	2024/08/1	16	
	Signature of C	andidate	Da	ate (yyyy/mm/dd)	
Date Filed (yyyy/mm/dd) 2024/08/19	Time Filed 9:25AM	Initial of Candidate or Agent (if filed	d in person)	Signature of Clerk or Designate  Falaiezzi	

# Box C: Statement of Campaign Income and Expenses

LOAN			
Name of bank or recognized lending institution N/A			Amount borrowed \$
INCOME			
Total amount of all contributions (from line 1A in Schedule 1)	+ \$	20,191.72	
Revenue from items \$25 or less	+ \$		
Sign deposit refund	+ \$		<del>-</del>
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)			= \$ 20,191.72 C
<ul><li>EXPENSES (Note: Include the value of contributions of goods and set</li><li>1. Expenses subject to general spending limit</li><li>Inventory from previous campaign used in this campaign</li></ul>	ervices)		
(list details in Table 2 of Schedule 1)	+ \$	2,837.50	_
Advertising	+ _\$	1,259.76	_
Brochures/flyers	+_\$	3,545.94	_
Signs (including sign deposit)	+ \$	2,636.29	_
Meetings hosted	+_\$	1,100.00	_
Office expenses incurred until voting day	+ \$	449.69	· -
Phone and/or internet expenses incurred until voting day	+ _\$	79.42	<u>.</u>
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$		_
Bank charges incurred until voting day	+ \$	181.91	· -
Interest charged on loan until voting day	+_\$		_*
Other (provide full details)			
Meals for volunteers	_+_\$	415.22	_
2. Casual Labour	+ \$	1,330.00	-
3. Rent - Campaign Office	+_\$	2,000.00	<u>.</u>
4. Gas	_+_\$	1,032.13	_
5. Corner Meetings	+ \$	466.10	- -
6	_+_\$		-
Total Expenses subject to general spending limit	=_\$	17,333.96	C2
2. Expenses subject to spending limit for parties and other expression	s of app	reciation	
<b>1.</b>	+ \$		

2.	+ \$				* .	
3.	+ \$					
4.	+ \$		_			
5.	+ \$		-			
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$		_ _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)	+ \$	1,808.00	<del></del>		•	
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.	+ \$		<del>-</del>			
5.	+ \$					
Total Expenses not subject to spending limits	= \$	2,938.00	C4			
Total Campaign Expenses (C2 + C3 + C4)	<del></del>		_	<b>\$</b>	20,271.96	C5
Box D: Calculation of Surplus or Deficit						
Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-80.24	D4			
f there is a surplus, deduct any refund of candidate's or spouse's	' Ψ	00.24	'			
contributions to the campaign	- \$	8,041.72				
Surplus (or deficit) for the campaign			_ =	= \$	-8,121.96	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.

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#### Schedule 1 - Contributions

### Part I – Summary of Contributions

Contributions in money from candidate and spouse + \$ 500.00

Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2) + \$ 8,041.72

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).

+ \$ 11,650.00

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)

= \$ 20,191.72 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 (\$)
CHARSI KARAHI & BBQ	2024/04/21	1,100.00
MUHAMMAD MEMON (UNIT 1E02) RENT FOR CAMPAIGN OFFICE	2024/05/06	2,000.00
CREDIT CARD EXPENSES - SEE LISTING	2024/06/15	2,104.22
	Total	5,204.22

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 (\$)
FULL COLOUR POST CARD DOUBLE SIDED 5.5"x 8.5"	2022/08/25	QUICK PRINTING	450	450.00
YELLOW SIGNS - POLY BAGS 24"x20"	2022/08/25	QUICK PRINTING	150	675.00
MAGNETIC SHEETS FOR AUTO	2022/09/25	QUICK PRINTING	5	475.00
SIGNS 12'x24" WITH H STAKES	2022/09/05	PRINT WEB DESIGN	75	487.50
SIGNS WITH FULL COLOUR 48"x32" DOUBLE SIDED	2022/10/05	PRINT WEB DESIGN	15	750.00
			Total	2,837.50

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

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 (\$)	
Khan, Javed	308-3072 Thomas Street Mississauga, ON, L5M 04M	2024/04/18	300.00		
Akber, Masood S.	411-135 Barrette Street Vanier, ON, K1L 7Z9	2024/05/03	300.00		
Akber, Masood S.	411-135 Barrette Street Vanier, ON, K1L 7Z9	2024/05/07	600.00		
Khan, Shahnaz	411-135 Barrette Street Vanier, ON, K1L 7Z9	2024/05/13	100.00		
Jamal, Mahmood	4739 Antelope Cresent Mississauga, ON L4Z 2R4	2024/05/06	400.00		
Jamal, Shahzad	4739 Antelope Cresent Mississauga, ON L4Z 2R4	2024/06/27	200.00		
Salamat, Nooruddin	4679 Apple Blossom Cresent Mississauga, ON, L5V 3C6	2024/05/06	300.00		
Syed, Iqbal	67-6050 Bidwell Trail Mississauga, ON L5V 1V6	2024/05/06	300.00		
Akber, Syed S.	1379 Duval Drive Mississauga, ON L5V 2W5	2024/05/06	50.00		
Akber, Syed S.	1379 Duval Drive Mississauga, ON L5V 2W5	2024/05/10	150.00		
Malik, Zubair	1743 Kirkwall Crescent Mississauga ON L4X 1N9	2024/05/08	100.00		
Khan, Akbar	215 Riel Drive Mississauga ON L5B 3R5	2024/05/09	100.00		
Khan, Asif Qamar	285 Ceremonial Drive Mississauga ON L5R 2N9	2024/05/09	200.00		
Akber, Sarah	35 Birchview Crescent Toronto ON M6P 3H9	2024/05/09	300.00		
Khan, Ajaz	215-1665 Bloor Street Mississauga ON L4X 1S4	2024/05/09	200.00		
Toorawa, Mohamed Shabbir	4452 Jenkins Cresent Mississauga ON L5R 1T9	2024/05/10	200.00		
Khan, Mir Sikander	4470 Hearthside Drive Mississauga ON L5R 1R4	2024/05/13	300.00	,	
Valam, Taufiq	1008 Galesway Blvd Mississauga ON L5V 2T3	2024/05/13	300.00		
Naqvi, Akmal	948 Stargazer Drive Mississauga ON L5V 1E9	2024/05/13	300.00		
Salim, Javed	7033 Justine Drive Mississauga ON L4T 1M4	2024/05/13	100.00		
Afaqui, Hina Asad	412 Laurentian Ave Mississauga ON L4Z 2J7	2024/06/10	300.00		
Yusuf, Liaqat	4672 Full Moon Cir Mississauga ON L4Z 2L7	2024/05/10	200.00		
Khan, Iqbal	22- 3065 Jaguar Valley Dr Mississauga ON L5A 2H9	2024/05/13	300.00		

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Baksh, Dawud Azad	585 Nanak Road Mississauga ON L5B 3X2	2024/05/13	300.00	To transplanta and the control of the control
Siddiqi, Masroor Hasan	6-333 Meadows Blvd Mississauga ON L4Z 1G9	2024/05/13	100.00	
Hassan-Mohammad, Naila	582 Ashprior Ave Mississauga ON L5R 3N2	2024/05/08	100.00	
Haq, Mohammad F	29 Pioneer Ave Toronto ON M6M 5H4	2024/05/13	200.00	
Nawaz, Aamir	3652 Molly Ave Mississauga ON L5A 3M5	2024/05/13	100.00	
Syed, Tariq	880 Sombrero Way Mississauga ON L5W 1S9	2024/05/13	300.00	
Malik, Mohammad A	5142 Sunray Drive Mississauga ON L5R 2V3	2024/05/14	100.00	
Siddqui, Masood	898 Delgardo Drive Mississauga ON L5V 2S4	2024/05/14	300.00	
Ahmed, Maqbool	1142 Wind Brook Grove Mississauga ON L5V 2V1	2024/05/14	100.00	
Kamil, Shahana	4387 Violet Road Mississauga ON L5V 1J8	2024/05/14	200.00	
Adhami, Imran	5695 Margarita Crescent Mississauga ON L5M 6Y7	2024/05/13	100.00	
Khan, Saadullah	905-55 Kingsbridge Garden Cir Mississauga ON L5R 1Y1	2024/05/21	300.00	
Ahmed, Anees	5189 Creditview Road Mississauga ON L5R 1R8	2024/05/16	100.00	
Jaleel, Adil	1445 Kirkrow Crescent Mississauga ON L5M 3Y6	2024/05/16	200.00	
Mahmood, Aziz	949 Burnhamthorpe Road Mississauga ON L4Y 3V5	2024/05/16	250.00	
Kadiwala, Ahmed Hussain	5476 Cosmic Crescent Mississauga ON L4Z 3R8	2024/05/16	300.00	
Afroz, Mohammad	3165 Countess Cres Mississauga ON L5M 0E2	2024/05/17	300.00	
Abdul-Basir, Mohammed	232 Glenn Hawthorne Blvd Mississauga ON L5R 2M3	2024/05/27	200.00	
Siddiqui, Saqib	534 Petawawa Crescent Mississauga ON L4Z 2N3	2024/05/21	300.00	
Nawaz, Shaista Tariq	3881 Quiet Creek Mississauga ON L4M 8B5	2024/05/28	100.00	
Khan, Wajahat	529 Ravenstone Court Mississauga ON L5R 4A6	2024/05/31	100.00	
Khan, Obaid Saad	905-55 Kingsbridge Garden Cir Mississauga ON L5R 1Y1	2024/06/24	300.00	
Khan, Maliha	905-55 Kingsbridge Garden Cir Mississauga ON L5R 1Y1	2024/06/28	300.00	

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Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Akber, Syed S.	1379 Duval Drive Mississauga ON L5V 2W5	2024/06/28	100.00	
Islam, Syed F.	1066 Windsor Hill Blvd Mississauga ON L5V 1P4	2024/07/02	200.00	
Akbar, Sumer M.	7127 Magistrate Terrace Mississauga ON L5W 1E3	2024/05/28	1,000.00	
Saeed, Arshad Mohammed	3287 Tacc Drive Mississauga ON L5M 0H4	2024/05/13	100.00	
		Total	11,650.00	

<sup>✓</sup> 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 suppleme	ntary attachment, if completed m	anually.	
Total for Part III – Contribu (Add totals from Table 3 ar		contributor total in Part 1 – Summary of Co	ntributions)	11,650.00 <sub>11</sub>

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Complete a separate schedule for ea  Fundraising Event/Activity 1  Description of fundraising event/activity  Date of event/activity (yyyy/mm/dd)  Part I – Ticket revenue  Admission charge (per person)				ched,	if compl	eted manually.
Description of fundraising event/activity Date of event/activity (yyyy/mm/dd) Part I – Ticket revenue		O AKBAR FUNDR.	AISER			
Date of event/activity (yyyy/mm/dd)  Part I – Ticket revenue		O AKBAR FUNDR.	AISER			
Part I – Ticket revenue	2024/05/16					
Admission charge (per person)						
		\$	100.00	2A		
(If there are a range of ticket prices, atta	ach complete breakdown of a	all ticket sales)		-		
Number of tickets sold		x	50	2B		
Total Part I (2A X 2B) (include in Part	I of Schedule 1)				=_\$	5,000.00
Part II – Other revenue deemed a	contribution					
Provide details (e.g., revenue from good	ds sold in excess of fair mark	ret value)				
1.		+ \$			•	
2.		+ \$		_		
3.		+ \$				
4.	,	+ \$		_		
5.		+ \$		<del>-</del> .		
Total Part II (include in Part I of Sche Part III – Other revenue not deeme Provide details (e.g., contribution of \$25	ed a contribution	sold for \$25 or less)			=_\$	<u> </u>
1.	7 01 1033, goods of 301 vices a	+ \$			,	
2.						
3.				_		
4.		+ \$		_		
5.	······································	+ \$				
Total Part III (include under Income i	n Box C)			<del>-</del>	= \$	
Part IV – Expenses related to fund	draising event or activity	,				
Provide details						•
1. COST OF DINNER (50 ATTE	NDEES)	+ \$	1,808.00			
2.		+ \$		-		
3.		+ \$		_		
4.	,	+ \$		_		
5.		+ \$		_		
<u> </u>	V 14 V 18		•	<del></del>		

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			-	
Auditor's Repo	rt – Municipal E	Elections Act, 1996	6 (Section 88.25)	
A candidate who ha	as received contrib	utions or incurred exp	enses in excess of \$10,000 must	attach an auditor's report.
Professional Design Chartered Professi		t (CPA)		
Municipality Mississauga				Date (yyyy/mm/dd) 2024/08/15
Contact Information	on			
Last Name or Singl Salha	e Name		Given Name(s) Fathi	Licence Number 3-31487
Address				
Suite/Unit Number 105	Street Number 5100	Street Name Dixie Road		
Municipality	-		Province	Postal Code
Mississauga			ON	L4W 1C9

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

**Email Address** 

Fathi@salhacpa.ca

- · 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

Telephone Number

416-302-3285

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.



5100 Dixie Road, Suite 105 Mississauga, Ontario L4W 1C9

> Phone: 905 755 9611 Fax: 647 793 3884 www.salhacpa.ca

#### August 14, 2024

### **Independent Auditor's Report**

To the Office of the City Clerk, for Hamid Akbar, Candidate Ward 5, City of Mississauga

#### Auditor's Report Candidate-Form 4

I have audited the accompanying Statement of Campaign Period Income and Expenses, included in the Ontario Ministry of Municipal Affairs- Auditor's Report Candidate-Form 4 of Hamid Akbar, candidate for City of Mississauga Councilor Ward 5, for the campaign period from March 26, 2024 to July 26, 2024.

This form has been prepared by the candidate based on the financial reporting provisions of the Ontario Municipal Elections Act, 1996, covering the aforementioned campaign period, and the accounting guidelines issued by the Ontario Ministry of Municipal Affairs.

### Candidates Responsibility for the Report

The candidate is responsible for the preparation of the financial statement in accordance with the guidelines of the Ontario Ministry of Municipal Affairs Municipal Elections Act, 1996, and for internal control as the candidate considers required to ensure the preparation of the Report is accurate. There shall be no material inaccuracies, whether caused by fraud or error.

#### Auditor's Responsibility

My responsibility is to communicate an opinion on the Form 4 based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Form 4 is free of material inaccuracies.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Form 4. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material inaccuracies on Form 4, either due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the Form 4 in order to design audit procedures that are appropriate, based on the circumstances, but not for the purpose of communicating an opinion on the effectiveness of the internal controls. In addition, an audit includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, and reviewing the overall presentation of the Form 4.

I firmly believe that the audit evidence I have gathered is adequate and appropriate to provide a basis for my qualified audit opinion.



# **Basis for Qualified Opinion**

As is common for many municipal campaigns, the campaign generated income exclusively from electronic donations sent directly to the candidate. Therefore, our verification of these numbers is limited to the amounts indicated on the records.

### **Qualified Opinion**

In my opinion, the return of Hamid Akbar, except for the possible ramifications of the Basis for Qualified Opinion paragraph, is prepared in all material respects, in accordance with the reporting provisions of the Ontario Ministry of Municipal Affairs, Municipal Elections Act, 1996, and the accounting guidelines issued by the Ministry.

Fathi Salha

Fathi Salha, CPA, CA, LPA

Director

Salha CPA Professional Corporation

Salha CPA

PROFESSIONAL CORPORATION

T: 905.755.9611

F: 647.793.3884