

**COMPLIANCE AUDIT COMMITTEE
MEETING**

MONDAY, JULY 20, 2015

**ROOM 407, 400 CITY HALL SQUARE EAST
9:30 A.M.**

AGENDA

- 1. CALL TO ORDER**
- 2. DISCLOSURE OF INTEREST**
- 3. ELECTION OF CHAIR**
- 4. OPENING STATEMENT BY CHAIR AND INTRODUCTIONS**
- 5. APPLICATION FOR COMPLIANCE AUDIT
APPLICATION BY PAUL SYNOTT FOR A COMPLIANCE AUDIT OF GABE MAGGIO,
CANDIDATE WARD 3**
 - i. Attachments:
 - Submitted Application
 - Candidate's Financial Statement
 - ii. Introduction and Recording of Applicant and Candidate
Candidate and Applicant (or agents) to provide names and mailing addresses to the Clerk.
 - iii. Presentation by Applicant (or agent)
 - iv. Presentation by Candidate (or agent)
 - v. Committee Consideration of Application and Decision
Committee to determine to grant or reject Application – Resolution to be presented.
 - vi. Appointment of Auditor
If Application is granted – Appointment of Auditor
- 6. ADJOURNMENT**

APPLICATION FOR COMPLIANCE AUDIT

TO THE CLERK OR SECRETARY OF

Municipality or local board

WINDSOR

BY THE APPLICANT

Name of applicant

PAUL SYMOND

Mailing address

292 BRUCE AVE UNIT ONE

Apt. No.

Postal Code

N9A-4W3

State location or description of property that qualifies the applicant as an elector in the municipality (or area).

SAME AS ABOVE

REQUESTING COMPLIANCE AUDIT OF ELECTION CAMPAIGN FINANCES OF

Name of candidate

GABRIEL MAGGIO

Candidate for office of

CITY COUNCIL WARD 3 WINDSOR

Date of election for the office

OCTOBER 27, 2014

I, the undersigned applicant, an elector who is entitled to vote in an election, have reasonable grounds for believing that the candidate has contravened a provision of the *Municipal Elections Act, 1996* relating to election campaign finances.

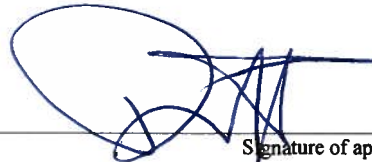
The reasonable grounds are: (attach additional sheets if necessary)

SEE ATTACHED

I believe the facts and information submitted above to be true, and I hereby request a compliance audit of the candidate's election campaign finances.

25 JUN 2015

Date



Signature of applicant

This form contains information collected and maintained specifically for the purpose of creating a record available to the general public and may be inspected by any person at the clerk's office at a time when the office is open. Subsection 88 (5).

The following is submitted to Windsor's Compliance Audit Committee in support of a request to audit the Municipal Election Expenses of Gabriel Maggio, Candidate for Ward 3 Windsor in the 2014 Municipal Election.

Table 1: Monetary contributions from individuals other than candidate or spouse. The table lists a campaign donation of 500.00 from Emmanuel Shaleta, 457000 Dequindre Rd, Shelby Township, Michigan US, 48317. This appears to be a violation of the Municipal Election Act 70.(3) Who May Contribute:

1. An individual who is normally resident in Ontario.
 2. A corporation that carries on business in Ontario.
 3. A trade union that holds bargaining rights for employees in Ontario.
 4. Subject to subsection (5), the candidate and his or her spouse. 1996, c. 32, Sched., s. 70 (3); 1999, c. 6, s. 43 (4); 2005, c. 5, s. 46 (4).
- Same

2. During the local "Bluesfest" hosted on Windsor's waterfront from July 11th to the 13th of 2014, Mr. Maggio had a hospitality tent for his campaign. It was clearly identified at the Bluesfest and in numerous online postings as being specifically for his Municipal Campaign for Ward 3. Table 3: Contributions in goods and services from individuals other than candidate or spouse on Mr. Maggio's campaign expense filing lists no contribution from the Bluesfest. Table 4: Contributions in goods and services from corporations or unions lists an expense total of \$4300.00 but there is no detail on what those expenses are and who contributed them. From inquiries made to the Bluesfest, no invoice was issued and no charge was given to Mr. Maggio for hosting this hospitality tent. It was given as a favour and a donation in kind. A regular vendor who rented such a tent during the Bluesfest would incur a market value charge of approximately \$1500.00 .

3. From June until Election Day, Mr. Maggio maintained a campaign office at 939 Goyeau. The office was clearly identified as such by a large sign in front of the office as well as numerous online postings throughout the campaign inviting volunteers to attend the office for various duties such as canvassing, phone calling for support. 939 Goyeau is the business office of Maggio Immigration, a business owned by Mr. Maggio. Office Expenses on Mr. Maggio's filing are a total of \$159.51, which would not reflect the market value of using that office for election purposes. Under Phone and Internet in the expense section there is no expense listed. At the very least Mr. Maggio should have declared a portion of all expenses related to 939 Goyeau from the period June till Election day as either actual expenses or a contribution of goods and services from a corporation or union. Table 4: Contributions in goods or services from corporations or unions lists a Total Expense of \$4300.00 but no actual details were listed as to where and whom that \$4300.00 came from. There are no names, addresses, descriptions or values detailed in the Table that would allow someone to determine if all goods and services received in kind by the Maggio campaign had been properly recorded and expensed.

Paul Synnott
292 Bruce Ave,

**CITY OF WINDSOR
COUNCIL SERVICES**

JUN 25 2015

RECEIVED

Windsor Ontario
N9A 4W3
519-988-6108



Gabe Maggio

12 July 2014 · 🌐

A little rain at Bluesfest. But the Gabe Maggio Campaign hospitality tent is packed.

Share

👍 4 people like this.

↪️ 2 shares



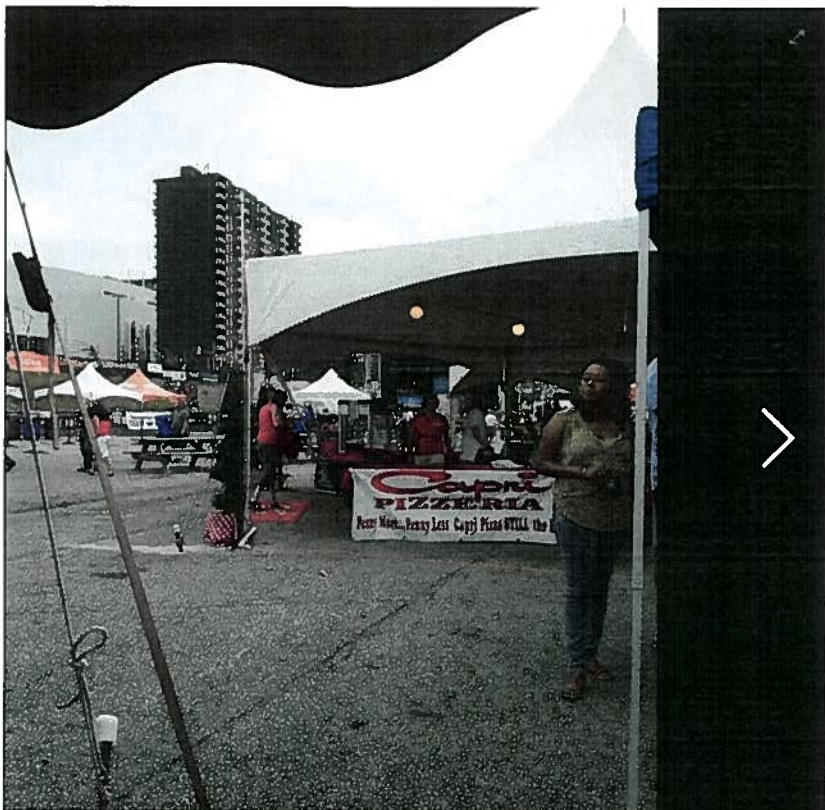
Emil Herta nice

13 July 2014 at 20:57



Emil Herta WE WILL SUPPORT GABE MAGGIO

22 July 2014 at 12:36



photos

5

Tag photo Options Share Send



Gabe Maggio
12 July 2014

Doors open on Day 2 of Bluesfest Windsor 2014
Come and talk to the Maggio Campaign team at our
hospitality tent inside the beer tent.

Share · Set as Background

6 people like this.

1 share



CAMPAIGN OFFICE

Elect



MAGGIO

WAR COUNCIL

maggio.ca

MAGGIO



Ministry of Municipal Affairs
and Housing

**Financial Statement - Auditor's Report
Form 4**

Municipal Elections Act, 1996 (Section 78)

Instructions:

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee 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 his or her spouse) shall be paid immediately over to the clerk who was responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2 0 1 4	0 1	0 2

 to

YYYY	MM	DD
2 0 1 4	1 2	3 1

- Primary filing reflecting finances to December 31 (or 45th day after voting day in a by-election)
- Supplementary filing including finances after December 31 (or 45th day after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name
Maggio

Given Name(s)
Gabe

Name of office for which the candidate sought election
City Council

Ward name or no. (if any)
Ward 3

Name of Municipality
Windsor

Spending limit issued by clerk
\$ 17,784.85

I did not accept any contributions or incur any expenses other than the nomination fee. *(Complete Box A and B only)*

Box B: Declaration

I, Gabe Maggio, a candidate in the municipality of Windsor, Ontario, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner)

in the City of Windsor, County of Essex
on (yyyy/mm/dd) 2015/03/26

Susan Fitzsimmons
Signature of Clerk or Commissioner

2015/03/26
Date Filed in the Clerk's Office (yyyy/mm/dd)

[Signature]
Signature of Candidate

SUSAN FLORENCE FITZSIMMONS, a Commissioner, etc.,
County of Essex, for the Corporation of the City of Windsor.
Expires July 6, 2015.

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)	+ \$	16,566.29
Refund of nomination filing fee	+ \$	100.00
Sign deposit refund	+ \$	
Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)	+ \$	
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
Total Campaign Income (Do not include loan)	= \$	16,666.29 C1

EXPENSES (Note: include the value of contributions of goods and services)

Expenses subject to spending limit

Nomination filing fee	+ \$	100.00
Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+ \$	
Advertising	+ \$	3,496.17
Brochures/flyers	+ \$	3,085.99
Signs (including sign deposit)	+ \$	8,340.05
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	159.51
Phone and/or Internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	176.69
Interest charged on loan until voting day	+ \$	
Other (provide full details)	+ \$	
1. <u>Wooden stakes</u>	+ \$	580.49
2. _____	+ \$	
3. _____	+ \$	
Total Expenses subject to spending limit	= \$	15,938.90 C2

Expenses not subject to spending limit

Accounting and audit	+ \$	600.00
Cost of fund-raising events/activities (list details in Part IV of Schedule 2)	+ \$	
Voting day party/appreciation notices	+ \$	
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	+ \$	83.40
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. _____	+ \$	
Other (provide full details)	+ \$	
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
Total Expenses not subject to spending limit	= \$	683.40 C3

Total Campaign Expenses (C2 + C3) = \$ 16,622.30 C4

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of Income over expenses (Income – Total Expenses) (C1 – C4)	+ \$	<u>43.99</u>	D1
Eligible deficit carried forward by the candidate from the last election	- \$	<u> </u>	D2
Total (D1 – D2)	= \$	<u>43.99</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>43.99</u>	
Surplus (or deficit) for the campaign	= \$	<u> </u>	D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who was responsible for the conduct of the election.

Amount of \$ _____ paid to municipal clerk in the municipality of _____.

Schedule 1 - Contributions

Part I – Summary of Contributions

Contribution from candidate (include the value of inventory listed in Table 5)	+ \$	10,185.29
Contribution from spouse	+ \$	
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).	+ \$	2,081.00
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Tables 1 – 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).	+ \$	4,300.00
Less: Contributions returned or payable to the contributor	– \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$10	– \$	
Total Amount of Contributions (Record in Box C)	= \$	16,566.29 1A

Part II – List of Contributions from Each Single Contributor Totalling more than \$100

Table 1: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Amount \$
Richard Hillgartner	1624 Dufferin Pl, Windsor, Ontario, N8X3K7	200.00
Thomas Costaris	518 Victoria Ave. , Windsor, Ontario, N9A4M8	200.00
Emmanuel Shaleta	45700 Dequindre Rd. Shelby Township, Michigan US 48317	500.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total
		900.00

Table 2: Monetary contributions from corporations or unions

Name (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Amount \$
See attached list for details				3,400.00
<input checked="" type="checkbox"/> Additional Information is listed on separate supplementary attachment				Total 3,400.00

Table 3: 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	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total

Gabe Maggio Ward 3 - List Of Corporate Contributors more than \$100

Contributor	Address	President/Manager	Authorized	Amount
Mediteranean Seafood	980 Parent Ave. Windsor, ON, N9A3J5	Ross Aluto	Ross Aluto	\$100.00
Victor Mechanical	1447 Argyle Rd. Windsor, ON,N8Y3K9			\$250.00
Windsor Professional Firefighters Assoc.	851 Goyeau Ave. Windsor, ON, N9A1H7	Andre Gignac	Andre Gignac	\$300.00
DanRuss Contract	600 Weaven Rd. Windsor, ON, N9C0B5	Dan Russ	Dan Russ	\$250.00
Mario Electric	1447 Argyle Rd. Windsor, ON,N8Y3K9	Mario Diccoco	Mario Diccoco	\$250.00
Remo Valente(1990) Real Estate Ltd	2985 Dougall Ave. Windsor, ON, N9E1S1	Peter Valente	Peter Valente	\$500.00
Giorgi Bros	2751 Temple Dr. Windsor, ON,N8W5E5	M Giorgi	M Giorgi	\$300.00
Vito's Pizzeria	1731 Wyandotte St E. Windsor, ON., N8Y1E1	Vito Maggio	Vito Maggio	\$250.00
Velvet Financing	4065 Tecumseh Rd E. Windsor, ON N8W1J7	Marjle Gignac	Marjle Gignac	\$100.00
SouthWestern Manufacturing Ltd.	3710 Peter St. Windsor, ON, N9C1J9	Vince Schiller	Vince Schiller	\$400.00
D&S Auto Property	1350 Lyons Ave. Lasalle, ON., N9J3Y5	Steve Aluto	Steve Aluto	\$700.00
			TOTAL	\$3,400.00

Table 4: Contributions in goods or services from corporations or unions (Note: must also be recorded as expenses in Box C)

Name of Corporation (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Description of Goods or Services	Value \$

Additional information is listed on separate supplementary attachment Total

Total Part II Contributions (Add Totals from Tables 1-4) (Record in Part I - Summary) \$ 4,300.00 1B

Part III – Inventory

Table 5: Inventory of Campaign Goods and Materials from Previous 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	Current Market Value \$	Quantity	Total Value \$

Additional information is listed on separate supplementary attachment Total

Auditor's Report
Municipal Elections Act, 1996 (Section 78)

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

Chartered Professional Accountant , Licenced Public Accountant

Municipality Windsor	Date (yyyy/mm/dd) 2015/03/25
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Contact Information

Last Name Reboulis	First Name Michael	Licence Number 1-17016
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Address

Suite/Unit No.	Street No. 915	Street Name Shepherd St. East	Province ON	Postal Code N8X 2L4
City/Town Windsor	Telephone No. (including area code) 519 256-9284	Fax No. 519 256-3605	Email Address reboulisca@gmail.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 78 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.

March 26, 2015

Independent Auditor's Report

To the City of Windsor Clerk:

We have audited the accompanying Financial Statement - Form 4 of Gabe Maggio, Candidate which comprise the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the campaign period from January 2, 2014 to December 31, 2014 relating to the election held on October 27, 2014. The Financial Statements have been prepared by the Candidate based on the accounting treatment prescribed by the Municipal Elections Act, 1996 (Section 78).

Candidate's responsibility for the financial statements

The Candidate is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996 (Section 78) and for such internal control as the Candidate determines is necessary to enable the preparation of statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Candidate's preparation and fair presentation of the statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Candidate, as well as evaluating the overall presentation of the statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for qualified opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring that the statements reflect the amounts recorded in the accounting records of Gabe Maggio, Candidate in accordance with the accounting procedures established by the Municipal Elections Act, 1996 (section 78) and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus or deficit.

Qualified opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these statements present fairly, in all material respects, the income and expenses for the campaign period from January 2, 2014 to December 31, 2014 and the determination of surplus or deficit in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996 (Section 78).

Basis of accounting and restriction on use and distribution

Without modifying our opinion, we draw attention to the fact these financial statements are prepared in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996 (Section 78). The financial statements are prepared to assist Gabe Maggio, Candidate, to meet the requirements of the City of Windsor. Our report is intended solely for the Candidate and the City of Windsor and should not be distributed to or used by parties other than the Candidate or the City of Windsor.

A handwritten signature in black ink that reads "Michael McBeaulis". The signature is written in a cursive style with a large initial "M".

Chartered Professional Accountant
Licensed Public Accountant