

**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 from (day clerk received nomination) 

YYYY	MM	DD
2 0 2 5	0 8	0 8

 to 

YYYY	MM	DD
2 0 2 5	1 2	0 1

- ☒ 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  
Fathers

Given Name(s)  
Frazier

Office for Which the Candidate Sought Election

Ward Name or Number (if any)  
Ward 2

Municipality  
Windsor

Spending Limit

General  
\$18,077.35

Parties and Other Expressions of Appreciation  
\$1,807.00

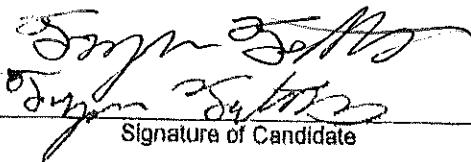
Contribution Limit

Contributions from Candidate and Spouse  
\$8,077.00

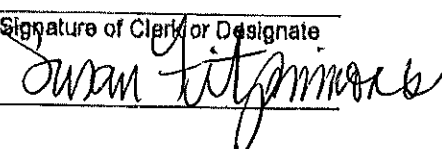
☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, Frazier Fathers, 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

2025/12/19  
2023/12/17  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2025/12/19	1:46pm	FF	

**Box C: Statement of Campaign Income and Expenses**

\* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

**LOAN**

Name of bank or recognized lending institution

Amount borrowed  
\$**INCOME**

Total amount of all contributions (from line 1A in Schedule 1) + \$ 16,052.90 see Note \*

Revenue from items \$25 or less + \$

Sign deposit refund + \$

Revenue from fundraising events not deemed a contribution  
(from Part III of Schedule 2)

+ \$ see Note \*

Interest earned by campaign bank account + \$

Other (provide full details)

1. + \$

2. + \$

3. + \$

4. + \$

5. + \$

6. + \$

**Total Campaign Income (Do not include loan)****= \$ 16,052.90 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)

+ \$ see Note \*

Advertising + \$ 3,205.23

Brochures/flyers + \$ 1,428.54

Signs (including sign deposit) + \$ 5,219.73

Meetings hosted + \$ 114.86

Office expenses incurred until voting day + \$ 732.58

Phone and/or internet expenses incurred until voting day + \$ 1,271.25

Salaries, benefits, honoraria, professional fees incurred until voting day + \$

Bank charges incurred until voting day + \$ 8.00

Interest charged on loan until voting day + \$

Other (provide full details)

1. Stripe processing fees + \$ 248.96

2. T-shirts + \$ 339.00

3. Graphic designs + \$ 500.00

**Total Expenses subject to general spending limit = \$ 13,068.15 C2****2. Expenses subject to spending limit for parties and other expressions of appreciation**

1. Volunteer appreciation + \$ 266.68

2. Thank you cards / gifts + \$ 529.03

3. Meals + \$ 340.59

4. + \$

5.	+	\$	
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	=	\$	<b>1,136.30 C3</b>

**3. Expenses not subject to spending limits**

Accounting and audit	+	\$	2,825.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+	\$		see Note *
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	+	\$	4.00	
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.	+	\$		
<b>Total Expenses not subject to spending limits</b>	=	\$	<b>2,829.00 C4</b>	

<b>Total Campaign Expenses (C2 + C3 + C4)</b>	=	\$	<b>17,033.45 C5</b>
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**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+	\$	-980.55 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	-	\$	
<b>Surplus (or deficit) for the campaign</b>	=	\$	<b>-980.55 D2</b>

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	+ \$	1,500.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	300.00	see Note *
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).	+ \$	409.44	
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).	+ \$	13,843.46	see Note *
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)	= \$	16,052.90	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 (\$)
Office supplies	2025/08/08	50.00
Photos and Headshots	2025/08/08	250.00
Total		300.00

☐ 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 (\$)
Total				

☐ 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**

<b>Name</b>	<b>Full Address</b>	<b>Date Received (yyyy/mm/dd)</b>	<b>Amount Received (\$)</b>	<b>Amount Returned to Contributor or Paid to Clerk (\$)</b>
<b>Name</b>	<b>Full Address</b>	<b>Date Received (yyyy/mm/dd)</b>	<b>Amount Received (\$)</b>	<b>Amount Returned to Contributor or Paid to Clerk (\$)</b>
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Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Katie Renaud	305-380 Pelissier St Windsor ON N9A 6V7	2025/08/12	500.00	
Rachael Myers	211 Shorehaven Wynd Windsor ON N8S 3C8	2025/08/13	100.00	
Gil Morris	1556 Vollans St, Windsor, ON N9H 2M9	2025/08/14	250.00	
Alex Denonville	1245 Chilver Rd Windsor N8Y2L2	2025/08/14	100.00	
Chris Milne	22 Iona Ave Toronto On M4C5J3	2025/08/17	100.00	
Ryan Wycherley	1209-51 Trolley Cres, Toronto On M5A 0E9	2025/08/18	100.00	
Erica Bassakos	1592 Central Ave, Windsor, ON N8Y 3V8	2025/08/18	100.00	
Caroline Taylor	3556 Queen Street, Windsor ON N9C 1N7	2025/08/18	200.00	
Sarah Morris Weinburg	331 Tyler Rd, Windsor, ON N9J 3X2	2025/08/19	100.00	
Brandon Banner	1313 Tavistock Dr Burlington, ON L7P 2N8	2025/08/19	100.00	
Elaine Pannikar	1 Grandview Avenue, Suite 3003,Thornhill, Ontario L3T 0G7	2025/08/21	1,000.00	
Adam Frye	90 Willson Ave Essex Ontario N8M 2M2	2025/08/22	100.00	
Martha Morris Fathers	4855 St Clair Parkway Port Lambton On N0P 2B0	2025/08/23	1,200.00	
Elizabeth MacDonell	4851 St Clair Parkway Port Lambton ON N0P2b0	2025/08/23	250.00	
Leo Innocente	6 Rose Abbey Dr Kingston Ontario k7k 6w1	2025/08/24	250.00	
Rhys Trenhaile	1700 Front Road, LaSalle ON N9J 2B6	2025/08/25	100.00	
Chris Morris	437 Old Colony Trail, Amherstburg, Ontario N9V0A3	2025/08/26	1,000.00	
Adam Moote	154 Bridlewood Drive, Welland ON L3C 6L2	2025/11/28	100.00	
Dan Ableser	3450 St Patricks Ave Windsor, Ontario N9E 3H4	2025/08/28	100.00	
Alicia Higgison	602 William Street Tecumseh Ontario	2025/08/30	100.00	



Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Rachael Myers	211 Shorehaven Wynd Windsor ON N8S 3C8	2025/08/30	400.00	
Kim Morris	437 Old Colony Trail, Amherstburg, Ontario N9V0A3	2025/08/31	1,000.00	
Karlene Nielson	69 McCallum St Kingsville N9Y1C1	2025/09/02	100.00	
Brian Fathers	4855 St Clair Parkway Port Lambton On N0P 2B0	2025/09/03	1,200.00	
Uma Venkataramaiah	62 Breckenridge Blvd St Catherines Ontario L2W1C4	2025/09/03	500.00	
Adam Wydrzynski	250 Campbell Ave N9B 2h2	2025/09/04	700.00	
Debra Little	1186 Lena Ave N9C 3K6	2025/09/08	100.00	
Gary Fathers	262 Gordon Ave, Tecumseh, Ontario. N8N 2Y7	2025/09/08	250.00	
Michael Cardinal	2285 Riverside Drive W. Windsor Ontario N9B 19A	2025/09/10	500.00	
Karen McConnell	1215 Belleperche Place, Windsor N8S 3C4	2025/09/14	750.00	
Mark Fathers	154 Grant Ave Tecumseh On N8N 2X8	2025/09/15	100.00	
Lilani Logronio	563 Bellagio Dr. Windsor N8p 1J9	2025/09/17	200.00	
Nancy Ylm-Holt	1150 Chilver Rd N8Y 2K9	2025/09/23	250.00	
Nicholas Lamourox	1044 Windsor Avenue, N9A 1K4.	2025/09/26	100.00	
Melissa Morris French	848 Michael Drive, Windsor, Ontario N8N 5A3	2025/09/30	100.00	
Ann Marie Staley	758 Michael Drive, Windsor, Ontario N8N5A2	2025/10/03	100.00	
Jessica Sartori	4261 Roseland Drive West, Windsor, ON, N9G2A1	2025/10/11	250.00	
Alejandra Bravo	17 Appleton Ave., Toronto ON, M6E 3A2	2025/10/14	250.00	
Mary Lou Tanner	2 Bevan Court, Hamilton, ON L8K 4R1	2025/10/16	250.00	
<b>Total</b>			<b>12,950.00</b>	

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











Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Nicole Sekela	672 Randolph Ave Windsor N9B 2T8	Food for victory party	2025/10/27	242.95
Lauren Hedges	688 Dougall Ave, Windsor, N9A 4P8	Graphic designs	2025/10/27	500.00
Rachael Myers	211 Shorehaven Wynd Windsor ON N8S 3C8	Map	2025/08/26	55.73
Rachael Myers	211 Shorehaven Wynd Windsor ON N8S 3C8	Food for volunteer events	2025/09/06	94.78
<b>Total</b>				<b>893.46</b>

☐ 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)**      \$ 13,843.46 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  
Chartered Professional Accountant

Municipality Windsor	Date (yyyy/mm/dd) 2025/12/02
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### Contact Information

Last Name or Single Name Maini	Given Name(s) Paul	Licence Number 1-11389
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### Address

Suite/Unit Number 203	Street Number 2510	Street Name Ouellette Avenue
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Municipality Windsor	Province Ontario	Postal Code N8X 1L4
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Telephone Number 519-250-8663	Email Address pmaini@melolip.com
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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.

October 9, 2025

Mr. Frazier Fathers  
3149 Manchester Rd  
Windsor, ON N9C1X7

**Attention: Frazier Fathers**

Dear Frazier:

**Objective and Scope of the Audit**

The purpose of this letter is to confirm our acceptance and understanding of the terms of the audit engagement of the report on the Financial Statement – Auditor's Report Candidate – Form 4 (the "financial statement") under the Municipal Elections Act, 1996 (the "Act") relating to your candidacy in the City of Windsor for the election held on October 27, 2025. The objective of our audit will be to express an opinion on the financial statement based on The Municipal Elections Act, 1996 which states that an audit of the financial statement is required if the candidate has, in an election period, accepted contributions of \$10,000 or more in total or incurred expenses of \$10,000 or more in total. In order to assist me in planning the audit, you will inform us at the commencement of the election period whether or not an audit will likely be required, based on your estimate of contributions that will be received and expenses that will be incurred during the period.

You have informed us that an audit is required as the association has accepted contributions of \$10,000 or more in total or incurred expenses of \$10,000 or more in total for the period ended December 1, 2025.

**Our Responsibilities**

As required by the Municipal Elections Act, 1996, our audit will be performed in accordance with Canadian generally accepted auditing standards, which require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. Our audit will also include evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by you or your financial agent in the preparation of the financial statement, as well as the overall presentation of the financial statement.

The inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal controls 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 association's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statement.

It should be noted that the Act prescribes limitations on the timing, amount and sources of contributions. It is not practicable, however, for us to verify, from sources outside the accounting records, that all contributions are in accordance with the Act, nor does the Act require us to do so. Furthermore, although the Act does not require us

to report that all financial transactions have been included in the accounting records, the Act requires that we conduct the audit of the financial statement in accordance with Canadian generally accepted auditing standards. Therefore, since there is a scope limitation due to the inherent nature of the transactions of municipal candidates, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, we shall state this fact in our report.

As required by the Act, our report will be addressed to the Clerk of the City of Windsor.

It has been determined and deemed acceptable that the applicable financial reporting framework for preparing the financial statement be a special purpose compliance framework. Accordingly, in order to comply with the CAS's, the auditor's report will be based on the applicable financial reporting framework.

As required by subsection 475.6(1) of the Canada Elections Act, in our opinion, the financial statement presents the information contained in the financial records on which it is based.

It should be noted that this additional paragraph does not include the term "presents fairly" because the nature of the financial reporting framework in the Act does not meet the requirements of a fair presentation framework.

Canadian generally accepted auditing standards require us to comply with ethical requirements including a duty of confidentiality with respect to client affairs. Accordingly, we will not divulge information related to the Candidate that is not already in the public domain to any third party without your permission unless required to do so by legal authority or the rules of professional conduct/code of ethics of the professional accounting organization of which I am a member.

In the absence of circumstances that would prevent us from expressing an opinion without further modification or additional statement, our report will be substantially in the following form:

**To the Clerk of the City of Windsor re: Frazier Fathers Campaign**

**Qualified Opinion**

We have audited the accompanying Financial Statement – Auditor's Report Candidate – Form 4 of Frazier Fathers Election Campaign (the "financial statement") for the campaign period from August 8, 2025 to December 1, 2025.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statement presents fairly, in all material respects, the financial position of the Campaign as at December 1, 2025, and the results of its operations for the campaign period then ended in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.

**Basis for Qualified Opinion**

Due to the inherent nature of the transactions of an election campaign, the completeness of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the candidate's election campaign accounting records and we were not able to determine whether any adjustments might be necessary to income, expenses, assets, liabilities and campaign surplus/deficit.

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.

## **Other Matter**

The financial statement is prepared for the use of the Candidate and the City Clerk to comply with the Municipal Elections Act, 1996. As a result, the statement may not be suitable for another purpose. The financial statement is not intended to be used by anyone other than the specified users or for any other purpose. Our opinion is not modified in respect of this matter.

## **Responsibilities of the Candidate for the Financial Statement**

The Candidate is responsible for preparation and fair presentation of the financial statement in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.

## **Auditor's Responsibilities for the Audit of the Financial Statement**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 this financial statement.

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 of material misstatement of the financial statement, 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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by the Candidate.

We communicate with the Candidate, 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 our audit.

## **Your Responsibilities**

Our audit will be conducted on the basis that you acknowledge and understand that you are responsible for the following:

- preparing the financial statement in accordance with the requirements of the Act;
- such internal control as you determine is necessary to enable the preparation of the financial statement in a manner that is free from material misstatement, whether due to fraud or error.

- providing us with access to all information of which you are aware that is relevant for the preparation of the financial statement such as records, documentation and other matters. This would include providing us with information such as:
  - any illegal or possibly illegal acts, and all facts related thereto;
  - identification of all related parties and the nature and amount of any related-party transactions;
  - any known-or probable instances of non-compliance with legislative or regulatory requirements, including;
  - reporting requirements under the Act;
  - an assessment of the reasonableness of any significant assumptions underlying valuations and disclosures in the financial statement;
  - providing me with additional information that I may request from you for the purpose of the audit.

As part of our audit process, we will request from you written confirmation concerning representations made to us in connection to the audit engagement. You are responsible for the timely preparation and completeness of the accounting records and the financial statement, which is to be prepared in accordance with the financial reporting provisions of the act and in accordance with generally accepted accounting principles.

Our responsibility as auditor does not extend beyond the reporting function outlined above and accordingly does not include ensuring that you comply with all the requirements of the Act.

## **Working Papers**

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagement are the property of our firm, constitute confidential information and will be retained by me in accordance with our firm's policies and procedures.

## **File Inspections**

In accordance with professional regulations and our firm's policy, our client files may periodically be reviewed by practice inspectors, and by quality control reviewers to ensure that we are adhering to the standards of our profession and of our firm. File quality control reviewers are required to maintain the confidentiality of client information.

## **Time Frames**

We will make every reasonable effort to complete the engagement as described in this letter within the agreed-upon time frames. However, I shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance of your obligations.

## **Fees**

Fees will be determined based on time spent on this engagement at our standard rates, and any disbursements incurred will be added to the billing.

## Use of Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- You have obtained any required consents for collection, use and disclosure to me of all personal information required under applicable privacy legislation;
- We will hold all personal information in compliance with our firm's Privacy Statement. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

Yours truly,

*Melo LLP*

Melo LLP

Chartered Professional Accountants

I confirm your appointment as my auditor on the terms set out in this letter.

I acknowledge that I understand the above terms of your engagement.

*Frazier Fathers*

Mr. Frazier Fathers

October 9, 2025  
Date Signed

## INDEPENDENT AUDITOR'S REPORT

To the Clerk of the City of Windsor re: Frazier Fathers Campaign

### Qualified Opinion

We have audited the accompanying Financial Statement – Auditor's Report Candidate – Form 4 of the Frazier Fathers Election Campaign (the "financial statement") for the campaign period from August 8, 2025 to December 1, 2025, relating to the City of Windsor Election held on October 27, 2025, prepared in accordance with the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statement presents fairly, in all material respects, the financial position of the Campaign as at December 1, 2025, and the results of its operations for the campaign period then ended in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.

### Basis for Qualified Opinion

Due to the nature of the transactions inherent in any election campaign, the completeness of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the candidate's election campaign records and we were not able to determine whether any adjustments might be necessary to income, expenses, assets, liabilities and campaign surplus/deficit.

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.

### Other Matter

The financial statement is prepared for the information and use of the Candidate and the Clerk to comply with the Municipal Elections Act, 1996. As a result, the statement may not be suitable for another purpose. The financial statement is not intended to be used by anyone other than the specified users or for any other purpose. Our opinion is not modified in respect of this matter.

### Responsibilities of the Candidate for the Financial Statement

The Candidate is responsible for preparation and fair presentation of the financial statement in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.

## INDEPENDENT AUDITOR'S REPORT (Continued)

To the Clerk of the City of Windsor re: Frazier Fathers Campaign (Continued)

### Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 this financial statement.

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- 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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by the Candidate.

We have communicate with the Candidate, 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 our audit.

Yours truly,

*Melo* LLP

Chartered Professional Accountants  
Licensed Public Accountants  
Windsor, Ontario  
December 1, 2025