


**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 2	0 5	0 2

 to 

YYYY	MM	DD
2 0 2 3	0 1	0 3

- 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

Hanna

Given Name(s)

Julia

Office for Which the Candidate Sought Election

Mayor

Ward Name or Number (if any)

Municipality

Oakville

Spending Limit

General

\$130,724.50

Parties and Other Expressions of Appreciation

\$13,072.45

Contribution Limit

Contributions from Candidate and Spouse

\$25,000.00

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

**Box B: Declaration**

I, Julia Hanna, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

*Julia Hanna*

Signature of Candidate

4/28/2023

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
2023/05/01	9:15 am		<i>M. Bahin</i>

**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)	+	\$	89,864.25	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. _____	+	\$		
<b>Total Campaign Income (Do not include loan)</b>			<b>= \$ 89,864.25</b>	<b>C1</b>

**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	\$	32,190.92	
Brochures/flyers	\$	6,270.05	
Signs (including sign deposit)	\$	10,026.81	
Meetings hosted	\$		
Office expenses incurred until voting day	\$	2,453.24	
Phone and/or internet expenses incurred until voting day	\$		
Salaries, benefits, honoraria, professional fees incurred until voting day	\$	3,390.00	
Bank charges incurred until voting day	\$	966.86	
Interest charged on loan until voting day	\$		
Other (provide full details)			
1. <u>Data &amp; Software</u>	+	\$ 28,015.76	
2. <u>Storage Unit</u>	+	\$ 900.61	
3. _____	+	\$	
4. _____	+	\$	
5. _____	+	\$	
6. _____	+	\$	
<b>Total Expenses subject to general spending limit</b>	<b>\$</b>	<b>84,214.25</b>	<b>C2</b>

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

1. _____	+	\$	
----------	---	----	--

2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		\$	<b>C3</b>

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

Accounting and audit	\$	5,650.00	
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	\$		
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>5,650.00</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **89,864.25** **C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$		<b>D1</b>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign		= \$	<b>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	+ \$ 16,739.24
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ 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).	\$ 1,325.01
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).	\$ 73,100.00 see Note *
<b>Less:</b> Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$ 100.00
	\$ 1,200.00
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$ 89,864.25 1A</b>

### 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 (\$)
<b>Total</b>		

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 (\$)
<b>Total</b>				

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

### Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse



<b>Date</b>	<b>Amount</b>	<b>Surname, Name</b>	<b>Address</b>			
16-Aug	16,739.24	Hanna, Brian	2323 Ridge Landing Oakville, ON L6M 3M8			
10-Aug	1,200.00	Carnovale, Augustin	235 Church St. Oakville, ON. L6J 1N4			
10-Aug	1,200.00	Carnovale, Anna	235 Church St. Oakville, ON. L6J 1N4			
25-Aug	500.00	Saltzman, Paul	1296 Lakeshore Road West, Oakville ON, L6L 1G2			
25-Aug	200.00	Baker, Oriana	2057 Oak Bliss Cres. Oakville, ON. L6M 3K3			
28-Aug	1,200.00	Doracin, Teresa	1606 Kipper Ave. Mississauga, ON. L5G 4E1			
29-Aug	500.00	Schroeder, Grace or Herb	162 Reynolds St. Unit 102, Oakville ON. L6J 3K9			
31-Aug	1,200.00	Doracin, Frank	785 Canyon St. Mississauga, ON. L5H 4M3			
1-Sep	1,000.00	Ferrone, Dan	533 Gardenbrook Ave. Oakville, ON. L6M 0P5			
1-Sep	1,200.00	Doracin, James Michael	1188 Mount Vernon St, Mississauga L5H 4M3			
1-Sep	1,200.00	Harding, Elizabeth	785 Canyon St. Mississauga, ON. L5H 4M3			
1-Sep	1,200.00	Civiero, David	1207 Lakeshore Rd., West. Oakville, ON. L6L 0G5			

1-Sep	1,200.00	Civiero, Leesa	1207 Lakeshore Rd., West. Oakville, ON. L6L 0G5			
1-Sep	1,200.00	Civiero, Jessica	223 Victoria Rd. N. Guelph, ON. N1E 5H9			
2-Sep	1,200.00	Civiero, Chloe	13428 10 Sideroad - Georgetown, ON. L7G 4S5			
2-Sep	1,200.00	Coleman, Calum	13428 10 Sideroad - Georgetown, ON. L7G 4S5			
4-Sep	1,200.00	Civiero, Alisa	1118- 50 East Liberty St. Toronto, ON. M6K 3P3			
6-Sep	1,200.00	Rowan, Paul & Tracy	1113 Valleywood Crt. Oakville, ON. L6M 2C4			
7-Sep	1,200.00	Watts, Erin Nicole				
8-Sep	1,200.00	De Bolster, Stephen	390 Cherry St. Unit 3208 - Toronto, ON M5A 0E2			
8-Sep	1,200.00	Hansen, Glen				
8-Sep	1,200.00	Hansen, Patricia				
21-Sep	1,200.00	McCracken, John	3504 Steeple Chase Cres. Mississauga, ON. L5M 0K1			
9-Aug	500.00	Barb Ferrone	533 Gardenbrook Ave, Oakville, L6M 0P5			
9-Aug	1,000.00	Wen, Jing	2509 Armour Crescent, Burlington ON L7M 4S7			

9-Aug	1,200.00	Guglietti, John	145 Reynolds St., Suite 400, Oakville ON. L6J 0A7			
9-Aug	1,200.00	Guglietti, Riccardo	145 Reynolds St., Suite 400, Oakville ON. L6J 0A7			
9-Aug	1,200.00	Guglietti, Lisa	145 Reynolds St., Suite 400, Oakville ON. L6J 0A7			
9-Aug	1,200.00	Guglietti, Vanessa	145 Reynolds St., Suite 400, Oakville ON. L6J 0A7			
9-Aug	1,200.00	Guglietti, Matthew	145 Reynolds St., Suite 400, Oakville ON. L6J 0A7			
9-Aug	1,200.00	Guglietti, Julianna	145 Reynolds St., Suite 400, Oakville ON. L6J 0A7			
27-Sep	1,000.00	John MacDonald	3406 Burnhamthorpe Rd W, Oakville, ON L6M 4H3			
10/12/2022	500.00	Petch, Gordon & Julia	251 Carolyn Dr. Oakville, ON. L6K 3M4			
10/12/2022	1,200.00	Radley-Smith, Nikala	1295 Avon Cres. Oakville, ON. L6J 2T5			
10/12/2022	1,200.00	Radley-Smith, Oliver	1295 Avon Cres. Oakville, ON. L6J 2T5			
17-Oct	500.00	Watson, Ian	257 Randall Street, Oakville, ON L6J 1P8			
17-Oct	250.00	Ricci, Gus	339 Watson Avenue, Oakville, ON L6J 3V5			
17-Oct	250.00	Valley, John	230 Reynolds Street Oakville, ON L6J 3L3			
17-Oct	1,200.00	Krpan, john	2500 Appleby Line, Burlington, ON L7L 0A2			



17-Oct	1,200.00	McKenzie, Doug	28 Benita Court, Oakville ON L6J 4L2			
17-Oct	1,200.00	McKenzie, Bettie	288 Benita Court, Oakville ON L6J 4L2			
17-Oct	1,200.00	Donato, Lou	263 Church St Unit 202, Oakville, ON L6J 1N7			
29-Nov	1,200.00	Kopriva, Ilona	142 Dornie Rd Oakville, ON L6J 4N6			
29-Nov	1,200.00	Robinson, Donald	142 Dornie Rd Oakville, ON L6J 4N6			
5-Oct	1,200.00	Milani, Camillo	63 veronica r Oakville, ON L5G 2B1			
17-Oct	1,200.00	Veloce, Nick	2172 Mystic Crt, Burlington, ON L7M3Y7			
8/17/2022 8:41	\$500.00	David Coletto	132 Clearview Ave	Ottawa	ON	K1Y 2L2
8/29/2022 16:05	\$300.00	Janette Lee	2025 Salvator Blvd	Oakville	ON	L6L 1M8
9/9/2022 17:29	\$250.00	Daniella Quattrociocchi	325 Sussex St	Oakville	ON	L6L 3H1
9/12/2022 12:30	\$250.00	Ralph Rizzuto	1409 creekwood trail	oakville	ON	L6H6E6
9/12/2022 19:01	\$250.00	Bernadette Kutnjak	2370 Yolanda Dr	Oakville	ON	L6L 2H8
9/13/2022 18:18	\$500.00	Anthony Quattrociocchi	300 randall St	oakville	ON	L6J0G2
9/13/2022 18:22	\$1,000.00	Ayman Saab	1225 Elgin Cres	oakville	ON	L6H2J8
9/13/2022 18:25	\$250.00	Lila Saab	1421 cedar glen Ct	oakville	ON	L6M2X 8
9/13/2022 18:34	\$250.00	Glenn Schurm	1226 Highway 8	Stoney Creek	ON	L8E 5K2

9/13/2022 18:52	\$500.00	Cindy Avis	244 Robinson	Oakville	ON	L6J6K8
9/13/2022 18:59	\$500.00	Edward Nabeta	1444 Ivy Ct	Oakville	ON	L6H3J6
9/13/2022 19:41	\$1,000.00	Maria Quattrociocci	517 Tippeton Cres	Oakville	ON	L6L3L4
9/13/2022 19:43	\$700.00	Edward Nabeta	1444 Ivy Ct	Oakville	ON	L6H3J6
9/13/2022 19:47	\$200.00	Terry Branch	1024 Robarts Rd	Oakville	ON	L6H2B1
9/14/2022 13:20	\$250.00	Leonardo Quattrociocchi	325 SUSSEX St	Oakville	ON	L6L 3H1
9/15/2022 9:43	\$1,200.00	Michael Degroote	2201 BRISTOL Cir	Oakville	ON	L6H0J8
9/15/2022 14:57	\$250.00	Jeffrey Percival	185 Robinson St	Oakville	ON	L6j 7p6
9/15/2022 18:50	\$250.00	Nancy Mercanti	240 Westdale Rd	Oakville	ON	L6l 4z9
9/15/2022 18:52	\$250.00	Nancy Mercanti	240 Westdale Rd	Oakville	ON	L6l 4z9
9/21/2022 11:58	\$500.00	Susanne White Blake	253 Church St	Oakville	ON	L6J 1N7
9/23/2022 8:52	\$1,200.00	Sonia Berni Guglietti	493 Esplanade	Oakville	ON	L6J 1A5
9/30/2022 10:21	\$200.00	Paul Butler	2470 Taylorwood	Oakville	ON	L6H 0E1
10/3/2022 16:38	\$200.00	Carole Taugher	1230 Richards Cres	Oakville	ON	L6H 1R3
10/9/2022 19:38	\$1,000.00	Derek Blakely	1235 N Service Rd W	Oakville	ON	L6M 2W2
10/10/202 2 15:27	\$600.00	Mary Cardamone	310 Robinson St	Oakville	ON	L6J 1G8
10/11/202 2 12:44	\$500.00	Glenn Marshall	175 Longwood Rd S	Hamilton	ON	L8P 0A1

10/17/2022 2 18:55	\$200.00	Damiano Di Carlo	3223 William Coltson Ave	Oakville	ON	L6H0X1
10/21/2022 2 13:15	\$1,200.00	Rebecca Fell	1091 Crestview St	Oakville		L6 J2C7
10/22/2022 2 11:18	\$1,200.00	Abdulmajid Alameddine	2089 Grand Blvd	Oakville	ON	L6H 4X9
10/24/2022 2 20:01	\$500.00	terry Quinn	402 Barclay Crk	Oakville	ON	L6J 6H9
10/21/2022 2 0:00	\$300.00	Brian Beadman	768 WESTGATE Rd	Oakville	ON	L6L 5N2
10/21/2022 2 0:00	\$1,200.00	Adam Forgione	95 KERR St	Oakville	ON	L6K3A2
10/21/2022 2 0:00	\$200.00	Kevork Sevadjan	2019 LAKESHORE Rd E	Oakville	ON	L6J1M4
10/21/2022 2 0:00	\$1,200.00	Deepank Saini	1092 Melvin Ave	Oakville	ON	L6T 2V9
10/21/2022 2 0:00	\$1,200.00	Bianca Tino	1388 Forestbrook Rd	Oakville	ON	L6M 2H6
10/21/2022 2 0:00	\$1,200.00	Sam Gaetani	1388 Forestbrook Rd	Oakville	ON	L6M 2H6
10/21/2022 2 0:00	\$500.00	Doug campbell	1064 South Service Rd E	Oakville	ON	L6J 2X7
9/21/2022 13:44	\$500.00	Brett Warren	341 maplehurst Ave	Oakville	ON	L6L4Y3
10/17/2022 2 18:38	\$250.00	Art Artuso	8 ennisclare	OakvilleO n	ON	L6J-4N2
10/24/2022 2 17:42	\$1,200.00	Steven David Bazar	440 Inglehart St N	Oakville	ON	L6J3J6
6/7/2022 14:35	\$1,200.00	Ian Oliver	113 Watson Ave	Oakville	ON	L6J 3T5

## 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)	\$		<b>2A</b>
(If there are a range of ticket prices, attach complete breakdown of all ticket sales)			
Number of tickets sold	x		<b>2B</b>
<b>Total Part I (2A X 2B) (include in Part I of Schedule 1)</b>			<b>= \$</b> _____

#### 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.		+ \$	
<b>Total Part II (include in Part I of Schedule 1)</b>			<b>= \$</b> _____

#### 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.		+ \$	
<b>Total Part III (include under Income in Box C)</b>			<b>= \$</b> _____

#### Part IV – Expenses related to fundraising event or activity

Provide details

1.		+ \$	
2.		+ \$	
3.		+ \$	
4.		+ \$	
5.		+ \$	
<b>Total Part IV Expenses (include under Expenses in Box C)</b>			<b>= \$</b> _____

**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, CA

Municipality Mississauga	Date (yyyy/mm/dd) 2023/04/28
-----------------------------	---------------------------------

**Contact Information**

Last Name or Single Name Rebro	Given Name(s) Anastasiya	Licence Number 3-31745
-----------------------------------	-----------------------------	---------------------------

Address

Suite/Unit Number 200	Street Number 2655	Street Name North Sheridan Way
--------------------------	-----------------------	-----------------------------------

Municipality Mississauga	Province ON	Postal Code L5K 2P8
-----------------------------	----------------	------------------------

Telephone Number 905-822-7222	Email Address anastasia@farnhamco.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.

## INDEPENDENT AUDITORS' REPORT

To: Julia Hanna  
2323 Ridge Landing  
Oakville, ON L6M 3W8

### Qualified Opinion

We have audited the campaign financial statement (Form 4) of Julia Hanna (“the candidate”) for the campaign period from May 2, 2022 to January 3, 2023.

In our opinion, except for the possible matters described in the Basis for Qualified Opinion paragraph, the financial statement is prepared, in all material respects, in accordance with the Municipal Elections Act, 1996 (Section 88.25) and the guidelines issued by the Ministry of Municipal Affairs.

### Basis for Qualified Opinion

Due to their inherent nature, the completeness of campaign contributions 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 accounting records and we were not able to determine whether any adjustments might be necessary to contributions and other income, expenses, and surplus/deficiency.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the candidate 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.

### Basis for Accounting and Restriction of Use

This financial statement (Form 4) was prepared by the candidate to meet the campaign reporting requirements as described in the Municipal Elections Act, 1996 (Section 88.25). As a result, this financial statement may not be suitable for another purpose.

### 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 Municipal Elections Act, 1996 (Section 88.25), and for such internal control as the candidate determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

The candidate is responsible for overseeing the campaign's financial reporting process.

### Auditors’ 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 auditors’ 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 and related disclosures made by the candidate.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



CHARTERED PROFESSIONAL ACCOUNTANTS  
PROFESSIONAL CORPORATION  
Authorized to practice public accounting by  
The Chartered Professional Accountants of Ontario

Mississauga, Ontario  
April 28, 2023