

**NOTICE OF FILING REQUIREMENTS AND PENALTIES
RELATED TO CAMPAIGN FINANCES
2022 MUNICIPAL AND SCHOOL BOARD ELECTION**

Municipal Elections Act, 1996, as amended

In accordance with the *Municipal Elections Act, 1996 as amended*, every candidate is required to file a financial statement.

Section 33.1 of the *Municipal Election Act* states that the clerk shall, before voting day, give to each person nominated for an office notice of

- (a) the penalties under subsection 88.23 (2) and 92 (1) related to election campaign finances; and
- (b) the refund of the nomination filing fee that the candidate is entitled to receive in the circumstances described in section 34.

Section 88.25 (9) of the *Municipal Election Act* states that at least 30 days before the filing date, the clerk shall give notice of the following matters to every candidate whose nomination was filed with him or her:

1. All the filing requirements of this section.
2. The candidate's entitlement to receive a refund of the nomination filing fee if he or she meets the requirements of section 34.
3. The penalties set out in subsections 88.23 (2) and 92 (1).

Penalties:

88.23 (1) Effect of default by candidate

A candidate is subject to the penalties listed in subsection (2), in addition to any other penalty that may be imposed under this Act,

- (a) if the candidate fails to file a document as required under section 88.25 or 88.32 by the relevant date;
- (b) if a document filed under section 88.25 shows on its face a surplus, as described in section 88.31, and the candidate fails to pay the amount required by subsection 88.31 (4) to the clerk by the relevant date;
- (c) if a document filed under section 88.25 shows on its face that the candidate has incurred expenses exceeding what is permitted under section 88.20; or
- (d) if a document filed under section 88.32 shows on its face a surplus and the candidate fails to pay the amount required by that section by the relevant date.

88.23 (2) Penalties

Subject to subsection (7), in the case of a default described in subsection (1),

- (a) the candidate forfeits any office to which he or she was elected and the office is deemed to be vacant; and
- (b) until the next regular election has taken place, the candidate is ineligible to be elected or appointed to any office to which this Act applies.

92 (1) Offences by candidate

A candidate is guilty of an offence and, on conviction, in addition to any other penalty that may be imposed under this Act, is subject to the penalties described in subsection 88.23 (2),

- (a) if the candidate incurs expenses that exceed the amount determined for the office under section 88.20; or
- (b) if the candidate files a document under section 88.25 or 88.32 that is incorrect or otherwise does not comply with that section.

Compliance Audit of Candidate's Campaign Finances

88.33 (1) Application by elector

An elector who is entitled to vote in an election and believes on reasonable grounds that a candidate has contravened a provision of this Act relating to election campaign finances may apply for a compliance audit of the candidate's election campaign finances, even if the candidate has not filed a financial statement under section 88.25.

88.33 (10) Appointment of auditor

If the committee decides under subsection (7) to grant the application, it shall appoint an auditor to conduct a compliance audit of the candidate's election campaign finances.

88.33 (12) Duty of auditor

The auditor shall promptly conduct an audit of the candidate's election campaign finances to determine whether he or she has complied with the provisions of this Act relating to election campaign finances and shall prepare a report outlining any apparent contravention by the candidate.

88.33 (15) Powers of auditor

For the purpose of the audit, the auditor,

- (a) is entitled to have access, at all reasonable hours, to all relevant books, papers, documents or things of the candidate and of the municipality or local board; and
- (b) has the powers set out in section 33 of the Public Inquiries Act, 2009 and section 33 applies to the audit.

88.33 (17) Decision

The committee shall consider the report within 30 days after receiving it and, if the report concludes that the candidate appears to have contravened a provision of the Act relating to election campaign finances, the committee shall decide whether to commence a legal proceeding against the candidate for the apparent contravention.

Refund

34 Refund

A candidate is entitled to receive a refund of the nomination filing fee if the documents required under subsection 88.25 (1) are filed on or before 2 p.m. on the filing date in accordance with that subsection.

Filing Requirements

88.30 (1) Filing Date

The filing date for documents that are to be filed under section 88.25 is the last Friday in March following the election (**March 31, 2023**).

88.25 (1) Candidates' financial statements, etc.

On or before 2 p.m. on the filing date, a candidate shall file with the clerk with whom the nomination was filed a financial statement and auditor's report, each in the prescribed form, reflecting the candidate's election campaign finances,

(a) in the case of a regular election, as of December 31 in the year of the election.

88.25 (2) Same

If a candidate's election campaign period ends as described in paragraph 3 of subsection 88.24 (1), the financial statement and auditor's report must reflect the candidate's election campaign finances as of the day the election campaign period ended.

88.25 (3) Error in financial statement

If an error is identified in a filed financial statement, the candidate may withdraw the statement and, at the same time, file a corrected financial statement and auditor's report on or before the applicable filing date under section 88.30.

88.25 (4) Supplementary financial statement and auditor's report

If the candidate's election campaign period continues during all or part of the supplementary reporting period, the candidate shall, before 2 p.m. on the supplementary filing date, file a supplementary financial statement and auditor's report for the supplementary reporting period.

88.25 (5) Same

If a candidate's election campaign period ends as described in paragraph 3 of subsection 88.24 (1) and the election campaign period continued during all or part of the supplementary reporting period, the candidate shall, before 2 p.m. on the supplementary filing date, file a supplementary financial statement and auditor's report for the period commencing on the day the candidate's election campaign period ends and including the six-month period following the year of the election.

88.25 (6) Supplementary report

A supplementary financial statement or auditor's report shall include all the information contained in the initial statement or report filed under subsection (1), updated to reflect the changes to the candidate's campaign finances during the supplementary reporting period.

88.25 (7) Auditor

An auditor's report shall be prepared by an auditor licensed under the Public Accounting Act, 2004.

88.25 (8) Exception re auditor's report

No auditor's report is required if the total contributions received and total expenses incurred in the election campaign up to the end of the relevant period are each equal to or less than \$10,000.

88.25 (12) Documents filed after filing date

If the documents required to be filed under this section are not filed by 2 p.m. on the day that is 30 days after the applicable day for filing the documents, the clerk shall accept the documents only for the purpose of making the documents available under subsection 88 (9.1)