Township of Whitewater Region

**Notice to Candidate of Filing Requirements and Penalties**

*Municipal Elections Act, 1996 s.88.25, 88.23(2), 92(1)*

Take notice every candidate shall file by **Friday, March 31, 2023**, with the Clerk with whom their nomination was filed a financial statement in accordance with 88.25 of the *Municipal Elections Act, 1996.*

Candidates’ financial statements, etc.

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

Same

(2) 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. 2016, c. 15, s. 60.

Error in financial statement

(3) 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. 2016, c. 15, s. 60.

Supplementary financial statement and auditor’s report

(4) 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. 2016, c. 15, s. 60.

Same

(5) 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. 2016, c. 15, s. 60.

Supplementary report

(6) 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. 2016, c. 15, s. 60.

Auditor

(7) An auditor’s report shall be prepared by an auditor licensed under the Public Accounting Act, 2004. 2016, c. 15, s. 60.

Exception re auditor’s report

(8) 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. 2016, c. 15, s. 60.

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## Notice is also hereby given of penalties:

Effect of default by candidate

88.23 (1) 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. 2016, c. 15, s. 60.

Penalties

(2) 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. 2016, c. 15, s. 60.

Offences re campaign finances

Offences by candidate

92 (1) 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. 2016, c. 15, s. 68 (1).

Exception, action in good faith

(2) However, if the presiding judge finds that the candidate, acting in good faith, committed the offence inadvertently or because of an error in judgment, the penalties described in subsection 88.23 (2) do not apply. 2016, c. 15, s. 68 (1).

Additional penalty, candidates

(3) If the expenses incurred by or under the direction of a candidate exceed the amount determined for the office under section 88.20, the candidate is liable to a fine equal to the excess, in addition to any other penalty provided for in the Act. 2016, c. 15, s. 68 (1).

# Please refer to the Ministry’s Candidates Guide for additional information on financial reporting. It is your obligation to ensure you are compliant with the Act.

Carmen Miller

Returning Officer