



*We are a Christ-centered Catholic faith community
that celebrates diversity and fosters spiritual growth,
inspiring all to reach their full potential in mind, body and spirit.*

AGENDA AND MATERIAL

COMPLIANCE AUDIT REVIEW COMMITTEE MEETING

**WEDNESDAY, JANUARY 31, 2024
10:00 A.M.**

PUBLIC ACCESS LIVE STREAM LINK
<https://niagaracatholic.ca/meetings-livestream/>



FATHER KENNETH BURNS, C.S.C. BOARD ROOM, CATHOLIC EDUCATION CENTRE, WELLAND, ONTARIO

1. Land Acknowledgement
2. Call to Order
3. Disclosure of Pecuniary Interest
4. Opening Statement from Chair
5. Auditor's Report
 - 5.1 Compliance Audit of Candidate Expenditures – School Board Trustee (St. Catharines) Natalia Benoit
 - 5.1.1 Overview of Auditor's Report
 - 5.1.2 Opportunity for Comments from the Applicant – Christine Campbell
 - 5.1.3 Opportunity for Comments from the Candidate or Agent – Natalia Benoit
 - 5.1.5 Committee Consideration of Auditor's Report
 - 5.2 Compliance Audit of Candidate Expenditures – School Board Trustee (St. Catharines) Jolanta Pawlak
 - 5.2.1 Overview of Auditor's Report
 - 5.2.2 Opportunity for Comments from the Applicant – Christine Campbell
 - 5.3.3 Opportunity for Comments from the Candidate or Agent – Jolanta Pawlak
 - 5.3.4 Committee Consideration of Auditor's Report
6. Adjournment

If you require any accommodations for a disability to attend or participate in this meeting, please contact Jennifer Pellegrini at 905.735.0240 ext. 297 or by email at jennifer.pellegrini@ncdsb.com.

**To: Candidate: Natalia Benoit
 Advocate: Jeff Loucks
 Applicant: Christine Campbell**

Copy: Niagara Compliance Audit Committee Members

January 23, 2024

Please be advised that a Compliance Audit Committee meeting has been scheduled for **Wednesday, January 31, 2024, at 10 a.m. in the Father Burns Board Room at the Niagara Catholic Education Centre, 427 Rice Road in Welland**, to consider the Compliance Audit Report of your campaign expenses, conducted by MNP. A copy of the Compliance Audit Report was sent to you by MNP. For your convenience, it is attached.

The agenda for the meeting will be circulated on Monday, January 29, 2024. Meetings of the Compliance Audit Committee are open to the public. This meeting will be livestreamed and may be watched through niagaracatholic.ca/meetings

If either party fails to attend the meeting, the Committee may proceed in the party's absence and the party will not be entitled to further notice in relation to the meeting.

Should you have any questions or require clarification, please contact me.

Jennifer Pellegrini

Communications Officer/Compliance Audit Clerk, Niagara Catholic District School Board
O – 905.735.0240 ext. 297
M – 905.651.3818

To: Candidate: Jolanta Pawlak
Advocate: Jeff Loucks
Applicant: Christine Campbell

Copy: Niagara Compliance Audit Committee Members

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O – 905.735.0240 ext. 297
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Niagara Catholic District School Board Compliance Audit Committee

Elections Compliance Audit – Ms. Natalia Benoit

Private & Confidential

PREPARED FOR: Jennifer Pellegrini
Niagara Catholic District School Board
Compliance Audit Committee
427 Rice Road
Welland, ON L3C 7C1

PREPARED BY: MNP LLP
1 Adelaide Street East, Suite 1900
Toronto, ON M5C 2V9
T: 416.596.1711 F: 416.596.7894
MNP.ca

DATE: January 17, 2024



Wherever business takes you

MNP.ca



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1.0 TERMS OF REFERENCE

- 1.1. MNP LLP ("**MNP**", "**we**", "**us**" or "**our**") was retained by the Niagara Catholic District School Board (the "**Client**" and the "**Board**") to conduct a compliance audit in connection with election campaign spending by Natalia Benoit ("**Ms. Benoit**" or the "**Candidate**") as a candidate for an English-Separate School Board Trustee for the 2022 Niagara Region Municipal Election (the "**Elections**"). The compliance audit is defined in this report as the "**Elections Compliance Audit**" and Ms. Benoit's campaign for the Elections is defined as the "**Campaign**".
- 1.2. As per section 88.33(10) of the Ontario Municipal Elections Act (the "**Act**"), we were asked to prepare this Elections Compliance Audit report (the "**Report**"). Our role as compliance auditors is outlined in the Act under section¹ 88.33(12):

Duty of auditor

88.33(12) 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. 2016, c. 15, s. 63.

- 1.3. The MNP team was led by Glenn Fraser, CPA, CA, LPA, MBA, and Rob Fowlie, CPA, CA, CFE who were responsible of the compliance audit and supervision of this Report which was prepared with assistance from Josh Epstein, CPA, CA, CFF, CFE and Karen Ng, CPA, CA, CFE.

¹ "Section" is used for "section" and "subsection" interchangeably in this Report.

2.0 SCOPE OF ENGAGEMENT

Independence and Objectivity

- 2.1. This report was prepared in conformity with the Standard Practices for Investigative and Forensic Accounting Engagements of the CPA² Canada, in doing so the author acted independently and objectively.
- 2.2. The fees payable to us are not contingent, in whole or in part, on the conclusions contained in this Report. Fees are based strictly on the time spent by our professionals.

Scope

- 2.3. For the purposes of completing this Elections Compliance Audit, we reviewed and relied on the documentation and information listed in **Appendix A**.

Compliance Audit Procedures

- 2.4. To reach the conclusions set in this Report, we undertook Compliance Audit Procedures including the following:
 - We reviewed the Application for Compliance Audit received by the Board (the "**Application**"), namely:
 - Christine Campbell's ("**Ms. Campbell**") Application for a Compliance Audit;
 - We reviewed the Campaign financial statements filed by Ms. Benoit on March 27, 2023 ("**the Initial Financial Statements**");
 - We reviewed the revised financial statements Ms. Benoit attempted to file and accompanying documents ("**Revised Financial Statements**");
 - We reviewed the meeting agenda package and meeting minutes of the Compliance Audit Review Committee Meeting dated June 22, 2023;
 - We reviewed the relevant sections of the Act;
 - We prepared information requests;
 - We corresponded with and prepared questions for Ms. Campbell;
 - We prepared and delivered written interrogatories to Ms. Benoit; and,
 - We communicated with Jeff Loucks ("**Mr. Loucks**"), Ms. Benoit's agent.

² Chartered Professional Accountants Canada

- 2.5. On August 31, 2023 we requested an interview with Ms. Benoit through her agent Mr. Loucks. On September 11, 2023, we received an email from Mr. Loucks with a doctor's note dated September 7, 2023 stating that Ms. Benoit was unable to work due to medical reasons.
- 2.6. As a result of the above, we provided our questions for Ms. Benoit via written interrogatories on October 4, 2023 to Mr. Loucks. On October 13, 2023, Mr. Loucks advised that Ms. Benoit's husband had read her the interrogatories, but would be following her doctor's advice, which was communicated in September 2023. We have not received a written response to the written interrogatories as of the date of this Report.

Compliance Audit Period

- 2.7. As defined in the Act at paragraph 88.24(1), the candidate's election campaign begins "on the day the clerk receives his or her nomination for the office" and ends "on December 31 in the case of a regular election". Thus, the period subject to this compliance audit is from June 24, 2022 (see paragraph 3.5 below) to December 31, 2022 (the "**Period**").

Limitations

- 2.8. The reader is cautioned that selecting portions of the analysis contained in this report, without considering all of the information and calculations contained in the report could result in the misinterpretation of comments and conclusions drawn.
- 2.9. We have not independently verified all of the information provided to us. We reserve the right to review all calculations included or referred to in our report and, if we consider it necessary, to revise our calculations in light of any new information which becomes known to us after the date of the report.
- 2.10. We have not had the opportunity to interview Ms. Benoit for the reason described in paragraph 2.5 above.
- 2.11. We have not received a response to our written interrogatories from Ms. Benoit as of the date of this Report. Should Ms. Benoit provide a response to our written interrogatories or make herself available for an interview, we reserve the right, but will be under no obligation, to review and/or revise the contents of this Report.

3.0 BACKGROUND

Relevant individuals

- 3.1. The following summarizes our understanding of the relevant individuals in this matter.
- 3.2. **Ms. Benoit:** During the Period, the Candidate was a resident of the City of St. Catharines. Ms. Benoit ran for a trustee position for St. Catharines/Niagara-on-the-Lake during the 2022 Niagara Catholic District School Board Elections. On October 25, 2022, it was declared that Ms. Benoit won³.
- 3.3. **Ms. Campbell:** Ms. Campbell filed an application for a Compliance Audit which is described in paragraphs **Error! Reference source not found.**
- 3.4. **Mr. Loucks:** Mr. Loucks is the agent to the Candidate, Ms. Benoit. Mr. Loucks stated he is a member of the Alternative Dispute Resolution Institute of Ontario and Canada.

Key Events

- 3.5. On June 24, 2022, Ms. Benoit filed a nomination to be in the 2022 Niagara Catholic District School Board election (the "**Elections**").
- 3.6. Ms. Benoit's trustee election campaign ran from June 24, 2022 to October 24, 2022 on which date the Elections took place. Ms. Benoit was elected as a trustee for St. Catharine's/Niagara-on-the-Lake⁴.
- 3.7. On March 27, 2023, Ms. Benoit submitted her Initial Financial Statements for the period June 24, 2022, to October 24, 2022.

Ms. Campbell's Application for Compliance Audit

- 3.8. On June 10, 2023, the City Clerk received an application for a compliance audit of Ms. Benoit for the 2022 Niagara Catholic District School Board Election that was submitted by Ms. Campbell.

³ https://www.niagarathisweek.com/news/municipal-elections/niagara-votes-roundup-of-school-board-trustees/article_3c0d3975-9a32-5ba5-95e0-c57c6490ddd9.html

⁴ <https://niagaracatholic.ca/trustees/>

- 3.9. Ms. Campbell's application for a compliance audit indicates an inaccuracy in Ms. Benoit's campaign Initial Financial Statements, specifically the declaration of no contributions or expenses. Ms. Campbell noted that she had distinctly seen signage with both Ms. Benoit's name and the name Jolanta Pawlak, another candidate. According to Ms. Campbell, the signage should have been considered an expense or contribution on the Initial Financial Statements.
- 3.10. Ms. Campbell referenced section 88.19(1)⁵ of the Act within her application, as it describes what constitutes is an expense. Further she referenced section 88.22 (1)(e)⁶, and section 88.22(1)(g)(ii-iii)⁷ of the Act to describe Ms. Pawlak's duties as a candidate.
- 3.11. This application is reviewed in more details in **Section 4.B.**

Subsequent to the Application for Compliance Audit

- 3.12. Ms. Benoit attempted to submit Revised Financial Statements, dated June 14, 2023. The submission was revised to include \$519.79 of expenses under the line item "Signs". The Revised Financial Statements included an invoice for the purchase of signage. The Revised Financial Statements was not accepted by the Niagara Compliance Audit Review Committee ("Committee").
- 3.13. On June 22, 2023, a meeting was held by the Committee to consider the application for a Compliance Audit regarding Ms. Benoit's Campaign finances. The Committee ultimately decided to ask for a Compliance Audit Report.

⁵ 88.19 (1) For the purposes of this Act, costs incurred for goods or services by or under the direction of a person wholly or partly for use in his or her election campaign are expenses. 2016, c. 15, s. 57 (1).

⁶ 88.22 (1) A candidate shall ensure that, (e) contributions of goods or services are valued.

⁷ 88.22 (1) A candidate shall ensure that, (g) records are kept of, (ii) the value of every contribution, (iii) whether a contribution is in the form of money, goods or services

4.0 DETAILED FINDINGS

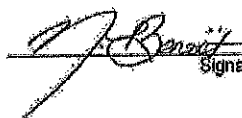
- 4.1. MNP's analysis over the Period is presented in this section, which is separated into the following sub-sections:
- MNP reviewed the Financial Statements provided in **Section 4.A.**
 - MNP reviewed the allegations made in Ms. Campbell's Application for a Compliance Audit. This is summarized in **Section 4.B.**
 - MNP reviewed the Revised Financial Statements provided. This is summarized in **Section 4.C.**
 - Based on our analysis, we made adjustments to the initial Financial Statements amounts in **Section 4.D.**

A. Initial Financial Statements

- 4.2. The Client provided us with the Initial Financial Statements filed on March 27, 2023 by Ms. Benoit. Ms. Benoit declared that to the best of [her] knowledge and belief that the Financial Statements and attached supporting schedules submitted are true and correct, as seen from her signed declaration from the following extract of her financial statements dated March 27, 2023.

Box B: Declaration

I, Natalia Benoit, 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

2023/03/27
Date (yyyy/mm/dd)

- 4.3. In the Initial Financial Statements, Ms. Benoit reported \$0 of expenses and \$0 of contributions.

B. Ms. Campbell's Application for Compliance Audit

- 4.4. Ms. Campbell's application for a compliance audit alleged there was a lack of expenses and contributions submitted in Ms. Benoit's Financial Statement.
- 4.5. In Ms. Campbell's application, Ms. Campbell noted that she had distinctly seen signage with both Ms. Benoit's name and the name of another candidate, Jolanta Pawlak. Ms. Campbell expected the expense associated with the signage to be reported as an expense or an in-kind contribution on Ms. Benoit's 2022 Initial Financial Statements.

- 4.6. Ms. Campbell referenced section 88.19(1) of the Act within her application, which reads:

"For the purpose of this Act, costs incurred for goods or services by or under the direction of a person wholly or partly for use in his or her election campaign are expenses. 2016, c. 15, s. 57 (1)."

- 4.7. Further, she referenced section 88.22 (1)(e), and section 88.22(1)(g)(ii-iii) of the Act to describe Ms. Benoit's duties as a candidate, which reads:

"A candidate shall ensure that, (e) contributions of goods or services are valued, (g) records are kept of, (ii) the value of every contribution, (iii) whether a contribution is in the form of money, goods, or services."

- 4.8. Ms. Campbell confirmed that she saw signs for Ms. Benoit and another candidate, Jolanta Pawlak, in her neighborhood. She provided a photo of the signs that she stated was taken at the corner of Vine Street and Scott Street in St. Catharines. See Figure 1 below.

Figure 1 – Ms. Benoit and Jolanta Pawlak's Campaign Sign



- 4.9. Ms. Campbell also stated that when no expenses or contributions were reported on the Initial Financial Statement, she knew this was not accurate.

C. Supplementary Information and Other Inquiries

4.C.1. Revised Financial Statements

- 4.10. Ms. Benoit (through her agent, Mr. Loucks) submitted a Revised Financial Statement to the Committee at a meeting held on June 22, 2023. The submission was revised to include \$519.79 of expenses under the line item "Signs" and \$519.79 under the line item "Contributions from candidate or spouse".
- 4.11. Ms. Benoit's submission included an invoice from GE Group dated September 29, 2022 for \$519.79 (Appendix B). The invoice details indicate: 100 lawn bag signs (\$415), a fee for set-up/artwork (\$15), shipping (\$29.99), and applicable HST (\$59.80). The invoice was billed to Ms. Benoit.

- 4.12. The Committee rejected the Revised Financial Statements, as they had been completed after the deadline for filing as established by the Act Section 88.25(1)⁸ and Section 88.25(3)⁹.
- 4.13. The GE Group invoice (Appendix B) provided by the Candidate is conclusive evidence that the Initial Financial Statement should have reported an expense for signs. This also implies that an unreported contribution was received by the campaign from Ms. Benoit to pay for the sign expense, given the GE Group invoice (Appendix B) was billed to Ms. Benoit.
- 4.14. We also note that 50% of the value of the signs should be allocated to the campaign of Ms. Benoit and 50% of the value of the signs should be allocated to the campaign of Jolanta Pawlak, due to the signs listing both candidates, as noted in Figure 1.

4.C.2. Requested Interview

- 4.15. We requested a virtual interview with Ms. Benoit on August 31, 2023 for the purpose of reviewing the Initial Financial Statements, the Application, and the Revised Financial Statements. On the same date, an email was sent to Mr. Loucks to request an interview to discuss his involvement with Ms. Benoit's 2022 election campaign as her agent.
- 4.16. On September 11, 2023, Mr. Loucks advised MNP by email that Ms. Benoit had taken a leave from her trustee position until January 29, 2024 and provided supporting documentation dated September 7, 2023 for the leave.

4.C.3. Written Questions

- 4.17. Given our understanding that Ms. Benoit was not available for an interview, we prepared a list of written questions for Ms. Benoit to respond to with regards to her 2022 Election Campaign and Initial Financial Statements.
- 4.18. We delivered the written questions to Mr. Loucks on October 4, 2023 through email with the understanding Mr. Loucks would forward the information to Ms. Benoit. In this email, we asked for a response by October 25, 2023.
- 4.19. On October 4, 2023, Mr. Loucks confirmed receipt of the written questions and responded that he would review the document and consult with Ms. Benoit's husband.

⁸ Section 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, (a) in the case of a regular election, as of December 31 in the year of the election; and (b) in the case of a by-election, as of the 45th day after voting day. 2016, c. 15, s. 60.

⁹ Section 88.25 (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.

- 4.20. On October 6, 2023, Mr. Loucks responded stating that he had spoken with Ms. Benoit's husband and Mr. Benoit had agreed to receive our written questions for Ms. Benoit and to speak with her when appropriate.
- 4.21. On October 13, 2023, Mr. Loucks further responded that Ms. Benoit's husband had read the questions to Ms. Benoit and requested that MNP wait until January 2024 for her response.
- 4.22. As of the date of this Report, we have not received a response from Ms. Benoit.
- 4.23. Under the Election Compliance Act, there is no guidance with respect to individuals on leave from their elected positions.
- 4.24. A summons could be issued to require Ms. Benoit to appear for an interview, as prescribed under subsection 33(4) of the Public Inquiries Act, 2009.
- 4.25. We have decided not to issue a summons.

D. MNP Adjustments

- 4.26. As we were unable to interview Ms. Benoit or receive responses to our written interrogatories, we reviewed the information provided in the Revised Financial Statement that was submitted to the Committee on June 22, 2023¹⁰ and made adjustments to the expenses for 50% of the cost related to the signs as noted in Table 1 below:

Table 1 - Summary of Adjustments

Supplier	Invoice Number	Amount on Original Financial Statements	Adjustment	Adjusted Amount	Category	Reference
A) Expenses recorded on the Financial Statements						
N/A	N/A	\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
B) Expenses excluded from the Financial Statements that should be added per MNP						
GE Group	6490	\$ -	\$ 259.90	\$ 259.90	Signs (including sign deposit)	4.C.1. - Revised Financial Statements
		\$ -	\$ 259.90	\$ 259.90		
Total - Expenses for restated Financial Statements (A+B)		\$ -	\$ 259.90	\$ 259.90		

¹⁰ We acknowledge the Revised Financial Statements were rejected by the Committee; however, as we are working with limited information, we have used the information provided in the Revised Financial Statements for the purposes of our report.

- 4.27. As we have not received additional information from Ms. Benoit, we have also made an adjustment to the total amount of contributions to equal the amount of the above noted adjustment to expenses and contributions as shown in Table 2 below:

Table 2 – Summary of MNP Adjustments on Ms. Benoit's Financial Statements

Description	Original Financial Statements	Adjustment (per MNP)	Adjusted Totals (per MNP)
Total Amount of Contributions			
Advertising Banners, Signs, and Flags	\$ -	\$ 259.90	\$ 259.90
Expenses Subject to General Spending Limit			
Advertising Banners, Signs, and Flags	\$ -	\$ 259.90	\$ 259.90
Surplus or Deficit	\$ -	\$ -	\$ -

- 4.28. Based on our review and as detailed in the tables above, \$259.90 of expenses and \$259.90 of contributions should be added to Ms. Benoit's Financial Statements.

- 4.29. We note that the contribution amount was understated and incorrect. This is in violation of section **88.22 (1)(e)**, and section **88.22(1)(g)(ii-iii)** of the Act, which reads:

"A candidate shall ensure that, (e) contributions of goods or services are valued, (g) records are kept of, (ii) the value of every contribution, (iii) whether a contribution is in the form of money, goods, or services."

- 4.30. We noted that the expenses amount was understated and incorrect. This is in violation of section **88.19(1)** of the Act, which reads:

"For the purpose of this Act, costs incurred for goods or services by or under the direction of a person wholly or partly for use in his or her election campaign are expenses. 2016, c. 15, s. 57 (1)."

- 4.31. We note that although there was no surplus or deficit after the above-noted adjustments similar to the Initial Financial Statements filed by Ms. Benoit, the contribution and expense amounts were understated and incorrect. This is in violation of section **92(1)(b)** of the Act, which reads:

"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),

(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)."

- 4.32. Should we be provided with additional information from Ms. Benoit subsequent to this report, we may update our adjustments accordingly.

5.0 CONCLUSION

- 5.1. We have reviewed the compliance audit application submitted by Ms. Campbell which contained references to sections 88.19(1), and 88.22(1)(subsections (e), (g)) of the Act.
- 5.2. Based on MNP's compliance audit procedures, it appears from our review that:
- The Financial Statements of Ms. Benoit are in violation of section **92(1)(b)** of the Act as the as we identified an in-kind contribution and related expense that was not reported on Ms. Benoit's Campaign Initial Financial Statements;
 - There was a violation of section **88.19 (1)** of the Act as there was an expense for the value of the contribution of the signs that were not included on the Initial Financial Statements; and,
 - There was a violation of section **88.22 (1)(e)** and **88.22(1)(g)(ii-iii)** of the Act as there was an in-kind contribution received and expense incurred for the Campaign but not included on the Initial Financial Statements.
- 5.3. This Report was prepared for the Niagara Catholic District School Board Compliance Audit Committee in relation to an election compliance audit application. This report is not to be used for any other purpose and we specifically disclaim any responsibility for losses or damages incurred through its use for a purpose other than described in this paragraph. This report should not be reproduced in whole or in part without our express written permission, other than as required by the Niagara Catholic District School Board Compliance Audit Committee in relation to litigation matters.
- 5.4. We reserve the right, but will be under no obligation, to review and/or revise the contents of this Report in light of information which becomes known to us after the date of this Report.

Yours truly,

MNP LLP

MNP LLP

Per: Glenn Fraser, CPA, CA, LPA, MBA
Assurance Services

cc. Rob Fowlie, CPA, CA, CFE,
Investigative & Forensic Services

Appendices

Appendix A – Documents Reviewed

We reviewed the following information for the purpose of this Report.

- Niagara Compliance Audit Review Committee meeting agenda package dated June 22, 2023 including:
 - Application for compliance audit submitted by Ms. Campbell;
 - Application for compliance audit submitted by Anne-Marie Zammit;
 - Letters sent to Ms. Benoit by the Niagara Catholic District School Board;
 - The Initial Financial Statements filed by Ms. Benoit on March 27, 2023;
 - The Resubmitted Financial Statements filed by Ms. Benoit on June 14, 2023; and,
 - The invoice for the purchase of signage by Ms. Benoit dated September 29, 2022.
- The minutes of the Niagara Compliance Audit Review Committee meeting held on June 22, 2023;
- The notice of decision for Ms. Campbell's application dated June 27, 2023;
- Documents provided by Ms. Campbell in support of her application;
- Documents provided by Mr. Loucks;
- Correspondence with Ms. Campbell; and
- Correspondence with Mr. Loucks.

Appendix B – Invoice from GE Group

GE Group - GE Consulting
 800 Mainville Unit G
 Toronto ON L0S1E9
 416-597-5711
 sales@thegroup.com
 GST/HST Registration No.:
 832843098RT0001



INVOICE

BILL TO
 Natalia Benoit
 Natalia Benoit (municipal)
 6 Empire court
 St. Catharines ON L2N7M8

SHIP TO
 Natalia Benoit
 Natalia Benoit (municipal)
 6 Empire court
 St. Catharines ON L2N7M8

INVOICE # 8499
DATE 29-09-2022
DUE DATE 29-10-2022
TERMS Due in

SKU	Activity	QTY	RATE	AMOUNT	TAX
Lawn Bag Signs	Advertising Banners, Signs and Flags: Lawn Bag Signs (20 X 24)		4.15	415.00	HST ON
Set up/Art	Lawn Bag Signs (20 X 24) White bag with 2 colour process Natalia Decorating: Artwork/Logo Setup (DI Charge Numbering) Set up charge/Artwork	1	15.00	15.00	HST ON

SUBTOTAL 430.00
HST (ON) @ 13% 55.90
SHIPPING 20.00
TOTAL 505.90
PAYMENT 505.90
BALANCE DUE CAD 0.00

Niagara Catholic District School Board

Compliance Audit Committee

Elections Compliance Audit – Ms. Jolanta Pawlak

Private & Confidential

PREPARED FOR: Jennifer Pellegrini
Niagara Catholic District School Board
Compliance Audit Committee
427 Rice Road
Welland, ON L3C 7C1

PREPARED BY: MNP LLP
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T: 416.596.1711 F: 416.596.7894
MNP.ca

DATE: January 17, 2024

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1.0 TERMS OF REFERENCE

- 1.1 MNP LLP ("**MNP**", "**we**", "**us**" or "**our**") was retained by Niagara Catholic District School Board (the "**Client**" and the "**Board**") to conduct a compliance audit in connection with election campaign spending by Jolanta Pawlak ("**Ms. Pawlak**" or the "**Candidate**") an English-Separate School Board Trustee for the 2022 Niagara Region Municipal Election (the "**Elections**"). The compliance audit is defined in this report as the "**Elections Compliance Audit**" and Ms. Pawlak's campaign for the Elections is defined as the "**Campaign**".
- 1.2 As per section 88.33(10) of the Ontario Municipal Elections Act (the "**Act**"), we were asked to prepare this Elections Compliance Audit report (the "**Report**"). Our role as compliance auditors is outlined in the Act under section¹ 88.33(12):

Duty of auditor

88.33(12) 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. 2016, c. 15, s. 63.

- 1.3 The MNP team was led by Glenn Fraser, CPA, CA, LPA, MBA, and Rob Fowlie, CPA, CA, CFE who were responsible for the compliance audit and supervision of this Report which was prepared with assistance from Josh Epstein, CPA, CA, CFF, CFE and Karen Ng, CPA, CA, CFE.

¹ "Section" is used for "section" and "subsection" interchangeably in this Report.

2.0 SCOPE OF ENGAGEMENT

Independence and Objectivity

- 2.1. This report was prepared in conformity with the Standard Practices for Investigative and Forensic Accounting Engagements of the CPA² Canada, in doing so the author acted independently and objectively.
- 2.2. The fees payable to us are not contingent, in whole or in part, on the conclusions contained in this Report. Fees are based strictly on the time spent by our professionals.

Scope

- 2.3. For the purposes of completing this Election Compliance Audit, we reviewed and relied on the documentation and information listed in **Appendix A**.

Compliance Audit Procedures

- 2.4. To reach the conclusions set out in this Report, we undertook Compliance Audit Procedures including the following:
 - We reviewed the Application for Compliance Audit received by the Board (the "**Application**"), namely:
 - Christine Campbell's ("**Ms. Campbell**") Application for a Compliance Audit;
 - We reviewed the campaign financial statements filed by Ms. Pawlak on January 13, 2023 ("**the Initial Financial Statements**");
 - We reviewed the financial statements, dated June 14, 2023, that Ms. Pawlak attempted to file ("**the Revised Financial Statements**");
 - We reviewed the meeting agenda package and meeting minutes of the Compliance Audit Review Committee Meeting dated June 22, 2023;
 - We reviewed the relevant sections of the Act;
 - We prepared information requests;
 - We corresponded with and prepared questions for Ms. Campbell;
 - We prepared and delivered written interrogatories to Ms. Pawlak; and
 - We communicated with Jeff Loucks ("**Mr. Loucks**"), Ms. Pawlak's agent.

² Chartered Professional Accountants Canada

- 2.5. We requested an interview with Ms. Pawlak, by letter dated September 1, 2023. We received a response attached to our September 1, 2023 letter by mail, dated September 12, 2023 from Dr. Candice Buetow, stating: *"Ms. Jolanta Pawlak was participating in the campaign, fall of 2022. Unfortunately, due to a medical condition she is no longer able to continue in this process."*
- 2.6. As a result of the above, we provided written questions for Ms. Pawlak by letter dated October 11, 2023. On November 8, 2023, Mr. Loucks advised by email that Ms. Pawlak had indicated she was feeling better and was prepared to answer the questions MNP sent. MNP followed up with Mr. Loucks by email on November 20, 2023 on the status of answers to the written interrogatories, notifying Mr. Loucks that MNP was preparing our Report and we would like a response by the end of the week (November 24, 2023). Mr. Loucks replied by email on November 22 that Ms. Pawlak was making efforts to get the questions answered by Friday. We received a written response on December 8, 2023.

Compliance Audit Period

- 2.7. As defined in the Act at paragraph 88.24(1), the candidate's election campaign begins "on the day the clerk receives his or her nomination for the office" and ends "on December 31 in the case of a regular election". Thus, the period subject to this compliance audit is from August 18, 2022 (see paragraph 3.6 below) to December 31, 2022 (the "**Period**").

Limitations

- 2.8. The reader is cautioned that selecting portions of the analysis contained in this report, without considering all of the information and calculations contained in the report, could result in the misinterpretation of comments and conclusions drawn.
- 2.9. We have not independently verified all of the information provided to us. We reserve the right to review all calculations included or referred to in our report and, if we consider it necessary, to revise our calculations in light of any new information which becomes known to us after the date of the report.
- 2.10. We have not had the opportunity to interview Ms. Pawlak for the reason described in paragraph 2.5 above.

3.0 BACKGROUND

Relevant individuals

- 3.1. The following summarizes our understanding of the relevant individuals in this matter.
- 3.2. **Ms. Pawlak:** During the Period, the Candidate was a resident of the City of St. Catharines. Ms. Pawlak ran for the trustee position for St. Catharines/Niagara-on-the-Lake during the 2022 Niagara Catholic District School Board Elections. Ms. Pawlak was not elected.
- 3.3. **Ms. Campbell:** Ms. Campbell filed an application for a Compliance Audit which is described in paragraphs 3.11 and 3.12.
- 3.4. **Mr. Loucks:** Mr. Loucks represents the Candidate, Ms. Pawlak. Mr. Loucks states he is a member of the Alternative Dispute Resolution Institute of Ontario and Canada.

Key events

- 3.5. On August 18, 2022, Ms. Pawlak filed a nomination to be in the 2022 Niagara Catholic District School Board election (the "**Elections**").
- 3.6. Ms. Pawlak's trustee election campaign ran from August 18, 2022, to October 24, 2024, on which date the Elections took place. Ms. Pawlak was not elected as the trustee in her riding³.
- 3.7. Ms. Pawlak indicated that she filed the Initial Financial Statements on January 13, 2023, which were stamped as received on January 19, 2023. The statements did not indicate a start and end date to her campaign.

Ms. Campbell's Application for Compliance Audit

- 3.8. On June 10, 2023, the City Clerk received an application for a compliance audit of Ms. Pawlak for the 2022 Niagara Catholic District School Board Election that was submitted by Ms. Campbell.
- 3.9. Ms. Campbell's application for a compliance audit indicates an inaccuracy in Ms. Pawlak's Initial Financial Statements, specifically the declaration of \$0 in expenses for advertising/signs. Ms. Campbell noted that she had distinctly seen signage with both Ms. Pawlak's name and the name of Natalia Benoit, another candidate. According to Ms. Campbell, the signage should have been considered an expense or contribution on the Initial Financial Statements of Ms. Pawlak's campaign.

³<https://elections.ontarioschooltrustees.org/2022Election/Query.aspx?lang=en&board=Niagara+Catholic+District+School+Board>

3.10. Ms. Campbell referenced section 88.19(1)⁴ of the Act within her application, as it describes what constitutes is an expense. Further she referenced section 88.22 (1)(e)⁵, and section 88.22(1)(g)(ii-iii)⁶ of the Act to describe Ms. Pawlak's duties as a candidate.

3.11. This application is reviewed in **Section 4.B.**

Subsequent to the Application for Compliance Audit

- 3.1. Ms. Pawlak attempted to submit Revised Financial Statements, dated June 14, 2023. The campaign period was stated as August 18, 2022, to October 24, 2022. The Revised Financial Statements included \$259.90 under the line-item signs. The Revised Financial Statements were not accepted by the Niagara Compliance Audit Review Committee ("Committee")
- 3.2. On June 22, 2023, a meeting was held by the Committee regarding Ms. Pawlak's Campaign finances. The Committee ultimately decided to ask for a Compliance Audit Report.
- 3.3. On July 4, 2023, Ms. Pawlak sent a letter to the St. Catharines City Clerk regarding her campaign, the Initial Financial Statements and the Revised Financial Statements.

⁴ 88.19 (1) For the purposes of this Act, costs incurred for goods or services by or under the direction of a person wholly or partly for use in his or her election campaign are expenses. 2016, c. 15, s. 57 (1).

⁵ 88.22 (1) A candidate shall ensure that, (e) contributions of goods or services are valued.

⁶ 88.22 (1) A candidate shall ensure that, (g) records are kept of, (ii) the value of every contribution, (iii) whether a contribution is in the form of money, goods or services


4.0 DETAILED FINDINGS

4.1. MNP's analysis over the Period is presented in this section, which is separated into the following sub-sections:

- MNP reviewed the Initial Financial Statements provided in **Section 4.A.**
- MNP reviewed the allegations made in Ms. Campbell's Application for Compliance Audit. This is summarized in **Section 4.B.**
- MNP reviewed the Revised Financial Statements provided. This is summarized in **Section 4.C.**
- Based on our analysis, we made adjustments to the Initial Financial Statements amounts in **Section 4.D.**

A. Initial Financial Statements

4.2. The Client provided us with the Initial Financial Statements filed by Ms. Pawlak on January 13, 2023. Ms. Pawlak declared that to the best of [her] knowledge and belief that the Financial Statements and attached supporting schedules submitted were true and correct, as evidenced by her signed declaration from the following extract of her Initial Financial Statements dated January 13, 2023.

Box B: Declaration		(CHARGES)	
JOLANTA PAWLAK		I declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.	
		13.01.2023	
Signature of Candidate		Date (yyyy/mm/dd)	
2023.01.13		14	
Initial of Candidate or Agent (if filed in person)		Signature of Clerk or Designate	
JP		DDelucchi	

RECEIVED JAN 19 2023

- 4.3. In the Initial Financial Statements, Ms. Pawlak reported \$10 of contributions, and less than \$1 in expenses. She marked the box on the Form 4 submitted indicating she did not accept any contributions or incur any expenses. However, in a handwritten note, she stated that \$10 was deposited into her account, and there were bank charges within the account.
- 4.4. Further the handwritten note stated Ms. Pawlak wanted a refund cheque for the \$100 she had paid to run in the Elections.

B. Ms. Campbell's Application for Compliance Audit

- 4.5. Ms. Campbell's application for a compliance audit alleged there was \$0 reported under the sign line-item on Ms. Pawlak's Initial Financial Statements.
- 4.6. In Ms. Campbell's application, Ms. Campbell noted that she had distinctly seen signage with Ms. Pawlak's name and the name of another candidate, Natalie Benoit. Ms. Campbell expected the expense associated with the signage to be reported as an expense or an in-kind contribution on Ms. Pawlak's 2022 Initial Financial Statements.
- 4.7. Ms. Campbell referenced section 88.19(1) of the Act within her application, which reads:

"For the purpose of this Act, costs incurred for goods or services by or under the direction of a person wholly or partly for use in his or her election campaign are expenses. 2016, c. 15, s. 57 (1)."

- 4.8. Further, she referenced section 88.22 (1)(e), and section 88.22(1)(g)(ii-iii) of the Act to describe Ms. Pawlak's duties as a candidate, which reads:

"A candidate shall ensure that, (e) contributions of goods or services are valued, (g) records are kept of, (ii) the value of every contribution, (iii) whether a contribution is in the form of money, goods, or services."

- 4.9. Ms. Campbell confirmed that she saw signs for Ms. Pawlak and another candidate, Natalia Benoit, in her neighborhood. She provided a photo of the signs, that was taken at the corner of Vine Street and Scott Street in St. Catharines. See Figure 1 below.

Figure 1 – Ms. Pawlak and Natalia Benoit's Campaign Sign



- 4.10. Ms. Campbell also stated that when she noted that no expenses for signage or in-kind contributions were claimed on the Initial Financial Statement, she knew this was not accurate.

C. Supplementary Information and Other Inquiries

4.C.1. Revised Financial Statements

- 4.11. Ms. Pawlak submitted Revised Financial Statements dated June 14, 2023. The Revised Financial Statements indicated the campaign period to be August 18, 2022 to October 24, 2022.
- 4.12. The Revised Financial Statements reported contributions of \$269.90, and expenses of \$263.61, as detailed below.
- 4.13. In table 4 of the Revised Financial Statements, Ms. Pawlak detailed contributions from Natalia Benoit. The contribution was for joint signage received on September 29, 2022, with a value of \$259.90. This reflects 50% of the cost of the signs, see the invoice from GE Group at Appendix B.
- 4.14. On July 4, 2023, Ms. Pawlak sent a letter to the City Clerk. The letter addressed the audit of her campaign finances, her attempt to file revised financial statements, and her expenses incurred during the campaign.
- 4.15. Ms. Pawlak noted that Natalia Benoit purchased the signs for their joint campaign. Further she noted that she had included the amount on her revised financial statement, as it was omitted in error.
- 4.16. In Ms. Pawlak's letter she stated she attempted to seek guidance on how to file her financial statements but was still unclear on how to declare joint campaign expenses. She states that it was a mistake that was made that was rectified in her Revised Financial Statements.
- 4.17. The Committee rejected Ms. Pawlak's Revised Financial Statements as they had been completed after the deadline for filing, as established by the Act Section 88.25(1)⁷ and Section 88.25(3)⁸.

4.C.2. Requested Interview

- 4.18. We requested a virtual interview with Ms. Pawlak by letter dated September 1, 2023 with the purpose of reviewing the Initial Financial Statements. We were advised that Ms. Pawlak would only correspond via letter.

⁷ Section 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, (a) in the case of a regular election, as of December 31 in the year of the election; and (b) in the case of a by-election, as of the 45th day after voting day. 2016, c. 15, s. 60.

⁸ Section 88.25 (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.

- 4.19. On September 20, 2023, Mr. Loucks advised MNP that Ms. Pawlak had communicated to the School Board, revoking all representation. He further stated she had discontinued her participation in the process based on doctor's advice.

4.C.2. Written Questions

- 4.20. Given our understanding that Ms. Pawlak was not available for an interview, we prepared a list of written questions for Ms. Pawlak regarding her 2022 Election Campaign and Initial Financial Statements.
- 4.21. On October 11, 2023, MNP sent the written questions to Ms. Pawlak via Purolator Express registered mail. On October 12, 2023, there was an attempted delivery to the address provided for Ms. Pawlak. The mailing address was provided by Ms. Jennifer Pellegrini, Communications Officer of the Niagara Catholic District School Board.
- 4.22. On October 24, 2023, the registered mail was returned to MNP. The courier attempted to deliver the written questions and left a pick-up tag. The registered mail was at the depot for 5 days, before being returned to MNP.
- 4.23. On November 8, 2023 by email, Mr. Loucks advised that Ms. Pawlak would respond to the written questions.
- 4.24. On December 8, 2023, we received a response from Ms. Pawlak. She advised that she understood that the joint signage should have been included in her Initial Financial Statement. Further, she stated she had no additional expenses or contributions to report.

D. MNP's Adjustments to Financial Statements

- 4.25. We reviewed the information provided in the Revised Financial Statement that was submitted to the Committee on June 22, 2023⁹ and have made adjustments to the expenses for additional charges noted in the campaign bank account. We have also made an adjustment to the total amount of contributions to equal the amount of the in-kind contribution for the signs made by Natalia Benoit to the Ms. Pawlak campaign as well as the related expense for the signs as shown in Table 1 below:

⁹ We acknowledge the Revised Financial Statements were rejected by the Committee; however, as we are working with limited information, we have used the information provided in the Revised Financial Statements for the purposes of our report.

Table 1 – Summary of MNP Adjustments on Ms. Pawlak's Financial Statements

Description	Original Financial Statements	Adjustment (per MNP)	Adjusted Totals (per MNP)
Total Amount of Contributions			
Contributions per Initial Financial Statement	\$ 10.00	\$ -	\$ 10.00
Advertising Banners, Signs, and Flags	-	259.90	259.90
Subtotal	\$ 10.00	\$ 259.90	\$ 269.90
Expenses Subject to General Spending Limit			
Bank charges	\$ 0.90	\$ 1.91	\$ 2.81
Advertising Banners, Signs, and Flags	-	259.90	259.90
Subtotal	\$ 0.90	\$ 261.81	\$ 262.71
Surplus or (Deficit)	\$ 9.10	\$ (1.92)	\$ 7.19

4.26. Based on our review and as detailed in the table above:

- i) \$259.90 of in-kind contributions should be added to Ms. Pawlak's Initial Financial Statements;
- ii) \$259.90 of sign expenses subject to the general spending limit should be added to Ms. Pawlak's Initial Financial Statements; and
- iii) \$1.91 of charges noted in the campaign bank account and included in a letter from Ms. Pawlak to the City Clerk, dated July 4, 2023, should be included in Ms. Pawlak's Initial Financial Statements.

4.27. We note that the contribution amount was understated and incorrect. This is in violation of section **88.22 (1)(e)**, and section **88.22(1)(g)(ii-iii)** of the Act, which reads:

"A candidate shall ensure that, (e) contributions of goods or services are valued, (g) records are kept of, (ii) the value of every contribution, (iii) whether a contribution is in the form of money, goods, or services."

4.28. We noted that the expenses amount was understated and incorrect. This is in violation of section **88.19(1)** of the Act, which reads:

"For the purpose of this Act, costs incurred for goods or services by or under the direction of a person wholly or partly for use in his or her election campaign are expenses. 2016, c. 15, s. 57 (1)."

4.29. This is also in violation of section **92(1)(b)** of the Act, which reads:

"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),

(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)."

5.0 CONCLUSION

- 5.1. We have reviewed the compliance audit application submitted by Ms. Campbell which contained references to sections 88.19(1), and 88.22(1)(subsections (e), (g)) of the Act.
- 5.2. Based on MNP's compliance audit procedures, it appears from our review that:
- The Initial Financial Statements of Ms. Pawlak are in violation of section **92(1)(b)** of the Act as we identified an in-kind contribution and related expense that was not reported on Ms. Pawlak's Campaign Initial Financial Statements;
 - There was a violation of section **88.19 (1)** of the Act as there were additional charges noted in the campaign bank account as well as an expense for the value of the contribution of the signs that were not included on the Initial Financial Statements; and
 - There was a violation of section **88.22 (1)(e)** and **88.22(1)(g)(ii-iii)** of the Act as there was an in-kind contribution received and expenses incurred by the Campaign but not included in the Initial Financial Statements.
- 5.3. This Report was prepared for the Niagara Catholic District School Board Compliance Audit Committee in relation to an election compliance audit application. This report is not to be used for any other purpose and we specifically disclaim any responsibility for losses or damages incurred through its use for a purpose other than described in this paragraph. This report should not be reproduced in whole or in part without our express written permission, other than as required by the Niagara Catholic District School Board Compliance Audit Committee in relation to litigation matters.
- 5.4. We reserve the right, but will be under no obligation, to review and/or revise the contents of this Report in light of information which becomes known to us after the date of this Report.

Yours truly,



MNP LLP

Per: Glenn Fraser, CPA, CA, LPA, MBA
Assurance Services

cc. Rob Fowlie, CPA, CA, CFE,
Investigative & Forensic Services

APPENDICES


Appendix A – Documents Reviewed

We reviewed the following information for the purpose of this Report.

- Niagara Compliance Audit Review Committee meeting agenda package dated June 22, 2023 including:
 - Application for compliance audit submitted by Ms. Campbell;
 - Letters sent to Ms. Pawlak by the Niagara Catholic District School Board;
 - Financial Statements filed by Ms. Pawlak on January 13, 2023;
 - Financial Statements filed by Ms. Pawlak on June 14, 2023; and,
 - The invoice for the purchase of signage by Ms. Benoit dated September 29, 2022.
- The minutes of the Niagara Compliance Audit Review Committee meeting held on June 22, 2023;
- The notice of decision for Ms. Campbell's application dated June 27, 2023;
- Documents provided by Ms. Campbell in support of her application;
- Letter from Ms. Pawlak to the City Clerk, dated July 4, 2023 and including a Meridian Credit Union bank statement for the Campaign of Ms. Pawlak for the period July 31, 2022 to September 22, 2023;
- Letter from Dr. Candice Buetow, dated September 12, 2023;
- Response to written interrogatories from Ms. Pawlak, received December 8, 2023;
- Correspondence with Ms. Campbell; and
- Correspondence with Mr. Loucks.

Appendix B – Invoice from GE Group

GE Group - GE Consulting
 8725 McLeod Dr Unit G
 Richmond ON L4S 1E8
 Tel: 905-877-6711
 Sales@gegroup.com
 GST/HST Registration No.:
 R123456789



INVOICE

BILL TO
 Natalia Benoit
 Natalia Benoit (Municipal)
 6 Empire court
 St. Catharines ON L2N7M8

SHIP TO
 Natalia Benoit
 Natalia Benoit (Municipal)
 6 Empire court
 St. Catharines ON L2N7M8

INVOICE # 3490
DATE 23-09-2022
DUE DATE 09-10-2022
TERMS 000 00

SKU	DESCRIPTION	QTY	RATE	AMOUNT	TAX
Lawn Bag Signs	Advertising Banners, Signs and Flags Lawn Bag Signs (20 X 24) (Lawn Bag Signs (20 X 24) White bag with 2 colour process Natalia	1	410.00	410.00	HST ON
Set up/Art	Decorating/Artwork/Logo Setup (DI Charge Numbering) Set up charge/Artwork	1	15.00	15.00	HST ON
SUBTOTAL				425.00	
HST (ON) @ 13%				55.25	
SHIPPING				00.00	
TOTAL				480.25	
PAYMENT				480.25	
BALANCE DUE				CAD 0.00	