

# Standard Operating Procedure



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## Financial Filing Procedures

Department:	City Clerk's Office
Division:	ELE - Elections
Category:	FIN - Financial Filing
SOP Number:	020
Effective Date:	January 1, 2022
Last Revision Date:	September 8, 2022

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### Purpose

Outlines the responsibilities and the process for filing financial statements with the City Clerk following a regular municipal and school board election.

### Application

This procedure applies to all candidates, registered third party advertisers and election officials.

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### Procedure

- a) Candidates and registered third party advertisers are responsible for all financial aspects of their own election campaigns.

### Filing of Financial Statement

- a) A candidate or registered third party advertiser shall file the appropriate financial statement with the City Clerk reflecting their election campaign finances.
- b) Financial statements are required even if a candidate has withdrawn their nomination.
- c) Financial filings will be posted online as they are received for public transparency.

### Filing Deadline

- a) In accordance with Sections 88.25, 88.29 and 88.30 of the Act, a financial statement and auditor's report must be filed on the prescribed forms with the City Clerk by March 31, 2023 by 2:00 p.m. without paying a late filing fee and by May 1, 2023 by 2:00 p.m. with a \$500 late filing fee payment.

## **Review of Financial Statements and Contraventions**

- a) The City Clerk or designate will review all financial statements filed by candidates and registered third party advertisers to fulfill the requirements of sections 88.34 and 88.36 of the Act.
- b) Should there be any apparent contraventions, the City Clerk shall report these to the Municipal Election Compliance Audit Committee for further investigation.

## **Compliance Audit Committee**

- a) Every municipality is required to appoint a Compliance Audit Committee, with the purpose of receiving and reviewing any applications that may be received by an elector who believes that a candidate has contravened the Act relating to campaign finances.
- b) The City of Guelph has partnered with the other municipalities in the area to establish one Compliance Audit Committee to act on behalf of each of the municipalities.

## **Definitions**

**“Act”** means the [Municipal Elections Act, 1996, S.O. c 32](#) as amended.

**“Candidate”** means a person who has been nominated under section 33 of the Elections Act.

**“City Clerk”** means the Clerk of the municipality, responsible for conducting election duties as outlined in the Elections Act.

**“Election official”** means any individual appointed by the City Clerk, where powers and duties in relation to an election are delegated.

**“Third Party Advertiser”** means any person or entity that is not a political party, candidate or constituency association, and that engages in political advertising.

## **References**

[Municipal Elections Act, 1996.](#)