

## FREQUENTLY ASKED QUESTIONS

### 1. General Questions about the Compliance Audit Committee

**Q. What is a Compliance Audit Committee?**

- A.** Pursuant to Section 81.1 of the *Municipal Elections Act, 1996*, Council must establish a Compliance Audit Committee. The Committee will receive and make decisions on applications for compliance audits of candidates' 2014 municipal election campaign finances and any by-elections during Council's term pursuant to the Act.

**Q. What are the functions of the Compliance Audit Committee?**

- A.** The powers and functions of the Committee are set out in sections 81 and 81.1 of the *Municipal Elections Act, 1996*. The Committee will perform the functions relating to the compliance audit application process as outlined in the Act. These functions include:
- a. within 30 days receipt of a compliance audit application by an elector, consider the application and decide whether it should be granted or rejected;
  - b. appoint a licensed auditor, if the application is granted;
  - c. receive the auditor's report;
  - d. within 30 days receipt of the auditor's report, consider the report;
  - e. if the report concludes that the candidate appears to have contravened a provision of the Act relating to election campaign finances, commence legal proceedings against the candidate for the apparent contravention;
  - f. if the report concludes that the candidate does not appear to have contravened a provision of the Act relating to election campaign finances and the Committee finds that there were no reasonable grounds for the application, Council may recover the audit costs from the applicant.

**Q. What is the composition of the Compliance Audit Committee?**

- A.** The Committee will be composed of three (3) voting members, with three (3) alternate members that would assume all the rights and privileges of a voting member if called upon. Alternate members will be ranked and will be called upon to replace a voting member that has resigned from the Committee.

Membership will be drawn from the following groups:

- a. accounting and audit - accountants or auditors with experience in preparing or auditing the financial statements of municipal candidates;
- b. legal;
- c. professionals who in the course of their duties are required to adhere to codes or standards of their profession which may be enforced by disciplinary tribunals; and/or
- d. other individuals with knowledge of the campaign financing rules of the *Municipal Elections Act, 1996*.

**Q. Who is ineligible to apply to be a member of the Compliance Audit Committee?**

**A.** Municipal employees, members of Council and any candidates in the 2014 municipal election or in any by-election during the term of Council for any member municipality are ineligible to be appointed as a member of the Committee pursuant to subsection 81.1(2) of the of the *Municipal Elections Act, 1996*.

**Q. When does the Committee's term of office begin and end?**

**A.** The term of office is from December 1, 2014 to November 30, 2018 to deal with applications from the 2014 election and any by-elections during Council's term.

**Q. What is the time commitment required of a Compliance Audit Committee member?**

**A.** This depends on the number of applications received and the complexity of the issues raised in the applications.

**2. General Questions about the Compliance Audit Process**

**Q. What is a Compliance Audit?**

**A.** An elector, who is entitled to vote in an election and believes on reasonable grounds that a candidate has contravened a provision of the *Municipal Elections Act, 1996* relating to election campaign finances, may apply for a compliance audit of the candidate's campaign finances.

An application for a compliance audit shall be made to the Clerk of a municipality. This application shall be in writing and shall set out the reasons for the elector's belief within 90 days after the candidate's financial filing date.

**Q. Where does an elector send their application?**

**A.** To request a compliance audit of a municipal council candidate (reeve or councillor), an elector can send their application to Tay Valley Township to the attention of the Clerk.

**Q. How long will it take before the application is heard?**

**A.** Within 30 days after receiving the application, the Compliance Audit Committee will consider the application and decide whether to grant it or reject it.

**Q. What happens if the Committee grants the application?**

**A.** If the Committee grants the application, they will appoint an auditor to promptly start the audit of the candidate's election campaign finances to determine if the candidate complied with the provisions of the *Municipal Elections Act, 1996*.

**Q. Can Committee decisions be appealed?**

**A.** Yes. The decision of the Committee may be appealed to the Ontario Court of Justice within 15 days after the decision is made and the court may make any decision the Committee could have made.

**Q. What happens once the auditor completes the audit?**

**A.** Once the auditor has completed the audit, the auditor will provide a report to the Committee, the Clerk, the candidate and the applicant.

The Committee will consider the report within 30 days of receiving it and determine whether legal proceedings should be commenced against the candidate.

**Q. Who pays for the auditor?**

**A.** The municipality pays for the auditor's costs, however, if the report indicates that there was no apparent contravention and the Committee finds that there were no reasonable grounds for the application, the Council is entitled to recover the auditor's costs from the applicant.