ELECTION PROCEDURE

PROCEDURE TITLE: **ELECTRONIC FILING OF FINANCIAL STATEMENTS**

PROCEDURE NO.: **EPRO-022**

Section:	Elections		
Effective Date:	July 17, 2018	**Date of Last Review:**	April 1, 2026
Approval Authority: City Clerk / Returning Officer		**Procedure Owner:** City Clerk / Returning Officer	

PROCEDURE STATEMENT

A procedure providing for electronic filing of Candidate and Registered third party financial statements.

PURPOSE

The *Municipal Elections Act, 1996* (the "Act") permits the City Clerk to provide for electronic filing of financial statements for Candidates and Registered third parties. The objective of this procedure is to provide direction on the conditions and limitations with respect to such electronic filing.

SCOPE

This procedure applies to all candidates (including those who withdraw) and registered third parties who have filed their nomination or registration with the City Clerk in the City of Vaughan and are required to file a financial statement(s) in accordance with the Act.

LEGISLATIVE AUTHORITY AND REQUIREMENTS

Municipal Elections Act, 1996:

Powers of clerk

12 (1) A clerk who is responsible for conducting an election may provide for any matter or procedure that,

(a) is not otherwise provided for in an Act or regulation; and

(b) in the clerk's opinion, is necessary or desirable for conducting the election.

1996, c. 32, Sched., s. 12 (1).

Candidates' financial statements, etc.

88.25 (11) The clerk may provide for electronic filing under this section and may establish conditions and limits with respect to electronic filing. 2016, c. 15, s. 60.

Financial statements, etc., of registered third parties

88.29 (9) The clerk may provide for electronic filing under this section and may establish conditions and limits with respect to electronic filing. 2016, c. 15, s. 61.

Ontario Regulation 101/97 and City of Vaughan By-Law

The contribution reporting requirements in this procedure shall be set at a value necessary to meet the requirements of Part II of the Form 4 – Financial Statement as prescribed in Ontario Regulation 101/97 and also the minimum requirement necessary to administer the City's Contribution Rebate Program pursuant to the by-law approved by Vaughan Council.

DEFINITIONS

Campaign Financial Statement: The prescribed form established for the purposes of section 88.25 and 88.29 of the Act.

Candidate: A person who has been nominated under section 33 of the Act, including those who have withdrawn their nomination.

Candidate Access Portal: A website provided to candidates for the purposes of receiving and uploading documents in an electronic format.

City Clerk: The City Clerk appointed by Council in accordance with Section 228 of the Municipal Act, 2001, S.O. 2001, c.25 or their designate.

Contribution Rebate Program: A program established by the City of Vaughan in accordance with Section 88.11 of the Act.

Contribution Tracking Form: The electronic form(s) provided by the City Clerk to a candidate or registered third party for the purposes detailed in this procedure.

Registered Third Party: In relation to an election in a municipality, an individual, corporation or trade union that is registered as a third party advertiser under section 88.6 of the Act.

PROCEDURE

1. General

1.1. Notwithstanding the responsibility of Candidates and Registered Third Parties to understand and comply with the Act, the City Clerk shall provide every Candidate or Registered Third Party with a Contribution Tracking Form. The Contribution Tracking Form will allow a Candidate or Registered Third Party to record and report financial contributions of $50 or greater and contributions of goods and services greater than $100.00 ($100.01 and above) on the Campaign Financial Statement.

1.2. A Candidate or Registered Third Party shall be required to track all financial contributions of $50 or greater and contributions of goods and services greater than $100.00 ($100.01 and above) on the Contribution Tracking Form.

1.3. A Candidate or Registered Third Party shall file with the City Clerk, by the initial financial filing date, a copy of the Campaign Financial Statement. This statement shall be filed in person in paper format or electronically by email to the address provided by the City Clerk for that purpose, or by uploading the statement to the Candidate Access Portal.

1.3.1. A Candidate or Registered Third Party may attach the appropriate completed Contribution Tracking Form to the paper copy of the Campaign Financial Statement in lieu of completing Table 1: Monetary contributions from individuals other than candidate or spouse and Table 2: Contributions in goods or services from individuals other than candidate or spouse included in Part II – Contributions exceeding $100 per contributor – individuals other than candidate or spouse contained in Schedule 1 - Contributions of the Campaign Financial Statement, provided that they reference the attachment on the respective table.

1.3.2. Notwithstanding Sections 1.3 and 1.3.1 of this procedure, a Candidate or Registered Third Party must electronically file with the City Clerk an accurate electronic copy of the completed Contribution Tracking Form. The electronic copy filed must be identical to the information provided by the Candidate or a Registered Third Party on their Campaign Financial Statement submitted to the City Clerk.

1.4. A supplementary Campaign Financial Statement shall be filed with the City Clerk in the same manner as detailed in Section 1.3 of this procedure.

1.5. If a Candidate or Registered Third Party has a campaign surplus that must be paid to the City Clerk, their Campaign Financial Statement shall not be deemed filed until the Candidate or Registered Third Party has made payment of the campaign surplus in-person to the City Clerk.

1.6. A Candidate who has opted to participate in the City's Contribution Rebate Program shall note the relevant program information and rebate receipt numbers in the area provided for that purpose on the Contribution Tracking Form.

1.7. The City Clerk may use the Campaign Financial Statement and/or electronic copy of the completed Contribution Tracking Form filed by a Candidate or a Registered Third Party to fulfill the requirements of Section 88.34 and Section 88.36 of the Act.

1.8. The City Clerk may appoint one or more persons to assist them in fulfilling the requirements of Section 88.34 and Section 88.36 of the Act.

1.9. This procedure and the forms established in respect of this procedure, do not replace or satisfy all of a Candidate or Registered Third Party's statutory responsibilities in respect of contribution tracking and financial record keeping under the *Municipal Elections Act, 1996*, or any other act.

ADMINISTRATION			
Administered by the Office of the City Clerk			
Review Schedule:	3 Years	**Next Review Date:**	January 2, 2029
Related Policy(ies):	None		
Related By-Law(s)	By-law 026-2026 Contribution Rebate Program for the 2026 Municipal Election		
Procedural Document:	None		
Revision History			
Date:	**Description:**		