



## Candidate Duties – Records Checklist

Generally every candidate must do the following:

- Open a separate account at a financial institution **exclusively** for campaign purposes in the name of the candidate's election campaign;
- Deposit **all** contributions intact into the campaign account, including contributions made by the candidate and his or her spouse;
  - Pay all campaign related expenditures from the campaign account;
  - Value and record contributions of goods and services;
  - Issue receipts for all contributions received and obtain all receipts for all expenses incurred;
  - Maintain records of:
    - The receipts issued for every campaign including the acceptance date of the contribution and issuance date of the receipt;
    - The value for every contribution whether a contribution is in the form of money, goods or services;
    - All expenses, including the receipts obtained for each expense;
    - Any claim for payment of an expense that the candidate disputes or refuses to pay;
    - The funds raised and expenses incurred from each separate fund raising activity;
    - The monies received at fund raising functions by donations of \$10 or less; and
    - Any campaign account loan.
- Give proper direction to persons authorized to incur expenses and accept contributions on behalf of the candidate;
- Return any improper contributions to the contributor or, if not possible, turn over the contribution to the Clerk;
- Pay all anonymous contributions to the Clerk of the Town of Essex;
- File a financial statement (Form 4);
- Report the surplus (deficit) of the campaign period and any contributions refunded from the surplus to the candidate or the spouse of the candidate;

- List contributors, by name, address and amount of contribution, if the total amount of contribution(s) totals more than \$100; and
- Maintain all election finance records for the term being sought and until the new council is organized following the next election.

Note: Receipt forms are valuable documents and should be stored in a secure place. Receipts must be signed by the candidate or their designate. It is a good practice to have a receipt that is a multi-part form, one for the contributor and one or more for the candidate's records. Receipts should be sequentially numbered.

### **Excerpt from the *Municipal Election Act, 1996***

#### **Compliance audit of candidates' campaign finances**

##### **Application by elector**

**Section 88.33 (1)** An elector who is entitled to vote in an election and believes on reasonable grounds that a candidate has contravened a provision of this Act relating to election campaign finances may apply for a compliance audit of the candidate's election campaign finances, even if the candidate has not filed a financial statement.

##### **Deadline for applications**

**Section 88.33 (2)** The application must be made within 90 days after that latest of the following dates:

1. The filing date under section 88.30.
2. The date the candidate filed a financial statement, if the statement was filed within 30 days after the applicable filing date under section 88.30.
3. The candidate's supplementary filing date, if any, under section 88.30.
4. The date on which the candidate's extension, if any, under subsection 88.23 (6) expires.

*This checklist of candidate's duties is for general guidance purposes only and is not meant to be an inclusive checklist of all candidate's duties for the 2026 election. As a result, this document is not intended to be exclusively relied upon and further reference should be made to the 2026 Candidates' Guide for Ontario Municipal Council and School Board Elections as issued by the Ministry of Municipal Affairs and Housing.*