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## Independent Auditors' Report

To the Financial Officer of the New Democratic Party of Manitoba

### *Qualified Opinion*

We have audited the accompanying Form 921, Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period and Schedules 1 - 3 of the New Democratic Party of Manitoba (the "Party") for the campaign period from May 20, 2024 to August 19, 2024 relating to the byelection held on June 18, 2024, and a note describing the basis of accounting (the "Statements"). The Statements have been prepared by the Financial Officer based on the accounting requirements of *The Election Financing Act* of Manitoba and *Accounting Guide - Accounting For Purposes of The Election Financing Act* issued by the Chief Electoral Officer.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraph, Form 921, Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period and Schedules 1 - 3 of the New Democratic Party of Manitoba for the campaign period of May 20, 2024 to August 19, 2024 relating to the byelection held on June 18, 2024 is presented fairly, in all material respects, in accordance with the financial reporting provisions of *The Election Financing Act* of Manitoba and *Accounting Guide - Accounting For Purposes of The Election Financing Act* issued by the Chief Electoral Officer.

### *Basis for Qualified Opinion*

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and donations in kind income and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of contributions and donation in kind income and expenses was limited to the amounts recorded in the records of the Party and we were not able to determine whether any adjustments might be necessary to campaign income, election expenses, and the election surplus for the period May 20, 2024 to August 19, 2024.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Statements* section of our report. We are independent of the Party in accordance with the ethical requirements that are relevant to our audit of the Statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### *Emphasis of Matter - Basis of Accounting and Restriction on Use*

Without modifying our opinion, we draw attention to Note 1 to the Statements, which describes the basis of accounting. The Statements are prepared to assist the Financial Officer and the Party to meet the requirements of *The Election Financing Act* of Manitoba. As a result, the Statements may not be suitable for another purpose.

### *Responsibility of Management and Those Charged with Governance for the Statements*

The Financial Officer and the Party are responsible for the preparation and fair presentation of the Statements in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and *Accounting Guide - Accounting For Purposes of The Election Financing Act*, and for such internal control as they determine is necessary to enable the preparation of the Statements that are free from material misstatement, whether due to fraud or error.

## Independent Auditors' Report - continued

### *Auditors' Responsibilities for the Audit of the Statements*

Our objectives are to obtain reasonable assurance about whether the Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Winnipeg, Canada  
October 8, 2024

Chartered Professional Accountants

921

**Statement of Income, Transfers and  
Election Expenses of a Registered Party  
for a Campaign Period**

**Elections  
Manitoba**



**RECEIVED**

**OCT 17 2024**

**ELECTIONS MANITOBA**

(To be filed within 4 months after the end of the Election Day)

**For the campaign period:**

Date May 20, 2024

To

Date August 19, 2024

**Registered  
Party**

Name  
**New Democratic Party of Manitoba**

**Auditor**

Name of Auditor  
**Booke & Partners**

Name of Public Accountant to whom inquiry may be directed (if different than above)  
**Kelly Ukrainec, CPA, CA**

**Declaration**

I, the undersigned, Financial Officer hereby file the Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period along with an Auditor's Report from a qualified auditor. I declare that to the best of my knowledge and belief the information contained herein is complete, true and correct and in compliance with *The Election Financing Act*.

Signature of Financial Officer

October 16, 2024

Date

### Campaign Period Income

[illegible]

**390 Total Income** (total of line 300 to 360)

line 390           **\$   682,900.18**

## Election Expenses and Transfers

|                                            |              |   |               |
|--------------------------------------------|--------------|---|---------------|
| 400 Election expenses                      | \$ 26,740.82 | ← | From line 595 |
| 410 Transfers to constituency associations | 181,416.53   | ← | From line 720 |
| 420 Transfers to nominated candidates      | 60,999.43    | ← | From line 730 |

**430 Total Election Expenses and Transfers** (total of line 400 to 420)

|          |    |            |
|----------|----|------------|
| line 430 | \$ | 269,156.78 |
|----------|----|------------|

**440 Election Surplus/ (Deficit)** (line 390 minus line 430)

line 440           \$   413,743.40

**To Form 920, line 265**

**Schedule 1 - Election Expenses (INCLUDING NON-MONETARY EXPENSES)**

|                                               |             |
|-----------------------------------------------|-------------|
| 500 Advertising - Media                       | \$ 4,289.96 |
| 505 Posters, pamphlets, promotional           | 168.00      |
| 510 Depreciation                              |             |
| 515 Fundraising                               |             |
| 520 Furniture and equipment rental            |             |
| 525 Honararia and salaries                    |             |
| 530 Interest and bank charges                 |             |
| 535 Legal and audit services                  |             |
| 540 Meeting space                             |             |
| 545 Office occupancy (rent, utilities)        |             |
| 550 Office supplies and postage               | 258.08      |
| 555 Polling (opinion surveys/market research) | 19,975.81   |
| 560 Signs and structural support              |             |
| 565 Transportation, accommodation and food    |             |
| 570 Telephone                                 | 2,048.97    |

Other (provide details)

|     |  |  |
|-----|--|--|
| 580 |  |  |
|     |  |  |
|     |  |  |
|     |  |  |
|     |  |  |
| 585 |  |  |

**595 Total Election Expenses** (total of lines 500 to 585)**597 Less non-monetary expense****599 Total Election Expenses eligible for reimbursement**

|          |    |                         |
|----------|----|-------------------------|
| line 595 | \$ | <u><u>26,740.82</u></u> |
| line 597 | \$ | <u><u></u></u>          |
| line 599 | \$ | <u><u>26,740.82</u></u> |

To line 400



## Schedule 2 - Transfers from Constituency Associations and Nominated Candidates

(Complete only if transfers were received in the campaign period from any constituency association or nominated candidate of the registered party.)

### A. From Constituency Associations

| Name of Constituency Association<br>(attach list if necessary) | \$<br>Total of Transfers from each<br>Constituency Association |
|----------------------------------------------------------------|----------------------------------------------------------------|
| Lagimodiere NDP                                                | 320.00                                                         |
| Point Douglas NDP                                              | 1,100.00                                                       |

Total Transfers from Constituency Associations

Line 700

\$

1,420.00

↑  
To line 310

1. List attached?

Yes \_\_\_\_\_

No   X

**Schedule 2 - Transfers from Constituency Associations and Nominated Candidates**

continue...

(Complete only if transfers were received in the campaign period from any constituency association or nominated candidate of the registered party.)

**B. From Nominated Candidates**

| Name of Nominated Candidate<br>(attach list if necessary) | \$<br>Total of Transfers from each<br>Nominated Candidate |
|-----------------------------------------------------------|-----------------------------------------------------------|
| Nello Altomare                                            | 135.35                                                    |
| Tyler Blashko                                             | 144.80                                                    |
| Diljeet Brar                                              | 3,342.99                                                  |
| Renee Cable                                               | 7,348.13                                                  |
| Nellie Kennedy                                            | 1,707.50                                                  |
| Wab Kinew                                                 | 2,088.07                                                  |
| Amanda Lathlin                                            | 15.06                                                     |
| Robert Loiselle                                           | 44.94                                                     |
| Jim Maloway                                               | 2,593.36                                                  |
| Lisa Naylor                                               | 14,364.44                                                 |
| Mitch Obach                                               | 493.85                                                    |
| Logan Oxenham                                             | 989.94                                                    |
| Eric Redhead (2022)                                       | 6,364.14                                                  |
| Eric Redhead (2023)                                       | 10,287.53                                                 |
| Adrien Sala                                               | 14,248.42                                                 |
| Mintu Sandhu                                              | 8,935.20                                                  |
| Tracy Schmidt                                             | 294.95                                                    |
| Bernadette Smith                                          | 13,197.70                                                 |
| Chris Wiebe                                               | 10.69                                                     |
| Matt Wiebe                                                | 8,649.92                                                  |

**Total Transfers from Nominated Candidates****Line 710**\$ **95,256.98**

To line 320

1. List attached?

Yes \_\_\_\_\_

No   X

### Schedule 3 - Transfers to Constituency Associations and Nominated Candidates

(The following information must be reported for any transfers sent during the campaign period by the registered party to any constituency association or nominated candidate of the registered party.)

#### A. To Constituency Associations

| Name of Constituency Association<br>(attach list if necessary) | \$<br>Total of Transfers sent to each<br>Constituency Association |
|----------------------------------------------------------------|-------------------------------------------------------------------|
| Assiniboia                                                     | 76.30                                                             |
| Burrows                                                        | 8,607.02                                                          |
| Concordia                                                      | 11,971.56                                                         |
| Dauphin                                                        | 4,003.93                                                          |
| Dawson Trail                                                   | 1,245.88                                                          |
| Elmwood                                                        | 8,125.42                                                          |
| Fort Rouge                                                     | 10,171.29                                                         |
| Lagimodiere                                                    | 7,652.43                                                          |
| Point Douglas                                                  | 13,906.88                                                         |
| Riel                                                           | 475.00                                                            |
| River Heights                                                  | 871.00                                                            |
| Rossmere                                                       | 5,175.69                                                          |
| Seine River                                                    | 4,860.54                                                          |
| Selkirk                                                        | 7,924.21                                                          |
| Southdale                                                      | 11,098.59                                                         |
| Springfield-Ritchot                                            | 2,434.51                                                          |
| St Boniface                                                    | 655.36                                                            |
| St James                                                       | 12,396.50                                                         |
| Swan River                                                     | 5,616.04                                                          |
| The Maples                                                     | 13,294.85                                                         |
| Thompson                                                       | 21,400.27                                                         |
| Transcona                                                      | 5,839.00                                                          |
| Tuxedo                                                         | 100.00                                                            |
| Union Station                                                  | 4,404.74                                                          |
| Wolseley                                                       | 19,109.52                                                         |
| <b>Total amount of Transfers to Constituency Associations</b>  | <b>Line 720    \$    181,416.53</b>                               |

**To line 410**

1. List attached?

Yes \_\_\_\_\_

No   X

**Schedule 3 - Transfers to Constituency Associations and Nominated Candidates**

continue...

(The following information must be reported for any transfers sent during the campaign period by the registered party to any constituency association or nominated candidate of the registered party.)

**B. To Nominated Candidates**

| Name of Nominated Candidate<br>(attach list if necessary) | \$<br>Total of Transfers sent to each<br>Nominated Candidate |
|-----------------------------------------------------------|--------------------------------------------------------------|
| Carla Compton                                             | 46,192.65                                                    |
| Mike Moroz                                                | 3,962.70                                                     |
| Mitch Obach                                               | 500.00                                                       |
| Sarah Pinsent Bardarson                                   | 7,297.82                                                     |
| Glen Simard                                               | 3,046.26                                                     |
| <b>Total amount of Transfers to Nominated Candidates</b>  | <b>Line 730      \$      60,999.43</b>                       |

**To line 420**

1. List attached?                      Yes \_\_\_\_\_                      No   X

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**New Democratic Party of Manitoba**  
**Note to Form 921, Party's Financial Statements**  
May 20, 2024 to August 19, 2024

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**1. Basis of accounting**

Form 921, Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period and Schedules 1 - 3 (the "Statements"), have been prepared in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and the *Accounting Guide - Accounting for Purposes of The Election Financing Act* issued by the Chief Electoral Officer.

The Statements are prepared to assist the Financial Officer and the Party to meet the requirements of *The Election Financing Act* of Manitoba. The Statements are intended solely for the use of the Party's management, the Party and the Chief Electoral Officer. Accordingly, readers are cautioned that the Statements may not be suitable for another purpose. *The Election Financing Act* of Manitoba requires that the Statements be made available for public inspection.

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