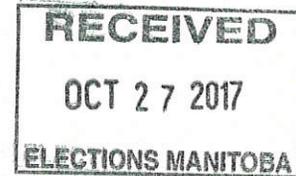


October 25, 2017

Independent Auditor's Report



To Rudy Van Goor, official agent for Patricia Joanne Moskal and Patricia Joanne Moskal, the Candidate:

We have audited the accompanying Form 922 - Candidate's Financial Statements and Supporting Schedules, which comprises the Statement of Assets, Liabilities and Surplus (Deficit) as at the End of the Candidacy Period, Statement of Income, Expenses and Transfers for the Candidacy Period, Schedule 1 – Candidacy Period Expenses (including non-monetary expenses), Schedule 2 – Contributions to a Candidate (including non-monetary contributions), Schedule 3 – Transfers from Endorsing Registered Party, Schedule 4 – Transfers from Candidate's Constituency Association, Schedule 5 – Reconciliation of Income Tax Receipts, Schedule 6 – Accounts Payable, Schedule 7 – Candidate's Disability Expenses, Schedule 8 – Candidate's Child Care Expenses, Schedule 9 – Annual Advertising Expenses (outside the election period and to be completed for the year of a fixed date election) for the candidacy period from April 27, 2017 to August 14, 2017 relating to the byelection held on June 13, 2017 in the Electoral Division of Point Douglas and a note describing the basis of accounting (the "statements"). The statements have been prepared by the official agent based on the financial reporting provisions of the *Election Financing Act* as issued by the Province of Manitoba and the accounting guidelines issued by Elections Manitoba.

The Official Agent's Responsibility for the Return

The official agent of the campaign is responsible for the preparation of the statements in accordance with the financial reporting provisions of the *Election Financing Act* as issued by the Province of Manitoba and the accounting guidelines issued by Elections Manitoba and for such internal control as the official agent determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation of the statements 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 internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the official agent, as well as evaluating the overall presentation of the statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of any election campaigns, the completeness of contributions, and other income, transfers and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the election campaign's accounting records and we were not able to determine whether any adjustments might be necessary to income, expenses, transfers, total period surplus/(deficit), assets and liabilities.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the Form 922 – Candidate's Financial Statements and Supporting Schedules is prepared, in all material respects, in accordance with the reporting provisions of the *Election Financing Act* as issued by the Province of Manitoba and the accounting guidelines issued by Elections Manitoba.

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 official agent to meet the requirements of the *Election Financing Act* as issued by the Province of Manitoba and the accounting guidelines issued by Elections Manitoba. As a result, the statements may not be suitable for another purpose. Our report is intended solely for the official agent and the candidate, and should not be used by parties other than the official agent and the candidate.



Chartered Professional Accountants
Winnipeg, Canada

**Notes to Form 922 - Candidate's Financial Statements and Supporting Schedules
for the Candidacy Period from April 27, 2017 to August 14, 2017**

The Candidate's Financial Statements and Supporting Schedules – Form 922, are prepared to comply with the financial reporting provisions of the *Election Financing Act* as issued by the Province of Manitoba and the accounting guidelines as issued by Elections Manitoba.

The statements are filed with Elections Manitoba in accordance with the *Election Financing Act* of the Province of Manitoba. The statements is intended solely for the use of the official agent and the candidate. Accordingly, the statements may not be suitable for another purpose.

922

**Candidate's Financial Statements
and Supporting Schedules**



RECEIVED
OCT 27 2017
ELECTIONS MANITOBA

(To be filed within 4 months after Election Day. Complete the form in ink.)

For the Candidacy Period

Date April 27, 2017

To

Date August 14, 2017

Candidate

Name	Patricia Joanne Moskal
Electoral Division	Point Douglas
Endorsing Registered Party (If applicable)	Progressive Conservative Party of Manitoba

Official Agent

Name	Rudy Van Goor
------	---------------

Auditor

Name of Auditor	Scarrow & Donald LLP
Name of Public Accountant to Whom Inquiry May be Directed (if different than above)	K.G. Findlay, FCA

Declaration

I, the undersigned Official Agent, hereby file a completed Form 922 – *Candidate's Financial Statements and Supporting Schedules* – 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 Official Agent

Oct 26, 2017
Date

Statement of Assets, Liabilities and Surplus (Deficit) as at the End of the Candidacy Period

Assets

100	Cash	\$ 5,232.04	_____
110	Accounts receivable		_____
115	Inventory*		_____
	Other assets (provide details)		
130	_____		_____
135	_____		_____

190 Total Assets (total of line 100 to 135) line 190 **\$ 5,232.04**

Liabilities and Surplus

200	Accounts payable	\$ 2,250.00	← From line 840
205	Overdraft/ Line of Credit**		
220	Loans**		
	Other liabilities (provide details)		
230	_____		
240	_____		
275	Candidacy Period Surplus/(Deficit)	2,982.04	← From line 440

Lines 190 and 290 must be the same.

290 Total Liabilities and Surplus (total of line 200 to 275) line 290 **\$ 5,232.04**

* Inventory as of the end of the candidacy period would include items purchased but not used (i.e. expensed). Inventory should also be taken as of 8 p.m. on Election Day in order to exclude the value from the amount reported as election expenses.

** A written copy of each loan agreement must be filed separately if there was a loan, line of credit, or bank overdraft in existence at any time to the candidate during the candidacy period.

Statement of Income, Expenses and Transfers for the Candidacy Period

Income and Transfers

300	Contributions	\$ 11,341.00	← From line 630, column C
310	Transfers from candidate's constituency association	_____	← From line 760
320	Transfers from endorsing registered party	\$35,988.30	← From line 720
330	Fundraising	_____	
	Other Income (provide details)		
360	_____	_____	
390	Total Income and Transfers (total of line 300 to 360)		line 390 \$ 47,329.30

Expenses and Transfers

400	Election expenses	\$ 33,107.91	← From line 595
405	Non – election expenses	\$11,239.35	← From line 590, column D
415	Transfer of money to endorsing registered party	_____	
420	Transfer of property and services to endorsing registered party	_____	
430	Total Expenses and Transfers (total of line 400 to 420)		line 430 \$44,347.26
440	Total Period Surplus/ (Deficit) (line 390 minus line 430)		line 440 \$2,982.04
			↑ To line 275

Schedule 1 – Candidacy Period Expenses (including non-monetary expenses)

Election Expenses used in Election period					
A Cash/Credit	B Non-monetary	C Property and Services Used and Received Through Transfers	D Non-Election Expenses in Candidacy Period	E Total Expenses (columns A plus B plus C plus D)	
500 Advertising - media	\$4,288.76		\$2,222.63	\$6,511.39	
505 Posters, pamphlets, promotional	\$6,368.35		\$3,965.89	\$10,334.24	
511 Disability					From schedule 7, line 850
512 Child care					From schedule 8, line 860
515 Fundraising					
520 Furniture and equipment rental					
525 Honoraria/salaries	\$2,026.07		\$1,213.93	\$3,240.00	
530 Interest and bank charges	\$304.96		\$55.37	\$360.33	
535 Audit fee (amount in excess of subsidy)					
545 Office occupancy (rent, utilities)	\$330.77	\$750.00	\$630.23	\$1,711.00	
550 Office supplies and postage	\$819.56		\$2,497.24	\$3,316.80	
555 Polling (opinion surveys, market research)	\$8,501.00			\$8,501.00	
560 Signs/structural support	\$7,585.27			\$7,585.27	
565 Transportation, accommodation and food	\$1,525.32		\$18.51	\$1,543.83	
570 Telephone	\$607.86		\$635.54	\$1,243.40	
575 Personal					
Other (provide details)					
580 _____					
585 _____					
590 Total (total of line 500 to 585)	\$32,357.91	\$750.00	\$11,239.35	\$44,347.26	
595 Total election expenses (Total of line 590 column A, B and C)	\$33,107.91				To line 400
					To line 405

Provide the amount of bank charges and loan interest incurred from the close of polls to 4 months after election day. (Not required if candidate did not qualify for reimbursement)

Loan interest line 597 \$ _____
 Bank Charges line 598 \$ \$60.00

Schedule 3 – Transfers from Endorsing Registered Party

(Complete only if the candidate's campaign received transfers from the candidate's endorsing registered party)

- A. Total value of all **cash transfers** received during the candidacy period from the candidate's endorsing registered party: line 700 \$ 20,000.20
- B. Total value of all **transfers of property or services** during the candidacy period from the candidate's endorsing registered party: line 710 \$ 15,988.10
- C. Total transfers from candidate's endorsing registered party: line 720 \$ 35,988.30
(total of line 700 to 710)
- D. If you entered an amount on line 710, report the value of property or services that were **used** in the election period: line 730 \$ 13,246.98

← To line 320

Schedule 4 – Transfers from Candidate’s Constituency Association

(Complete only if the candidate’s campaign received transfers from the candidate’s constituency association.)

A. Total value of all **cash transfers** received during the candidacy period from the candidate’s constituency association: line 740 \$ 0.00

B. Total value of all **transfers of property or services** during the candidacy period from the candidate’s constituency association: line 750 \$ 0.00

C. Total transfers from candidate’s constituency association: line 760 \$ 0.00
(total of line 740 to 750)

← To line 310

D. If you entered an amount on line 750, disclose the value of property or services that were **used** during the election period: line 770 \$ _____

If the aggregate value of transfers, as calculated on line 760 is \$250 or more, provide the following information:

E. Were there contributions of \$250 or more to the constituency association endorsing the candidate during the candidacy period?

No (no further information is required)

Yes (complete the schedule below)

Name of Contributors of \$250 or more to the Constituency Association (attach list if necessary)	\$ Aggregate Value of Contribution

List attached? Yes _____ No

