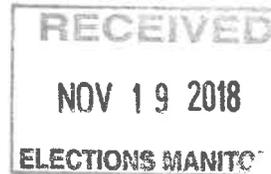


November 19, 2018

Independent Auditor's Report



To Michele Redmond, Official Agent for Mamadou Ka and Mamadou Ka, 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 June 2, 2018 to September 17, 2018 relating to the byelection held on July 17, 2018 in the Electoral Division of St. Boniface 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.

A handwritten signature in cursive script that reads "Sharon & Donald LLP".

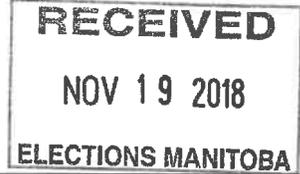
Chartered Professional Accountants
Winnipeg, Canada

922

Candidate's Financial Statements and Supporting Schedules



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



For the Candidacy Period

Date June 2, 2018

To

Date September 17, 2018

Candidate

Name	Mamadou Ka
Electoral Division	St. Boniface
Endorsing Registered Party (If applicable)	Progressive Conservative Party of Manitoba

Official Agent

Name	Michele Redmond
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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*.

Michele Redmond
Signature of Official Agent

11-15-2018
Date

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

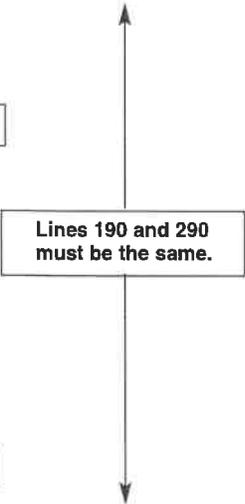
Assets

100	Cash	\$ <u>4,266.37</u>
110	Accounts receivable	<u>229.71</u>
115	Inventory*	_____
	Other assets (provide details)	
130	_____	_____
135	_____	_____

190 Total Assets (total of line 100 to 135) line 190 \$ 4,496.08

Liabilities and Surplus

200	Accounts payable	\$ _____	← From line 840
205	Overdraft/ Line of Credit**	_____	
220	Loans**	_____	
	Other liabilities (provide details)		
230	_____	_____	
240	_____	_____	
275	Candidacy Period Surplus/(Deficit)	<u>4,496.08</u>	← From line 440



290 Total Liabilities and Surplus (total of line 200 to 275) line 290 \$ 4,496.08

* 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	\$ 450.00	← From line 630, column C
310	Transfers from candidate's constituency association	3,000.00	← From line 760
320	Transfers from endorsing registered party	24,273.41	← From line 720
330	Fundraising	_____	
	Other Income (provide details)		
360	Paypal	0.38	
390	Total Income and Transfers (total of line 300 to 360)		line 390 \$ <u>27,723.79</u>

Expenses and Transfers

400	Election expenses	\$ 23,227.71	← From line 595
405	Non – election expenses	_____	← 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 \$ <u>23,227.71</u>
440	Total Period Surplus/ (Deficit) (line 390 minus line 430)		line 440 \$ <u>4,496.08</u>

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	\$1,420.86				\$1,420.86	
505	Posters, pamphlets, promotional	\$1,350.35		\$3,197.44		\$4,547.79	
511	Disability						From schedule 7, line 850
512	Child care						From schedule 8, line 860
515	Fundraising	\$107.76				\$107.76	
520	Furniture and equipment rental						
525	Honoraria/salaries	\$614.00				\$614.00	
530	Interest and bank charges	\$20.45				\$20.45	
535	Audit fee (amount in excess of subsidy)						
545	Office occupancy (rent, utilities)	\$1,785.00				\$1,785.00	
550	Office supplies and postage	\$786.96				\$786.96	
555	Polling (opinion surveys, market research)	\$6,615.00				\$6,615.00	
560	Signs/structural support	\$111.87				\$111.87	
565	Transportation, accommodation and food	\$1,741.55		\$35.97		\$1,777.52	
570	Telephone	\$428.50				\$428.50	
575	Personal						
	Other (provide details)						
580	<u>Tanis Consulting</u>	\$4,972.00		\$40.00		\$5,012.00	
585	_____						
590	Total (total of line 500 to 585)	\$19,954.30		\$3,273.41		\$23,227.71	
595	Total election expenses (Total of line 590 column A, B and C)	\$23,227.71					

← 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 \$ 19.50

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 \$ 21,000.00
- B. Total value of all **transfers of property or services** during the candidacy period from the candidate's endorsing registered party: line 710 \$ 3,273.41
- C. Total transfers from candidate's endorsing registered party: (total of line 700 to 710) line 720 \$ 24,273.41 ← To line 320
- 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 \$ 3,273.41

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 \$ 3,000.00

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

C. Total transfers from candidate’s constituency association: (total of line 740 to 750) line 760 \$ 3,000.00

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?

X 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 X

Schedule 9 – Annual Advertising Expenses (outside the election period and to be completed for the year of a fixed date election)

(Complete the following schedule to calculate the amount of advertising expenses subject to the annual advertising limits.) s.58(2)

Advertising means advertising that promotes or opposes (directly or indirectly) a registered party, candidate, or leadership contestant. (s.115) For this part it includes promotional materials. (s. 57)

Total advertising expenses incurred during year _____ (outside the election period)

910 Endorsed candidate (from line 940) line 910 \$ _____

920 Individuals (from line 950) line 920 _____

930 Total Annual advertising expenses outside election period (total line 910 and 920) line 930 \$ _____

A. Advertising expenses incurred by the candidate outside the election period and in the year of a fixed date election.*

Details of Expense	\$ Amount
Total	line 940
	\$ _____

B. Advertising expenses incurred by an individual on the candidate's behalf with the candidate's knowledge and consent outside the election period and in the year of a fixed date election.*

Name of Individual	Address	\$ Amount
	Total	line 950
		\$ _____

* Attach separate list if necessary.