

## INDEPENDENT AUDITORS' REPORT

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To Devin Nelissen, Official Agent for Noel Bernier, and Noel Bernier, 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 as at June 20, 2016, Statement of Income, Expenses and Transfers for the Candidacy of Noel Bernier for the candidacy period from January 19, 2016 to June 20, 2016, relating to the election held on April 19, 2016 in the Electoral Division of St Johns 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* of Manitoba.

### *Official Agent's Responsibility for the Statements*

The Official Agent is responsible for the preparation of the Statements in accordance with the financial reporting provisions of *The Election Financing Act* of Manitoba, and for such internal control as the Official Agent determines is necessary to enable the preparation of the Statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' 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 about whether the Statements are free from 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 auditors' 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 entity's 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 entity's 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 nature and types of transactions inherent in any election campaign, the completeness of contribution income and donations in kind income and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of contribution income and donations in kind income and expenses was limited to the amounts recorded in the candidate's election campaign records and we were not able to determine whether any adjustments might be necessary to assets, liabilities, income, expenses and the campaign period surplus/deficit.

*Thornton & Co.*

## INDEPENDENT AUDITORS' REPORT – *continued*

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### *Opinion*

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, Form 922, Candidate's Financial Statements and Supporting Schedules for Noel Bernier the candidacy period of January 19, 2016 to June 20, 2016, relating to the election held on April 19, 2016 in the Electoral Division of St. Johns are prepared in all material respects, in accordance with the financial reporting provisions of *The Election Financing Act* of Manitoba.

### *Basis of Accounting*

Without modifying our opinion, we draw attention to Note 1 to the Statements, which describes the basis of accounting. The Statements are prepared to comply with the financial reporting provisions of *The Election Financing Act* of Manitoba. The Statements are filed with Elections Manitoba in accordance with *The Election Financing Act* of Manitoba. As a result, the Statements may not be suitable for another purpose.

*Thomson & Co*

CHARTERED PROFESSIONAL ACCOUNTANTS

**Winnipeg, Manitoba**  
September 15, 2016

**Manitoba Liberal Party**  
**Electoral Division of St. Johns**  
**Note to Form 922, Candidate's Financial Statements**  
January 19, 2016 to June 20, 2016

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**1. Basis of accounting**

Form 922, Candidate's Financial Statements (the Statements) have been prepared in accordance with the financial reporting provisions of *The Election Financing Act* of Manitoba and the accounting guidelines issued by Elections Manitoba.

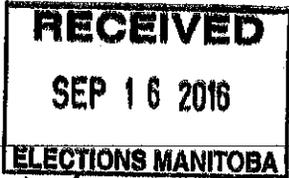
The Statements are prepared to assist the Official Agent and the candidate to meet the requirements of *The Election Financing Act* of Manitoba. The Statements are intended solely for the use of the Official Agent, the candidate and the Chief Electoral Officer. Accordingly, readers are cautioned that 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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**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 January 19, 2016

To Date June 20, 2016

**Candidate**

Name	<u>NOEL BERNIER</u>
Electoral Division	<u>St. Johns</u>
Endorsing Registered Party (If applicable)	<u>Liberal</u>

**Official Agent**

Name	<u>Devin Nelissen</u>
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**Auditor**

Name of Auditor	<u>Thornton &amp; Co</u>
Name of Public Accountant to Whom Inquiry May be Directed (if different than above)	<u>Darlene Proctor</u>

**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

09/15/2016  
Date

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

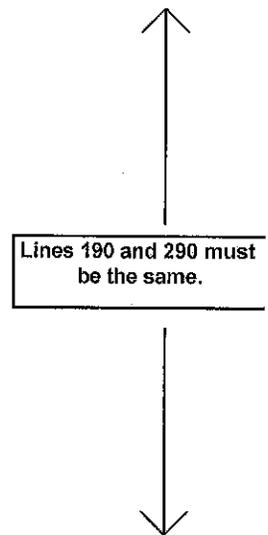
## Assets

100 Cash	\$	133.49		
110 Accounts receivable				
115 Inventory*				
Other assets (provide details)				
130 _____				
135 _____				

**190 Total Assets** (total of line 100 to 135) line 190 \$ 133.49

## Liabilities and Surplus

200 Accounts payable	\$	9,873.14	←	From line 840
205 Overdraft/ Line of Credit **				
220 Loans **		910.00		
Other liabilities (provide details)				
230 _____				
240 _____				
275 Candidacy Period Surplus/(Deficit)		(10,649.65)	←	From line 440



**290 Total Liabilities and Surplus** (total of line 200 to 275) line 290 \$ 133.49

\* 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 8pm 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	\$ 10,600.00	←	From line 630, column C
310 Transfers from candidate's constituency association	2,700.00	←	From line 760
320 Transfers from endorsing registered party	2,536.72	←	From line 720
330 Fundraising			
Other Income (provide details)			
360			
<b>390 Total Income and Transfers</b> (total of line 300 to 360)		line 390	\$ <u>15,836.72</u>

## Expenses and Transfers

400 Election expenses	\$ 19,967.39	←	From line 595
405 Non - election expenses	6,518.98	←	From line 590, column D
415 Transfer of money to endorsing registered par			
420 Transfer of property and services to endorsing registered party			
<b>430 Total Expenses and Transfers</b> (total of line 400 to 420)		line 430	\$ <u>26,486.37</u>
<b>440 Total Period Surplus/(Deficit)</b> (line 390 minus line 430)		line 440	\$ <u>(10,649.65)</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	4,980.38	218.76	1,158.37	6,357.51
505 Posters, pamphlets, promotional	3,867.84	9.08	383.65	4,260.57
511 Disability				
512 Child care				
515 Fundraising				
520 Furniture and equipment rental				
525 Honoraria/salaries	7,200.00			7,200.00
530 Interest and bank charges	15.15		66.86	82.01
535 Audit fee (amount in excess of subsidy)				
545 Office occupancy (rent, utilities)	420.00			420.00
550 Office supplies and postage				
555 Polling (opinion surveys, market research)		125.13		125.13
560 Signs/structural support	2,781.05			2,781.05
565 Transportation, accomodation and food			4,910.10	4,910.10
570 Telephone				
575 Personal				
Other (provide details)				
580 Website		350.00		350.00
585				
590 Total (total of line 500 to 585)	19,264.42	702.97	6,518.98	26,486.37

From schedule 7, line 860

From schedule 8, line 860

595 Total election expenses  
(Total of line 590 column A, B and C)

19,967.39 ← To line 400

↑  
To line 405

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

Loan interest line 597 \$ \_\_\_\_\_

Bank Charges line 598 \$ \_\_\_\_\_

Additional pages attached? Yes \_\_\_\_\_ No  X

## Schedule 2 - Contributions to a Candidate (including non-monetary contributions)

### A. Contributions Summary

		A	B	C (A plus B)
	Aggregate Contributions of:	Cash	Non-monetary contributions	Total of all Contributions
600	\$250 or more	10,350.00		10,350.00
610	Less than \$250	250.00		250.00
630	<b>Total</b>	<b>\$ 10,600.00</b>	<b>\$</b>	<b>\$ 10,600.00</b>

← To line 300

### B. Contributions of \$250 or More

*[Complete part B only if the aggregate value of the contributions (cash and non-monetary) from any individual normally resident in Manitoba was \$250 or more.]*

Name of Contributor (alphabetical order)	\$ Aggregate Value of Contribution
Barros, Najara	3,000.00
Bernier, Valerie	3,000.00
Boehm, Manfred	300.00
Dandeneau, Joel	850.00
Holden, Scott	1,000.00
Krulickie, Brad	400.00
Maury, Alfonso	300.00
Smith, Matthew	1,500.00

### Schedule 3 - Transfers from Endorsing Registered Part

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

- |    |  |          |             |               |
|----|--|----------|-------------|---------------|
| A. | Total value of all <b>cash transfers</b> received during the candidacy period from the candidate's endorsing registered party:           | line 700 | \$ 1,833.75 |               |
| B. | Total value of all <b>transfers of property or services</b> during the candidacy period from the candidate's endorsing registered party: | line 710 | \$ 702.97   |               |
| C. | Total transfers from candidate's endorsing registered party:<br>(total of line 700 to 710)   | line 720 | \$ 2,536.72 | ← To line 320 |
| D. | If you entered an amount on line 710, report the value of property or services that were <b>used</b> in the election period:             | line 730 | \$ 702.97   |               |

List attached?

Yes \_\_\_\_\_

No   X

## 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 \$ 2,700.00

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 \$ 2,700.00 ← **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?

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

## Schedule 5 - Reconciliation of Income Tax Receipts

(Complete only if the candidate was registered to issue income tax receipts - i.e. Form 911 was filed with Elections Manitoba)

Total number of income tax receipts received from Elections Manitoba line 780 25

Total number of income tax receipts returned to Elections Manitoba:

Issued to Contributors line 790 10 ← Return Elections  
Manitoba copies only.

Voided or cancelled line 800 2 ← Return all three  
copies.

Unused line 810 13 ← Return all three  
copies.

Total number of income tax receipts returned to Elections Manitoba line 820 25  
(total of line 790 to 810)

Total unreturned income tax receipts (line 780 minus line 820) line 830 \_\_\_\_\_

Please provide receipt numbers and an explanation for unreturned income tax receipts.

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## Schedule 6 - Accounts Payable

(Complete only if there are amounts owing to suppliers at the end of the candidacy period. Do not include loans payable.)

Name of Supplier	Description of Expense	\$ Amount
see attached summary		9,873.14
	Total accounts payable	line 840
		\$ 9,873.14

↖ To line 200

\_\_\_\_\_  
Candidate's Signature

\_\_\_\_\_  
Date

Doel Berger  
Account Payable

PREP.	INIT.	DATE
CR	CR	09/14/16
APP.		/ /

1	2	3	4	5	6	7
1	Transportation					
2	Printer		4786.90			
3						
4	SIGNS					
5	The Sign Source		48.03			
6	The Sign Source		619.90			
7	The Sign Source		132.78			
8						
9	Office Rent		400.			
10						
11	Promo					
12	Korona Communication		165			
13	Tuan Design Studio		113.			
14	Vantage		1999.93			
15	Vantage		440.98			
16	Vantage		174.02			
17	Vantage		358.67			
18	Vantage		449.64			
19	Vantage		118.65			
20						
21	Advertising					
22	Deel		4725.			
23	Pattison		916.75			
24						
25						
26					15461.25	
27						
28	Unmatched cheques + withdrawal					
29						
30						
31			501.11			
32			203			
33			103			
34			803			
35			85			
36			3000			
37			1050			
38			500			
39						
40					5588.11	
41						9883.14 payable
42						
43						

## Schedule 7 - Candidate's Disability Expenses

(Complete only if reasonable\* expenses were incurred by a disabled candidate in relation to a candidate disability to enable the candidate to campaign in an election period)

\*Per section 115 of *The Election Financing Act*, reasonable expenses are those that are over and above the expenses normally incurred by the candidate.

List and describe the nature of the expenses incurred and the amounts claimed.

Description of Expense		\$ Value of expense incurred
Total disability expenses	line 850	\$

← To line 511, column D

\_\_\_\_\_  
Candidate's Signature

\_\_\_\_\_  
Date

## Schedule 8 - Candidate's Child Care Expenses

(Complete only if reasonable expenses\* were incurred by a candidate in relation to child care expenses to enable the candidate to campaign in an election period.)

\*Per section 115 of *The Election Financing Act*, reasonable expenses are those that are over and above the expenses normally incurred by the candidate.

List and describe the nature of the expenses incurred and the amounts claimed.

Description of Expense		\$ Value of expense incurred
Total child care expenses	line 860	\$

← To line 512, column D

**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 1542.02 (outside the election period)

910 Endorsed candidates (from line 940) line 910 \$ 1,542.02

920 Individuals (from line 950) line 920 \_\_\_\_\_

**930 Total Annual advertising expenses**  
**outside election period** (total of line 910 to 920) line 930 \$ 1,542.02

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

Details of Expense	\$ Amount
Graphic design services - kait Evinger	100.00
Koroma communications	165.00
Koroma Communications - writing for newspaper ad	405.00
Pattison outdoor advertising ads frpm feb 22-mar 20	753.37
Vantage studios - Maps	118.65
<b>Total Line 940</b>	<b>\$ 1,542.02</b>

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 \$ nil

\* Attach separate list if necessary.