



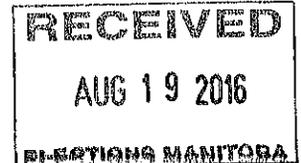
KINLEY THOMSON

CHARTERED ACCOUNTANTS INC.

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INDEPENDENT AUDITOR'S REPORT



To Julie Sigurdson, Official Agent for Eileen Clarke and Eileen Clarke, 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 Eileen Clarke for the Candidacy Period from March 14, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of Agassiz 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.

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.

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 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 auditor's judgement, 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 audit opinion.

Basis for Qualified Opinion

Due to the nature and types of transactions inherent in any election campaign, the completeness of contributions, 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.

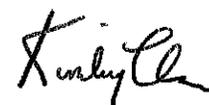
Qualified Opinion

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, Form 922, Candidate's Financial Statements and Supporting Schedules for Eileen Clarke for the candidacy period of March 14, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of Agassiz 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.

August 17, 2016
Neepawa, MB



KINLEY THOMSON
Chartered Accountants Inc.

Manitoba Progressive Conservative Party
Electoral Division of Agassiz
Note to Form 922, Candidate's Financial Statements
March 14, 2015 to June 20, 2016

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 March 14, 2015

To Date June 20, 2016

Candidate

Name	<u>Eileen Clarke</u>
Electoral Division	<u>Agassiz</u>
Endorsing Registered Party (If applicable)	<u>Progressive Conservative Party of Manitoba</u>

Official Agent

Name	<u>Julie Sigurdson</u>
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Auditor

Name of Auditor	<u>Ian Thomson, Kintley Thomson Chartered Accountants Inc.</u>
Name of Public Accountant to Whom Inquiry May be Directed (if different than above)	

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

Date July 15, 2016



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

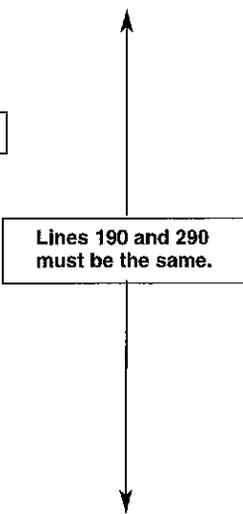
Assets

100	Cash	<u>\$ 3,876.88</u>
110	Accounts receivable	_____
115	Inventory*	<u>398.70</u>
	Other assets (provide details)	
130	_____	_____
135	_____	_____

190 Total Assets (total of line 100 to 135) line 190 \$ 4,275.58

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>4,275.58</u>	← From line 440



290 Total Liabilities and Surplus (total of line 200 to 275) line 290 \$ 4,275.58

* 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	\$ 17,290	← From line 630, column C
310	Transfers from candidate's constituency association	5,000.00	← From line 760
320	Transfers from endorsing registered party	289.69	← From line 720
330	Fundraising		
	Other Income (provide details)		
360	<u>Transfer from initial campaign account</u>	<u>34.30</u>	
390	Total Income and Transfers (total of line 300 to 360)		line 390 \$ 22,613.99

Expenses and Transfers

400	Election expenses	\$ 12,011.31	← From line 595
405	Non – election expenses	4,827.10	← From line 590, column D
415	Transfer of money to endorsing registered party	1,500.00	
420	Transfer of property and services to endorsing registered party	0	
430	Total Expenses and Transfers (total of line 400 to 420)		line 430 \$ 18,338.41
440	Total Period Surplus/ (Deficit) (line 390 minus line 430)		line 440 \$ 4,275.58

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			721.62	1,514.75
505 Posters, pamphlets, promotional		124.69	165.00	4,444.18
511 Disability				
512 Child care				
515 Fundraising				
520 Furniture and equipment rental				
525 Honoraria/salaries			175.00	175.00
530 Interest and bank charges			22.00	47.30
535 Audit fee (amount in excess of subsidy)				
545 Office occupancy (rent, utilities)				525.00
550 Office supplies and postage			1,277.39	3,131.38
555 Polling (opinion surveys, market research)				
560 Signs/structural support				1,513.63
565 Transportation, accommodation and food			1,716.09	4,321.33
570 Telephone				96.04
575 Personal				
Other (provide details)				
580 <u>Training</u>			750.00	750.00
585 <u>Appreciation Night</u>				319.80
590 Total (total of line 500 to 585)		124.69	4,827.10	16,838.41
595 Total election expenses (Total of line 590 column A, B and C)	12,011.31		To line 400	To line 405

From schedule 7, line 850
From schedule 8, line 860

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 \$ 13.10

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 \$ 0

B. Total value of all **transfers of property or services** during the candidacy period from the candidate's endorsing registered party: line 710 \$ 289.69

C. Total transfers from candidate's endorsing registered party: (total of line 700 to 710) line 720 \$ 289.69

← 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 \$ 124.69

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 \$ 5,000.00
- B. Total value of all **transfers of property or services** during the candidacy period from the candidate’s constituency association: line 750 \$ 0
- C. Total transfers from candidate’s constituency association: line 760 \$ 5,000.00 ← To line 310
(total of line 740 to 750)
- 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 _____

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 780 200

Total number of income tax receipts returned to Elections Manitoba:

- | | | | | |
|--------------------------|----------|------------|--|--|
| • Issued to Contributors | line 790 | <u>127</u> | | Return Elections Manitoba copies only. |
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| • Voided or cancelled | line 800 | <u>2</u> | | Return all three copies. |
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| • Unused | line 810 | <u>71</u> | | Return all three copies. |
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Total number of income tax receipts returned to Elections Manitoba (total of line 790 to 810) line 820 200

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

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