

Independent Auditors' Report

To Shawn Rattai, Official Agent for Cathy Cox, and Cathy Cox, 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, the Statement of Income, Expenses and Transfers for the Candidacy of Cathy Cox for the candidacy period from January 28, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of River East, and a note describing the basis of accounting. Form 922 has been prepared by the Official Agent based on the financial reporting provisions of The Election Financing Act of Manitoba.

Official Agent's Responsibility for Form 922

The Official Agent is responsible for the preparation of Form 922 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 Form 922 that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on Form 922 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 Form 922 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Form 922. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of Form 922, whether due to fraud or error. In making those risk assessments, auditors consider internal control relevant to the Official Agent's preparation and fair presentation of Form 922 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 Official Agent'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 Form 922.

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 of the 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 campaign period surplus or deficit.

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 Cathy Cox for the candidacy period from January 28, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of River East are prepared, in all material respects, in accordance with the financial reporting provisions of The Election Financing Act of Manitoba.

Independent Auditors' Report - continued

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to Form 922, which describes the basis of accounting. Form 922 is prepared to comply with the financial reporting provisions of The Election Financing Act of Manitoba. Form 922 is filed with Elections Manitoba in accordance with The Election Financing Act of Manitoba. As a result, Form 922 may not be suitable for any other purpose.

Winnipeg, Manitoba
August 31, 2016



Chartered Accountants

For the Candidacy Period

Date January 8, 2015

To

Date June 20, 2016

Candidate

Name

Cathy Cox

Electoral Division

River East

Endorsing Registered Party (If applicable)

Progressive Conservative Party of Manitoba

Official Agent

Name

Shawn Rattai

Auditor

Name

MYPD Chartered Accountants

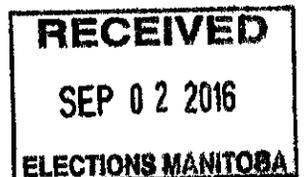
Name of Public Accountant to Whom Inquiry May be Directed (if different than above)

Mike Yosyk, B. Comm (Hons), CA

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 Sep 2/16


Statement of Income, Expenses and Transfers for the Candidacy Period

Income and Transfers

300 Contributions	\$ <u>32,945.50</u>	←	<input type="text" value="From line 630, column C"/>
310 Transfers from candidate's constituency association	<u>25,000.00</u>	←	<input type="text" value="From line 760"/>
320 Transfers from endorsing registered party	<u>8,375.00</u>	←	<input type="text" value="From line 720"/>
330 Fundraising	_____		
Other income (provide details)			
360 <u>Interest & PayPal test deposit</u>	<u>1.00</u>		
390 Total Income and Transfers (total of line 300 to 360)		line 390	\$ <u>66,321.50</u>

Expenses and Transfers

400 Expenses and Transfers	\$ <u>25,599.75</u>	←	<input type="text" value="From line 595"/>
405 Non-election expenses	<u>18,640.88</u>	←	<input type="text" value="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>44,240.63</u>
440 Total Period Surplus / (Deficit) (line 390 minus line 430)		line 440	\$ <u>22,080.87</u>
			↑
			<input type="text" value="To line 275"/>

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

	Election Expenses used in Election period			D Non-Election Expenses in Candidacy Period	E Total Expenses (columns A plus B plus C plus D)
	A Cash/Credit	B Non-monetary	C Property and Services Used and Received Through Transfers		
500 Advertising - media	2,010.53			3,140.42	5,150.95
505 Posters, pamphlets, promotional	5,055.29		757.38	1,696.66	7,509.33
511 Disability					
512 Child care					
515 Fundraising					
520 Furniture and equipment rental	599.29	100.93		482.21	1,182.43
525 Honoraria/salaries	2,000.00				2,000.00
530 Interest and bank charges	256.15			120.42	376.57
535 Audit fee (amount in excess of subsidy)					
545 Office occupancy (rent, utilities)	223.40	3,012.31		3,140.10	6,375.81
550 Office supplies and postage	1,888.11			472.16	2,360.27
555 Polling (opinion surveys, market research)	904.00			2,727.50	3,631.50
560 Signs/structural support	4,558.97			175.20	4,734.17
565 Transportation, accommodation and food	2,670.01			3,280.18	5,950.19
570 Telephone	1,182.70			1,060.70	2,243.40
575 Personal	380.68			1,495.33	1,876.01
Other (provide details)					
580 Campaign School				850.00	850.00
585 _____					
590 Total (total of line 500 to 585)	21,729.13	3,113.24	757.38	18,640.88	44,240.63

From sch 7,
line 850
From sch 8,
line 860

595 Total election expenses (Total of line 590 column A, B and C) 25,599.75 ← 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 \$ 53.78

Cathy Cox - Election 2016
Contributions Received
All Transactions

Schedule 2 -- Part B
List of Contributors of \$250 or more

Contributor	Amount
Arndt, Greg	1,000.00
Arndt, Greg	1,500.00
Arndt, Verna-Dawn	1,500.00
Baranyk, Elaine	400.00
Benson, Wayne	300.00
Bilodeau, Doreen	500.00
Borger, Sharon	500.00
Brasko, Jerry	300.00
Braun, Tina	400.00
Chernichan, Sheron	300.00
Cox, Herb	1,000.00
Debenham, Peter	400.00
Derksen, Monica	1,000.00
Douglas, Sandra	500.00
Dyck, Paul	250.00
Fontaine, Jeff	1,000.00
Geiger-Wolf, Michael	500.00
Groumoutis, Leo	400.00
Gunter, Mervyn	1,500.00
Henning, Al	400.00
Ivekovic, Robert	500.00
Janzen, Vic	300.00
Kalar, Jagtar	500.00
Kaufmann, Peter	500.00
Loewen, Kornelius	300.00
Mackay, Ross	350.00
McIntyre, Campbell	400.00
McLaughlin, John (Ja	500.00
Michalski, Brian	400.00
Michalski, Pat	400.00
Neustaedter, Henry	500.00
Patterson, Pat	500.00

Cathy Cox - Election 2016
Contributions Received
All Transactions

Schedule 2 -- Part B
List of Contributors of \$250 or more

Contributor	Amount
Phillips, Keith	500.00
Regehr, Karis	500.00
Reimer, Neil	500.00
Siemens, Peter	400.00
Spletzer, Marlene	500.00
Swistun, Lois	500.00
Swistun, Michael	1,500.00
Swistun, Thomas	500.00
Thiessen, Henry	1,000.00
Townsend, Carolyn	250.00
Townsend, Wayne	250.00
Warwaruk, Chris	300.00
Watson, David	300.00
Winter, Vic	350.00
	<u>26,150.00</u>

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 | \$ <u>8,375.00</u> | |
| B. | Total value of all transfers of property or services during the candidacy period from the candidate's endorsing registered party: | line
710 | \$ _____ | |
| C. | Total transfers from candidate's endorsing registered party:
(total of line 700 to 710) | line
720 | \$ <u>8,375.00</u> | ← 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 | \$ _____ | |

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 780 125

Total number of income tax receipts returned to Elections Manitoba:

• Issued to Contributors line 790 100 ←

Return Elections Manitoba copies only.

• Voided or cancelled line 800 2 ←

Return all three copies

• Unused line 810 23 ←

Return all three copies

Total number of income tax receipts returned to Elections Manitoba
(total of line 790 to 810) line 820 125

Total number of unreturned income tax receipts line 830 _____

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

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
Total accounts payable	line 840	\$

↑
To line 200

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 \$3,140.42 (outside the election period)

910 Endorsed candidate (from line 940) line 910 \$ 3,140.42

920 Individuals (from line 950) line 920 \$ _____

930 **Total Annual advertising expenses outside election period**
(total line 910 and 920) line 930 \$ 3,140.42

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

Details of Expense	\$ Amount
Write it Right -- 1/4 page ad	414.75
Benchmark -- Bus bench	439.89
Coffee News - advertising - periodical	144.20
Benchmark - bus bench	851.74
Winnipeg Outdoor - garbage can advertisement	389.12
Benchmark - bus bench	254.35
Good Neighbour -- periodical advertisement	42.62
Canstar Community Paper	603.75
Total line 940	\$ 3,140.42

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.