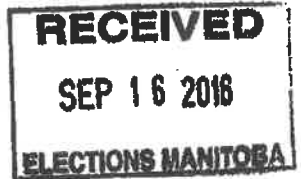




RYAN J. MARSHALL, CHARTERED ACCOUNTANT INC.
61 GLEN AVENUE ♦ WINNIPEG, MANITOBA ♦ R2M 1V4 ♦ (204) 291-2306

INDEPENDENT AUDITOR'S REPORT



To Carmen Howatt, Official Agent for Audrey Gordon, the Candidate

I have audited the accompanying Form 922, Candidate's Financial Statements and Supporting Schedules, which comprise the Statement of Assets, Liabilities and Surplus as at June 20, 2016, Statement of Income, Expenses and Transfers for the Candidacy of Audrey Gordon for the Candidacy Period from August 10, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of Fort Rouge. The statements have been prepared by the Official Agent based on the financial reporting provisions of the Election Financing Act as 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 as issued by Elections 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

My responsibility is to express an opinion on the statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 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.

Cont'd...

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, Form 922, Candidate's Financial Statements and Supporting Schedules for Audrey Gordon the candidacy period of August 10, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of Fort Rouge are prepared, in all material respects, in accordance with the financial reporting provisions of the Election Financing Act as issued by Elections Manitoba.

R Marshall CA INC.

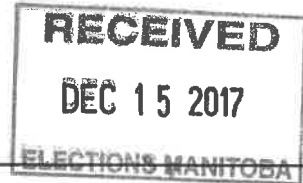
**September 6, 2016
Winnipeg, Manitoba**

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 August 10, 2015

To

Date June 20, 2016

Candidate

Name
GORDON, Audrey
Electoral Division
Fort Rouge
Endorsing Registered Party (If applicable)
PC

Official Agent

Name
Carmen Howatt

Auditor

Name of Auditor
Ryan J. Marshall, CA Inc
Name of Public Accountant to Whom Inquiry May be Directed (if different than above)
Ryan Marshall

Declaration

I, the undersigned Official Agent, hereby file a completed Form 92 *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

Dec 15/17

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

Assets		
100 Cash	\$	<u>1,899.22</u>
110 Accounts receivable		<u>350.40</u>
115 Inventory*		<u>1,178.58</u>
Other assets (provide details)		
130 _____		_____
135 _____		_____
190 Total Asset (total of line 100 to 135)		\$ <u><u>3,428.20</u></u>
Liabilities and Surplus		
200 Accounts payable	\$	<u>260.00</u> ← From line 840
205 Overdraft/ Line of Credit**		_____
220 Loans**		_____
Other liabilities (provide details)		
230 _____		_____
240 _____		_____
275 Candidacy Period Surplus/(Deficit)		<u>3,168.20</u> ← From line 440
290 Total Liabilities and Surplus (total of line 200 to 275)		\$ <u><u>3,428.20</u></u>

Lines 190 and 290
must be the same.

* 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	\$ 24,743.12	←	From line 630, column C
310 Transfers from candidate's constituency association	<u>20,242.59</u>	←	From line 760
320 Transfers from endorsing registered part	<u>17,710.94</u>	←	From line 720
330 Fundraising	<u>974.95</u>		
Other Income (provide details)			
360 <u>test deposit</u>	<u>.03</u>		
390 Total Income and Transfers (total of line 300 to 360)		line 390	\$ <u>63,671.63</u>

Expenses and Transfers

400 Election expenses	\$ 42,245.54	←	From line 595
405 Non - election expenses	<u>18,257.89</u>	←	From line 590, column D
415 Transfer of money to endorsing registered part	<u> </u>		
420 Transfer of property and servic to endorsing registered party	<u> </u>		
430 Total Expenses and Transfers (total of line 400 to 420)		line 430	\$ <u>60,503.43</u>
440 Total Period Surplus/(Deficit) (line 390 minus line 430)		line 440	\$ <u><u>3,168.20</u></u>
			<div style="border: 1px solid black; padding: 2px; display: inline-block;">To line 275</div>

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	3,310.17			6,564.80	9,874.97
505 Posters, pamphlets, promotional	13,584.25		260.94	1,233.98	15,079.17
511 Disability					
512 Child care					
515 Fundraising				1,536.00	1,536.00
520 Furniture and equipment rental	1,875.80				1,875.80
525 Honoraria/salaries	5,000.00				5,000.00
530 Interest and bank charges	134.76			49.29	184.05
535 Audit fee (amount in excess of subsidy)					
545 Office occupancy (rent, utilities)	3,009.13			2,984.18	5,993.31
550 Office supplies and postage	3,490.92			3,611.45	7,102.37
555 Polling (opinion surveys, market research)	6,893.00				6,893.00
560 Signs/structural support	1,183.75				1,183.75
565 Transportation, accomodation and food	756.78	758.12		362.19	1,877.09
570 Telephone	1,987.92			1,316.00	3,303.92
575 Personal					
Other (provide details)					
580 campaign school				600.00	600.00
585					
590 Total (total of line 500 to 585)	41,226.48	758.12	260.94	18,257.89	60,503.43
595 Total election expenses (Total of line 590 column A, B and C)	42,245.54				

From schedule 7, line 880

From schedule 8, line 880

To line 405

To line 400

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 \$ 61.07

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	21,160.00	758.12	21,918.12
610	Less than \$250	2,825.00		2,825.00
630	Total	\$ 23,985.00	\$ 758.12	\$ 24,743.12

← 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
Anderson, David	1,500.00
Armstrong, Robert	500.00
Bova, Eveline	500.00
Ferraro, Teodoro	500.00
Gabor, Robert	250.00
Gordon, Audrey	2,740.00
Gordon, Winston	500.00
Harvey Pruden, Theresa	400.00
Hayles, Bruce	250.00
Howatt, Carmen	1,000.00
Kaonga, Mwaka	250.00
Kayler, Sophie	500.00
Kitching, Craig	2,500.00
Kitching, Deb	758.12
Mercury, Michael	250.00
Nesbitt, Michael	1,000.00
Peterson, Gerald	500.00
Rabb, Ian	500.00
Ransby, Edward	250.00
Reid-Jarvis, Phyllis	350.00
Reimer, Vern	500.00
Richardson, Tannis	1,000.00
Rigatto, Caludio	500.00
Teffaine, Rhéal	1,500.00
Toole, John	1,000.00
Toole, M.I.	1,000.00
Vandewater, Audrey	500.00
Weber, Alan	400.00

Wright, Margaret	260.00
Wright, Paul	260.00

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 \$ 17,450.00

B. Total value of all **transfers of property or services** during the candidacy period from the candidate's endorsing registered party: line 710 \$ 260.94

C. Total transfers from candidate's endorsing registered party: (total of line 700 to 710) line 720 \$ 17,710.94

← 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 \$ 260.94

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 \$ 20,242.59

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 the candidate's constituency association: (total of line 740 to 750) line 760 \$ 20,242.59 ← **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

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 75

Total number of income tax receipts returned to Elections Manitoba:

<input checked="" type="radio"/> Issued to Contributors	line 790	<u>63</u>	← Return Elections Manitoba copies only.
<input checked="" type="radio"/> Voided or cancelled	line 800	<u>4</u>	← Return all three copies.
<input checked="" type="radio"/> Unused	line 810	<u>8</u>	← Return all three copies.

Total number of income tax receipts returned to Elections Manitoba (total of line 790 to 810) line 820 75

Total unreturned income tax receipts (line 780 minus line 820) 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
Audrey Gordon	Contribution returned	260.00
	Total accounts payable	line 840
		\$ 260.00

To line 200

Schedule 7 - Candidate's Disability Expenses

(Complete only if reasonable expenses* were incurred by a disabled candidate in relation to a candidate's 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

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 4797.31 (outside the election period)

910 Endorsed candidates (from line 940) line 910 \$ 4,797.31

920 Individuals (from line 950) line 920 _____

930 Total Annual advertising expenses
outside election period (total of line 910 to 920) line 930 \$ 4,797.31

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

Details of Expense	Amount \$
Benchmark- bus benches 500	346.50
Benchmark- bus benches 500	796.25
Benchmark- bus benches 500	635.25
Dave's Quick Print 505	192.10
Dave's Quick Print- postcards 505	190.97
Dave's Quick Print- postcards 505	926.60
Winnipeg Outdoor- silver boxes 500	315.00
Winnipeg Outdoor- silver boxes 500	315.00
Winnipeg Outdoor- silver boxes 500	56.25
Winnipeg Outdoor- silver boxes 500	1,023.39
Total Line 940	\$ 4,797.31

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.