

**AUDIT REPORT
SARAH G UILLEMARD, CANDIDATE'S 2016 CAMPAIGN**

INDEPENDENT AUDITOR'S REPORT

To Mrs. Dana Chudley, Official Agent for Mrs. Sarah Guillemard, 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 April 19, 2016, Statement of Income, Expenses and Transfers for the Candidacy of Sarah Guillemard for the Candidacy Period from December 16, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of Fort Richmond 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 Elections Finances 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 Elections Finances 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

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 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 audit opinion.

Opinion

In our opinion, Form 922, Candidate's Financial Statements and Supporting Schedules for Sarah Guillemard the candidacy period of December 16, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of Fort Richmond are prepared, in all material respects, in accordance with the financial reporting provisions of the Elections Finances Act as issued by Elections Manitoba.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the statements, which describe the basis of accounting. The statements are prepared to comply with the financial reporting provisions of the Elections Finances Act as issued by Elections Manitoba. The statements are filed with Elections Manitoba in accordance with the Elections Finances Act. As a result, the statements may not be suitable for another purpose.

David Hildebrand CPA, CGA
David Hildebrand CPA, CGA

August 12, 2016

142 Georgetown Drive
Winnipeg, MB
R3Y 1V1

922 Candidate's Financial Statements and Supporting Schedules



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

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SEP 27 2016
ELECTIONS MANITOBA

For the Candidacy Period

Date ²⁰¹⁵ December 16, 2016

To Date June 20, 2016

Candidate

Name	Sarah Guillemard
Electoral Division	Fort Richmond
Endorsing Registered Party (If applicable)	PC Party

Official Agent

Name	Dana Chudley
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Auditor

Name of Auditor	David Hildebrand CPA, CGA
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

Sept. 21 / 2016

Date

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

Assets

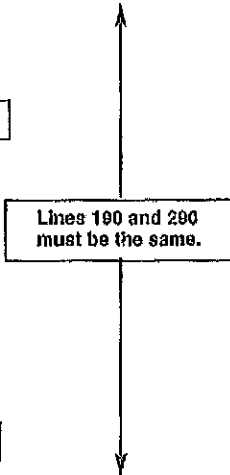
100 Cash \$ 0
 110 Accounts receivable _____
 115 Inventory* _____
 Other assets (provide details)
 130 _____
 135 _____

190 Total Assets (total of line 100 to 135) line 190 \$ 0

Liabilities and Surplus

200 Accounts payable \$ _____ ← From line 040
 205 Overdraft/ Line of Credit** _____
 220 Loans** _____
 Other liabilities (provide details)
 230 _____
 240 _____
 275 Candidacy Period Surplus/(Deficit) 0 ← From line 440

290 Total Liabilities and Surplus (total of line 200 to 275) line 290 \$ 0



* 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	\$ <u>12,915</u>	← From line 630, column C
310	Transfers from candidate's constituency association	<u>9500</u>	← From line 760
320	Transfers from endorsing registered party	<u>22,553.04</u>	← From line 720
330	Fundraising	<u>3375</u>	
	Other Income (provide details)		
360	<u>MTS credits</u>	<u>32.63</u>	
	<u>petty cash put back into acct</u>	<u>139.66</u>	
	<u>non-monetary donations</u>	<u>1976.00</u>	
390	Total Income and Transfers (total of line 300 to 360)		line 390 \$ <u>50,491.33</u>

Expenses and Transfers

400	Election expenses	\$ <u>36,348.09</u>	← From line 595
405	Non - election expenses	<u>9140.36</u>	← From line 590, column D
415	Transfer of money to endorsing registered party	<u>5002.88</u>	
420	Transfer of property and services to endorsing registered party	<u>Ø</u>	
430	Total Expenses and Transfers (total of line 400 to 420)		line 430 \$ <u>50,491.33</u>
440	Total Period Surplus/ (Deficit) (line 390 minus line 430)		line 440 \$ <u>Ø</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	3146.71		1902.19	5048.90
505 Posters, pamphlets, promotional	7447.00		659.88	8107.68
511 Disability				
512 Child care				
515 Fundraising		650.00	1444.19	2094.19
520 Furniture and equipment rental				
525 Honoraria/salaries	421.00		579.00	1000.00
530 Interest and bank charges	164.95		200.24	365.19
535 Audit fee (amount in excess of subsidy)				
545 Office occupancy (rent, utilities)	814.72		1562.78	2377.50
550 Office supplies and postage	855.11	1326.00	449.89	3031.00
555 Polling (opinion surveys, market research)	12,801.11		500.00	80.89
560 Signs/structural support	4145.96		53.04	802.61
565 Transportation, accommodation and food	2974.06		881.83	3855.89
570 Telephone	363.31		576.86	940.17
575 Personal				
Other (provide details)				
580 <u>Volunteer gifts</u>	684.32			684.32
585 _____				
590 Total (total of line 500 to 585)	33,819.05	1976.00	553.04	9140.36

From schedule 7, line 850
From schedule 8, line 880

595 Total election expenses (Total of line 590 column A, B and C) 36,348.09 ← 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 \$ 0
Bank Charges line 598 \$ 47.21

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	11,200	1407	12,607	
610	Less than \$250	1715	569	2284	
630	Total	\$ 12,915	\$ 1976	\$ 14,891	← 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
Harold Bell	1000.00
Alisa Berger	250.00
Hayleigh Berger	250.00
Albert Chudley	3000.00
Christopher Chudley	1075.00
Jennifer Chudley	3000.00
Beverley De'Athe	400.00
Arnaud Guillemard	450.00
Sarah Guillemard	707.00
Barre Hall	300.00
Richard Lukes	500.00
Lynda Seward	275.00
Tejinderpal Singh Gill	1000.00
Leigh Taylor	400.00

Additional pages attached?

Yes

No

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 \$ 22,000
- B. Total value of all transfers of property or services during the candidacy period from the candidate's endorsing registered party: line 710 \$ 553.04
- C. Total transfers from candidate's endorsing registered party: line 720 \$ 22,000 ← To line 320
(total of line 700 to 710)
- 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 \$ 553.04

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 \$ 9500

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: (total of line 740 to 750) line 760 \$ 9500 ← 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

9-6


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 \$ 0


 Candidate's Signature

To line 511 column D
 July 26, 2016
 Date

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 2016 (outside the election period)

910 Endorsed candidate (from line 940) line 910 \$ 1902.19
 920 Individuals (from line 950) line 920 _____
 930 Total Annual advertising expenses outside election period (total line 910 and 920) line 930 \$ 1902.19

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

Details of Expense	\$ Amount
Jan. 12 th Chinese New Year advertisement	196.00
Jan. 25 th Website fee for Fort Richmond	165.00
Feb. 10 Lawn Signs	630.00
Feb. 20 Recycling Bins Advertising	402.40
Feb. 22 Benches in Community	508.79
Total	line 940 \$ <u>1902.19</u>

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.