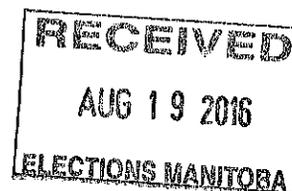


Unit B 824-18th Street, Brandon, MB R7A 5B7
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Email: ken@sharpeandcompany.ca



INDEPENDENT AUDITOR'S REPORT

TO GERALD OUELLETTE

Official Agent for Sarah Langevin, the Candidate

We 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 Period from November 6, 2015 to June 20, 2016, relating to the election held on April 19, 2016 in the Electoral Division of Elmwood. 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 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.

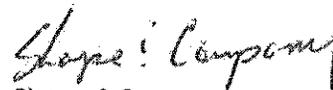
Opinion

In our opinion, Form 922, Candidate's Financial Statements and Supporting Schedules for Sarah Langevin for the Candidacy period of November 6, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of Elmwood 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

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.

August 19, 2016
Brandon, MB


Sharpe & Company
Chartered Accountant Ltd

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	Nov 6, 2015	To	Date	June 20, 2016
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Candidate

Name	Sarah Hangevin
Electoral Division	Elmwood
Endorsing Registered Party (If applicable)	Progressive Conservative

Official Agent

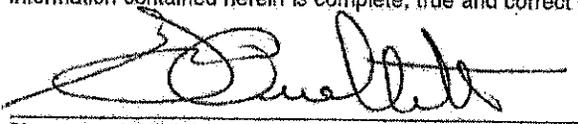
Name	Gerald Ouellette
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Auditor

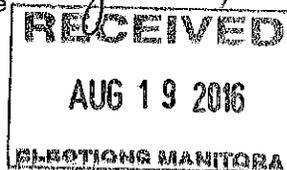
Name of Auditor	Ken Sharpe, C.A.
Name of Public Accountant to Whom Inquiry May be Directed (if different than above)	

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

Aug 12/16
Date



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

Assets

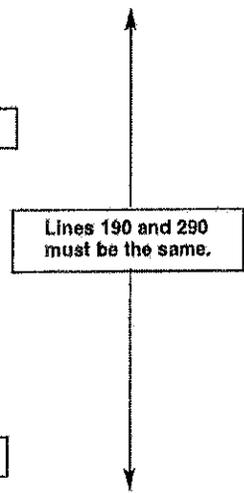
100 Cash \$ 1,236.⁷⁵
 110 Accounts receivable _____
 115 Inventory* _____
 Other assets (provide details) _____
 130 _____
 135 _____

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

Liabilities and Surplus

200 Accounts payable \$ 45.²⁰ ← From line 840
 205 Overdraft/ Line of Credit** _____
 220 Loans** _____
 Other liabilities (provide details) _____
 230 _____
 240 _____
 275 Candidacy Period Surplus/(Deficit) (191.⁵⁵) ← From line 440

290 Total Liabilities and Surplus (total of line 200 to 275) line 290 \$ 1,236.⁷⁵



* 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 \$ 2,825.⁰⁰ From line 630, column C

310 Transfers from candidate's constituency association 2,734.⁵¹ From line 760

320 Transfers from endorsing registered party 2,270.⁰⁰ From line 720

330 Fundraising 190.⁰⁰

Other Income (provide details)

360 Interest 25.⁰⁰

390 Total Income and Transfers (total of line 300 to 360) line 390 \$ 8,044.⁵⁹

Expenses and Transfers

400 Election expenses \$ 6,823.⁵⁴ From line 595

405 Non - election expenses 27.⁵⁰ 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 \$ 6,853.⁰⁴

440 Total Period Surplus/ (Deficit) (line 390 minus line 430) line 440 \$ 1,191.⁵⁵

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	180. ⁰⁰	270. ⁰⁰			450. ⁰⁰
505 Posters, pamphlets, promotional	887. ⁰⁵				887. ⁰⁵
511 Disability					
512 Child care					
515 Fundraising					
520 Furniture and equipment rental					
525 Honoraria/salaries					
530 Interest and bank charges	4. ⁰⁰			29. ⁵⁰	33. ⁵⁰
535 Audit fee (amount in excess of subsidy)					
545 Office occupancy (rent, utilities)	1,428. ⁰⁰				1,428. ⁰⁰
550 Office supplies and postage	191. ⁶¹				191. ⁶¹
555 Polling (opinion surveys, market research)					
560 Signs/structural support	2,815. ⁷¹				2,815. ⁷¹
565 Transportation, accommodation and food	743. ⁰⁸				743. ⁰⁸
570 Telephone	304. ⁰⁶				304. ⁰⁶
575 Personal					
Other (provide details)					
580 _____					
585 _____					
590 Total (total of line 500 to 585)	6,553. ⁵¹	270. ⁰⁰		29. ⁵⁰	6,853. ⁰¹
595 Total election expenses (Total of line 590 column A, B and C)	6,823. ⁵¹ ← 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 \$ _____

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 \$ 2,000⁰⁰

B. Total value of all transfers of property or services during the candidacy
period from the candidate's endorsing registered party: line 710 \$ 270⁰⁰

C. Total transfers from candidate's endorsing registered party:
(total of line 700 to 710) line 720 \$ 2,270⁰⁰ 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 \$ 270⁰⁰

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 \$ 2,734.51
- 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: line 760 \$ 2,734.51 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

