

## INDEPENDENT AUDITOR'S REPORT

To Leslie Wishart, Official Agent for Ian Wishart, the Candidate

We have audited the accompanying Form 922, Candidates 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 Ian Wishart for the Candidacy Period from February 19th, 2015 to June 20th, 2016 relating to the election held on April 19th, 2016 in the Electoral Division of Portage la Prairie 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 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 controls 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 of 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 Ian Wishart for the candidacy period of February 19th, 2015 to June 20th, 2016 relating to the election held on April 19th, 2016 in the Electoral Division of Portage la Prairie 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 18, 2016

Portage la Prairie, Manitoba

*MNP LLP*

Chartered Accountants

**MNP**

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  
FEBRUARY 19, 2015

To

Date  
JUNE 20, 2016

**Candidate**

Name	IAN WISHART
Electoral Division	PORTAGE LA PRAIRIE
Endorsing Registered Party (if applicable)	THE PROGRESSIVE CONSERVATIVE PARTY OF MANITOBA

**Official Agent**

Name	LESLIE WISHART
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**Auditor**

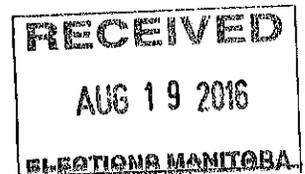
Name of Auditor	MNP LLP
Name of Public Accountant to Whom Inquiry May be Directed (if different than above)	JERRY LUPKOWSKI

**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

2016 AUGUST 18  
\_\_\_\_\_  
Date



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

**Assets**

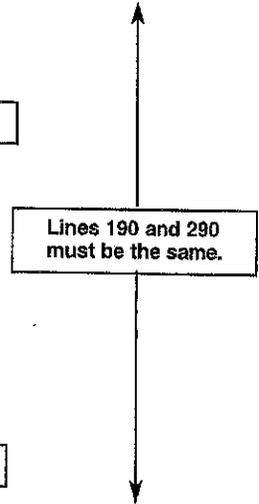
100 Cash \$ 4279<sup>91</sup>  
 110 Accounts receivable \_\_\_\_\_  
 115 Inventory\* \_\_\_\_\_  
 Other assets (provide details)  
 130 \_\_\_\_\_  
 135 \_\_\_\_\_

190 **Total Assets** (total of line 100 to 135)

line 190 \$ 4279<sup>91</sup>

**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) 4279<sup>91</sup> ← From line 440



290 **Total Liabilities and Surplus** (total of line 200 to 275)

line 290 \$ 4279<sup>91</sup>

\* 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	\$ 13,964 <sup>00</sup>	← From line 630, column C
310	Transfers from candidate's constituency association	945 <sup>00</sup>	← From line 760
320	Transfers from endorsing registered party	407 <sup>81</sup>	← From line 720
330	Fundraising		
	Other Income (provide details)		
360			
390	<b>Total Income and Transfers</b> (total of lines 300 to 360)		line 390 \$ 15,316 <sup>81</sup>

**Expenses and Transfers**

400	Election expenses	\$ 9466 <sup>90</sup>	← From line 595
405	Non - election expenses	1570 <sup>00</sup>	← From line 590, column D
415	Transfer of money to endorsing registered party		
420	Transfer of property and services to endorsing registered party		
430	<b>Total Expenses and Transfers</b> (total of line 400 to 420)		line 430 \$ 11,036 <sup>90</sup>
440	<b>Total Period Surplus/ (Deficit)</b> (line 390 minus line 430)		line 440 \$ 4,279 <sup>91</sup>

To line 275

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

→ See attached for detail

	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					
505 Posters, pamphlets, promotional					
511 Disability					From schedule 7, line 850
512 Child care					From schedule 8, line 860
515 Fundraising					
520 Furniture and equipment rental					
525 Honoraria/salaries					
530 Interest and bank charges					
535 Audit fee (amount in excess of subsidy)					
545 Office occupancy (rent, utilities)					
550 Office supplies and postage					
555 Polling (opinion surveys, market research)					
560 Signs/structural support					
565 Transportation, accommodation and food					
570 Telephone					
575 Personal					
Other (provide details)					
580 _____					
585 _____					
590 Total (total of line 500 to 585)	8114 <sup>09</sup>		1352 <sup>81</sup>	1570 <sup>00</sup>	11036 <sup>90</sup>
595 Total election expenses (Total of line 590 column A, B and C)	9466 <sup>90</sup>				

← 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 \$ \_\_\_\_\_

**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/Received Through Transfers		
500	Advertising - media	\$4,041.10	\$0.00	\$0.00	\$455.80	\$4,496.90
505	Posters, pamphlets, promotional	\$277.12	\$0.00	\$0.00	\$0.00	\$277.12
511	Disability (From schedule 7, line 850)				\$0.00	\$0.00
512	Child care (From schedule 8, line 860)				\$0.00	\$0.00
515	Fundraising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
520	Furniture and equipment rental	\$171.57	\$0.00	\$0.00	\$78.43	\$250.00
525	Honoraria/salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	Interest and bank charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
535	Audit fee (amount in excess of subsidy)				\$0.00	\$0.00
545	Office occupancy (rent, utilities)	\$772.14	\$0.00	\$0.00	\$547.40	\$1,319.54
550	Office supplies and postage	\$996.34	\$0.00	\$407.81	\$22.58	\$1,426.73
555	Polling (opinion surveys, market research)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
560	Signs/structural support	\$822.64	\$0.00	\$945.00	\$0.00	\$1,767.64
565	Transportation, accommodation and food	\$693.98	\$0.00	\$0.00	\$310.86	\$1,004.84
570	Telephone	\$339.20	\$0.00	\$0.00	\$110.89	\$450.09
575	Personal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other (provide details)						
580		\$0.00	\$0.00	\$0.00	\$44.04	\$44.04
585		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
590	Total (total of line 500 to 585)	\$8,114.09	\$0.00	\$1,352.81	\$1,570.00	\$11,036.90
595	Total election expenses (Total of line 590 column A and B and C)	\$9,466.90				

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)

597 Loan interest  
599 Bank charges

\_\_\_\_\_

\_\_\_\_\_



Electoral Division: Portage la Prairie

Candidate: Ian Wishart

Official Agent: Leslie Wishart

ELECTORAL DIVISION: PORTAGE LA PRAIRIE  
CANDIDATE: IAN WISHART  
OFFICIAL AGENT: LESLIE WISHART

Schedule 2 - Contributions to a Candidate - Supporting Schedule

B. Contributions of \$250 or More

Name of Contributor (alphabetical)	Value of Contribution
Adrian, Glen	800.00
Anderson, Luanne	300.00
Blight, Arnold	400.00
Blight, Wendy	400.00
Borland, Ian	250.00
Christianson, Bjorn	250.00
Connery, Ed	300.00
Demman, Edwin	500.00
Faurschou, David	400.00
Faurschou, Glenn	500.00
Friesen, Barry	400.00
Gobert, Daryl	250.00
Henry, Lorne	300.00
McDonald, Brad	250.00
Miller, Andrea	500.00
Miller, Darcy	500.00
Miller, Darren	250.00
Nichol, Harold	500.00
Simpson, Doug	400.00
Simpson, Colleen	400.00
Simpson, William	400.00
Sissons, Donald	250.00
Sissons, Grant	500.00
Wright, Brent	300.00
Yull, Kevin	1,000.00
	<u>10,300.00</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 \$ 2

B. Total value of all transfers of property or services during the candidacy period from the candidate's endorsing registered party: line 710 \$ 407<sup>\$1</sup>

C. Total transfers from candidate's endorsing registered party: (total of line 700 to 710) line 720 \$ 407<sup>\$1</sup>

← 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 \$ 407<sup>\$1</sup>

**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 \$ \_\_\_\_\_

B. Total value of all transfers of property or services during the candidacy period from the candidate's constituency association: line 750 \$ 945<sup>00</sup>

C. Total transfers from candidate's constituency association: (total of line 740 to 750) line 760 \$ 945<sup>00</sup> ← 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 \$ 945<sup>00</sup>

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)

X Yes (complete the schedule below)

Name of Contributors of \$250 or more to the Constituency Association (attach list if necessary)	\$ Aggregate Value of Contribution
<u>See attached list P. 7.1</u>	

List attached?

Yes X

No \_\_\_\_\_

IAN WISHART CAMPAIGN PERIOD  
DONATIONS TO PORTAGE P.C. CONSTITUENCY ASSOCIATION  
FEBRUARY 19, 2016 TO JUNE 19, 2016

List supporting Schedule 4 - page 7

Name	Amount
Ken Boyachek	500
Caroline Boyachek	500
Barry Christianson	500
Gerald Gillespie	400
Todd Giffin	500
Karen Giffin	500
Jerry Lupkowski	400
Carole Lupkowski	400
Jim Moorhouse	250
Ed Rempel	1000
Jane Rempel	1000
Gordon Stewart	250
Hazel Stewart	250
Michael Sullivan	1000
Doug Thompson	400
Dennis Walker	300









