

**SIMON HALL C.P.A.  
929 MAIN STREET  
WINNIPEG, MANITOBA  
R2W-3P2**

## **AUDITOR'S REPORT**

### **ON FORM 921, STATEMENT OF INCOME, TRANSFERS AND ELECTION EXPENSES OF A REGISTERED POLITICAL PARTY FOR A CAMPAIGN PERIOD**

To: Genoveva del Pilar Bustamante Rojas, Financial Officer for The Communist Party of Canada - Manitoba

I have audited Form 921, Statement of Income, Transfers and Election Expenses of A Registered Political Party for A Campaign Period, prepared in accordance with the accounting requirements of *The Accounting Guide - Accounting For Purposes of the Elections Financing Act* issued by the Chief Financial Officer, for The Communist Party of Canada – Manitoba, for the campaign period from August 12, 2019 to November 12, 2019 relating to the election held on September 10, 2019.

The Communist Party of Canada - Manitoba is responsible for the preparation and the fair presentation of these financial statements in accordance with *The Accounting Guide - Accounting For Purposes of the Elections Financing Act*, for such internal control as the Party determines necessary to enable the preparation of financial statements that are free of material misstatements, whether due to fraud or error.

My responsibility is to express an opinion on the financial statements based on my audit. Except as explained in the following paragraph, I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Official Agent and Candidate, as well as evaluating the overall financial statement presentation.

Due to the nature of the transactions inherent in any election campaign, the completeness of contribution income and donations in kind income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of contribution income and donations in kind income and expenses was limited to the amounts recorded in the Party's election campaign records and I'm not able to determine whether any adjustment might be necessary to income, expenses and the election surplus/deficit.

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In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself as to the completeness of contribution income and donations in kind income and expenses referred to in the preceding paragraph, Form 921, Statement of Income, Transfers and Election Expenses of A Registered Political Party for A Campaign Period for The Communist Party of Canada - Manitoba are presented fairly, in all material respects, in accordance with the accounting requirements of *The Elections Finances Act of Manitoba* and *Accounting Guide - Accounting For Purposes of the Elections Finances Act* issued by the Chief Electoral Officer.



**SIMON HALL  
CHARTERED PROFESSIONAL ACCOUNTANT**

**Winnipeg, Manitoba  
January 6, 2019**

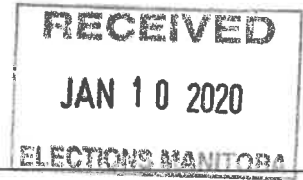
921

Statement of Income, Transfers and Election Expenses of a Registered Political Party for a Campaign Period



To be filed within 4 months after the end of election day.

For the campaign period:



DATE 08/12/2019

TO

DATE 11/12/2019

Political Party

NAME COMMUNIST PARTY OF CANADA MANITOBA

Auditor

NAME OF AUDITOR
NAME OF PUBLIC ACCOUNTANT TO WHOM INQUIRY MAY BE DIRECTED (if different than above)

DECLARATION

I, the undersigned, financial officer hereby file the Statement of Income, Transfers and Election Expenses of a Registered Political Party for a Campaign Period 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.

[Handwritten signature]

Signature of financial officer

12/10/2019

Date (mm/dd/yyyy)

# Statement of Income, Expenses and Transfers

## Campaign Period Income

300 Contributions (monetary)  
305 Contributions (non-monetary)  
310 Transfers from constituency associations  
320 Transfers from nominated candidates  
330 Fundraising  
350 Investment income  
Other income (provide details)  
360 \_\_\_\_\_

\$ **\$2,650.00** ← To Form 920, line 635  
\_\_\_\_\_ ← To Form 920, line 635  
\_\_\_\_\_ ← From line 700  
\_\_\_\_\_ ← From line 710  
\_\_\_\_\_  
\_\_\_\_\_

**390 Total income** (total of lines 300 to 360)

line 390 \$ **\$2,650.00**

## Election Expenses and Transfers

400 Election expenses  
410 Transfers to constituency associations  
420 Transfers to nominated candidates

\$ \_\_\_\_\_  
**\$1,554.00** ← From line 595  
**\$1,554.00** ← From line 720  
\_\_\_\_\_ ← From line 730

**430 Total expenses and transfers** (total of line 400 to 420)

line 430 \$ **\$1,554.00**

**440 Election surplus/ (deficit)** (line 390 minus line 430)

line 440 \$ **\$1,096.00**

↗  
To Form 920, line 265

**Schedule 1 – Expenses (INCLUDING NON-MONETARY CONTRIBUTIONS)**

500 Advertising	_____		
505 Posters, pamphlets, promotional	_____		
510 Depreciation	_____		
515 Fundraising	_____		
520 Furniture and equipment rental	_____		
525 Honoraria/salaries	_____		
530 Interest and bank charges	_____		
535 Legal and audit fees	_____		
540 Meeting space	_____		
545 Office occupancy (rent, utilities)	_____		
550 Office supplies and postage	_____		
555 Polling (opinion surveys/market research)	_____		
560 Signs and structural support	_____		
565 Transportation, accommodation and food	_____		
570 Telephone	_____		
Other (provide details)	_____		
580 _____	_____		
585 _____	_____		
<b>595 Total election expenses (total of line 500 to 585)</b>	line 595	\$	<b>\$0.00</b> ← <span style="border: 1px solid black; padding: 2px;">To line 400</span>
<b>597 Less non-monetary expenses</b>	line 597	\$	_____
<b>599 Total election expenses eligible for reimbursement</b>	line 599	\$	<b>\$0.00</b>

# Schedule 2 – Transfers From Constituency Associations and Nominated Candidates

Complete only if transfers were received in the campaign period from any constituency association or nominated candidate of the registered political party.

## A. From constituency associations

Name of constituency association (attach list if necessary)	\$ Total of transfers from each constituency association
<b>Total transfers from constituency associations</b>	<b>Line 700</b> \$ <b>\$0</b>

1. List attached? Yes \_\_\_\_\_ No   X  

↑  
To line 310

## B. From nominated candidates

Name of nominated candidate (attach list if necessary)	\$ Total of transfers from each nominated candidate
<b>Total Transfers from nominated candidates</b>	<b>Line 710</b> \$ <b>\$0</b>

Additional pages attached? Yes \_\_\_\_\_ No   X  

↑  
To line 320

# Schedule 3 – Transfers to Constituency Associations and Nominated Candidates

The following information must be reported for any transfers sent during the campaign period by the registered political party to any constituency association or nominated candidate of the registered political party.

## A. To constituency associations

Name of constituency association (attach list if necessary)	\$ Total of transfers to each constituency association
<b>Total amount of transfers to constituency associations</b>	<b>Line 720 \$</b>

1. List attached? Yes \_\_\_\_\_ No **X**

↑  
To line 410

## B. To nominated candidates

Name of nominated candidate (attach list if necessary)	\$ Total of transfers to each nominated candidate
ELSA CUBAS	\$310.80
FAGIE FAINMAN	\$310.80
FRANK KOMARNISKI	\$310.80
GERMAN LOMBANA	\$310.80
ANDREW TAYLOR	\$310.80
<b>Total amount of transfers to nominated candidates</b>	<b>Line 730 \$ 1,554.00</b>

1. List attached? Yes \_\_\_\_\_ No **X**

↑  
To line 420