

**INDEPENDENT AUDITOR'S REPORT  
ON FORM 921 FINANCIAL STATEMENT AND SUPPORTING SCHEDULES**

To the Financial Officer of The Green Party of Manitoba

**Report on the Audit of Form 921 Financial Statement and Supporting Schedules**

**Qualified Opinion**

We have audited the Form 921, Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period, for The Green Party of Manitoba (the "Party"), which comprises the Statement of Income, Transfers and Election Expenses and Supporting Schedules [Schedule 1 - Election Expenses, Schedule 2 - Transfers from Constituency Associations and Nominated Candidates and Schedule 3 - Transfers to Constituency Associations and Nominated Candidates] for the campaign period from August 12, 2019 to November 12, 2019 relating to the election held on September 10, 2019 (collectively referred to as the "Form 921 Financial Statement and Supporting Schedules").

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Form 921, Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period and Supporting Schedules for the Green Party of Manitoba for the campaign period from August 12, 2019 to November 12, 2019 relating to the election held on September 10, 2019 is presented fairly, in all material respects, in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and Accounting Guide - Accounting For Purposes of The Election Financing Act issued by the Chief Electoral Officer.

**Basis for Qualified Opinion**

Due to the nature of the types of transactions inherent in any election campaign, the completeness of campaign period income and election expenses and transfers is not susceptible to satisfactory audit verification. Accordingly, our verification of campaign period income and election expenses and transfers was limited to the amounts recorded in the accounting records of the Party and we were not able to determine whether any adjustments might be necessary to campaign period income, election expenses and transfers and the election surplus/deficit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of Form 921 Financial Statement and Supporting Schedules* section of our report. We are independent of the Party in accordance with the ethical requirements that are relevant to our audit of the Form 921 Financial Statement and Supporting Schedules in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

**Emphasis of Matter - Basis of Accounting**

We draw attention to the basis of accounting used in the preparation of the Form 921 Financial Statement and Supporting Schedules. The Form 921 Financial Statement and Supporting Schedules are prepared in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and Accounting Guide - Accounting For Purposes of The Election Financing Act to assist the Financial Officer in meeting the requirements of *The Election Financing Act* of Manitoba. As a result, the Form 921 Financial Statement and Supporting Schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

## **Responsibilities of Management and Those Charged With Governance for the Form 921 Financial Statement and Supporting Schedules**

The Financial Officer is responsible for the preparation and fair presentation of the Form 921 Financial Statement and Supporting Schedules in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and *Accounting Guide - Accounting For Purposes of The Election Financing Act* and for such internal control considered necessary to enable the preparation of the Form 921 Financial Statement and Supporting Schedules that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibilities for the Audit of Form 921 Financial Statement and Supporting Schedules**

Our objectives are to obtain reasonable assurance about whether the Form 921 Financial Statement and Supporting Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Form 921 Financial Statement and Supporting Schedules. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Form 921 Financial Statement and Supporting Schedules, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by the Financial Officer.
- Evaluate the overall presentation, structure and content of the Form 921 Financial Statement and Supporting Schedules, including any disclosures, and whether the Form 921 Financial Statement and Supporting Schedules represent the underlying transactions and events in manner that achieves fair presentation.

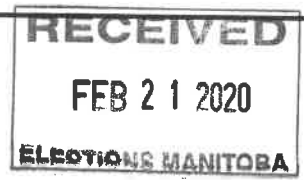
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

February 20, 2020  
Winnipeg, Canada



Chartered Professional Accountants

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



(To be filed within 4 months after the end of the Election Day)

**For the campaign period:**

Date August 12, 2019

To

Date November 12, 2019

**Registered Party**

Name  
**Green Party of Manitoba**

**Auditor**

Name of Auditor  
**Magnus LLP, Chartered Professional Accountants**

Name of Public Accountant to whom inquiry may be directed (if different than above)  
**Brett Magnus, CPA, CA**

**Declaration**

I, the undersigned, Financial Officer hereby file the Statement of Income, Transfers and Election Expenses of a Registered 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*.

Brenda Foreman  
Signature of Financial Officer

February 20, 2020  
Date

**Statement of Income, Transfers and Election Expenses**

**Campaign Period Income**

300 Contributions (monetary)	\$ 14,605.00	←	To Form 920, line 635
305 Contributions (non-monetary)		←	To Form 920, line 635
310 Transfers from constituency associations		←	From line 700
320 Transfers from nominated candidates	80.50	←	From line 710
330 Fundraising			
350 Investment income	2.43		
Other Income (provide details)			
360 Product Sales	700.00		
Event Income	330.00		

**390 Total Income** (total of line 300 to 360) line 390 \$ 15,717.93

**Election Expenses and Transfers**

400 Election expenses	\$ 6,914.28	←	From line 595
410 Transfers to constituency associations		←	From line 720
420 Transfers to nominated candidates	13,836.29	←	From line 730

**430 Total Election Expenses and Transfers** (total of line 400 to 420) line 430 \$ 20,750.57

**440 Election Surplus/ (Deficit)** (line 390 minus line 430) line 440 \$ (5,032.64)

↑  
To Form 920, line 265



## 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 party.)

### A. From Constituency Associations

Name of Constituency Association (attach list if necessary)	\$ Total of Transfers from each Constituency Association
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Total Transfers from Constituency Associations

Line 700

\$ nil



To line 310

1. List attached?

Yes

No

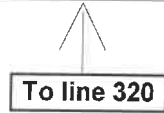
**Schedule 2 - Transfers from Constituency Associations and Nominated Candidates** continue...

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

**B. From Nominated Candidates**

Name of Nominated Candidate (attach list if necessary)	\$ Total of Transfers from each Nominated Candidate
Jeff Buhse	80.50

**Total Transfers from Nominated Candidates** **Line 710** **\$** **80.50**



1. List attached? Yes  No





### Schedule 3 - Transfers to Constituency Associations and Nominated Candidates

continue...

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

#### B. To Nominated Candidates

Name of Nominated Candidate (attach list if necessary)	\$ Total of Transfers sent to each Nominated Candidate
James Beddome	2,905.00
Robert Brown	33.24
Jeff Buhse	1,303.95
Casey Fennessy	15.08
Garret Hawgood	55.40
Graham Hnatiuk	300.00
David Neufeld	11.08
Dave Nickarz	8,632.00
Roger Schellenberg	5.54
Andrea Shalay	575.00
<b>Total amount of Transfers to Nominated Candidates</b>	
	<b>Line 730</b>
	\$ <b>13,836.29</b>

To line 420

1. List attached?

Yes \_\_\_\_\_

No   X