

# **Manitoba First**

**Form 921, Statement of Income, Transfers and Election Expenses**

**Of a Registered Party for a Campaign Period**

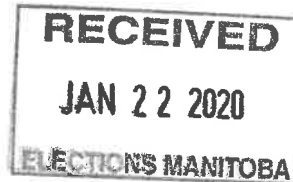
**August 12, 2019 to November 12, 2019**

**ARUNA K PARBHAKAR**  
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**INDEPENDENT AUDITOR'S REPORT**

**To The Financial Officer of the Manitoba First**



**Qualified Opinion**

I have audited the accompanying Form 921, Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period Schedules 1- 3 of the Manitoba First (the "Party") for the campaign period from August 12, 2019 to November 12, 2019 relating to the election held on September 10, 2019, and a note describing the basis of accounting ("the Statements"). The Statements have been prepared by the Financial Officer based on 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.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, Form 921, Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period and Supporting Schedules for the Manitoba First for the campaign period of 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 financial reporting provisions 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 of Qualified Opinion***

Due to the inherent nature and types of transactions inherent in any election campaign, the completeness of contribution income, fundraising income and donations in kind income and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of contribution income, fundraising income and donations in kind income and expenses was limited to the amounts recorded in the records of the party and I was not able to determine whether any adjustments might be necessary to campaign income, election expenses and the election deficit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statements* sections of our report. I am Independent of the Party in accordance with the ethical requirements that are relevant to my audit of the Statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with those requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

***Basis of Accounting and Restriction on Use***

Without modifying my opinion, I draw attention to Note 1 to the statements, which describes the basis of accounting. The Statements are prepared to assist the Financial Officer and the Party to meet the requirements of *The Election Financing Act of Manitoba*. As a result, the Statements may not be suitable for another purpose.

**Responsibility of Managements and Those Charged with Governance for the Statements**

The Financial Officer and the Party are responsible for the preparation and fair presentation of the Statement 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 as they determine is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objective is to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.


Reasonable assurance is a high level of assurance, but it 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 these Statement.

As part of an audit in accordance with *Canadian generally accepted auditing standards*, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the Statements, 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 of my opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, international 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 on the Party's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the statements represent the underlying transactions and events in a manner that achieves fair presentation

I 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 I identify during my audit.

**Winnipeg, Manitoba  
January 22, 2020**

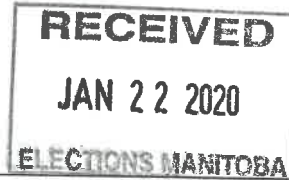
  
**Aruna K Parbhakar**  
CPA, CGA

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  
August 12, 2019

TO

DATE  
November 12, 2019

Political  
Party

NAME  
Manitoba First

Auditor

NAME OF AUDITOR  
Aruna K Parbhakar, CPA-CGA

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*.

  
Signature of financial officer

08/22/2020  
Date (mm/dd/yyyy)

# Statement of Income, Expenses and Transfers

## Campaign Period Income

300 Contributions (monetary)	\$ 5030.00	← To Form 920, line 635
305 Contributions (non-monetary)	0	← To Form 920, line 635
310 Transfers from constituency associations	0	← From line 700
320 Transfers from nominated candidates	2000.00	← From line 710
330 Fundraising	0	
350 Investment income	0	
Other income (provide details)		
360 _____	0	
<b>390 Total income</b> (total of lines 300 to 360)	line 390 \$ 7030.00	

## Election Expenses and Transfers

400 Election expenses	\$ 789.80	← From line 595
410 Transfers to constituency associations		← From line 720
420 Transfers to nominated candidates	7142.29	← From line 730
<b>430 Total expenses and transfers</b> (total of line 400 to 420)	line 430 \$ 7932.09	
<b>440 Election surplus/ (deficit)</b> (line 390 minus line 430)	line 440 \$ 902.09	

↗  
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	109.76		
525 Honoraria/salaries	_____		
530 Interest and bank charges	61.34		
535 Legal and audit fees	_____		
540 Meeting space	_____		
545 Office occupancy (rent, utilities)	_____		
550 Office supplies and postage	139.96		
555 Polling (opinion surveys/market research)	_____		
560 Signs and structural support	_____		
565 Transportation, accommodation and food	403.73		
570 Telephone	22.40		
Other (provide details)	_____		
580 Internet, Domain Name	52.61		
585 _____	_____		
<b>595 Total election expenses (total of line 500 to 585)</b>		line 595	\$ 789.80
<b>597 Less non-monetary expenses</b>		line 597	\$ 0
<b>599 Total election expenses eligible for reimbursement</b>		line 599	\$ 789.80

← **To line 400**

## 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> \$

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

↑  
To line 310

### B. From nominated candidates

Name of nominated candidate (attach list if necessary)	\$ Total of transfers from each nominated candidate
Jocelyn Burzuik - Red River North	2000.00
<b>Total Transfers from nominated candidates</b>	<b>Line 710</b> \$ 2000.00

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

↑  
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

↑  
To line 410

### B. To nominated candidates

Name of nominated candidate (attach list if necessary)	\$ Total of transfers to each nominated candidate
Michael McCracken - Fort Rouge	582.58
Jason Holenski - Fort Whyte	1210.90
Dave Wheeler - Mc Phillips	1210.90
Jocelyn Burzuik - Red River North	1716.07
David Sutherland - St Vital	1210.90
Abdullah Al Dabous - Tuxedo	1210.94
<b>Total amount of transfers to nominated candidates</b>	<b>Line 730 \$ 7142.29</b>

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

↑  
To line 420



**Manitoba Party**  
**Note to Form 921, Party's Financial Statement**  
**August 12, 2019 to November 12, 2019**

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**1. Basis of Accounting**

Form 921, Statement of Income, Transfers and Election Expenses of a Registered Party for a Campaign Period and Supporting Schedules (the Statement) has been prepared in accordance with the accounting requirements provisions of *The Election Financing Act of Manitoba and the Accounting Guide - Accounting for Purposes of The Election Financing Act* issued by the Chief Electoral Officer.

The Statement is prepared to assist the Financial Officer and the party to meet the requirements of *The Election Financing Act* of Manitoba. The Statement is intended solely for the use of the party's management, the party and the Chief Electoral Officer. Accordingly, readers are cautioned that the Statement may not be suitable for another purpose. *The Election Financing Act* of Manitoba requires that the Statements be made available for public inspection.