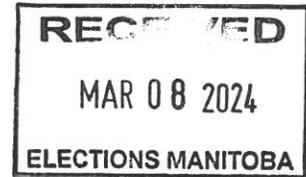


## INDEPENDENT AUDITOR'S REPORT



To the Financial Officer of the Communist Party of Canada - Manitoba

I have audited the accompanying Form 921 - Statement of Income, Transfers and Election Expenses of A Registered Political Party for a Campaign Period of the Communist Party of Canada - Manitoba (the "Party"), which comprises Schedules 1 – 3 for the campaign period September 5, 2023 to December 4, 2023 relating to the election held on October 3, 2023 and a note describing the basis of accounting (the "Statements"). The Statements have been prepared by the Financial Officer in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and *The Accounting Guide - Accounting For Purposes of the Elections Financing Act* issued by the Chief Electoral Officer.

In my opinion, except for the matters 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 Schedules 1 – 3 of the Community Party of Canada – Manitoba for the campaign period of September 5, 2023 to December 4, 2023 relating to the election held on October 3, 2023 is presented fairly, in all material respects in accordance with the financial reporting provisions of *The Election Financing Act* of Manitoba and *The Accounting Guide - Accounting For Purposes of the Elections Financing Act* issued by the Chief Electoral Officer.

### *Basis for Qualified Opinion*

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 testing 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.

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 section of my 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 my 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 requirement of the *Election Financing Act* of Manitoba. As a result, the Statements may not be suitable for other purposes.

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

The Financial Office and the Party are responsible for the preparation and the fair presentation of the Statements in accordance with the accounting requirement of *The Election Financing Act* of Manitoba and *Accounting Guide - Accounting For Purposes of the Elections Financing Act*, and for such internal control as they determine necessary to enable the preparation of Statements that are free of material misstatements, whether due to fraud or error.

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

My objective is to obtain reasonable assurance about whether the Statements 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 the statements. 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 for my opinion. The risk of not detecting a material misstatement from fraud is higher than for one resulting from an 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 campaign's internal control.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of the 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.



**SIMON HALL**  
**CHARTERED PROFESSIONAL ACCOUNTANT**

**Winnipeg, Manitoba**  
**February 6, 2024**

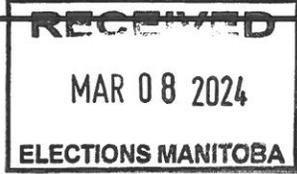
**Note 1: Basis of Accounting**

The Form 921 – Statement of Income, Transfers and Election Expenses of a Registered Political Party for a Campaign Period, and Schedules 1 – 3 (the Statement) has been prepared consistent with the financial reporting provisions of *The Election Financing Act* of Manitoba

The Statement is filed with Elections Manitoba consistent with *The Election Financing Act* of Manitoba. As a result, the Statement may not be suitable for other purposes.

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  
September 5, 2023

TO

DATE  
December 4, 2023

Political Party

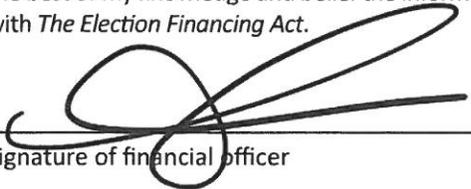
NAME  
Communist Party of Canada

Auditor

NAME OF AUDITOR  
Simon Hall CPA  
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

02/19/2024  
Date (mm/dd/yyyy)

# Statement of Income, Expenses and Transfers

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## Campaign Period Income

300 Contributions (monetary)	\$ 500	←	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	_____	←	From line 710
330 Fundraising	_____		
350 Investment income	_____		
Other income (provide details)	_____		
360 _____	_____		

**390 Total income** (total of lines 300 to 360) line 390 \$ 500

## Election Expenses and Transfers

400 Election expenses	\$ _____	←	From line 595
410 Transfers to constituency associations	_____	←	From line 720
420 Transfers to nominated candidates	<u>532</u>	←	From line 730

**430 Total expenses and transfers** (total of line 400 to 420) line 430 \$ 532

**440 Election surplus/ (deficit)** (line 390 minus line 430) line 440 \$ -32

↗  
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 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
<b>Total Transfers from nominated candidates</b>	<b>Line 710</b> \$

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>
	<b>\$</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
Andrew Taylor - Notre Dame	106.40
Cam Scott - Wolseley	106.40
Damon Bath - St Boniface	106.40
German Lombana - Elmwood	106.40
Robert Crooks - Fort Rouge	106.40
<b>Total amount of transfers to nominated candidates</b>	<b>Line 730</b>
	<b>\$ 532</b>

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

↑  
**To line 420**