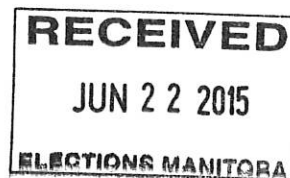


Independent Auditors' Report

To Anders Bruun
Official Agent for Provincial New Democratic Party
Leadership Contestant Greg Selinger



We have audited the accompanying Form 947 - Leadership Contestant's Financial Statements and Supporting Schedules, which comprises the Statement of Assets, Liabilities and Surplus (Deficit) as at May 8, 2015, and the Statement of Income and Expenses of the Greg Selinger Leadership Campaign, for the leadership contest period of December 15, 2014 to May 8, 2015 for the leadership vote of the Manitoba New Democratic Party held on March 8, 2015.

Official Agent's Responsibility for the Financial Statements

The Official Agent is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of The Elections Finances Act of Manitoba, and for such internal control as the Official Agent determines is necessary to enable the preparation of the financial 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 financial 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made the Official Agent, as well as evaluating the overall presentation on the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis of Qualified Opinion

Due to the nature and types of transactions inherent to any leadership campaign, the completeness of contribution income and fundraising is not susceptible to satisfactory audit verification. Accordingly, our testing of contribution income and fundraising was limited to the amounts recorded in the leadership contestant's records and we were not able to determine whether any adjustments might be necessary to assets, income, and the period surplus/deficit.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis of Qualified Opinion paragraph, the financial statements present, in all material respects, the Statement of Assets, Liabilities and Surplus (Deficit) as at May 8, 2015, and the Statement of Income and Expenses of the Greg Selinger Leadership Campaign, for the leadership contest period of December 15, 2014 to May 8, 2015 for the leadership vote of the Manitoba New Democratic Party held on March 8, 2015, in accordance with the financial reporting provisions of the Elections Finances Act of Manitoba.

Basis of Accounting

Without modifying our opinion, we draw attention to the basis of accounting. The financial statements are prepared to comply with the financial reporting provisions of The Elections Finances Act of Manitoba. As a result, the financial statements may not be suitable for any other purpose.

Winnipeg, Manitoba

June 22, 2015

MNP LLP
Chartered Accountants

947

Leadership Contestant's Financial Statements and Supporting Schedules



(To be filed within 30 days after the end of the Leadership Contest Period)

RECEIVED

JUN 22 2015

ELECTIONS MANITOBA

For the Leadership Contest Period

Date December 15, 2014

To Date May 8, 2015

Leadership Contestant

Name

Greg Selinger

Registered Party

Manitoba New Democratic Party

Official Agent

Name

Anders Bruun

Auditor

Name of Auditor

MNP LLP

Name of Public Accountant to Whom Inquiry May be Directed (if different than above)

Philip Carey, CA

Declaration

I, the undersigned Official Agent, hereby file a completed Form 947 – *Leadership Contestant'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

June 22, 2015

Date

Statement of Assets, Liabilities and Surplus/(Deficit) as at the End of the Leadership Contest Period

Assets

100 Cash \$ 1893.55
 110 Accounts receivable _____
 Other assets (provide details)
 130 _____
 135 _____

190 Total Assets (total of lines 100 to 135)

\$ 1893.55

Liabilities and Surplus/(Deficit)

200 Accounts payable \$ 3,362.91
 205 Overdraft/Line of Credit* _____
 220 Loans* _____
 Other liabilities (provide details)
 230 _____
 240 _____
 275 Leadership Contest Period Surplus/(Deficit) (1469.36)

From line 440

Lines 190 and 290 must be the same.

290 Total Liabilities and Surplus/(Deficit) (total of lines 200 to 275)

\$ 1893.55

* 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 leadership contestant during the leadership contest period.

Statement of Income and Expenses for the Leadership Contest Period

Income

300	Contributions	\$ <u>46,481.31</u>	← From line 630, column C
330	Fundraising	_____	
	Other income (provide details)		
360	<u>PayPal Security Payment and MTS Credit.</u>	<u>46.22</u>	
390	Total Income (total of lines 300 to 360)		line 390 \$ <u>46,527.53</u>

Expenses

400	Expenses	From line 595, column C →	line 400 \$ <u>47,996.89</u>
440	Leadership Contest Period Surplus/(Deficit) (line 390 minus line 400)		line 440 \$ <u>(1469.36)</u>
		To line 275	

Schedule 1 – Leadership Contest Period Expenses (including non-monetary expenses)

Expenses (used in leadership contest period)

	A	B	C
	Cash	Non-monetary	Total Expenses (columns A plus B)
500 Advertising - media	742.27		
505 Posters, pamphlets, promotional	16,847.46		
511 Disability			
515 Fundraising			
520 Furniture and equipment rental		110.00	
525 Honoraria/salaries	600.00		
530 Interest and bank charges	388.66		
535 Audit fee (amount in excess of subsidy)	1456.25		
545 Office occupancy (rent, utilities)	2,091.64		
550 Office supplies and postage	6,345.78	31.01	
555 Polling (opinion surveys, market research)			
560 Signs/structural support			
565 Transportation, accommodation and food	13,259.60	200.48	
570 Telephone	3,824.84	98.90	
Other (provide details)			
575 Personal			
580 <u>Registration Fee</u>	2,000		
585 _____			
595 Totals (total lines 500 to 585)	\$ 47,556.50	\$ 440.39	\$ 47,996.89

← To line 400

Schedule "A" – Dated May 8, 2015

Ida Albo	\$1500.00
James Allum	\$500.00
Scott Andrew	\$1000.00
Annette Bazin-Fortier	\$250.00
Richard Bel	\$1500.00
Peter Bjornson	\$250.00
John Bockstael	\$1200.00
Jean-Luc Bouche	\$300.00
Anders Bruun	\$320.00
Whitney Campbell	\$2000.00
Chris Chmelyk	\$250.00
Ron Désjardins	\$500.00
Greg Dewar	\$500.00
Lynne Fernandez	\$250.00
Brian Friesen	\$500.00
Irene Giesbrecht	\$500.00
Jacqueline Gosselin	\$250.00
Heather Grant-Jury	\$500.00
Paul Grenier	\$1000.00
Leonard Harapiak	\$500.00
Donald Hurst	\$500.00
Suzanne Hyrnyk	\$250.00
Kerri Irvin-Ross	\$1000.00
Denise Joubert	\$1000.00
Erika Kreis	\$250.00
Karen Lazareck	\$1500.00
Mel Lazareck	\$1500.00
John Loxley	\$1500.00
Shauna MacKinnon	\$500.00
Kathleen McCallum	\$590.00
Molly McCracken	\$250.00
Florina Marcelino	\$500.00
Gilles Martel	\$250.00
Art Martin	\$500.00
Karen Menkis	\$2500.00
Paul Moist	\$1000.00
Jenny Opazo	\$400.00
Sidney Rogers	\$500.00
David Schioler	\$1000.00
Jim Silver	\$500.00

Muriel Smith	\$500.00
Douglas Stephen	\$1000.00
Tom Strutt	\$350.00
Kathleen Taylor	\$1000.00
Dudley Thompson	\$1544.99
Eleanor Thompson	\$1500.00
Judy Topolniski	\$900.00
Lorne Topolniski	\$1400.00
Jeff Traeger	\$300.00
Norman Vickar	\$1000.00
Total:	<u>\$39054.99</u>