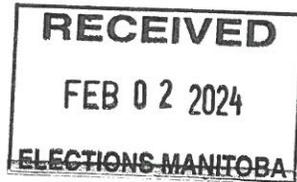


Amended



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## Independent Auditors' Report

To Monica Girouard, Official Agent for Tyler Blashko, and Tyler Blashko, the Candidate

### *Qualified Opinion*

We have audited the accompanying Form 922, Candidate's Financial Statements and Supporting Schedules, which comprises the Statement of Assets, Liabilities and Surplus (Deficit) as at December 4, 2023, Statement of Income, Expenses and Transfers for the Candidacy of Tyler Blashko for the candidacy period from August 20, 2022 to December 4, 2023 relating to the election held on October 3, 2023 in the Electoral Division of Lagimodiere and a note describing the basis of accounting (the "Statements").

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraph, Form 922, Candidate's Financial Statements and Supporting Schedules for Tyler Blashko for the candidacy period of August 20, 2022 to December 4, 2023 relating to the election held on October 3, 2023 in the Electoral Division of Lagimodiere are prepared, in all material respects, in accordance with the financial reporting provisions of the *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 inherent nature of the transactions of electoral campaigns, the completeness of contributions and donations in kind income and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of contributions and donation in kind income and expenses was limited to the amounts recorded in the Candidate's electoral campaign records and we were not able to determine whether any adjustments might be necessary to assets and liabilities as at December 4, 2023, income, expenses for the candidacy period August 20, 2022 to December 4, 2023, and the campaign period surplus/deficit as at December 4, 2023.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Statements* section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the Statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those 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 and Restriction on Use*

Without modifying our opinion, we draw attention to Note 1 to the Statements, which describes the basis of accounting. The Statements are prepared to assist the candidacy of Tyler Blashko 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 Management and Those Charged with Governance for the Statements*

The Official Agent and the Candidate are responsible for the preparation and fair presentation of the Statements 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 Statements that are free from material misstatement, whether due to fraud or error.

## Independent Auditors' Report - continued

### *Auditors' Responsibility for the Audit of the Statements*

Our objectives are 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 auditors' 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 these Statements. 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 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 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 campaign'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.

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.



Winnipeg, Canada  
January 26, 2024

Chartered Professional Accountants

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**New Democratic Party of Manitoba**  
**Electoral Division of Lagimodiere**  
**Note to Form 922, Candidate's Financial Statements**  
August 20, 2022 to December 4, 2023

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**1. Basis of accounting**

Form 922, Candidate's Financial Statements (the "Statements") have been prepared in accordance with the accounting requirements 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 Statements are prepared to assist the Official Agent and the Candidate to meet the requirements of *The Election Financing Act* of Manitoba. The Statements are intended solely for the use of the Official Agent, the Candidate and the Chief Electoral Officer. Accordingly, readers are cautioned that the Statements may not be suitable for another purpose.

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**922** Candidate's Financial Statements  
and Supporting Schedules



To be filed within four months after election day. Complete the form in ink.

RECEIVED

FEB 02 2024

ELECTIONS MANITOBA

**For the candidacy period**

Date August 20, 2022

To

Date December 04, 2023

**Candidate**

Name
Blashko, Tyler
Electoral Division
Lagimodière
Registered Party / Independent
NDP

**Official Agent**

Name
Monica Girouard

**Auditor**

Name of Auditor
Booke & Partners
Name of Professional Accountant to Whom Inquiry May be Directed (if different than above)
Kelly Ukraineec, CPA, CA

**Declaration**

I, the undersigned official agent, hereby file a completed Form 922 - *Candidate'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

January 31, 2024

Date (mm/dd/yyyy)

RECEIVED

APR 25 2024

ELECTIONS MANITOBA

# Statement of Assets, Liabilities and Surplus (Deficit) as at the End of the Candidacy Period

## Assets

100 Cash	\$	<u>151.30</u>
110 Accounts receivable		_____
115 Inventory*		_____
Other assets (provide details)		_____
130 _____		_____
135 _____		_____

**190 Total Assets** (total of line 100 to 135) line 190 \$ 151.30

## Liabilities and Surplus

200 Accounts payable	\$	_____ ← <span style="border: 1px solid black; padding: 2px;">From line 840</span>
205 Overdraft/ line of credit **		_____
220 Loans **		_____
Other liabilities (provide details)		_____
230 _____		_____
240 _____		_____
275 Candidacy period surplus/(deficit)		<u>151.30</u> ← <span style="border: 1px solid black; padding: 2px;">From line 440</span>

Lines 190 and 290 must be the same.

**290 Total liabilities and surplus** (total of lines 200 to 275) line 290 \$ 151.30

\* Inventory as of the end of the candidacy period would include items purchased but not used (i.e. expensed). Inventory should also be taken as of 8pm on election day in order to exclude the value from the amount reported as election expenses

\*\* 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 candidate during the candidacy period.

# Statement of Income, Expenses and Transfers for the Candidacy Period

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## Income and Transfers

300 Contributions	\$ 230.00	←	From line 630, column C
310 Transfers from constituency association	30,500.00	←	From line 760
320 Transfers from endorsing registered party	5,839.16	←	From line 720
330 Fundraising			
Other income (provide details)			
360 Interest income	1.48		
<b>390 Total income and transfers</b> (total of line 300 to 360)		line 390	\$ <u>36,570.64</u>

## Expenses and Transfers

400 Election expenses	\$ 29,394.93	←	From line 595
405 Non - election expenses	7,024.41	←	From line 590, column D
415 Transfer of money to registered party			
420 Transfer of property and services to registered party			
<b>430 Total expenses and transfers</b> (total of lines 400 to 420)		line 430	\$ <u>36,419.34</u>
<b>440 Total period surplus/(deficit)</b> (line 390 minus line 430)		line 440	\$ <u>151.30</u>
			To line 275

**Schedule 1 - Candidacy Period Expenses (including non-monetary expenses)**

	Election expenses used in election period			D Non-election expenses in candidacy period	E Total expenses (columns A plus B plus C plus D)	
	A Cash / credit	B Non-monetary	C Property and services used and received through transfers			
500 Advertising - media	1,775.55			1,317.94	3,093.49	
505 Posters, pamphlets, promotional	6,693.31			1,974.66	8,667.97	From schedule 7, line 850
511 Disability						
512 Child care						From schedule 8, line 860
515 Fundraising						
520 Furniture and equipment rental	164.71	80.00		82.81	327.52	
525 Honoraria/salaries	8,913.28				8,913.28	
530 Interest and bank charges				4.90	4.90	
535 Audit fee (amount in excess of subsidy)						
545 Office occupancy (rent, utilities)	2,205.04			1,821.69	4,026.73	
550 Office supplies and postage	2,389.38	10.00		276.70	2,676.08	
555 Polling (opinion surveys / market research)						
560 Signs/structural support	5,642.85				5,642.85	
565 Transportation,accomodation and food	1,104.88	140.00		1,215.51	2,460.39	
570 Telephone	275.93			330.20	606.13	
575 Personal						
Other (provide details)						
580						
585						
590 Total (total of line 500 to 585)	29,164.93	230.00		7,024.41	36,419.34	
595 Total election expenses (Total of line 590 column A, B and C)	29,394.93					↑ To line 405

Provide the amount of bank charges and loan interest incurred from election day to four months after election day. (Not required if candidate did not qualify for reimbursement)

Loan interest            line 597     \$ \_\_\_\_\_

Bank charges           line 598     \$            4.90

**Schedule 2 - Contributions to a Candidate (including non-monetary contributions)**

**A. Contributions summary**

		A	B	C (A plus B)
	Aggregate contributions:	Cash	Non-monetary contributions	Total of all contributions
600	\$250 or more			
610	Less than \$250		230.00	230.00
630	<b>Total</b>	\$	\$ 230.00	\$ 230.00

← **To line 300**

**B. Contributions of \$250 or more**

Complete part B only if the aggregate value of the contributions (monetary and non-monetary) from any individual normally resident in Manitoba was \$250 or more.

Name of contributor	\$ Aggregate value of contribution

### Schedule 3 - Transfers from Endorsing Registered Party

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Complete only if the candidate's campaign received transfers from the candidate's endorsing registered party:

- |    |   |          |             |               |
|----|---|----------|-------------|---------------|
| A. | Total value of all <b>cash transfers</b> received during the candidacy period from the endorsing registered party:                    | line 700 | \$ 5,839.16 |               |
| B. | Total value of all <b>transfers of property or services</b> received during the candidacy period from the endorsing registered party: | line 710 | \$          |               |
| C. | Total transfers from endorsing registered party:<br>(total of lines 700 to 710)   | line 720 | \$ 5,839.16 | ← To line 320 |
| D. | If you entered an amount on line 710, report the value of property or services that were <b>used</b> in the election period:          | line 730 | \$          |               |

## Schedule 4 - Transfers from Candidate's Constituency Association

Complete only if the candidate's campaign received transfers from the candidate's constituency association:

- A. Total value of all **cash transfers** received during the candidacy period from the constituency association: line 740 \$ 30,500.00
- B. Total value of all **transfers of property or services** received during the candidacy period from the constituency association: line 750 \$
- C. Total transfers from constituency association: (total of lines 740 to 750) line 760 \$ 30,500.00 ← **To line 310**
- D. If you entered an amount on line 750, disclose the value of property or services that were **used** during the election period: line 770 \$

If the aggregate value of transfers, as calculated on line 760 is \$250 or more, provide the following information:

- E. Were there contributions of \$250 or more to the constituency association during the candidacy period?

No (no further information is required)  
 Yes (complete the schedule below)

Name of contributors of \$250 or more to the constituency association (attach list if necessary)	\$ Aggregate value of contribution

## Schedule 5 - Reconciliation of Income Tax Receipts

Complete only if the candidate was registered to issue income tax receipts.

Total number of income tax receipts received from Elections Manitoba: line 780 \_\_\_\_\_

Total number of income tax receipts returned to Elections Manitoba:

Issued to Contributors line 790 \_\_\_\_\_

← **Return Elections  
Manitoba copies only.**

Voided or cancelled line 800 \_\_\_\_\_

← **Return all three  
copies.**

Unused line 810 \_\_\_\_\_

← **Return all three  
copies.**

Total number of income tax receipts returned to Elections Manitoba  
(total of line 790 to 810) line 820 \_\_\_\_\_

Total unreturned income tax receipts (line 780 minus line 820) line 830 \_\_\_\_\_

Please provide receipt numbers and an explanation for unreturned income tax receipts.

---

## Schedule 6 - Accounts Payable

Complete only if there are amounts owing to suppliers at the end of the candidacy period. **Do not** include loans payable.

Name of supplier	Description of expense	\$ Amount
	Total accounts payable	line 840 \$

↖  
To line 200

## Schedule 7 - Candidate's Disability Expenses

Complete only if reasonable\* expenses were incurred by a candidate in relation to a disability to enable the candidate to campaign in an election period

\*Per section 115 of *The Election Financing Act*, reasonable expenses are those that are over and above the expenses normally incurred by the candidate.

List and describe the nature of the expenses incurred and the amounts claimed.

Description of expense		\$ Value of expense incurred
Total disability expenses	line 850	\$

← To line 511, column D

\_\_\_\_\_  
Signature of candidate

\_\_\_\_\_  
Date (mm/dd/yyyy)

## Schedule 8 - Candidate's Child Care Expenses

Complete only if reasonable expenses\* were incurred by a candidate in relation to child care expenses to enable the candidate to campaign in an election period.

\*Per section 115 of *The Election Financing Act*, reasonable expenses are those that are over and above the expenses normally incurred by the candidate.

List and describe the nature of the expenses incurred and the amounts claimed.

Description of expense		\$ Value of expense incurred
Total child care expenses	line 860	\$

← To line 512, column D

\_\_\_\_\_  
Signature of candidate

\_\_\_\_\_  
Date (mm/dd/yyyy)

## Schedule 9 - Pre-Election Period Advertising Expenses

(90-DAY PERIOD BEFORE THE START OF THE ELECTION PERIOD IN THE YEAR OF A FIXED DATE ELECTION)

Complete the following schedule to calculate the amount of advertising expenses subject to the pre-election period advertising limits. [s.58(2)]

Record your expenses if your candidacy period start date commenced before or during this 90-day pre-election period.

Advertising means advertising that promotes or opposes (directly or indirectly) a registered party, candidate, or leadership contestant. (s.115) For this part it includes promotional materials. (s.57)

Endorsed candidates (from line 940)	line 910	\$ <u>691.05</u>
Individuals (from line 950)	line 920	<u>                    </u>
<b>930 Total pre-election period advertising expenses</b> (total line 910 and 920)	<b>line 930</b>	<b>\$ <u>691.05</u></b>

A. Advertising expenses incurred by the candidate in the pre-election period.

Details of expense	\$ Amount
bus bench ads (pro-rated)	691.05
<b>Total</b>	<b>Line 940</b>
	\$ <u>691.05</u>

B. Advertising expenses incurred by an individual on the candidate's behalf with the candidate's knowledge and consent in the pre-election period.\*

Name of individual	\$ Amount
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**Total** **Line 950** \$ nil

\* Attach separate list if necessary.