

Amended



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ELECTIONS MANITOBA

CHARTERED PROFESSIONAL ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT
ON FORM 922, CANDIDATE'S FINANCIAL STATEMENTS AND SUPPORTING
SCHEDULES**

To Rudy Van Goor, official agent for James Teitsma,

Qualified Opinion

We have audited Form 922, Candidate's Financial Statements and Supporting Schedules, 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 issued by the Chief Electoral Officer, for the candidacy of James Teitsma for the candidacy period from October 17, 2022 to December 4, 2023 relating to the election held on October 3, 2023 in the Electoral Division of Radisson.

In our opinion, except for the possible effects of the matters described in the *Basis for Qualified Opinion* section of our report, the Form 922, Candidate's Financial Statements and Supporting Schedules for James Teitsma are 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 contribution income and donations in kind income and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of contribution income and donations in kind income and expenses was limited to the amounts recorded in the candidate's election campaign records and we were not able to determine whether any adjustments might be necessary to assets, liabilities, income, expenses, and the campaign period 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 the Form 922, Candidate's Financial Statements and Supporting Schedules* section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the financial statement 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.

Responsibilities of Management and Those Charged with Governance for the Form 922, Candidate's Financial Statements and Supporting Schedules

The Official Agent and the Candidate are responsible for the preparation and fair presentation of the Form 922, Candidate's Financial Statements and Supporting Schedules in accordance with *The Election Financing Act* of Manitoba and the Accounting Guide – Accounting for Purposes of the Election Financing Act, and for such internal control they determine is necessary to enable the preparation of the Form 922, Candidate's Financial Statements and Supporting Schedules that is free from material misstatement, whether due to fraud or error.

**Note to Form 922, Candidate's Financial Statements and Supporting Schedules
for the Candidacy Period from October 17, 2022 to December 4, 2023 relating to the election held
on October 3, 2023 in the Electoral Division of Radisson**

Note 1:

Form 922, Candidate's Financial Statements and Supporting Schedules, are prepared to comply with the financial reporting provisions of the *Election Financing Act* as issued by the Province of Manitoba and the Accounting Guide – Accounting For Purposes of The Election Financing Act issued by the Chief Electoral Officer.

The statements are filed with Elections Manitoba in accordance with the *Election Financing Act* of the Province of Manitoba. The statements are intended solely for the use of the official agent and the candidate. Accordingly, the statements may not be suitable for another purpose.

Note 2:

Our previous auditor's report dated February 23, 2024 is withdrawn. The previous Form 922 was amended to decrease advertising – election by \$252.11 and increase advertising – non-election by \$252.11.

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

Assets			
100	Cash	\$598.62	
110	Accounts receivable	\$0.00	
115	Inventory	\$0.00	
Other Assets (provide details)			
130		\$0.00	
135		\$0.00	
190	Total Assets (total of lines 100 to 135)		<u>\$598.62</u>

Liabilities and Surplus			
200	Accounts payable	\$2,800.00	From line 840
205	Overdraft/Line of Credit**	\$0.00	
220	Loans	\$0.00	
Other Liabilities (provide details)			
230		\$0.00	
240		\$0.00	
275	Candidacy Period Surplus / (Deficit)	(\$2,201.38)	From line 440
290	Total Liabilities and Surplus/(Deficit)		<u>\$598.62</u>

Lines 190 and 290 must be the same.

* 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.

Schedule 1 - Candidacy Period Expenses (Including Non-Monetary)

		Election Expenses used in Election Period					
		A	B	C	D	E	
		Cash / Credit	Non-Monetary	Property and Services Used or Received Through Transfers	Non-Election Expenses in Candidacy Period	Total Expenses (columns A plus B plus C plus D)	
500	Advertising - Media	\$2,830.71	\$0.00	\$0.00	\$252.11	\$3,082.82	
505	Posters, pamphlets, promotional	\$5,156.41	\$0.00	\$0.00	\$3,316.39	\$8,472.80	
511	Disability				\$0.00	\$0.00	From Schedule 7, line 850
512	Child care				\$0.00	\$0.00	From Schedule 8, line 860
515	Fundraising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
520	Furniture and equipment rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
525	Honoraria/salaries	\$13,750.00	\$0.00	\$0.00	\$7,841.25	\$21,591.25	
530	Interest and bank charges	\$354.40	\$0.00	\$0.00	\$715.91	\$1,070.31	
535	Audit fee (amount in excess of subsidy)				\$2,800.00	\$2,800.00	
545	Office occupancy (rent, utilities)	\$1,625.00	\$0.00	\$0.00	\$0.00	\$1,625.00	
550	Office supplies and postage	\$122.25	\$0.00	\$0.00	\$143.45	\$265.70	
555	Polling (opinion surveys, market research)	\$6,250.00	\$0.00	\$0.00	\$0.00	\$6,250.00	
560	Signs/structural support	\$16,799.70	\$111.30	\$0.00	\$0.00	\$16,911.00	
565	Transportation, accommodation and food	\$2,081.15	\$0.00	\$0.00	\$524.45	\$2,605.60	
570	Telephone	\$36.20	\$0.00	\$0.00	\$0.00	\$36.20	
575	Personal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
580		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
585		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
590	Total (total of lines 500 to 585)	\$49,005.82	\$111.30	\$0.00	\$15,593.56	\$64,710.68	
595	Total election expenses (Total of line 590 column A, B, and C)	\$49,117.12	To line 400		To line 405		

Provide the amount of bank charges and loan interest incurred from the close of the polls to 4 months after Election Day. (Not required if candidate did not qualify for reimbursement)

597	Loan interest	\$0.00
598	Bank charges	\$67.50

Name of Contributor	Aggregate Value of Contribution
Holtmann, Heston	\$400.00
Hanson, Sheri	\$400.00
Eltassi, Abdo	\$500.00
Jonker, Benjamin	\$400.00
Vandenberg, Matthew	\$750.00
Toet, Audrey	\$500.00
Hartley, Daniel	\$500.00
McKenzie, Wayne	\$1,000.00
Lafleche, Julien	\$2,500.00
Lafleche, Jody	\$2,500.00
Henry, Terry	\$1,000.00
Ryan, Colin	\$400.00
Thiessen, Jeff	\$400.00
Kehler, Arthur	\$400.00
Chopra, Ashok	\$500.00
Sumka, Mary	\$300.00
Teitsma, Annie	\$400.00
Teitsma, Joanne	\$1,500.00
Hoogerdijk, John	\$3,000.00
Henry, Shawn	\$1,000.00
Total Aggregate Value of Contributions	\$29,111.30

Schedule 4 - Transfers from Candidate's Constituency Association

A.	Total value of all cash transfers received during the candidacy period from the constituency association.	Line 740	\$36,000.00	
B.	Total value of all transfers of property or services received during the candidacy period from the constituency association.	Line 750	\$0.00	
C.	Total transfers from the constituency association. (total of lines 740 to 750)	Line 760	\$36,000.00	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	\$0.00	

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 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
Total Aggregate Value of Contributions	\$0.00

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
Scarrow	Audit fee	\$2,800.00
Total Accounts Payable	Line 840	\$2,800.00

To line 200

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 reasonable amounts claimed.

Child Care expenses can be assigned to Line Item 512 - Child Care in Cheque Book, Non-Monetary Expenses, Property or Service Transfer From/To Party, or Property or Service Transfer From Constituency Association.

Description of expense	\$ Value of expense incurred	
Total child care expenses	Line 860	\$0.00

To line 512, column D



Signature of Official Agent

05/06/2024

Date (mm/dd/yyyy)