

CHARTERED PROFESSIONAL ACCOUNTANTS

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

To July Swanson official agent for Doyle Piwniuk,

*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 Doyle Piwniuk for the candidacy period from November 10, 2022 to December 4, 2023 relating to the election held on October 3, 2023 in the Electoral Division of Turtle Mountain.

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 Doyle Piwniuk 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.

*Emphasis of Matter - Basis of Accounting*

We draw attention to Note 1 to the Form 922, Candidate's Financial Statements and Supporting Schedules, which describes the basis of accounting. The Candidate's financial statements are prepared to assist the candidacy of Doyle Piwniuk to meet the requirements of *The Election Financing Act* of Manitoba. As a result, the Form 922, Candidate's Financial Statements and Supporting Schedules may not be suitable for another purpose.

*Auditor's Responsibilities for the Audit of the Form 922, Candidate's Financial Statements and Supporting Schedules*

Our objectives are to obtain reasonable assurance about whether the Form 922, Candidate's Financial Statements and Supporting Schedules as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 this financial statement.

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 Form 922, Candidate's Financial Statements and Supporting Schedules, 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 qualified 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by the Official Agent and Candidate.
- Evaluate the overall presentation, structure and content of the Form 922, Candidate's Financial Statements and Supporting Schedules, including the disclosures, and whether the financial statement represents 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.

*Scarrow & Donald LLP*

Chartered Professional Accountants  
January 30, 2024  
Winnipeg, Canada

For this communication, together with the work done to prepare this communication and for the opinions we have formed, if any, we accept and assume responsibility only to the addressee of this communication, as specified in our letter of engagement.

**Note to Form 922, Candidate's Financial Statements and Supporting Schedules  
for the Candidacy Period from November 10, 2022 to December 4, 2023 relating to the election  
held on October 3, 2023 in the Electoral Division of Turtle Mountain**

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.

RECEIVED

FEB 02 2024

922

Candidate's Financial Statements and Supporting Schedules

Elections Manitoba  
Manitoba

(To be filed within 4 months after Election Day. Complete the form in ink.)

For the Candidacy Period

November 10, 2022

To

December 04, 2023

Candidate

Name

Piwniuk, Doyle

Electoral Division

Turtle Mountain

Endorsing Registered Party (if applicable)

The Progressive Conservative Party of Manitoba

Official Agent

Name

Judy Swanson

Auditor

Name of Auditor

Scarrow & Donald LLP

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

Scott Smith, 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

01/30/2024

Date (mm/dd/yyyy)

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

Assets			
100	Cash	\$1,001.36	
110	Accounts receivable	\$0.00	
115	Inventory	\$0.00	
Other Assets (provide details)			
130		\$0.00	
135		\$0.00	
<b>190</b>	<b>Total Assets (total of lines 100 to 135)</b>		<u>\$1,001.36</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)	(\$1,798.64)	From line 440
<b>290</b>	<b>Total Liabilities and Surplus/(Deficit)</b>		<u>\$1,001.36</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.

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

## Income and Transfers

300	Contribution	\$3,100.00	From line 630, column C
310	Transfers from candidate's constituency association	\$11,000.00	From line 760
320	Transfers from endorsing registered party	\$0.00	From line 720
330	Fundraising	\$0.00	
Other Income (provide details)			
360		\$0.00	
<b>390</b>	<b>Total Income and Transfers (total of lines 300 to 360)</b>		<u>\$14,100.00</u>

## Expenses and Transfers

400	Election expenses	\$12,299.40	From line 595
405	Non-election expenses	\$3,599.24	From line 595 column D
415	Transfer of money to endorsing political party	\$0.00	
420	Transfer of property and services to endorsing registered party	\$0.00	
<b>430</b>	<b>Total Expenses and Transfers (total of lines 400 to 420)</b>		<u>\$15,898.64</u>
<b>440</b>	<b>Candidacy Period Surplus/(Deficit) (line 390 minus line 430)</b>		To line 275 <u>(\$1,798.64)</u>

# 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	\$770.81	\$0.00	\$0.00	\$0.00	\$770.81	
505	Posters, pamphlets, promotional	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
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	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
530	Interest and bank charges	\$5.25	\$0.00	\$0.00	\$6.75	\$12.00	
535	Audit fee (amount in excess of subsidy)				\$2,800.00	\$2,800.00	
545	Office occupancy (rent, utilities)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
550	Office supplies and postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
555	Polling (opinion surveys, market research)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
560	Signs/structural support	\$1,540.85	\$0.00	\$0.00	\$0.00	\$1,540.85	
565	Transportation, accommodation and food	\$7,915.26	\$0.00	\$0.00	\$792.49	\$8,707.75	
570	Telephone	\$67.23	\$0.00	\$0.00	\$0.00	\$67.23	
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)	\$12,299.40	\$0.00	\$0.00	\$3,599.24	\$15,898.64	
595	Total election expenses (Total of line 590 column A, B, and C)	\$12,299.40	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	\$7.50					

## Schedule 2 - Contributions to a Candidate

### A: Contributions Summary

Aggregate Contributions of:		A Cash	B Non-Monetary Contributions	C (A+B) Total of all Contributions	
600	\$250 or more	\$2,700.00	\$0.00	\$2,700.00	
610	Less than \$250	\$400.00	\$0.00	\$400.00	
630	Total	\$3,100.00	\$0.00	\$3,100.00	To line 300

### B: Contributions of \$250 or More

The following individuals provided contributions (cash and donations in kind) of \$250 or more during the candidacy period.

Name of Contributor	Aggregate Value of Contribution
Grenier, Philippe	\$500.00
Comte, Alain	\$1,000.00
Maguire, Larry	\$400.00
Calverley, Doug	\$800.00
<b>Total Aggregate Value of Contributions</b>	<b>\$2,700.00</b>

# Schedule 3 - Transfer 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 candidate's endorsing registered party:	Line 700	\$0.00	
B.	Total value of all <b>transfers of property or services</b> received during the candidacy period from the candidate's endorsing registered party:	Line 710	\$0.00	
C.	Total transfers from the candidate's endorsing registered party (total of lines 700 to 710):	Line 720	\$0.00	To line 320
D.	If you entered an amount on line 710, report the value of property or services that were used in the election period:	Line 730	\$0.00	

# Schedule 4 - Transfers from Candidate's Constituency Association

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A.	Total value of all <b>cash transfers</b> received during the candidacy period from the constituency association.	Line 740	\$11,000.00	
B.	Total value of all <b>transfers of property or services</b> 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	\$11,000.00	To line 310
D.	If you entered an amount on line 750, disclose the value of property or services that were <b>used</b> 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
<b>Total Aggregate Value of Contributions</b>	<b>\$0.00</b>



# Schedule 6 - Accounts Payable

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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 & Donald	Audit fees	\$2,800.00
Total Accounts Payable	Line 840	\$2,800.00

To line 200

# Schedule 7 - Candidate's Disability Expenses

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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 reasonable amounts claimed.

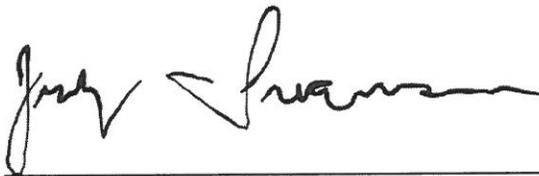
Disability expenses can be assigned to Line Item 511 - Disability in Data Entry - Enter Bills, Cheque Book, Non-Monetary Expenses, Property or Service Transfer From/To Party, or Property or Service Transfer From Constituency Association

Description of expense	\$ Value of expense incurred	
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Total disability expenses	Line 850	\$0.00
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To line 511, column D



Signature of Official Agent

01/30/2024

Date (mm/dd/yyyy)

# Schedule 8 - Candidate's Child Care Expenses

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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.

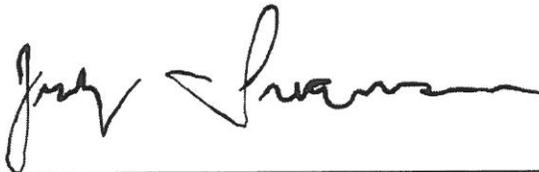
Child Care expenses can be assigned to Line Item 512 - Child Care in Cheque Book, Non-Monetary Expenses, Property or Service Transfer From/To Party, or Property or Service Transfer From Constituency Association.

Description of expense	\$ Value of expense incurred
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Total child care expenses	Line 860      \$0.00
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To line 512, column D



Signature of Official Agent

01/30/2024

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]

Total pre-election period advertising expenses incurred during year [YYYY]

910	Endorsed candidate (from line 940)	Line 910	\$0.00
920	Individuals (from line 950)	Line 920	\$0.00
930	<b>Total pre-election period advertising expenses</b> (total line 910 and 920)	Line 930	\$0.00

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

Details of expense		\$ Amount
<b>Total</b>	<b>Line 940</b>	<b>\$0.00</b>

## 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
<b>Total</b>	<b>Line 950</b>	<b>\$0.00</b>