



Independent Auditors' Report

To Leslie Wishart

Official Agent of Jeff Bereza for submission to the Chief Electoral Officer of Manitoba in accordance with Form 922 of the *Election Financing Act*.

Report on the Audit of the Return

Qualified Opinion

We have audited the accompanying Candidate's Financial Statements and Supporting Schedules (the "Return") for the candidacy of Jeff Bereza (the "Candidate"), a candidate at the election of the Manitoba General Election held on the 3rd day of October, 2023 in the electoral district of Portage la Prairie, which comprises:

- Statement of Assets, Liabilities and Surplus (Deficit) as at the End of Candidacy Period
- Statement of Income, Expenses and Transfers for the Candidacy Period
- Schedule 1 – Candidacy Period Expenses (Including Non-Monetary)
- Schedule 2 – Contributions to a Candidate
- Schedule 3 – Transfer from Endorsing Registered Party
- Schedule 4 – Transfers from Candidate's Constituency Association
- Schedule 5 – Reconciliation of Income Tax Receipts
- Schedule 6 – Accounts Payable
- Schedule 7 – Candidate's Disability Expenses
- Schedule 8 – Candidate's Child Care Expenses
- Schedule 9 – Pre-Election Period Advertising Expenses

This Return has been prepared by the official agent for the candidate based on the financial reporting provisions of Form 922 of the *Election Financing Act* and the accounting guidelines issued by Elections Manitoba.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Return of the Jeff Bereza Political Campaign for the candidacy period March 22, 2023 to December 4, 2023 is prepared, in all material respects in accordance with the financial reporting provisions of Form 922 of the *Election Financing Act* and in the prescribed form issued by Elections Manitoba.

Basis of Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions, loans and loan guarantees and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to contributions, loans and loan guarantees and other revenue, expenses, assets, liabilities and net assets. Our audit opinion on the Return for the period ended December 4, 2023 was modified accordingly because of the possible effects of this limitation in scope.

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 Return* section of our report. We are independent of the candidate in accordance with the ethical requirements that are relevant to our audit of the Return in Manitoba, 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.

The Official Agent's Responsibility for the Return

The Official agent of the Campaign is responsible for the preparation of the Return in accordance with the financial reporting provisions of Form 922 of the *Election Financing Act* and the accounting guidelines issued by Elections Manitoba and for such internal control as the official agent determines is necessary to enable the preparation of a Return that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Candidate's financial reporting process.

Independent Auditors' Report

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the Return 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 Return. 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 Return, 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 the financial agent.

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.

Report on Other Legal and Regulatory Requirements

As required by Form 922 of the *Election Financing Act*, in our opinion, the Return presents the information contained in the financial records on which it is based.

This report has been prepared in accordance with Canadian Standard on Related Services (CSRS) 4460, Reports on Supplementary Matters Arising from an Audit or a Review Engagement. Our Responsibility is to report on the Checklist for Audits. This standard requires us to comply with ethical requirements and to plan and perform procedures to address the other reporting responsibility. The procedures were selected based on our professional judgment to enable us to form a basis for this report. The procedures vary in nature from, and are less in extent than for, those required when providing an audit opinion or a review conclusion. Users are cautioned that the procedures performed may not be suitable for their purposes.

Accordingly, we do not express an audit opinion or a review conclusion on the Checklist for Audits.

In response to the other reporting responsibility, we completed the Checklist for Audits using knowledge obtained during our audit of the Return.

This report is intended solely for use by the Commissioner of Elections Manitoba and should not be used by other parties.

Portage la Prairie, Manitoba

February 15, 2024

MNP LLP

Chartered Professional Accountants

Jeff Bereza Political Campaign
Notes to the Candidates Electoral Campaign Return
For the period ended December 4, 2023

1. Significant accounting policies

The Candidate's Electoral Campaign Return (the Return) has been prepared in accordance with the financial reporting provisions of Form 922 of the *Election Financing Act* and in the prescribed form issued by Elections Manitoba.

The Return is prepared to assist the financial agent to meet the requirements of the *Election Financing Act*. The Return is intended solely for the use of the financial agent and the Chief Electoral Officer. Accordingly, readers are cautioned that the Return may not be suitable for another purpose. The *Election Financing Act* requires that the Return be made available for public inspection.

The financial reporting provisions of subsections Form 922 of the *Election Financing Act* require that the Statement of Assets, Liabilities and Surplus and the Statement of income and Expenses be prepared in accordance with generally accepted accounting principles. Elections Manitoba has interpreted generally accepted accounting principles as being the recognition and measurement requirements in the *CPA Canada Handbook – Accounting, Part III – "Accounting Standards for Not-for-Profit Organizations"* specifically related to the statements in Part 4 of the Financial Transactions Return, but not the presentation principles (i.e., the obligation to present all the financial statements and note disclosures required by generally accepted accounting principles for a complete set of financial statements). The financial agent has prepared the Return in accordance with the recognition and measurement requirements in Part III of the *CPA Canada Handbook – Accounting, Accounting Standards for Not-for-Profit Organizations*.

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Candidate's Financial Statements and Supporting Schedules



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ELECTIONS MANITOBA

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

For the Candidacy Period

March 22, 2023

To

December 04, 2023

Candidate

Name Bereza, Jeff
Electoral Division Portage la Prairie
Endorsing Registered Party (if applicable) The Progressive Conservative Party of Manitoba

Official Agent

Name Leslie Wishart

Auditor

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

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

Date (mm/dd/yyyy)

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

Assets			
100	Cash	\$12,466.04	
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>\$12,466.04</u>

Liabilities and Surplus			
200	Accounts payable	\$0.00	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)	\$12,466.04	From line 440
290	Total Liabilities and Surplus/(Deficit)		<u>\$12,466.04</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	\$24,335.00	From line 630, column C
310	Transfers from candidate's constituency association	\$3,500.00	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	
390	Total Income and Transfers (total of lines 300 to 360)		<u>\$27,835.00</u>

Expenses and Transfers

400	Election expenses	\$13,665.32	From line 595
405	Non-election expenses	\$1,703.64	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	
430	Total Expenses and Transfers (total of lines 400 to 420)		<u>\$15,368.96</u>
440	Candidacy Period Surplus/(Deficit) (line 390 minus line 430)		To line 275 <u>\$12,466.04</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	\$3,948.42	\$0.00	\$0.00	\$0.00	\$3,948.42	
505	Posters, pamphlets, promotional	\$1,610.26	\$0.00	\$0.00	\$69.42	\$1,679.68	
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	\$449.06	\$0.00	\$0.00	\$0.00	\$449.06	
525	Honoraria/salaries	\$299.21	\$0.00	\$0.00	\$1,000.79	\$1,300.00	
530	Interest and bank charges	\$358.67	\$0.00	\$0.00	\$6.95	\$365.62	
535	Audit fee (amount in excess of subsidy)				\$0.00	\$0.00	
545	Office occupancy (rent, utilities)	\$1,144.74	\$0.00	\$0.00	\$0.00	\$1,144.74	
550	Office supplies and postage	\$773.18	\$100.00	\$0.00	\$14.42	\$887.60	
555	Polling (opinion surveys, market research)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
560	Signs/structural support	\$2,890.81	\$0.00	\$0.00	\$0.00	\$2,890.81	
565	Transportation, accommodation and food	\$1,369.29	\$0.00	\$0.00	\$505.90	\$1,875.19	
570	Telephone	\$564.94	\$0.00	\$0.00	\$95.82	\$660.76	
575	Personal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
580	Balloons; Balloons for grand opening; Flowers for office opening	\$156.74	\$0.00	\$0.00	\$10.34	\$167.08	
585		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
590	Total (total of lines 500 to 585)	\$13,565.32	\$100.00	\$0.00	\$1,703.64	\$15,368.96	
595	Total election expenses (Total of line 590 column A, B, and C)	\$13,665.32	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	\$0.00					

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	\$19,460.00	\$0.00	\$19,460.00	
610	Less than \$250	\$4,775.00	\$100.00	\$4,875.00	
630	Total	\$24,235.00	\$100.00	\$24,335.00	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
Bereza, Lynne	\$310.00
Blight, R	\$400.00
Walker, Dennis	\$400.00
Blight, Gwendolyn	\$400.00
Lupkowski, Jerry	\$400.00
Knott, William	\$400.00
Falk, David	\$500.00
Falk, Sandra	\$500.00
Sissons, Grant	\$500.00
Stasiuk, Hans	\$1,000.00
Stasiuk, Diane	\$1,000.00
Moon, Edward	\$500.00
Simpson, Douglas	\$400.00
Gillespie, Gerald	\$500.00
Graham, Brian	\$250.00
Yuill, Kevin	\$500.00

Name of Contributor	Aggregate Value of Contribution
Pallister, Brian	\$1,000.00
Connery, Paulette	\$300.00
Askin, Raymond	\$400.00
Bures, Christian	\$400.00
Giffin, Todd	\$500.00
Neufeld, Warren	\$300.00
Sullivan, Michael	\$300.00
Pallister, Jim	\$250.00
Klippenstein, Wayne	\$250.00
Dion, Yvonne	\$500.00
Shindleman, Diane	\$1,500.00
Shindleman, Robert	\$3,000.00
Christianson, Roberta	\$500.00
Greenberg, Barry	\$800.00
Sissons, Donald	\$250.00
Christianson, Jennifer	\$1,000.00
Rodgers, David	\$250.00
Total Aggregate Value of Contributions	\$19,460.00

Schedule 3 - Transfer from Endorsing Registered Party

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

A.	Total value of all cash transfers received during the candidacy period from the candidate's endorsing registered party:	Line 700	\$0.00	
B.	Total value of all transfers of property or services 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

A.	Total value of all cash transfers received during the candidacy period from the constituency association.	Line 740	\$3,500.00	
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	\$3,500.00	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	\$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
Total Accounts Payable	Line 840	\$0.00

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 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

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 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

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	Total pre-election period advertising expenses (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
Total	Line 940	\$0.00

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
Total	Line 950	\$0.00