

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

To Margaret Imrie, Official Agent for Blair Mahaffy, the Candidate

**Report on the Audit of Form 922, Candidate's Financial Statements and Supporting Schedules**

**Qualified Opinion**

We have audited the Form 922, Candidate's Financial Statements and Supporting Schedules, which comprise the Statement of Assets, Liabilities and Surplus (Deficit) as at December 4, 2023, the Statement of Income, Expenses and Transfers for the Candidacy Period and Schedules 1 to 9 for the candidacy of Blair Mahaffy for the candidacy period from March 26, 2023 to December 4, 2023 relating to the election held on October 3, 2023 in the electoral division of Lac du Bonnet.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying Form 922, Candidate's Financial Statements and Supporting Schedules for Blair Mahaffy for the candidacy period from March 26, 2023 to December 4, 2023 in the electoral division of Lac du Bonnet 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 contributions, fundraising and other income, transfers, expenses and donations in-kind income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the Candidate's election campaign accounting records and we were not able to determine whether any adjustments might be necessary to assets, liabilities, income, expenses and the candidacy 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 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 Form 922, Candidate's Financial Statements and Supporting Schedules 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.

**Other Matter - Basis of Accounting**

The Form 922, Candidate's Financial Statements and Supporting Schedules are 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* to assist the Official Agent and the Candidate 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.

## **Responsibilities of Management and Those Charged With Governance for 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 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 they determine is necessary to enable the preparation of the Form 922, Candidate's Financial Statements and Supporting Schedules that are free from material misstatement, whether due to fraud or error.

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

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 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 Candidate'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 the Candidate.
- Evaluate the overall presentation, structure and content of the Form 922, Candidate's Financial Statements and Supporting Schedules, including any disclosures, and whether the Form 922, Candidate's Financial Statements and Supporting Schedules represent the underlying transactions and events in 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.

January 30, 2024  
Winnipeg, Canada



Chartered Professional Accountants



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

To be filed within four months after election day.

For the candidacy period

DATE

March 26, 2023

To

DATE

December 4, 2023

**Candidate**

NAME

Blair Mahaffy

ELECTORAL DIVISION

Lac du Bonnet

REGISTERED PARTY / INDEPENDENT

Green Party of Manitoba

**Official  
Agent**

NAME

Margaret Imrie

**Auditor**

NAME OF AUDITOR

Magnus LLP, Chartered Professional Accountants

NAME OF PUBLIC ACCOUNTANT TO WHOM INQUIRY MAY BE DIRECTED (if different than above)

Brett Magnus, 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

02/15/2024

Date (mm/dd/yyyy)

To be filed within four months after election day.

**For the candidacy period**

DATE

March 26, 2023

To

DATE

December 4, 2023

**Candidate**

NAME

Blair Mahaffy

ELECTORAL DIVISION

Lac du Bonnet

REGISTERED PARTY / INDEPENDENT

Green Party of Manitoba

**Official  
Agent**

NAME

Margaret Imrie

**Auditor**

NAME OF AUDITOR

Magnus LLP, Chartered Professional Accountants

NAME OF PUBLIC ACCOUNTANT TO WHOM INQUIRY MAY BE DIRECTED (if different than above)

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See attached

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                           | \$ 187.39 |
| 110 | Accounts receivable            |           |
| 115 | Inventory*                     |           |
|     | Other assets (provide details) |           |
| 130 |                                |           |
| 135 |                                |           |

**190 Total assets** (total of lines 100 to 135)

line 190 \$ 187.39

## Liabilities and Surplus

|     |                                     |        |
|-----|-------------------------------------|--------|
| 200 | Accounts payable                    | \$ Nil |
| 205 | Overdraft/ line of credit**         |        |
| 220 | Loans**                             |        |
|     | Other liabilities (provide details) |        |
| 230 |                                     |        |
| 240 |                                     |        |
| 275 | Candidacy period surplus/(deficit)  | 187.39 |

**290 Total liabilities and surplus** (total of line 200 to 275)

line 290 \$ 187.39

From line 840

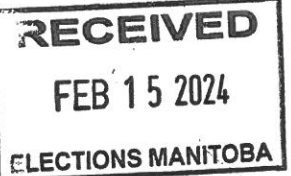
Lines 190 and 290 must be the same.

From line 440

\* 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 8 p.m. 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 Contributions                                                 | \$ 500.00 | ← From line 630, column C |
| 310 Transfers from constituency associations                      |           | ← From line 760           |
| 320 Transfers from endorsing registered party                     | 500.00    | ← From line 720           |
| 330 Fundraising                                                   |           |                           |
| Other income (provide details)                                    |           |                           |
| 360                                                               |           |                           |
| <b>390 Total income and transfers</b> (total of lines 300 to 360) | line 390  | \$ 1,000.00               |

## Expenses and Transfers

|                                                                      |           |                           |
|----------------------------------------------------------------------|-----------|---------------------------|
| 400 Election expenses                                                | \$ 759.06 | ← From line 595           |
| 405 Non – election expenses                                          | 53.55     | ← From line 590, column D |
| 415 Transfer of money to endorsing registered party                  |           |                           |
| 420 Transfer of property and services to endorsing registered party  |           |                           |
| <b>430 Total expenses and transfers</b> (total of line 400 to 420)   | line 430  | \$ 812.61                 |
| <b>440 Total period surplus/ (deficit)</b> (line 390 minus line 430) | line 440  | \$ 187.39                 |

↑  
To line 275

# Schedule 1 – Expenses (INCLUDING NON-MONETARY EXPENSES)

| Election expenses used<br>in election period  |                   |                                                                               |     | D<br>Non-election<br>expenses in<br>candidacy<br>period | E<br>Total<br>expenses<br>(columns A plus<br>B plus C<br>plus D) |
|-----------------------------------------------|-------------------|-------------------------------------------------------------------------------|-----|---------------------------------------------------------|------------------------------------------------------------------|
| A<br>Cash/Credit                              | B<br>Non-monetary | C<br>Property and<br>services<br>used and<br>received<br>through<br>transfers |     |                                                         |                                                                  |
| 500 Advertising                               | 363.04            |                                                                               |     |                                                         | 363.04                                                           |
| 505 Posters, pamphlets, promotional           | 342.47            |                                                                               |     |                                                         | 342.47                                                           |
| 511 Disability                                |                   |                                                                               |     |                                                         |                                                                  |
| 512 Child care                                |                   |                                                                               |     |                                                         |                                                                  |
| 515 Fundraising                               |                   |                                                                               |     |                                                         |                                                                  |
| 520 Furniture and equipment rental            |                   |                                                                               |     |                                                         |                                                                  |
| 525 Honoraria/salaries                        |                   |                                                                               |     |                                                         |                                                                  |
| 530 Interest and bank charges                 |                   |                                                                               |     |                                                         |                                                                  |
| 535 Audit fee (amount in excess of subsidy)   |                   |                                                                               |     |                                                         |                                                                  |
| 545 Office occupancy (rent, utilities)        |                   |                                                                               |     |                                                         |                                                                  |
| 550 Office supplies and postage               |                   |                                                                               |     |                                                         |                                                                  |
| 555 Polling (opinion surveys/market research) |                   |                                                                               |     |                                                         |                                                                  |
| 560 Signs and structural support              |                   |                                                                               |     |                                                         |                                                                  |
| 565 Transportation, accommodation and food    |                   |                                                                               |     |                                                         |                                                                  |
| 570 Telephone                                 |                   |                                                                               |     |                                                         |                                                                  |
| 575 Personal                                  |                   |                                                                               |     |                                                         |                                                                  |
| Other (provide details)                       |                   |                                                                               |     |                                                         |                                                                  |
| 580 Website domain and hosting                | 53.55             |                                                                               |     | 53.55                                                   | 107.10                                                           |
| 585                                           |                   |                                                                               |     |                                                         |                                                                  |
| 590 <b>Total</b> (Total of 500 to 585)        | 759.06            | Nil                                                                           | Nil | 53.55                                                   | 812.61                                                           |

**595 Total election expenses**  
(Total of line 590 column A, B and C)

759.06

To line 400

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 \$ Nil

Bank Charges line 598 \$ Nil

(INCLUDING NON-MONETARY CONTRIBUTIONS)

### A. Contribution summary

|     |                         | A                      | B                          | C (A plus B)               |
|-----|-------------------------|------------------------|----------------------------|----------------------------|
|     | Aggregate contributions | Monetary contributions | Non-monetary contributions | Total of all contributions |
| 600 | \$250 or more           | 500.00                 |                            | 500.00                     |
| 610 | Less than \$250         |                        |                            |                            |
| 630 | Total                   | \$ 500.00              | \$ Nil                     | \$ 500.00                  |

↑  
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.

[illegible]

Additional pages attached? Yes \_\_\_\_\_ No ✓



## Schedule 3 – Transfers from Endorsing Registered Party

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

- A. Total value of all **cash transfers** received during the candidacy period from the endorsing registered party:

line 700 \$ 500.00

- B. Total value of all **transfers of property or services** received during the candidacy period from the endorsing registered party:

line 710 \$ Nil

- C. Total transfers from endorsing registered party:  
(total of line 700 to 710)

line 720 \$ 500.00

← 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 \$ Nil

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

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

A. Total value of all **cash transfers** received during the candidacy period from the constituency association:

line 740 \$ Nil

B. Total value of all **transfers of property or services** received during the candidacy period from the constituency association:

line 750 \$ Nil

C. Total transfers from constituency association:  
(total of line 740 to 750)

line 760 \$ Nil

← 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 \$ Nil

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<br>(attach list if necessary) | \$<br>Aggregate value of<br>contribution |
|-----------------------------------------------------------------------------------------------------|------------------------------------------|
|                                                                                                     |                                          |
|                                                                                                     |                                          |
|                                                                                                     |                                          |
|                                                                                                     |                                          |
|                                                                                                     |                                          |
|                                                                                                     |                                          |

1. List attached? Yes \_\_\_\_\_ No ☒

## Schedule 5 – Reconciliation of Income Tax Receipts

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

Total number of income tax receipts received from Elections Manitoba: line 780 1

Total number of income tax receipts returned to Elections Manitoba:

|                          |                     |                                                     |
|--------------------------|---------------------|-----------------------------------------------------|
| • Issued to contributors | line 790 <u>1</u>   | ← <b>Return Elections<br/>Manitoba copies only.</b> |
| • Voided or cancelled    | line 800 <u>Nil</u> | ← <b>Return all three<br/>copies.</b>               |
| • Unused                 | line 810 <u>Nil</u> | ← <b>Return all three<br/>copies.</b>               |

Total number of income tax receipts returned to Elections Manitoba  
(total of line 790 to 810) line 820 1

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

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

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

**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 |
|---------------------------|------------------------------|
|                           |                              |
|                           |                              |
|                           |                              |
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|                           |                              |
|                           |                              |
|                           |                              |
| Total disability expenses | line 850 \$ Nil              |

**To line 511  
column D**

Blair Mahaffy  
Signature of candidate

02/15/2024  
Date (mm/dd/yyyy)



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.

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

**Total child care expenses**

|          |        |
|----------|--------|
| line 860 | \$ Nil |
|----------|--------|

Blair Mahaffy  
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]

|                                    |          |        |
|------------------------------------|----------|--------|
| Endorsed candidate (from line 940) | line 910 | \$ Nil |
| Individuals (from line 950)        | line 920 | \$ Nil |

## 930 Total pre-election period advertising expenses

|                          |                 |        |
|--------------------------|-----------------|--------|
| (total line 910 and 920) | <b>line 930</b> | \$ Nil |
|--------------------------|-----------------|--------|

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

| Details of expense | \$ Amount              |
|--------------------|------------------------|
|                    |                        |
|                    |                        |
|                    |                        |
|                    |                        |
|                    |                        |
|                    |                        |
|                    |                        |
|                    |                        |
| <b>Total</b>       | <b>line 940</b> \$ Nil |

### 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> \$ Nil |

\* Attach separate list if necessary.