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Independent Auditors' Report

To Sofia Casino, Official Agent for Malaya Marcelino, and Malaya Marcelino, 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 Malaya Marcelino for the candidacy period from July 19, 2023 to December 4, 2023 relating to the election held on October 3, 2023 in the Electoral Division of Notre Dame 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 Malaya Marcelino for the candidacy period of July 19, 2023 to December 4, 2023 relating to the election held on October 3, 2023 in the Electoral Division of Notre Dame 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 July 19, 2023 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 Malaya Marcelino 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.

Booke & Partners

Winnipeg, Canada
January 31, 2024

Chartered Professional Accountants

New Democratic Party of Manitoba
Electoral Division of Notre Dame
Note to Form 922, Candidate's Financial Statements
July 19, 2023 to December 4, 2023

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.

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

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

RECEIVED

FEB 05 2024

ELECTIONS MANITOBA

For the candidacy period

Date July 19, 2023

To

Date December 04, 2023

Candidate

Name

Marcelino, Malaya

Electoral Division

Notre Dame

Registered Party / Independent

NDP

Official Agent

Name

Sofia Casino

Auditor

Name of Auditor

Booke & Partners

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

Kelly Ukrainec, 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

Date (mm/dd/yyyy)

02/05/2024

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

Assets

100 Cash	\$	<u>12,588.32</u>
110 Accounts receivable		<u> </u>
115 Inventory*		<u>120.72</u>
Other assets (provide details)		<u> </u>
130 <u> </u>		<u> </u>
135 <u> </u>		<u> </u>

190 Total Assets (total of line 100 to 135)

line 190 \$ 12,709.04

Liabilities and Surplus

200 Accounts payable	\$	<u>5.00</u>	← From line 840
205 Overdraft/ line of credit **		<u> </u>	
220 Loans **		<u> </u>	
Other liabilities (provide details)		<u> </u>	
230 <u> </u>		<u> </u>	
240 <u> </u>		<u> </u>	
275 Candidacy period surplus/(deficit)		<u>12,704.04</u>	← From line 440

Lines 190 and 290 must be the same.

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

line 290 \$ 12,709.04

* 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 Contributions	\$ 1,050.00	← From line 630, column C
310 Transfers from constituency association		← From line 760
320 Transfers from endorsing registered party	31,280.44	← From line 720
330 Fundraising	2,230.00	
Other income (provide details)		
360 interest income	4.48	
390 Total income and transfers (total of lines 300 to 360)		line 390 \$ 34,564.92

Expenses and Transfers

400 Election expenses	\$ 18,023.93	← From line 595
405 Non - election expenses	3,836.95	← From line 590, column D
415 Transfer of money to registered party		
420 Transfer of property and services to registered party		
430 Total expenses and transfers (total of lines 400 to 420)		line 430 \$ 21,860.88
440 Total period surplus/(deficit) (line 390 minus line 430)		line 440 \$ 12,704.04
		↑ 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	1,911.16			55.01	1,966.17
505	Posters, pamphlets, promotional	4,395.88			30.43	4,426.31
511	Disability					
512	Child care					
515	Fundraising	820.36				820.36
520	Furniture and equipment rental					
525	Honoraria/salaries	2,900.46				2,900.46
530	Interest and bank charges	42.52			128.42	170.94
535	Audit fee (amount in excess of subsidy)					
545	Office occupancy (rent, utilities)	1,468.04			540.91	2,008.95
550	Office supplies and postage	488.06			153.21	641.27
555	Polling (opinion surveys / market research)					
560	Signs/structural support	4,704.08			152.48	4,856.56
565	Transportation,accomodation and food	925.89			2,741.22	3,667.11
570	Telephone	367.48			35.27	402.75
575	Personal					
	Other (provide details)					
580						
585						
590	Total (total of line 500 to 585)	18,023.93			3,836.95	21,860.88
595	Total election expenses (Total of line 590 column A, B and C)	18,023.93				

From
schedule
7,
line 850

From
schedule
8,
line 860

To line 405

To line 400

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	\$	

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	400.00		400.00	
610	Less than \$250	650.00		650.00	
630	Total	\$ 1,050.00	\$	\$ 1,050.00	← 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
Marcelino, Theresa	400.00

Schedule 3 - Transfers 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 endorsing registered party:

line 700

\$ 31,280.44

B.

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

line 710

\$

C.

Total transfers from endorsing registered party:
(total of lines 700 to 710)

line 720

\$ 31,280.44

← 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

\$

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 \$ _____

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: line 760 \$ _____
(total of lines 740 to 750)

← 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?

 X 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 50

Total number of income tax receipts returned to Elections Manitoba:

- Issued to Contributors line 790 8

Return Elections Manitoba copies only.
- Voided or cancelled line 800

Return all three copies.
- Unused line 810 42

Return all three copies.

Total number of income tax receipts returned to Elections Manitoba (total of line 790 to 810) line 820 50

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
Sofia Casino	advance to buy share to open account	5.00
Total accounts payable		line 840 \$ 5.00

↖
To line 200

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

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

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>35.76</u>
Individuals (from line 950)	line 920		
930 Total pre-election period advertising expenses (total line 910 and 920)	line 930	\$	<u>35.76</u>

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

Details of expense	\$ Amount
Bus bench ads (pro-rated)	28.70
Recycling box ad (pro-rated)	7.06
Total	Line 940
	\$ <u>35.76</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.