



SIMON HALL C.P.A.  
929 MAIN STREET, WPG MB, R2W-3P2

**INDEPENDENT AUDITOR'S REPORT**

To: Sarah Borbridge, Official Agent for Andrew Taylor, and Andrew Taylor,  
the Candidate

**Qualified Opinion**

I have audited the accompanying Form 922, Candidates Financial Statements and Supporting Schedules, which is comprised of the Statement of Assets, Liabilities and Surplus/(Deficit) as at December 4, 2023, Statement of Income, Expense and Transfers for the Candidacy of Andrew Taylor for the candidacy period from September 11, 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 my opinion, except for the possible effects of the matter described in the *Basis For Qualified Opinion paragraph*, Form 922, Candidates Financial Statements and Supporting Schedules for Andrew Taylor for the candidacy period September 11, 2023 to December 4, 2023 in the Electoral Division of Notre Dame are prepared, in all material respects, in accordance with the financial reporting provisions 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 inherent nature of the transactions of electoral campaigns, the completeness of contributions and donations in-kind income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of contributions and donation in-kind income and expenses was limited to the amounts recorded in the candidate's electoral campaign records and I were not able to determine whether any adjustments might be necessary to assets and liabilities at December 4, 2023, income and expenses for the candidacy period September 11, 2023 to December 4, 2023, and the campaign period surplus/(deficit) as at December 4, 2023.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Statements section of my report. I am independent of the candidate in accordance with the ethical requirements that are relevant to my audit of the Statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with those requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

**Emphasis of Matter - Basis of Accounting and Restriction on Use**

Without modifying my opinion, I draw attention to Note 1 to the Statements, which describe the basis of accounting. The Statements are prepared to assist the candidacy of Andrew Taylor 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 (Form 922 - Candidates Financial Statements and Supporting Schedules), in accordance with the accounting requirements of The Election Financing Act of Manitoba and Accounting Guide - Accounting for the purposes of the Elections Financing Act, and for such internal control as determined is necessary to enable the preparation of Statements (Form 922) that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility for the Audit of the Statements**

My 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 auditor's report that includes my 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, I exercise professional judgement and maintain professional skepticism throughout the audit. I 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 my 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.

I 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 I identify during my audit.



**SIMON HALL**  
**CHARTERED PROFESSIONAL ACCOUNTANT**

Winnipeg, Manitoba  
February 5, 2023

Note 1. Basis of accounting

Form 922, Candidate's Financial Statements (the "Statements") have been prepared in accordance with the accounting requirements of the *Elections 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



RECEIVED  
FEB 20 2024  
ELECTIONS MANITOBA

To be filed within four months after election day.

For the candidacy period

DATE  
Sept 11, 2023

To

DATE  
December 4, 2023

Candidate

NAME Andrew Taylor
ELECTORAL DIVISION Notre Dame
REGISTERED PARTY / INDEPENDENT Communist Party of Canada - Manitoba

Official Agent

NAME Sarah Borbridge
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Auditor

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

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

02/20/2024  
Date (mm/dd/yyyy)

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

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## Assets

100	Cash	\$ 0	_____
110	Accounts receivable		_____
115	Inventory*		_____
	Other assets (provide details)		
130	_____		_____
135	_____		_____

**190 Total assets** (total of lines 100 to 135) line 190 \$ 0 \_\_\_\_\_

## Liabilities and Surplus

200	Accounts payable	\$ 0	_____	← From line 840
205	Overdraft/ line of credit**		_____	
220	Loans**		_____	
	Other liabilities (provide details)			
230	_____		_____	
240	_____		_____	
275	Candidacy period surplus/(deficit)	0	_____	← From line 440

Lines 190 and 290 must be the same.

**290 Total liabilities and surplus** (total of line 200 to 275) line 290 \$ 0 \_\_\_\_\_

\* 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

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## Income and Transfers

300 Contributions	\$ _____	← From line 630, column C
310 Transfers from constituency associations	_____	← From line 760
320 Transfers from endorsing registered party	106.40	← 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 \$ 106.40	

## Expenses and Transfers

400 Election expenses	\$ 106.40	← From line 595
405 Non – election expenses	_____	← 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 \$ 106.40	
<b>440 Total period surplus/ (deficit)</b> (line 390 minus line 430)	line 440 \$ 0	

↑  
To line 275

# Schedule 1 – 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		106.40	0	106.40
505 Posters, pamphlets, promotional				
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 _____				
585 _____				
590 <b>Total</b> (Total of 500 to 585)		106.40		106.40
<b>595 Total election expenses</b> (Total of line 590 column A, B and C)	106.40			

From  
schedule  
7, line 850

From  
schedule  
8, line 860

106.40 ← 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 \$ \_\_\_\_\_  
Bank Charges line 598 \$ \_\_\_\_\_



# 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 \$ \_\_\_\_\_
- B.** Total value of all **transfers of property or services** received during the candidacy period from the endorsing registered party: line 710 \$ 106.40
- C.** Total transfers from endorsing registered party:  
(total of line 700 to 710) line 720 \$ 106.40 ← 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 \$ 106.40

# 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 \$ \_\_\_\_\_
- 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: (total of line 740 to 750) line 760 \$ \_\_\_\_\_ ← 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?

- 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

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 \_\_\_\_\_

Total number of income tax receipts returned to Elections Manitoba:

- Issued to contributors line 790 \_\_\_\_\_ ← **Return Elections Manitoba copies only.**
- Voided or cancelled line 800 \_\_\_\_\_ ← **Return all three copies.**
- Unused line 810 \_\_\_\_\_ ← **Return all three copies.**

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

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 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 \$ \_\_\_\_\_

Individuals (from line 950) line 920 \$ \_\_\_\_\_

**930 Total pre-election period advertising expenses**

(total line 910 and 920) **line 930** \$ \_\_\_\_\_

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

Details of expense	\$ Amount
<b>Total</b>	<b>line 940</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> \$ _____

\* Attach separate list if necessary.