

Independent Auditors' Report

To Barry Jeske
Official Agent of Ralph Eichler

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 Ralph Eichler for the candidacy period from January 18, 2019 to November 12, 2019 relating to the election held on September 10, 2019 in the Electoral Division of Lakeside.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion

Basis of 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 deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph, Form 922, Candidate's Financial Statements and Supporting Schedules for Ralph Eichler 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.

Management's Responsibility for the Financial Statements

The Official Agent and the Candidate are responsible for the preparation and fair presentation of the financial statements 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 financial statements that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Official Agent and Candidate, as well as evaluating the overall presentation of the financial statements.

Winnipeg, Manitoba

December 16, 2019

MNP LLP

Chartered Professional Accountants

922

Candidate's Financial Statements and Supporting Schedules



To be filed within four months after election day.

For the candidacy period

RECEIVED
JAN 21 2020
ELECTIONS MANITOBA

DATE
January 18, 2019

To

DATE
November 12, 2019

Candidate

NAME Eichler, Ralph
ELECTORAL DIVISION Lakeside
REGISTERED PARTY / INDEPENDENT PC

Official Agent

NAME Barry L. Jeske

Auditor

NAME OF AUDITOR MNP LLP
NAME OF PUBLIC ACCOUNTANT TO WHOM INQUIRY MAY BE DIRECTED (if different than above) Sherrisse Augustyn

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

01/21/2020
Date (mm/dd/yyyy)

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

Assets:

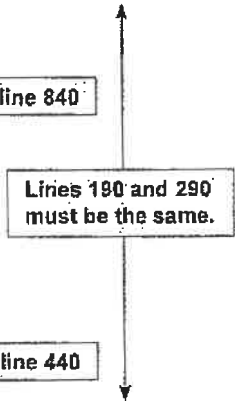
100	Cash	\$ 34.27	_____
110	Accounts receivable		_____
115	Inventory*		_____
	Other assets (provide details)		_____
130	_____		_____
135	Share	5.00	_____

190 Total assets (total of lines 100 to 135) line 190 \$ 39.27 _____

Liabilities and Surplus:

200	Accounts payable	\$ _____	← From line 840
206	Overdraft/ line of credit**	_____	
220	Loans**	_____	
	Other liabilities (provide details)	_____	
230	_____	_____	
240	_____	_____	
275	Candidacy period surplus/(deficit)	39.27	← From line 440

290 Total liabilities and surplus (total of line 200 to 275) line 290 \$ 39.27 _____



* 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	\$ 5,875.00	← From line 630, column C
310 Transfers from constituency associations	13,575.00	← From line 760
320 Transfers from endorsing registered party		← From line 720
330 Fundraising		
Other income (provide details)		
360 _____		
390 Total income and transfers (total of lines 300 to 360)	line 390	\$ 19,450.00

Expenses and Transfers

400 Election expenses	\$ 18,395.34	← From line 595
405 Non – election expenses	1,015.39	← From line 590, column D
415 Transfer of money to endorsing registered party		
420 Transfer of property and services to endorsing registered party		
430 Total expenses and transfers (total of line 400 to 420)	line 430	\$ 19,410.73
440 Total period surplus/ (deficit) (line 390 minus line 430)	line 440	\$ 39.27

↑
To line 275

Schedule 1 – Expenses (INCLUDING NON-MONETARY EXPENSES)

Election expenses used in election period				
A Cash/Credit	B Non-monetary	C Property and services used and received through transfers	D Non-election expenses in candidacy period	E Total expenses (columns A plus B plus C plus D)
500 Advertising	2,051.48		464.52	2,516.00
505 Posters, pamphlets, promotional	10,441.77		361.60	10,803.37
511 Disability				
512 Child care				
515 Fundraising				
520 Furniture and equipment rental				
525 Honoraria/salaries				
530 Interest and bank charges	1.95		8.33	10.28
535 Audit fee (amount in excess of subsidy)				
545 Office occupancy (rent, utilities)				
550 Office supplies and postage	87.22		49.69	136.91
555 Polling (opinion surveys/market research)				
560 Signs and structural support	3,202.84			3,202.84
565 Transportation, accommodation and food	2,345.64			2,545.64
570 Telephone				
575 Personal				
Other (provide details)				
580 Hall Rent			131.25	131.25
585 Service Charge	64.44			64.44
590 Total (Total of 500 to 585)	18,395.34	0	0	1,015.39
595 Total election expenses (Total of line 590 column A, B and C)	18,395.34			

From schedule 7, line 850

From schedule 8, line 860

18,395.34 ← 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 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	4,250.00		4,250.00
610	Less than \$250	1,625.00		1,625.00
630	Total	\$ 5,875.00	\$	\$ 5,875.00

← 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
Bond, Bruce	300.00
Campbell, Scott	400.00
Cook, Lyle	400.00
Craig, Marie	250.00
Grantham, Douglas	1,000.00
Hofer, Edward	500.00
Ransom, Brian	500.00
Riese, Paul	400.00
Shodine, Nelson	500.00

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 \$ _____

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 \$ _____

← 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 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 \$ 13,575.00 ← 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 \$ _____

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

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

Total number of income tax receipts received from Elections Manitoba: line 780 20

Total number of income tax receipts returned to Elections Manitoba:

Issued to Contributors line 790 20 ← **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 20

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 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
Total disability expenses	line 850	\$

← To line 511, column D

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]

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
Total	line 940 \$

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 \$

* Attach separate list if necessary.