

February 7, 2020

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

To Leslie Wishart, official agent for Blaine Pedersen,

Qualified Opinion

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 Blaine Pedersen for the candidacy period from January 23, 2019 to November 12, 2019 relating to the election held on September 10, 2019 in the Electoral Division of Midland.

In our opinion, except for the possible effects of the matters described in the *Basis of Qualified Opinion* section of our report, the Form 922, Candidate's Financial Statements and Supporting Schedules for Leslie Wishart 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

During the candidacy period, the campaign collected a cash contribution in an amount that exceeds \$25, which under the Elections Financing Act is prohibited under section 35(3.1).

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 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 the 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 financial statement 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.

Responsibilities of Management and Those Charged with Governance for the 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 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 Form 922, Candidate's Financial Statements and Supporting Schedules that is free from material misstatement, whether due to fraud or error.

**Notes to Form 922 - Candidate's Financial Statements and Supporting Schedules
for the Candidacy Period from January 23, 2019 to November 12, 2019 relating to the election held
on September 10, 2019 in the Electoral Division of Midland**

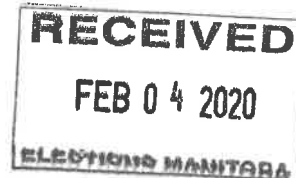
Note 1:

The Candidate's Financial Statements and Supporting Schedules – Form 922, are prepared to comply with the financial reporting provisions of the *Election Financing Act* as issued by the Province of Manitoba and the Accounting Guide – Accounting For Purposes of The Election Financing Act issued by the Chief Electoral Officer.

The statements are filed with Elections Manitoba in accordance with the *Election Financing Act* of the Province of Manitoba. The statements is intended solely for the use of the official agent and the candidate. Accordingly, the statements may not be suitable for another purpose.

Note 2:

Our previous auditor's report dated January 10, 2020 is withdrawn. The previous Form 922 was amended to decrease contributions by \$100 and decrease cash by \$100.



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Candidate's Financial Statements and Supporting Schedules



To be filed within four months after election day.

For the candidacy period

DATE JANUARY 23, 2019

To

DATE NOVEMBER 12, 2019

Candidate

NAME BLAINE PEDERSEN
ELECTORAL DIVISION MIDLAND
REGISTERED PARTY / INDEPENDENT THE PROGRESSIVE CONSERVATIVE PARTY OF MANITOBA

Official Agent

NAME LESLIE WISHART

Auditor

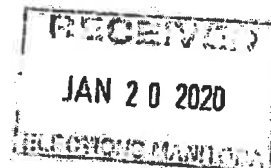
NAME OF AUDITOR SCARROW & DONALD LLP
NAME OF PUBLIC ACCOUNTANT TO WHOM INQUIRY MAY BE DIRECTED (if different than above) K. G. FINDLAY, FCA

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 (handwritten signature)

2019 JAN 20 Date (mm/dd/yyyy)



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

Assets

100 Cash	<u>\$534.99</u>	
110 Accounts receivable	<u>\$0.00</u>	
115 Inventory	<u>\$0.00</u>	
Other assets (provide details)		
130	<u>\$0.00</u>	
135	<u>\$0.00</u>	
190 Total Assets	(total of line 100 to 135)	<u>\$534.99</u>

Liabilities and Surplus

200 Accounts payable	<u>\$1,128.68</u>	
205 Overdraft/line of credit	<u>\$0.00</u>	
220 Loans	<u>\$0.00</u>	
Other liabilities (provide details)		
230	<u>\$0.00</u>	
240	<u>\$0.00</u>	
275 Candidacy period surplus/(deficit)	<u>-\$593.69</u>	
290 Total Liabilities and Surplus	(total of line 200 to 275)	<u>\$534.99</u>

Statement of Income, Expenses and Transfers for the Candidacy Period**Income and Transfers**

300 Contributions	<u>\$8,046.00</u>	
310 Transfers from candidate's constituency association	<u>\$3,000.00</u>	
320 Transfers from endorsing registered party	<u>\$868.06</u>	
330 Fundraising	<u>\$0.00</u>	
Other income (provide details)		
360	<u>\$0.00</u>	
390 Total Income and Transfers	(total of line 300 to 360)	<u><u>\$11,914.06</u></u>

Expenses and Transfers

400 Election expenses	<u>\$9,704.94</u>	
405 Non - election expenses	<u>\$2,802.81</u>	
415 Transfer of money to endorsing registered party	<u>\$0.00</u>	
420 Transfers of property and services to endorsing registered party	<u>\$0.00</u>	
430 Total Expenses and Transfers	(total of line 400 to 420)	<u><u>\$12,507.75</u></u>
440 Candidacy Period Surplus/(Deficit)	(line 390 minus line 430)	<u><u>-\$593.69</u></u>

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	2,516.32			2,516.32
505 Posters, pamphlets, promotional	3,585.40	118.06	250.00	3,953.46
511 Disability				
512 Child care				
515 Fundraising				
520 Furniture and equipment rental				
525 Honoraria/salaries	326.09		673.91	1,000.00
530 Interest and bank charges	103.43		5.85	109.28
535 Audit fee (amount in excess of subsidy)				
545 Office occupancy (rent, utilities)				
550 Office supplies and postage	1,474.22		18.90	1,493.12
555 Polling (opinion surveys/market research)		750.00		750.00
560 Signs and structural support	308.53	126.00		434.53
565 Transportation, accommodation and food	307.96		1,854.15	2,162.11
570 Telephone	88.93			88.93
575 Personal				
Other (provide details)				
580 _____				
585 _____				
590 Total (Total of 500 to 585)	8,710.88	126.00	2,802.81	12,507.75
595 Total election expenses (Total of line 590 column A, B and C)	9,704.94			

From
schedule
7, line 850

From
schedule
8, line 860

9,704.94 ← 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. Contribution summary

		A	B	C (A plus B)
	Aggregate contributions:	Monetary contributions	Non-monetary contributions	Total of all contributions
600	\$250 or more	7,000.00		7,000.00
610	Less than \$250	920.00	126.00	1,046.00
630	Total	\$ 7,920.00	\$ 126.00	\$ 8,046.00

↑
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
ROBERT MCINTYRE	1000
BERT CUMMER	700
MAXINE PLESIUK	400
GORDON SIMPSON	3000
EDWARD NICHIPORICK	400
ROBERT HAMBLIN	500
ARLENE HAMBLIN	500
MARK ANSEEUW	250
ANITA ANSEEUW	250

Additional pages attached? Yes _____ No

Schedule 3 – Transfers from Endorsing Registered Party

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 \$ 868.06
- C. Total transfers from endorsing registered party:
(total of line 700 to 710) line 720 \$ 868.06 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 \$ 868.06

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 \$ 3,000.00
- 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 \$ 3,000.00 ← 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 50

Total number of income tax receipts returned to Elections Manitoba:

• Issued to contributors	line 790 <u>17</u>	← Return Elections Manitoba copies only.
• Voided or cancelled	line 800 <u>4</u>	← Return all three copies.
• Unused	line 810 <u>29</u>	← 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 0

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
Minister of Finance	Cellular phone usage	109.78
Leslie Wishart	Honorarium	1,000.00
Leslie Wishart	Postage - reimbursement	18.90
Total accounts payable	line 840	\$ 1,128.68

↑
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
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.