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ELECTIONS MANITOBA



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

To Lea Clarke, official agent for Colleen Mayer,

Opinion

I 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 Colleen Mayer for the candidacy period from February 19, 2019 to November 12, 2019 relating to the election held on September 10, 2019 in the electoral division of St. Vital.

In my opinion, Form 922, Candidate's Financial Statements and Supporting Schedules for Colleen Mayer 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 Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My 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 my report. I am independent of the Candidate in accordance with the ethical requirements that are relevant to my audit of the financial statement in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting

I draw attention to Note 1 to the Form 922, Candidate's Financial Statements and Supporting Schedules, which describes the basis of accounting. The Form 922, Candidate's Financial Statements and Supporting Schedules are prepared to assist the candidacy of Colleen Mayer 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. My opinion is not modified in respect of this matter.

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.

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

My objectives are to obtain reasonable assurance about whether the Form 922, Candidate's Financial Statements and Supporting Schedules as a whole is 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 this Form 922, Candidate's Financial Statements and Supporting Schedules.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made the Official Agent and Candidate
- Evaluate the overall presentation, structure and content of the Form 922, Candidate's Financial Statements and Supporting Schedules, including the

disclosures, and whether the Form 922, Candidate's Financial Statements and Supporting Schedules represents 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.

R Marshall CPA Inc

Winnipeg, Manitoba
February 6, 2020

922

Candidate's Financial Statements and Supporting Schedules



To be filed within four months after election day

For the candidacy period

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DATE
February 19, 2019

DATE
November 12, 2019

Candidate

NAME Colleen Mayer
ELECTORAL DIVISION St. Vital
REGISTERED PARTY / INDEPENDENT Progressive Conservative Party of Manitoba

Official Agent

NAME Lea Clarke

Auditor

NAME OF AUDITOR Ryan J Marshall, Chartered Professional Accountant Inc.
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.

Lea Clarke
Signature of official agent

02/06/2020
Date (mm/dd/yyyy)

amended July 29/20

and Amendment Oct 10/20

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

Assets		
100 Cash	\$ 3,936.86	
110 Accounts receivable	1,138.28	
115 Inventory*		
Other assets (provide details)		
130 Cambrian Credit Union Share	5.00	
135 _____		
190 Total assets (total of lines 100 to 135)		line 190 \$ 5,080.14
Liabilities and Surplus		
200 Accounts payable	\$ 6,060.00	← From line 840
205 Overdraft/ line of credit**		
220 Loans**		
Other liabilities (provide details)		
230 _____		
240 _____		
275 Candidacy period surplus/(deficit)	-979.86	← From line 440
290 Total liabilities and surplus (total of line 200 to 275)		line 290 \$ 5,080.14

Lines 190 and 290 must be the same.

* 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	\$ 44225.00	←	From line 630, column C
310 Transfers from constituency associations		←	From line 760
320 Transfers from endorsing registered party	15588.75	←	From line 720
330 Fundraising			
Other income (provide details)			
360 <u>St. Boniface PC Candidate Rent</u>	<u>1000.00</u>		
390 Total income and transfers (total of lines 300 to 360)		line 390	\$ <u>60813.75</u>

Expenses and Transfers

400 Election expenses	\$ 48794.05	←	From line 595
405 Non – election expenses	12999.56	←	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	\$ <u>61793.61</u>
440 Total period surplus/ (deficit) (line 390 minus line 430)		line 440	\$ <u>-979.86</u>

↑
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	2,930.29			628.33	3,558.62
505 Posters, pamphlets, promotional	8,894.20			1,202.01	10,096.21
511 Disability					
512 Child care					
515 Fundraising					
520 Furniture and equipment rental	1,491.56			841.70	2,333.26
525 Honoraria/salaries	8,500.00				8,500.00
530 Interest and bank charges	768.14			213.91	982.05
535 Audit fee (amount in excess of subsidy)					
545 Office occupancy (rent, utilities)	3,278.31			3,730.50	7,008.81
550 Office supplies and postage	1,496.11			1,631.08	3,127.19
555 Polling (opinion surveys, market research)	10,375.00		2,388.75	4,110.00	16,873.75
560 Signs/structural support	3,258.87			186.21	3,445.08
565 Transportation,accomodation and food	5,246.87			232.65	5,479.52
570 Telephone	165.95			223.17	389.12
575 Personal					
Other (provide details)					
580					
585					
590 Total (total of line 500 to 585)	46,405.30		2,388.75	12,999.56	61,793.61

From schedule 7, line 850

From schedule 8, line 860

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

48,794.05 ← To line 400

↑ To line 405

Provide the amount of bank charges and loan interest incurred from the close of the polls to 4 months after Election Day. (Not required if candidate did not qualify for reimbursement)

Loan interest line 597 \$ 57.10

Bank Charges line 598 \$ 35.25

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 <u>cash transfers</u> received during the candidacy period from the endorsing registered party: | line 700 | \$ | <u>13,200.00</u> | |
| B. Total value of all <u>transfers of property or services</u> received during the candidacy period from the endorsing registered party: | line 710 | \$ | <u>2,388.75</u> | |
| C. Total transfers from endorsing registered party:
(total of line 700 to 710) | line 720 | \$ | <u>15,588.75</u> | ← 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 | \$ | <u>2,388.75</u> | |

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

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	69	←	Return Elections Manitoba copies only.
• Voided or cancelled	line 800	0	←	Return all three copies.
• Unused	line 810	0	←	Return all three copies.

Total number of income tax receipts returned to Elections Manitoba
(total of line 790 to 810) line 820 69 _____

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 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.