



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. Complete the form in ink.

RECEIVED
DEC 20 2019
ELECTIONS MANITOBA

For the candidacy period

Date January 18, 2019

To

Date November 12, 2019

Candidate

| |
|--------------------------------|
| Name |
| Eichler, Ralph |
| Electoral Division |
| Lakeside |
| Registered Party / Independent |
| PC |

Official Agent

| |
|-------------|
| Name |
| Barry Jeske |

Auditor

| |
|---|
| Name of Auditor |
| MNP LLP. |
| Name of Professional 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

12/18/2019
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 line 100 to 135) line 190 \$ 39.27

Liabilities and Surplus

| | | | | |
|-----|-------------------------------------|----|------------|---|
| 200 | Accounts payable | \$ | 1,500.00 | ← From line 840 |
| 205 | Overdraft/ line of credit ** | | | |
| 220 | Loans ** | | | |
| | Other liabilities (provide details) | | | |
| 230 | _____ | | | |
| 240 | _____ | | | |
| 275 | Candidacy period surplus/(deficit) | | (1,460.73) | ← From line 440 |

Lines 190 and 290 must be the same.

290 Total liabilities and surplus (total of lines 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 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 | \$ 5,875.00 | ← | From line 630, column C |
| 310 Transfers from constituency association | 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 linse 300 to 360) | | line 390 | \$ <u>19,450.00</u> |

Expenses and Transfers

| | | | |
|---|--------------|----------|-----------------------------|
| 400 Election expenses | \$ 18,609.86 | ← | From line 595 |
| 405 Non - election expenses | 2,300.87 | ← | 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 | \$ <u>20,910.73</u> |
| 440 Total period surplus/(deficit) (line 390 minus line 430) | | line 440 | \$ <u><u>(1,460.73)</u></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 | 2,266.00 | | | 250.00 | 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) | | | | 1,500.00 | 1,500.00 |
| 545 Office occupancy (rent, utilities) | | | | | |
| 550 Office supplies and postage | 87.22 | | | 49.69 | 136.91 |
| 555 Polling (opinion surveys / market research) | | | | | |
| 560 Signs/structural support | 4,434.55 | | | | 4,434.55 |
| 565 Transportation, accomodation and food | 1,313.93 | | | | 1,313.93 |
| 570 Telephone | | | | | |
| 575 Personal | | | | | |
| Other (provide details) | | | | | |
| 580 Hall rental | | | | 131.25 | 131.25 |
| 585 Service charge of transfer from Paise Money | 64.44 | | | | 64.44 |
| 590 Total (total of line 500 to 585) | 18,609.86 | | | 2,300.87 | 20,910.73 |
| 595 Total election expenses (Total of line 590 column A, B and C) | 18,609.86 | | | | |

From
schedule
7,
line 850

From
schedule
8,
line 880

↑
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 \$ 8.33
 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: line 720 \$ _____ ← To line 320
(total of lines 700 to 710)
- 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 \$ 13,575.00
- 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 lines 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 |
|---|--|
| Lakeside Progressive Conservative Association | 13,575.00 |

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 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 |
|------------------------|------------------------|----------------------|
| MNP LLP. | Audit fees | 1,500.00 |
| Total accounts payable | | line 840 \$ 1,500.00 |

↖
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

12/18/2019
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

12/18/2019

Date (mm/dd/yyyy)

