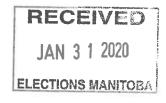


Business Advisors . Tax . Audit



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100 - 865 Henderson Hwy Winnipeg, Manitoba R2K 2L6 fortgroupcpa.ca

#### **INDEPENDENT AUDITOR'S REPORT**

To Abdelhady Elnagar, official agent for Martha Jo Willard:

#### **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 the Purpose of the Election Financing Act issued by the Chief Electoral Officer*, for the candidacy of Martha Jo Willard for the candidacy period August 13, 2019 to November 12, 2019 relating to the election held on September 10, 2019 in the electoral division of Notre Dame.

In our opinion, Form 922, Candidate's Financial Statements and Supporting Schedules for Martha Jo Willard, 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 the Purpose of the Election Financing Act issued by the Chief Electoral Officer*.

#### **Basis Opinion**

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 Financial Statements* for the audit of the Form 922, Candidate's Financial Statements and Supporting Schedules. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 opinion.

#### **Emphasis of Matter**

We 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 Martha Jo Willard 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. Our 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 the Purposes of the Election Financing Act, and for such internal control they determine is necessary to enable the preparation of 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

Our objectives are to obtain reasonable assurance about whether the Form 922, Candidate's Financial Statements and Supporting Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 Form 922, Candidate's Financial Statements and Supporting Schedules.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 representing the underlying transactions and events in a manner that achieved fair presentation.

We 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 we identify during our audit.

Winnipeg, Manitoba January 30, 2020

CHARTERED PROFESSIONAL ACCOUNTANTS INC.

Fort Group



#### Martha Jo Willard, Candidate in the Electoral Division of Notre Dame Note to Form 922 - Candidates Financial Statements and Supporting Schedules For the Candidacy period from August 13, 2019 to November 12, 2019

#### Note 1:

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

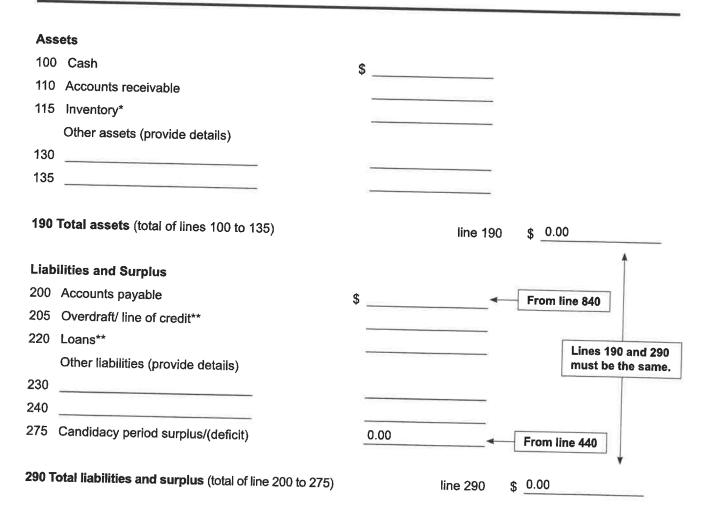
The statements are filed with Elections Manitoba in accordance with the Elections Financing Act of Manitoba. The statements are intended solely for the use of the Official Agent and Candidate. Accordingly, the statements may not be suitable for another purpose. The statement are made available for review by the public.

# Candidate's Financial Statements and Supporting Schedules



To be filed	within four months after election da	av.		RECEIVED
For the candidacy period			JAN 3 1 2020	
			D/	ELECTIONS MANITORA
August	August 13, 2019			lovember 12, 2019
Candidate	NAME			
	Martha Jo Willard			
	ELECTORAL DIVISION			
	Notre Dame			
	REGISTERED PARTY / INDEPENDE	ENT		
	Green Party of Manitoba			
Official	NAME			
Agent Abdelhady Elnagar				
Auditor	NAME OF AUDITOR			
	Fort Group Chartered Prot	fessional Ac	countants	Inc.
	NAME OF PUBLIC ACCOUNTANT 1	O WHOM INQ	UIRY MAY BE	DIRECTED (if different than above)
	Alex Yaworski, CPA, CMA	, CMC		
		DECLARAT	ION	
	ned official agent, hereby file a compleing with an Auditor's Report from a quot contained herein is complete, true an	ISHIDAA SHAHAr		made been for the second
Abo	Whad Elnay RV		January 30	), 2020
Signature of of	ficial agent	[	Date (mm/dd,	/yyyy)

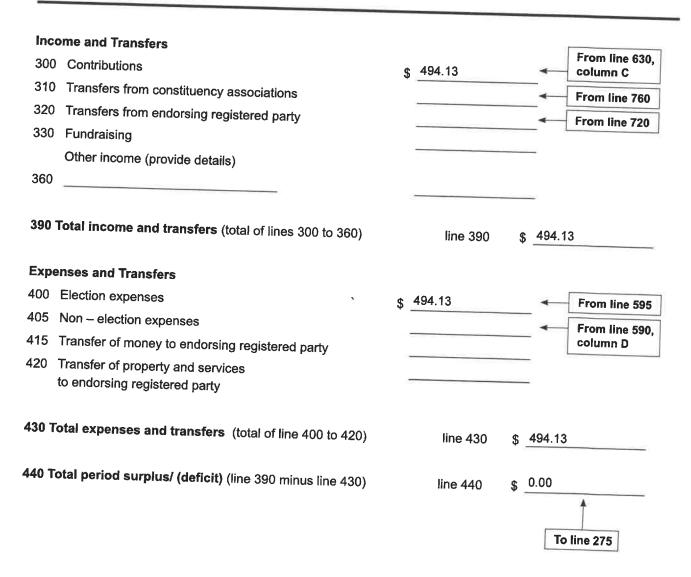
# Statement of Assets, Liabilities and Surplus (Deficit) as at the End of the Candidacy Period



<sup>\*</sup> 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.

<sup>\*\*</sup> 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



## 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)		
50	0 Advertising	494.13				494.13		
50	5 Posters, pamphlets, promotional						ſ	From
51	1 Disability	FINE T						schedule 7, line 850
512	2 Child care						Ĺ	
515	5 Fundraising						- 1	From schedule
520	Furniture and equipment rental							8, line 860
525	Honoraria/salaries							
530	Interest and bank charges				00.0			
535	Audit fee (amount in excess of subsidy)		y tue		-			
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	Total (Total of 500 to 585)					194.13		
595	Total election expenses				_	104.15		

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

	Α	В	C (A plus B)
Aggregate contributions	Monetary contributions	Non-monetary contributions	Total of all contributions
\$250 or more	0.00		494.13
Less than \$250	0.00	0.00	0.00
Total	\$ 0.00		\$ 0.00
	\$250 or more Less than \$250	Aggregate contributions  \$250 or more  Less than \$250  O.00  Table	Aggregate contributions  Monetary contributions  \$250 or more  0.00  494.13  Less than \$250  0.00  0.00

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.

\$ Aggregate value of contribution
494.13

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 <u>cash transfers</u> received during the candidacy period from the endorsing registered party:

line 700 \$ 00.0

**B.** Total value of all <u>transfers of property or services</u> received during the candidacy period from the endorsing registered party:

line 710 \$ 00.0

**C.** Total transfers from endorsing registered party: (total of line 700 to 710)

line 720 \$ 00.0 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 \$ 00.0

## Schedule 4 – Transfers from Candidate's Constituency Association

Com	plete only if the candidate's campaign received transfers from the co	onstituency	ass	sociation:	
	otal value of all <u>cash transfers</u> received during the candidacy eriod from the constituency association:	line 740	\$	00.0	
<b>B</b> . T	otal value of all <u>transfers of property or services</u> received uring the candidacy period from the constituency association:	line 750	\$	00.0	
C. T	otal transfers from constituency association: otal of line 740 to 750)	line 760	\$	00.0	To line 310
<b>D.</b> If	you entered an amount on line 750, disclose the value of roperty or services that were used during the election period:	line 770	\$	00.0	
<u></u>	ere there contributions of \$250 or more to the constituency associated on the constituency as a constituency as	ion during t	the	candidacy period?	
1	lame of contributors of \$250 or more to the constituency association (attach list if necessary)		A	\$ ggregate value of contribution	
Lis	st attached? Yes No				

## Schedule 5 – Reconciliation of Income Tax Receipts

Complete only if the candidate was	s registered to issue income	∍ tax r	eceipts.	
Total number of income tax receipt	s received from Elections N	/lanito	ba: line 780	0
Total number of income tax receipt	s returned to Elections Man	iitoba:		
Issued to contributors	line 790	<b>-</b>	Return Elections Manitoba copies only.	
Voided or cancelled	line 800	<b>←</b>	Return all three copies.	
• Unused	line 810	<b>←</b>	Return all three copies.	
Total number of income tax receipts (total of line 790 to 810)	returned to Elections Mani	toba	line 820	
Total unreturned income tax receipt	s (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
	2 2 2 2 1 Paioti of Oxpetiae	\$ Amount
I		
l accounts payable	line 840	\$
		A

2017

## 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	<del>.</del>	\$ Valu	e of expense incurred
		-	
disability expenses	line 850	\$	
			4
			To line 511
			column D
re of candidate			
- or owndiagre	Date (mm/dd	/уууу)	

### 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 incurr
otal child care expenses	line 860	\$
	94	<b>A</b>
		To line 512
		column D
nature of candidate Dat	e (mm/dd	l/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)

930 Total pre-election period advertising expenses

(total line 910 and 920)

line 930

line 920

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

Details of expe	ense	\$ Amount
		1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
otal	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.\*

	\$ Amount
line 950	•
	line 950

<sup>\*</sup> Attach separate list if necessary.