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AUDITORS' REPORT ON THE CANDIDATE'S CAMPAIGN FINANCIAL RETURN PURSUANT TO THE *NUNAVUT ELECTIONS ACT*

To the Chief Electoral Officer

We have audited the candidate's Campaign Financial Return prepared in accordance with the accounting requirements of Part VII of the *Nunavut Elections Act* for the candidacy of Cecile Nelvana Lyall, a candidate in the election of a member to serve in the Legislative Assembly of Nunavut held on the 27th day of October, 2025 in the constituency of Netsilik. This financial information is the responsibility of the financial agent for the candidate. Our responsibility is to express an opinion on this financial information based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the requirements of Section 181.1 of the *Nunavut Elections Act*. Generally accepted auditing standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit includes assessing the accounting principles used and significant estimates made by the financial agent of the candidate, as well as evaluating the overall presentation of the financial information. The *Act* does not, however, require us to report, nor was it practicable for us to determine, that the accounting records include all transactions relating to the candidacy of Cecile Nelvana Lyall. Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records.

In our opinion, the Campaign Financial Return of Cecile Nelvana Lyall presents fairly, in all material respects, the information contained in the financial records on which it is based except for as noted in the paragraph below in accordance with the accounting requirements of the *Nunavut Elections Act* and the accounting guidelines issued by Elections Nunavut.

Baker Tilly Arctic Inc. is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

We are able to conclude on the amounts presented in the Campaign Financial Return based on the supporting documentation available and statutory declaration provided by the candidate and financial agent. Total campaign expenses included in the financial return are understated by $1,138.73 related to goods and services expenses. The candidate personal contribution - not reimbursed is under stated by $1,138.73 in accordance with the accounting requirements of the Nunavut Elections Act and the accounting guidelines issued by Elections Nunavut.

Baker Tilly Arctic Inc

Iqaluit, Nunavut
October 29, 2025

Chartered Professional Accountants

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NUNAVUNMI NIGUAKNIK
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ELECTIONS NUNAVUT

Campaign Financial Return Long Form

Constituency: Netsilik	**Election Day: October 27, 2025**
Candidate's Name: Cecile Nelvana Lyall	**Financial Agent's Name: Eliza Naomi Eetoolook**
Candidate's Mailing Address: **Gen Delivery, Taloyoak , Nu** **X0B 1B0**	**Financial Agent's Mailing Address:** **Gen Delivery, Taloyoak , Nu** **X0B 1B0**

Your campaign financial return will become public record and anyone can look at it.

Financial Agent:

- ✓ Complete this form if your campaign had **ANY** contributions or expenses.
- ✓ The maximum you can spend on your campaign is **$30,000**. However, travel, childcare and disability expenses can exceed this maximum.
- ✓ All contributions and expenses must be supported with receipts.
- ✓ **Deadline to send to Elections Nunavut– December 26, 2025**
- ✓ If you need more time completing it or have any questions, contact Elections Nunavut at info@elections.nu.ca or 1-800-267-4394.
- ✓ For instructions, see the document "How to complete the Financial Return".
- ✓ Send the completed Financial Return to:

  Elections Nunavut
  41 Sivulliq Ave,
  P.O. Box 39
  Rankin Inlet, NU X0C 0G0

If you don't send a completed financial return before the deadline, you may be charged under the *Nunavut Elections Act* and you will not be able to be a candidate in any territorial, municipal council or district education authority election for 5 years.

Part 1 - Contributions

Financial ($$) Contributions – Named

The names and addresses of people or organizations that gave money to your campaign, and the amount of money they gave.

- ✓ If you know the name of anyone who gave money to your campaign, you must record it.
- ✓ $2,500 is the maximum allowed per person or organization.
- ✓ The financial agent may issue a tax receipt to every eligible person or organization who contributed money.

Contributor's Name	Contributor's Address	Tax Receipt #	Contribution Amount
			$
			$
			$
			$
			$
			$
			$
			$
			$
			$
			$
			$
			$
			$
			$
Total Financial Contributions – Named (put this amount on line 1 on page 10)			**$ 0**

Anonymous Financial ($$) Contributions

This is money that came from people that you don't know who they were.

- ✓ You can only receive a maximum of $100 per anonymous contribution. If it is more than $100, you must either find out who gave it to you and return it, or send it to the Chief Electoral Officer.
- ✓ The total combined limit for all anonymous contributions is $2,500. Any amount over $2,500 must be returned to the contributor or sent to the Chief Electoral Officer.

Date of Anonymous Contribution	Contribution ($$) Amount
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
Total Anonymous Contributions (put this amount on line 2 on page 10)	**$ 0**

Financial ($$) Contributions from the Candidate (Not Reimbursed)

This is the amount of personal money the Candidate spent on the Campaign <u>that was not reimbursed.</u>

- ✓ The candidate can contribute more than $2,500 to their campaign.
- ✓ A candidate may only be issued a tax receipt to a maximum of $2500, even if they contributed more.

Date and detail of Personal $$ Contribution	Receipt #	Personal Contribution ($$) Amount
09/14/25 Campaign Material		~~$ 1,313.65~~ 174.92
09/29/25 Airfare to and from Kugaaruk		$ 443.06
10/20/25 Accommodation in Kugaaruk		$ 1,445.85
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
Total Personal $$ Contribution (put this amount on line 3 on page 10)		~~$ 3,202.56~~ 2063.83

Campaign Gathering Financial ($$) Contributions

Money your campaign received at a campaign gathering.

Named Contributions: The name and addresses of people or organizations that gave money to your campaign, and the amount of money they gave.

Anonymous Contributions: Money that came from people you don't know who they were.

Named Contributions - Campaign Gathering			
Contributor's Name	**Contributor's Address**	**Tax Receipt #**	**Contribution ($$) Amount**
			$
			$
			$
			$
			$
			$
Campaign Gathering Total Financial Contributions – Named			**$ 0**

Anonymous Contributions - Campaign Gathering	
Date of Anonymous Contribution	**Contribution ($$) Amount**
	$
	$
	$
	$
Campaign Gathering Total Contributions- Anonymous	**$ 0**

Total Campaign Gathering Contributions Named + Anonymous (put this amount on line 4 on page 10)	**$ 0**

Goods & Services Contributions

These are contributions your campaign received that was not money. You must reasonably estimate and record the market value of the goods and services.

- ✓ $2500 in market value is the maximum allowed per person or organization, unless it is for transportation or accommodation services during the election.
- ✓ Volunteer labour is not considered a contribution, unless the volunteer would usually charge for the service they are providing the campaign.

Market value means what something would cost if you had to pay for it.

- If someone donates a pair of mitts that you use as a door prize for your campaign gathering, the price those mitts would normally have sold for would be their market value.
- If a company donates airline tickets or accommodations, the market value would be what that ticket or accommodation would normally have cost.

Contributor's name and address	Detail of Contribution	Market Value
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
Total Goods & Services Contributions (put this amount on line 5 on page 10)		**$ 0**

Part 2 - Expenses

Campaign Expenses

Goods & Services Expenses				
Supplier's name	**Detail of Expense**	**Invoice #**	**Receipt #**	**Market Value**
Vistaprint	Stickers and buttons	0229764487		$ ~~1,313.65~~ 174.92
				$
				$
				$
				$
				$
				$
				$
			Total Goods & Services Expenses (put this amount on line 6 on page 10)	$ ~~1,313.65~~ 174.92

Childcare & Disability Expenses				
Supplier's name	**Detail of Expense**	**Invoice #**	**Receipt #**	**Expense $**
				$
				$
				$
				$
				$
				$
			Total Childcare & Disability Expenses (put this amount on line 7 on page 10)	**$ 0**

Advertising Expenses				
Supplier's name	**Detail of Expense**	**Invoice #**	**Receipt #**	**Expense $**
				$
				$
				$
				$
				$
				$
				$
				$
				$
				$
				$
			Total Advertising Expenses (put this amount on line 8 on page 10)	**$ 0**

Salaries & Allowances				
Supplier's name	**Detail of Expense**	**Invoice #**	**Receipt #**	**Expense $**
				$
				$
				$
				$
				$
			Total Salaries & Allowances (put this amount on line 9 on page 10)	**$ 0**

Office Rent & Utilities				
Supplier's name	**Detail of Expense**	**Invoice #**	**Receipt #**	**Expense $**
				$
				$
				$
			Total Office Rent & Utilities (put this amount on line 10 on page 10)	**$ 0**

Travel & Accommodations				
Supplier's name	**Detail of Expense**	**Invoice #**	**Receipt #**	**Expense $**
Canadian North	Flights to and from Kugaaruk	5182169141966		**$ 443.06**
Inukshuk Inn Inns North	Accommodation in Kugaaruk	4047		**$ 1445.85**
				$
				$
				$
			Total Travel & Accommodations (put this amount on line 11 on page 10)	**$ 1,888.91**

Other Expenses				
Supplier's name	**Detail of Expense**	**Invoice #**	**Receipt #**	**Expense $**
				$
				$
				$
				$
				$
			Total Other Expenses (put this amount on line 12 on page 10)	**$ 0**

Part 3 - Summary of Contributions and Expenses

Campaign Contributions

Line	Contribution Description	Amount
1	Financial ($$) Contributions - Named	$ 0
2	Financial Contributions ($$) - Anonymous	$ 0
3	Candidate's Personal Contribution - Not Reimbursed	$ ~~3202.56~~ 2063.83
4	Campaign Gathering - Named + Anonymous	$ 0
5	Goods & Services Contributions	$ 0
6	**Total Campaign Contributions**	**$ ~~3202.56~~** 2063.83

Campaign Expenses

Line	Expense Description	Amount
6	Goods & Services	~~$ 1,313.65~~ 174.92
7	Childcare & Disability Expenses	$ 0
8	Advertising Expenses	$ 0
9	Salaries & Allowances	$ 0
10	Office Rent & Utilities	$ 0
11	Travel & Accommodations	$ 1,888.91
12	Other Expenses	$ 0
13	**Total Campaign Expenses**	**~~$ 3202.56~~** 2063.83

14. Total Campaign Contributions---------- $ ~~3,202.56~~ 2063.83

15. Total Campaign Expenses---------- $ ~~3,202.56~~ 2063.83

16. Surplus or (deficit)---------- $ 0

Note: Line 14 – Line 15 enter on Line 16

(a) If the number is positive (+) it is surplus

(b) If the number is negative (-) it is deficit (please enter the number in brackets e.g. (302.07)

Checklist for Financial Agent and Candidate	Financial Agent's initial	Candidate's initial	Elections Nunavut
☐ All parts of the form are completed and signed			
☐ Receipts for every expense, including unpaid expenses			
☐ Printed statements from bank or approved institution			
☐ CEO approvals for any expenses over $30,000			
☐ All tax receipts/books and Record of Tax Receipts form returned to Elections Nunavut.			
☐ Closure of Account statement, showing a zero balance			
☐ If there is a surplus- *having money left over after the election*- you will issue a cheque to the Government of Nunavut or to a charitable organization. Provide a copy of the cheque and receipt with this return.			

Privacy Statement: *The information in the campaign financial return is collected and published under the authority of the Nunavut Elections Act. Questions can be directed to: Chief Privacy Officer, Elections Nunavut* privacy@elections.nu.ca *or by calling toll free 1-800-267-4394.*

Part 4 - Declaration

By signing the declaration, both the candidate and financial agent expressly declare that:

- ✓ We understand that this financial return will be audited if we received or spent more than $500 on the campaign. The audit will determine whether it presents fairly the information contained in the accounting records on which the return is based pursuant to s. 181.1 of the *Nunavut Elections Act.*
- ✓ We have not violated the Nunavut Elections Act in respect of this election.
- ✓ We have not withheld any information from our records and documents relevant to this election.
- ✓ All contributions to the campaign were accepted by either the financial agent; or _____, who was authorized in writing to accept contributions on behalf of the financial agent. *(print full name(s) of any authorized person)*
- ✓ No contributions to the campaign over $2,500.00 were accepted, except transportation and accommodation services given as a goods or services contribution.
- ✓ We accepted no contributions prohibited under the *Nunavut Elections Act.*
- ✓ Any contributions in excess of the limits under the *Nunavut Elections Act* were either returned to the contributor or paid (in amount or value) to the Chief Electoral Officer.
- ✓ No contributions to the campaign was used for any purpose other than to pay an election expense for the candidate.
- ✓ All contributions of money to the campaign were deposited into the campaign bank account or approved institution.
- ✓ No person other than the financial agent issued any tax receipts for contributions to the campaign.
- ✓ All tax receipts issued for contributions to the campaign were issued from the receipt book provided by Elections Nunavut and faithfully show who made the contribution and not any other person or organization.
- ✓ No gifts or other advantages were accepted that might reasonably be seen to influence the candidate, if elected.
- ✓ No person other than the financial agent, or a person authorized in writing by the financial agent, incurred any election expense for the campaign.

✓ There are no legal claims and possible claims against the candidate or financial agent in respect of this election, except as follows: *(provide details of any claims or possible claims)*

_____

_____

_____.

✓ We have disclosed in this return any facts relating to any fraud or suspected fraud that may impact this financial return. The details of any facts relating to any fraud that may impact this financial return are as follows: *(provide details of any facts relating to any fraud or suspected fraud)*

_____

_____

_____.

DECLARATION BY CANDIDATE	**DECLARATION BY FINANCIAL AGENT**
I solemnly declare that I reviewed this financial return and that it is accurate, complete and does not contain any false or misleading information. I make this solemn declaration knowing that it is of the same force and effect as if made under oath pursuant to the *Nunavut Evidence Act*.	I solemnly declare that I reviewed this financial return and that it is accurate, complete and does not contain any false or misleading information. I make this solemn declaration knowing that it is of the same force and effect as if made under oath pursuant to the *Nunavut Evidence Act*.
At (community): Taloyoak	At (community): Taloyoak
Date: Oct 29, 2025	Date: Oct 29, 2025
X _____ ***Signature of Candidate***	X _____ ***Signature of Financial Agent***
X _____ Cst. Brandon ROENITZ 69339 - RCMP - No Expiry *Signature of Commissioner of Oaths, ~~Justice of the Peace, Notary Public~~ or RCMP*	X _____ Cst. Brandon ROENITZ 69339 - RCMP - No Expiry *Signature of Commissioner of Oaths, ~~Justice of the Peace, Notary Public~~ or RCMP*

Auditor Checklist of Compliance with Requirements of NEA
General Election October 27, 2025. Deadline for submission of financial return December 26, 2025.

Section NEA	**Complies/Does not comply NA**	**Impact on Independent Auditor's Report**	**Auditor**
Prohibition on making contributions 168. (1) No person shall make a contribution to another person for the purpose of supporting that person as a candidate at a forthcoming election unless (a) it is made during the election period;	Complies		
Prohibition on accepting contributions 168. (2) No person may accept a contribution for the purpose of supporting a person as a candidate at a forthcoming election unless (a) it is made during the election period;	Complies		
Maximum contribution 168. (5) Subject to subsection (8), no individual, corporation or unincorporated association or organization shall make contributions to a candidate exceeding $2,500 in total during an election period. (8) Where transportation or accommodation services are given as a contribution of goods or services, the value of the contribution may exceed $2,500 during an election period.	Complies		
Value of goods and services 168. (6) The value of a contribution made in goods and services is the market value of the goods and services.	N/A		
Use of personal funds 169 (1) A person who becomes a candidate at an election may, during the pre-election period and the election period, use an amount of his or her own funds not exceeding $30,000 in total on his or her campaign. Record of contribution 169. (2) Any amount of personal funds used under subsection (1) shall be recorded as if it were a contribution.	Complies		
Tax receipt for candidate 169. (3) A tax receipt not exceeding $2,500 may be issued to the candidate in respect of an amount of personal funds	N/A	No record of tax receipts	

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
used during the election period.			
Tax receipt 170. (2) Only a financial agent may issue a tax receipt from the receipt book provided by the Chief Electoral Officer for a contribution of money accepted but tax receipts issued to each contributor shall not exceed the maximum contribution in an election period. (3) A person authorized by a financial agent to receive a contribution under subsection (1) shall not issue a tax receipt.	N/A	No record of tax receipts	
Bank account 170. (4) A financial agent shall (a) open an account at a bank or, where no bank exists where the financial agent resides, at an approved institution; (i) before accepting any contributions, (ii) no later than the 21st day before election day	Complies		
Bank account 170. (4) A financial agent shall (b) deposit in that account all contributions of money collected on behalf of the candidate.	N/A		
Anonymous contribution 171. (1) A financial agent may accept an anonymous contribution not exceeding $100. (2) Where a financial agent receives an anonymous contribution exceeding $100, the financial agent shall (a) if the identity of the contributor can be established, return the contribution; or (b) if the identity of the contributor cannot be established, send the whole contribution to the CEO to be credited to the CRF.	N/A		
Anonymous contribution 171. (1.1) A financial agent may accept no more than $2,500 in total anonymous contributions.	N/A		
Record of contribution 172. (1) The financial agent shall, in addition to the record keeping obligations under the Income Tax Act, record and report all contributions	N/A		

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
exceeds $100, the financial agent shall record and report the name of the contributor.			
172. (2) The financial agent shall determine the market value of a contribution, including food and drink provided to voters at a meeting, dance, dinner or other function in relation to the election by someone other than the financial agent.	N/A		
172.1. Subject to section 176, no person shall use a contribution made to a candidate for any purpose other than to pay an election expense for that candidate.	Complies		
Collection of money at functions 174. (1) Where money is given in response to a general collection of money solicited from persons in attendance at a meeting, dance, dinner or other function held in relation to the election of a candidate, (a) no amount of money shall be received anonymously from any person exceeding $100; and (b) the amounts given anonymously shall not be considered as a contribution for the purposes of calculating the $2,500 limit in subsection 168(5), but the total amount of money collected shall be recorded and reported by the financial agent.	Complies		
Name of sponsor 174. (2) The financial agent shall record and report the name of each sponsor of the meeting, dance, dinner or other function referred to in subsection (1).	N/A		
Surplus contribution 176. (1) Subject to subsection 178 (7), the financial agent shall, before the end of the post election period, give any contributions that were not expended on his or her candidate's campaign to (a) a charitable organization of the candidate's choice; or (b) the Consolidated Revenue Fund	N/A		
Deficit	N/A		

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
176. (4) Subject to sections 168 and 173, where a candidate has a campaign deficit, persons may give and the financial agent may receive additional contributions within the post election period. (5) Additional contributions made under subsection (4) shall be deemed to have been made during the election period.			
Maximum expendable 177. (1) No person who becomes a candidate shall incur pre-election expenses and election expenses that cumulatively exceed $30,000. (2) A person who becomes a candidate shall keep proper records of pre-election expenses. (3) A financial agent of a candidate shall keep proper records of contributions received and election expenses incurred.	Complies		
Contracts 178. (1) Only a financial agent, or a person authorized in writing by a financial agent, may enter into a contract to incur an election expense. (2) A contract not entered into under subsection (1) is void.	Complies		
Proof of expenses 178. (4) Every financial agent shall ensure that every payment in respect of an election expense is proved by a receipt or bill providing details of the expense.	Complies	Except for understating an invoice amount. See Pg 7 & 14, 3100-3100	
Payment of bills 178. (6) Subject to subsection (7) all bills must be submitted to and paid by the financial agent at the latest within the post election period.	Complies		
Preparation of financial return 180. (1) Every financial agent shall, before the end of the post election period, prepare for his or her candidate and accurate, signed financial return in the approved form.	Complies		
Contents of financial return 180.(3) Each financial return sent to the Chief Electoral Officer must contain (a) detailed statements in respect of the candidate of	Complies		

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
(i) the total amount of contributions received during the election period, (ii) the total amount of contributions received after election day but deemed to have been made during the election period under subsection 176(5);			
Contents of financial return 180.(3) Each financial return sent to the Chief Electoral Officer must contain (a) detailed statements in respect of the candidate of (iii) the individual amounts of contributions in excess of $100 and the name and address of each such contributor,	Complies		
Contents of financial return 180.(3) Each financial return sent to the Chief Electoral Officer must contain (a) detailed statements in respect of the candidate of (iv) the gross amount collected at any meeting, dance, dinner or other function and the name of each sponsor of the meeting, dance, dinner or other function, and	Complies		
Contents of financial return 180.(3) Each financial return sent to the Chief Electoral Officer must contain (a) detailed statements in respect of the candidate of (v) all election expenses including disputed claims and unpaid claims.	Complies		
Contents of financial return 180.(3) Each financial return sent to the Chief Electoral Officer must contain (b) all receipts and bills proving payment of election expenses as required by subsection 178(4);	Complies		
Contents of financial return 180.(3) Each financial return sent to the Chief Electoral Officer must contain (c) a declaration signed by the financial agent certifying that the financial return is accurate, complete and does not contain any false or misleading information;	Complies		
Contents of financial return 180.(3) Each financial return sent to the Chief Electoral Officer must contain (c) a declaration signed by the candidate	Complies		

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
certifying that the financial return is accurate, complete and does not contain any false or misleading information.			