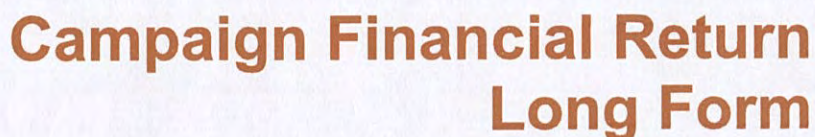


Lester Landau

Chartered Professional Accountants  
Lester Landau Accounting Professional Corp.



<b>Constituency:</b> <b>Tasiluk</b>	<b>Election Day:</b> <b>October 25, 2021</b>
<b>Candidate's Name:</b> <b>James T Arreak</b>	<b>Financial Agent's Name:</b> <b>Taqialuk Peter</b>
<b>Candidate's Mailing Address:</b> <b>PO Box 758, Iqaluit, NU, X0A 0H0</b>	<b>Financial Agent's Mailing Address:</b> <b>PO Box 544, Iqaluit, NU, X0A 0H0</b>

***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 24, 2021**
- ✓ If you need more time completing it or have any questions, contact Elections Nunavut at [info@elections.nu.ca](mailto: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**



## 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.
- ✓ \$2500 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
Taqialuk Peter	PO BOX 544, Iqaluit, Nu, X0A 0H0	1286	\$100.00
Paul Okalik	PO Box 2117, Iqaluit, NU, X0A 0H0	1287	\$300.00
Carlos Foyn	PO Box 544, Iqaluit, NU, X0A 0H0	1289	\$200.00
Ronald Dewar	PO Box 1191, Iqaluit, NU, X0A 0H0	1290	\$250.00
Taqialuk Peter	PO Box 544, Iqaluit, NU, X0A 0H0	1311	\$415.21
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
<b>Total Financial Contributions – Named</b> (put this amount on line 1 on page 11)			<b>\$1265.21</b>



## 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 \$2500 must be returned to the contributor or sent to the Chief Electoral Officer.

Date of Anonymous Contribution	Contribution (\$\$) Amount
October 6, 2021	\$100.00
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
<b>Total Anonymous Contributions</b> (put this amount on line 2 on page 11)	<b>\$100.00</b>

*This is the amount of personal money the Candidate spent on the Campaign that was not reimbursed.*

- | Date of Personal \$\$ Contribution  | Personal Contribution (\$\$) Amount |
|---|-------------------------------------|
|   | \$                                  |
|   | \$                                  |
|   | \$                                  |
|   | \$                                  |
|   | \$                                  |
|   | \$                                  |
|   | \$                                  |
|   | \$                                  |
|   | \$                                  |
|   | \$                                  |
|   | \$                                  |
|   | \$                                  |
|   | \$                                  |
| <b>Total Personal \$\$ Contribution</b><br>(put this amount on line 3 on page 11) | \$                                  |



## 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			\$

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

<b>Total Campaign Gathering Contributions Named + Anonymous</b> (put this amount on line 4 on page 11)	\$
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# 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 11)		\$



## Part 2 - Expenses

### Campaign Expenses

Goods & Services Expenses				
Supplier's name	Detail of Expense	Invoice #	Receipt #	Market Value
AtiiGo Media	8 posters @ 18x24 / 6 posters @ 24X31 / Project Management	2726	Personal cheque number 184	\$498.75
Tittaq Office Supplies	Laminating @ 6 / Laminating @ 8	115750		\$170.10
Tittaq Office Supplies	Laminating @ 8	116195		\$33.60
AtiiGo Media	Printing 250 brochures	2731	EMT Confirmation number 15390566783	\$210.00
Innirvik Support Services	Printing 8.5x11 pamphlet/ 11x17 Poster / Folding 250 brochures / editing	16088		\$438.38
				\$
				\$
				\$
Total Goods & Services Expenses (put this amount on line 6 on page 11)				\$1350.83

Childcare & Disability Expenses				
Supplier's name	Detail of Expense	Invoice #	Receipt #	Expense \$
				\$
				\$
				\$
				\$
				\$
				\$
Total Childcare & Disability Expenses (put this amount on line 7 on page 11)				\$



Advertising Expenses				
Supplier's name	Detail of Expense	Invoice #	Receipt #	Expense \$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
Total Advertising Expenses (put this amount on line 8 on page 11)				\$

Salaries & Allowances				
Supplier's name	Detail of Expense	Invoice #	Receipt #	Expense \$
				\$
				\$
				\$
				\$
				\$
Total Salaries & Allowances (put this amount on line 9 on page 11)				\$



Office Rent & Utilities				
Supplier's name	Detail of Expense	Invoice #	Receipt #	Expense \$
				\$
				\$
				\$
<b>Total Office Rent &amp; Utilities</b> (put this amount on line 10 on page 11)				\$

Travel & Accommodations				
Supplier's name	Detail of Expense	Invoice #	Receipt #	Expense \$
				\$
				\$
				\$
				\$
				\$
<b>Total Travel &amp; Accommodations</b> (put this amount on line 11 on page 11)				\$

Other Expenses				
Supplier's name	Detail of Expense	Invoice #	Receipt #	Expense \$
First Nations Bank of Canada	Transfer Fees			\$6.00
First Nations Bank of Canada	Service Plan Fee			\$9.90
First Nation Bank of Canada	Interest Charge			\$0.01
				\$
				\$
<b>Total Other Expenses</b> (put this amount on line 12 on page 11)				\$15.91



## Part 3 - Summary of Contributions and Expenses

### Campaign Contributions

Line	Contribution Description	Amount
1	Financial (\$\$) Contributions - Named	\$1265.21
2	Financial Contributions (\$\$) - Anonymous	\$100.00
3	Candidate's Personal Contribution - Not Reimbursed	\$
4	Campaign Gathering - Named + Anonymous	\$
5	Goods & Services Contributions	\$
Total Campaign Contributions		\$1365.21

### Campaign Expenses




Line	Expense Description	Amount
6	Goods & Services	\$1350.83
7	Childcare & Disability Expenses	\$
8	Advertising Expenses	\$
9	Salaries & Allowances	\$
10	Office Rent & Utilities	\$
11	Travel & Accommodations	\$
12	Other Expenses	\$15.91
Total Campaign Expenses		\$1366.74

Total Campaign Contributions-----	\$1365.21
Total Campaign Expenses-----	\$1366.74
Surplus or (deficit)-----	\$-1.53



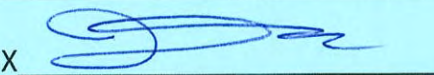
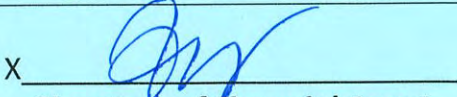
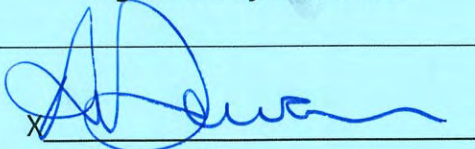
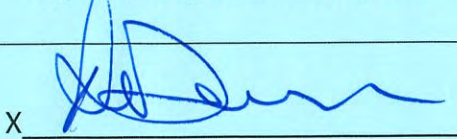
## Part 4 - Declaration

**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
<p>I solemnly declare that I reviewed this financial return and that it is accurate, complete and does not contain any false or misleading information.</p> <p>I make this solemn declaration knowing that it is of the same force and effect as if made under oath pursuant to the <i>Nunavut Evidence Act</i>.</p>	<p>I solemnly declare that I reviewed this financial return and that it is accurate, complete and does not contain any false or misleading information.</p> <p>I make this solemn declaration knowing that it is of the same force and effect as if made under oath pursuant to the <i>Nunavut Evidence Act</i>.</p>
At (community): Iqaluit	At (community): Iqaluit
Date: Nov. 21, 2021	Date: Nov 22, 2021
X  Signature of Candidate	X  Signature of Financial Agent
X  Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP	X  Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP

Ronald Dewar  
Justice of the Peace Nunavut Territory  
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Ronald Dewar  
Justice of the Peace Nunavut Territory  
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# Auditor Checklist of Compliance with Requirements of NEA

General Election October 25, 2021 Deadline for submission of financial return December 24, 2021.

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		LL
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		LL
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  NA		LL  LL
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.	NA		LL
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.	NA		LL
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	NA		LL



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.	Complies  Complies		LL  LL
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 21 <sup>st</sup> day before election day	Complies		LL
Bank account 170. (4) A financial agent shall (b) deposit in that account all contributions of money collected on behalf of the candidate.	Complies		LL
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.	Complies		LL
Anonymous contribution 171. (1.1) A financial agent may accept no more than \$2,500 in total anonymous contributions.	Complies		LL
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	Complies		LL



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.	NA		LL
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.	Does not comply	Qualification – We are unable to substantiate activity in the campaign bank account of two deposits and two withdrawals of \$150	LL
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.	NA		LL
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).	NA		LL
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	NA		LL
Deficit			

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.	NA		LL
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  NA  Complies		LL  LL  LL
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		LL
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		LL
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		LL
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.	Does not comply	No impact – Goods and services misclassified, impact considered trivial to the financial return as a whole	LL
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		LL



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		LL
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	NA		LL
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		LL
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		LL
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		LL
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		LL

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.			