



Igaluit

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Rankin Inlet

PO Box 147, Rankin Inlet, NU, XOC 0G0 Tel: 867.645.2817 Fax: 867.645.2483

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INDEPENDENT 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 Douglas Aggark, a candidate in the election of a member to serve in the Legislative Assembly of Nunavut held on the 30th day of October, 2017 in the constituency of Rankin Inlet North - Chesterfield Inlet. 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 Douglas Aggark. 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 Douglas Aggark 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.

We could not substantiate the activity of the bank account opened by the financial agent as required by paragraph 170(4) of the *Nunavut Elections Act*. 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. Candidate's contributions, not reimbursed are understated by \$150 of other expenses.

Chartered Professional Accountants

Iqaluit, Nunavut December 22, 2017

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A: Summary of Contributions and Expenses

\$ 150 60 \$ 150 00 \$ 150 00 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0	11. Other
\$ 150°°°	
\$ 150 °C	10. Childcare & disability
\$ 150 °C \$ 150 °C \$ 150 °C 	
\$ 150 °C	9. Travel
\$ 150 °C	8. Office rent & utilities
\$ 150 °C	7. Salaries & allowances
\$ 150 °C	
	6. Ads&signs
\$ 00	Summary of Expenses (see D)
\$ 000	5. Total contributions (Add lines 1 + 2 + 3 + 4)
\$	4. Candidate's contributions, NOT reimbursed (see C4)
~/	3. Goods and services contributions (see C3)
\$\$	1. Named contributions (see B1)

DEADLINE 60 days after Election Day White copy to CEO

1 Yellow copy to Candidate

Send to CEO at Elections Nunavut, RANKIN INLET
Pink copy to Financial Agent



A: Summary of Contributions and Expenses- Declaration

Election Day: Oct 3c 2c17
Financial Agent's name: Harry Aggark
Financial Agent's Mailing Address: Box 65 Chester Field Inlet XCC OBO

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

- ✓ We understand that this financial return will be audited to 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
 - o ______, 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 were accepted, except transportation services given as a goods or services contribution.

DEADLINE 60 days after Election Day White copy to CEO

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Send to CEO at Elections Nunavut, RANKIN INLET

Yellow copy to Candidate



A: Summary of Contributions and Expenses- Declaration

- ✓ 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 contribution 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 noscible claims against the candidate or financial agent in respect of this election, except as

.S.	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 or suspected fraud that may impact this financial return are as follows:
	(provide details of any facts relating to any fraud or suspected fraud)

DEADLINE 60 days after Election Day
White copy to CEO

3
Yellow copy to Candidate

Send to CEO at Elections Nunavut, RANKIN INLET Pink copy to Financial Agent



A: Summary of Contributions and Expenses- Declaration

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 solemnly declare that I prepared 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 <i>Nunavut Evidence Act</i> .	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> .
At (community): Chestar Field In1Et	At (community):
, Nunavut	, Nunavut
Dec 22 2017	Date: Dec 29/14
Signature of Candidate:	Signature of Financial Agent:
1 Sal	Mell
Choul Cpl. Craig LOWE Reg. 54741	Chame Cpl. Craig LOWE Reg. 54741

NT 10065 N.C.O. I/c R.C.M. Police P.O. Box 5 Chesterfield in a Nunavut NT 10065 N.C.O. I/c R.C.M. Police P.O. Box 5 Chesteriield Inlet, Nunavut

DEADLINE 60 days after Election Day White copy to CEO

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Send to CEO at Elections Nunavut, RANKIN INLET

Yellow copy to Candidate

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Pink copy to Financial Agent

B-1: Financial Contributions—Named

Each contributor in this list gets a tax receipt

White copy to CEO

Contributor's name	Contributor's address	Tax receipt #	Amount
	Total F	inancial Contributions—Nam (Write total on Line 1 Part	
he above is an accurate and co ontains no false or misleading i	mplete record of all named financial contribution.	tions we received for this can	didate's campaign. It
inancial Agent's signature:	Candidate	's signature:	re_
DEADLINE 60 days after Election D	5 S	5da- 650 -451	tions Nunavut RANKIN INI

Yellow copy to Candidate

B-2: Financial Contributions—Anonymous & Gatherings



f the campaign had no financial contributions from anonymous or gatherings, write 'N/A	Tor the total and sign below.
Nrite the gathering sponsor, address, and date OR 'Anonymous'	Amount
Students Council- Posters Pamphiets	\$150
The state of the s	
Total Financial Contributions—Anonymous & Gatheri (Write total on Line 2 Part	
The above is an accurate and complete record of all financial contributions from campai received for this candidate's campaign. It contains no false or misleading information. Financial Agent's signature: Candidate's signature	()// -
72	
DEADLINE 60 days after Election Day	Send to CEO at Elections Nunavut, RANKIN IN

White copy to CEO

Yellow copy to Candidate

C-3: Goods & Services—Contributions & Expenses



If your campaign had no goods and services contributions and expenses, write 'N/A' in the totals and sign below. Record the market value in one or more expense categories **Total Market** Value-Contribution Office rent & Childcare & Disability Ads & Signs Salaries & allowances Contributor's name and address 150 150 Students Council 150 **Totals** Write total on Write the total for each category on the first line in Part D Expenses Line 3 Part A

The above is an accurate and complete record of all financial contributions from campaign gatherings and 'anonymous' that we received for this candidate's campaign. It contains no false or misleading information.

Financial Agent's signature:

Candidate's signature:

DEADLINE 60 days after Election Day

White copy to CEO

7

Yellow copy to Candidate

Send to CEO at Elections Nunavut, RANKIN INLET

AGP-F #P-P-Dend-M NINAVARIA REGIANNA ELECTRONS NINAVATI ELECTRONS NINAVATI

C-4: Candidate's personal money (NOT reimbursed) - Contributions & Expenses

	Record the total amount in one or more expense categories.					Total Amount— Contribution	
Name on receipt Attach all receipts	Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other	
Translation of Malerial		150				1000	150
Totals		150					
	Write the	total for each	category on	the secon	id line in Part [) ,	Write total contribution on Line 4 Part A

The above is an accurate and complete record of all financial contributions from campaign gatherings and 'anonymous' that we received for this candidate's campaign. It contains no false or misleading information.

Financial Agent's signature:

Candidate's signature:

DEADLINE 60 days after Election Day

White copy to CEO

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Yellow copy to Candidate

Send to CEO at Elections Nunavut, RANKIN INLET

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D: Expenses

	#	Amount of each expense							
Name of supplier Name on receipt or invoice Attach all receipts	Invoice or receipt #	Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other	Cheque Number	Petty Cash Used ✓
Goods and Services Record numbers from C3	See C3							01657	³
Candidate's personal money Record numbers from C4	See C4		150						
			9						

DEADLINE 60 days after Election Day White copy to CEO

9 Yellow copy to Candidate

Send to CEO at Elections Nunavut, RANKIN INLET
Pink copy to Financial Agent

D: Expenses- Cont'd

Travel	Childcare & Disability	Other	Cheque Number	Petty Cash Used 🗸
Write total on Line 9 Part A	Write total on Line 10 Part A			
//	ntains no false	e or misleading	g informa	ition.
8	8 on Line 9 Part A	8 on Line 9 on Line 10 Part A	8 on Line 9 on Line 10 on Line 11 Part A Part A campaign. It contains no false or misleading	8 on Line 9 on Line 10 on Line 11 Part A campaign. It contains no false or misleading informations

DEADLINE 60 days after Election Day

White copy to CEO

Yellow copy to Candidate

Send to CEO at Elections Nunavut, RANKIN INLET

Auditor Checklist of Compliance with Requirements of NEA General Election October 30, 2017 Deadline for submission of financial return December 29, 2017.

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;	NA		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;	NA		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	NA		Ц
during an election period. (8) Where transportation services are given as a contribution of goods or services, the value of the contribution may exceed \$2,500 during an election period.	NA		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	Complies		LL
169. (2) Any amount of personal funds used under subsection (1) shall be recorded as if it were a contribution.	Does not comply	Qualification – Missing \$150 of other expenses paid personally	LL
Tax receipt for candidate 169. (3) A tax receipt not exceeding \$2,500 may be issued to the candidate in	NA		LL

Constituency: Rankin Inlet North Chesterfield Inlet Candidate: Douglas Aggark Financial agent: Harry Aggark

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
respect of an amount of personal funds 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.	NA		LL
(3) A person authorized by a financial agent to receive a contribution under subsection (1) shall not issue a tax receipt.	NA		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;	Does not comply	Qualification – All activity not provided can still conclude based on statutory declaration	LL
Bank account 170. (4) A financial agent shall (b) deposit in that account all contributions of money collected on behalf of the candidate.	NA		LL
Anonymous contribution 171. (1) A financial agent may accept an anonymous contribution not exceeding \$100.	NA		LL
(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.	NA		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 exceeds \$100, the financial agent shall record and report the name of the contributor.	NA		LL

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
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.	Complies		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 176. (4) Subject to sections 168 and 173, where a candidate has a campaign	NA		LL

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
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.	Complies		LL
(2) A person who becomes a candidate shall keep proper records of pre-election	NA		LL
expenses. (3) A financial agent of a candidate shall keep proper records of contributions received and election expenses incurred.	Complies		LL
Contracts 178. (1) Only a financial agent, or a person authorized in writing by a financial agent, may enter into a contract	Complies		LL
to incur an election expense. (2) A contract not entered into under subsection (1) is void.	NA		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	Qualification – Summary understated by \$150 of personal expenses	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	Complies		LL

Constituency: Rankin Inlet North Chesterfield Inlet Candidate: Douglas Aggark Financial agent: Harry Aggark

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
Chief Electoral Officer must contain (c) a declaration signed by the candidate certifying that the financial return is accurate, complete and does not contain any false or misleading information.			