

**MacKay
Landau**

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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 James Arreak, a candidate in the election of a member to serve in the Legislative Assembly of Nunavut held on the 27th day of October, 2008 in the constituency of Uqqummiut. 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 James Arreak. 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 James Arreak presents fairly, in all material respects, the information contained in the financial records on which it is based in accordance with the accounting requirements of the *Nunavut Elections Act* and the accounting guidelines issued by Elections Nunavut.


CHARTERED ACCOUNTANTS

Iqaluit, Nunavut
February 19, 2009

Part A: Campaign Financial Return



Constituency: Uqummiut	Election Day: 2008/10/27
Candidate's Name: James Arreak	Financial Agent's Name: Daniel Jaypoody
Candidate's Mailing Address: P.O. Box 146	Financial Agent's Mailing Address P.O. Box 43
Community: Clyde River	Community: Clyde River
Postal Code X0A 0E0	Postal Code X0A 0E0
Home Phone: 867-924-	Home Phone: 867-924-
Work Phone: 867-924-	Work Phone: 867-924-
Summary of Contributions	
1. Named contributions	\$ 250.00
2. Anonymous contributions (\$100.00 or less)	\$
3. Goods and services	\$ 1,340.00
4. Candidate's personal \$\$ used, NOT reimburse	\$
5. Total contributions (Add lines 1 + 2 + 3 + 4)	\$ 1,590.00
Summary of Expenses	
6. Ads & Signs	\$
7. Salaries & Allowances	\$
8. Office rent & utilities	\$
9. Travel	\$ 1,539.50
10. Childcare & disability	\$
11. Other	\$ 4.95
12. Total Expenses (Add 6+7+8+9+10+11)	\$ 1,544.45
Total Campaign Contributions (line 5)	\$ 1,590.00
Total Campaign Expenses (line 12)	\$ 1,544.45
Surplus or (Deficit): Contributions minus Expenses	\$ 45.55

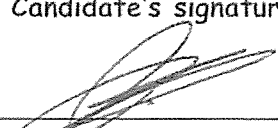

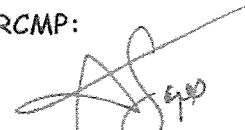

Part A: Campaign Financial Return



Surplus: Check one box below to show what you did with the surplus.

- Government of Nunavut. Attach the cheque or money order. Make it out to 'Consolidated Revenue Fund Nunavut'.
- Charitable organization. Attach the receipt, made out to 'Campaign of ____'. The group must be on the Elections Nunavut list of eligible groups.

The Financial Agent prepared this Financial Return and the Candidate will submit it, as the *Nunavut Elections Act* requires.

<p>Candidate's Declaration</p> <p>I solemnly declare that I reviewed this financial return and that it is accurate and complete; it contains no false or misleading information.</p> <p>I declare this knowing that it has the same force and effect as if I made an oath under the <i>Nunavut Evidence Act</i>.</p>	<p>Financial Agent's Declaration</p> <p>I solemnly declare that I prepared this financial return and that it is accurate and complete; it contains no false or misleading information.</p> <p>I declare this knowing that it has the same force and effect as if I made an oath under the <i>Nunavut Evidence Act</i>.</p>
<p>At (community): Clyde River</p>	<p>At (community): Clyde River.</p>
<p>Date: Nov. 04, 2008</p>	<p>Date: Nov. 04, 2008</p>
<p>Candidate's signature:</p> 	<p>Financial Agent's signature:</p> 
<p>Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP:</p>  CST	<p>Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP:</p>  CST.

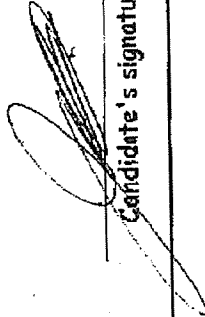


Part B: Campaign Financial Return

Part B: Goods and Service / Goods and Services

		Record the market value in one or more categories					
Contributor's name and address	Market Value	Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other
First Air -- 20 Cope Drive, Kanata, Ontario	1,340.00	nil	nil	nil	1,340.00	nil	nil
Total Goods and Services \$	1,340.00				1,340.00		
		Transfer the total for each expense category to the first line, Part B: Campaign Expenses.					
		Transfer to Part A Line 3					

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


Candidate's signature


Financial Agent's signature



FEB 19 2009 11:40 FROM: ML 8679246252

TO: 40679000000000000000

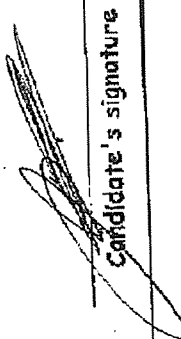
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Part B: Campaign Financial Return

Part B: Campaign Expenses. Attach all receipts.

Name of Supplier	Invoice or Receipt Number	Amount of each expense						Cheque Number	Petty Cash Used <input checked="" type="checkbox"/>
		Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Chi care & Disability	Other		
Part B: Goods and Services					1,340.00				
Part B: Candidate's personal \$\$\$	Attached				199.50				
Navigator Inn	4261								4.95
Canada Post	money order								4.95
Subtotals \$					1,539.50				
		Transfer to Part A Line 6	Transfer to Part A Line 7	Transfer to Part A Line 8	Transfer to Part A Line 9	Transfer to Part A Line 10	Transfer to Part A Line 11		

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


Candidate's signature


Financial Agent's signature



Record of Tax Receipts

The financial agent completes and signs this form when they first get the tax receipts.

Constituency:

~~Caribou River & Bayshore~~
Uggummiut

Candidate:

JAMES APREAK

Serial Numbers of Tax Receipts

From:

1021

To:

1025

I am the financial agent for an official candidate – Elections Nunavut accepted the declaration of candidacy. I received the tax receipts listed above. I know I must use them according to Nunavut's laws and send them all to Elections Nunavut with the financial return – before the end of the post election period.

Financial Agent's signature

Date: 2008 09 25

Year / Month / Day

The RO gives one copy to the financial agent and faxes one copy to the CEO.
Toll-free fax: 1.800.269.1125

Original: CEO

Copy: RO

Copy: Financial Agent



Account of Tax Receipts

The financial agent must complete and sign this form to report on all tax receipts.

Fill out this form after you complete the financial return - it has information you need to complete this form. Send this form and all tax receipt books to Elections Nunavut with the financial return.

Constituency: <i>UQRUMMIUT</i>	Election Day: <i>October 27, 2008</i>
Candidate's Name & Address <i>JAMES ARREAK P.O. BOX 146 CLYDE RIVER, NU X0A-0E0</i>	Financial Agent's Name & Address <i>DANIEL JAYPOODY P.O. BOX 43 CLYDE RIVER, NU X0A-0E0</i>

Did the candidate have more than one financial agent during the campaign? If yes write down the name and address for each financial agent and the dates each one started and finished their work.

Financial Agent Name & Address	Start & Finish Dates

Write down the serial numbers for each category of tax receipts. Check the 'Record of Tax Receipts' form and include all the serial numbers you received.

Serial Numbers	✓ Issued	✓ Unused	✓ Voided
1021	✓		
1022			✓

Total contributions based on adding up all the issued tax receipts: \$250.00

Total named contributions from the financial return: 1

These numbers should be the same. If they're not the same go back and check over the financial return and this account of tax receipts.

I used the tax receipts according to Nunavut's laws and I swear that the information in this account of tax receipts is accurate and complete.

Financial Agent's signature

Date (yr/mo/day)

Home phone #: (867) 924-6866

Work phone #: _____