

LESTER LANDAU
Chartered Accountants

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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 Elizabeth Copland, a candidate in the election of a member to serve in the Legislative Assembly of Nunavut held on the 28th day of October, 2013 in the constituency of Arviat North - Whale Cove. 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.

Except as explained in Appendix A, 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 Elizabeth Copland. 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 view of the possible non-compliance with the *Nunavut Elections Act* and accounting guidelines issued by Elections Nunavut described in Appendix A, we are unable to express an opinion whether the Campaign Financial Return of Elizabeth Copland 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
December 18, 2015

Appendix A

We are not able to determine if the candidate's Campaign Financial Return was prepared in accordance with the requirements of the Nunavut Elections Act and the accounting guidelines issued by Elections Nunavut for the following reasons:

1. We were not able to substantiate campaign expenditures of \$8,347 due to supporting documentation not being available for inspection.
2. We were not able to substantiate that all campaign contributions were utilized for eligible campaign expenditures due to the campaign account statement not being available for inspection.
3. The Candidate and Financial Agent did not sign all pages of the Campaign Financial Return.

A: Summary of Contributions and Expenses



Summary of Contributions

1. Named contributions (see B1)	\$	<u>8,347.00</u>
2. Anonymous contributions (see B2).....	\$	<u>0</u>
3. Goods and services contributions (see C3).....	\$	<u>0</u>
4. Candidate's contributions, NOT reimbursed (see C4).....	\$	<u>0</u>
5. Total contributions (Add lines 1 + 2 + 3 + 4).....	\$	<u>8,347.00</u>

Summary of Expenses (see D)

6. Ads & signs	\$	<u>2,347.00</u>
7. Salaries & allowances.....	\$	<u>1,105.00</u>
8. Office rent & utilities.....	\$	<u>1,125.00</u>
9. Travel.....	\$	<u>550.00</u>
10. Childcare & disability.....	\$	<u>0</u>
11. Other	\$	<u>3,220.00</u>
12. Total expenses (Add 6 + 7 + 8 + 9 + 10 + 11)	\$	<u>8,347.00</u>

13. Total Contributions (from line 5 above).....	\$	<u>8,347.00</u>
14. Total Expenses (from line 12 above)	\$	<u>8,347.00</u>
15. Surplus or (Deficit): Contributions minus Expenses.....	\$	<u>0</u>

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 (on list of eligible groups). Attach the receipt, made out to 'Campaign of _____'


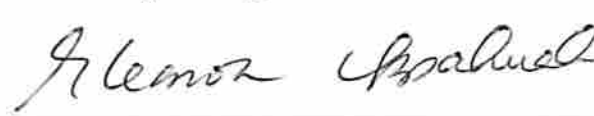


DEADLINE 60 days after Election Day
White copy to CEO

1
Yellow copy to Candidate

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

A: Summary of Contributions and Expenses



Constituency: Arviat North & Whale Cove	Election Day: October 28, 2013
Candidate's name & mailing address Elizabeth Copland P.O. Box 509 Arviat, NU X0C 0E0	Financial Agent's name & mailing address Gleason Uppahuak P.O. Box 222 Arviat, NU X0C 0E0
Candidate's Declaration I solemnly declare that I reviewed this financial return and that it is accurate and complete; it contains no false or misleading information. 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> . At (community): Date (yyyy/mm/dd):	Financial Agent's Declaration I solemnly declare that I prepared this financial return and that it is accurate and complete; it contains no false or misleading information. 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> . At (community): Date (yyyy/mm/dd):
Candidate's signature 	Financial Agent's signature 
Signature: Commissioner of Oaths, JP, Notary Public, or RCMP  A member of the Royal Canadian Mounted Police and Commissioner of Oaths for Nunavut Territory	Signature of Commissioner of Oaths, JP, Notary Public, or RCMP  A member of the Royal Canadian Mounted Police and Commissioner of Oaths for Nunavut Territory

B-1: Financial Contributions—Named



Each contributor in this list gets a tax receipt

Contributor's name	Contributor's address	Tax receipt #	Amount
Aurora Copland	P.O. Box 509 Arviat, NU X0C0E0		200.00
Alanna Copland	P.O. Box 509 Arviat, NU X0C0E0		200.00
Ryfan Qaumallaktagtuq			500.00
Ryfan Kitikmiut Inc.			500.00
Nunavut Purchase & Supplies			1,000.00
MacDougal Steel Erectors Inc.			500.00
Arctic Canada Construction Ltd.			500.00
Ian Copland	P.O. Box 509 Arviat, NU X0C0E0		900.00
John Todd Holdings			1,000.00
Nancy Kip Gibbons	P.O. Box 65 Arviat, NU X0C0E0		150.00
Eskimo Point Lumber Supply P.O. Box 420 Arviat, NU X0C0E0			2,347.00
Frances Uppahuak P.O. Box 222 Arviat, NU X0C0E0			200.00
Elizabeth Copland P.O. Box 509 Arviat, NU X0C0E0			350.00
Total Financial Contributions—Named			8,347.00
(Write total on Line 1 Part A)			

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

Financial Agent's signature: *Herman Uppahuak*

Candidate's signature: *E. Copland*

D: Expenses



Name of supplier Name on receipt or invoice Attach all receipts	Invoice or receipt #	Amount of each expense					Cheque Number	Petty Cash Used ✓
		Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability		
Goods and Services Record numbers from C3	See C3	2,347. ⁰⁰	1,105. ⁰⁰	1,125. ⁰⁰	550. ⁰⁰		3,220. ⁰⁰	✓
Candidate's personal money Record numbers from C4	See C4							

DEADLINE 60 days after Election Day
White copy to CEO

7
Yellow copy to Candidate

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

Auditor Checklist of Compliance with Requirements of NEA
 General Election October 28, 2013 Deadline for submission of financial return December 27, 2013.

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 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.	Does not comply	Denial of opinion – Supporting documentation not provided	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 NA		LL 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 NA		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;	Does not comply	Denial of opinion – Account statements not provided	LL
Bank account 170. (4) A financial agent shall (b) deposit in that account all contributions of money collected on behalf of the candidate.	Does not comply	Denial of opinion – Account statements not provided	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.	NA NA		LL 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.	Does not comply	No impact – Missing addresses not considered material	LL
172. (2) The financial agent shall determine the market value of a contribution, including food and drink	NA		LL

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
provided to voters at a meeting, dance, dinner or other function in relation to the election by someone other than the financial agent.			
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	Denial of opinion – Supporting documentation not provided	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.	Complies		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 deficit, persons may give and the financial agent may receive additional contributions within the post election period.	NA		LL
(5) Additional contributions made under	NA		LL

Constituency:
Arviat North/Whale Cove

Candidate:
Elizabeth Copland

Financial agent:
Gleason Uppahuak

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
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		LL
	Does not comply	Denial of opinion – Supporting documentation not provided	LL
	Does not comply	Denial of opinion – Supporting documentation not provided	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.	Does not comply	Denial of opinion – Supporting documentation not provided	LL
	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.	Does not comply	Denial of opinion – Supporting documentation not provided	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.	Does not comply	Denial of opinion – Supporting documentation not provided	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	Denial of opinion – Expenses in Part D not accurately recorded	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 (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);	Complies		LL
Contents of financial return			

Constituency:
Arviat North/Whale Cove

Candidate:
Elizabeth Copland

Financial agent:
Gleason Uppahuak

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
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	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 (v) all election expenses including disputed claims and unpaid claims.	Does not comply	Denial of opinion – Expenses in Part D not accurately recorded	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);	Does not comply	Denial of opinion – Supporting documentation not provided	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 certifying that the financial return is accurate, complete and does not contain any false or misleading information.	Complies		LL