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Landau

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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 Donald Havioyak, 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 Kugluktuk. 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 Donald Havioyak. 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 Donald Havioyak 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
July 22, 2009

Part A: Campaign Financial Return



Constituency: Kugluktuk	Election Day: 2008/10/27
Candidate's Name: Donald Havioyak	Financial Agent's Name: Joanne Klengenber
Candidate's Mailing Address: P.O. Box 128	Financial Agent's Mailing Address P.O. Box 317
Community: Kugluktuk	Community: Kugluktuk
Postal Code XOB 0E0	Postal Code XOB 0E0
Home Phone: 867-982-4400	Home Phone: 867-982-5800
Work Phone: 867-982-3097	Work Phone: 867-972-3324
Summary of Contributions	
1. Named contributions	\$ 250.00
2. Anonymous contributions (\$100.00 or less)	\$
3. Goods and services	\$
4. Candidate's personal \$\$ used, NOT reimburse	\$ 565.51
5. Total contributions (Add lines 1 + 2 + 3 + 4)	\$ 815.51
Summary of Expenses	
6. Ads & Signs	\$ 714.00
7. Salaries & Allowances	\$
8. Office rent & utilities	\$ 31.50
9. Travel	\$
10. Childcare & disability	\$
11. Other	\$ 70.01
12. Total Expenses (Add 6+7+8+9+10+11)	\$ 815.51
Total Campaign Contributions (line 5)	\$ 815.51
Total Campaign Expenses (line 12)	\$ 815.51
Surplus or (Deficit): Contributions minus Expenses	\$

Part A: Campaign Financial Return




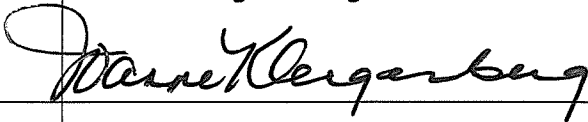


Constituency: <u>KUGLUICTUIK</u>	Election Day:
Candidate's name: <u>DONALD HAVIOYAK</u>	Financial Agent's name: <u>JOANNE ICLENGENBERG</u>
Mailing Address: <u>P.O. Box 128</u>	Mailing Address: <u>P.O. Box 317</u>
Community: <u>KUGLUICTUIK</u> Postal Code: <u>X0B 0E0</u>	Community: <u>KUGLUICTUIK</u> Postal Code: <u>X0B 0E0</u>
Summary of Contributions	
1. Named contributions	<u>\$250.00 -</u>
2. Anonymous contributions (\$100.00 or less)	<u>\$ /</u>
3. Goods and services	<u>\$ /</u>
4. Candidate's personal \$\$ used, NOT reimbursed	<u>\$ /</u>
5. Total contributions (Add lines 1 + 2 + 3 + 4)	<u>\$250.00 -</u>
Summary of Expenses	
6. Ads & Signs	<u>\$714.00 -</u>
7. Salaries & Allowances	<u>\$ /</u>
8. Office rent & utilities	<u>\$31.50 -</u>
9. Travel	<u>\$ /</u>
10. Childcare & disability	<u>\$ /</u>
11. Other	<u>\$70.01 -</u>
12. Total expenses (Add 6 + 7 + 8 + 9 + 10 + 11)	<u>\$815.51 -</u>
Total Campaign Contributions (line 5)	<u>\$250.00</u>
Total Campaign Expenses (line 12)	<u>\$815.51 -</u>
Surplus or (Deficit): Contributions minus Expenses	<u>\$ (565.51)</u>

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.

<p>The Financial Agent prepared this Financial Return and the Candidate will submit it, as the <i>Nunavut Elections Act</i> requires.</p>	
<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>
At (community):	At (community):
Kuuluktuk	Kuuluktuk
Date:	Date:
Jan 07/08	Jan 07/08
Candidate's signature:	Financial Agent's signature:
	
Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP:	Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP:
	

Larry Whitaker
 Justice of the Peace in and for the
 Nunavut Territory
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Part B: Campaign Financial Return



Part B: Financial Contributions						
Contributor's name. Write 'Anonymous' or 'Gathering' where applicable.	Contributor's address. If 'Anonymous' or 'Gathering' write N/A.	Amount: Named contributor	Tax receipt number for named contributor	Amount: Anonymous or Gathering	Amount: Anonymous sent to CEO or returned	
MUNAS 1 CORPORATION	SUITE 301, 5109-48ST YELLOWKNIFE, NT X1A 1N5	\$250.00-	1171	NIL	NIL	

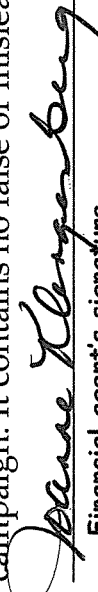
Part B: Campaign Financial Return




Part B: Financial Contributions						
Contributor's name. Write 'Anonymous' or 'Gathering' where applicable.	Contributor's address. If 'Anonymous' or 'Gathering' write N/A.	Amount: Named contributor	Tax receipt number for named contributor	Amount: Anonymous or Gathering	Amount: Anonymous sent to CEO or returned	

Subtotals		\$ 250.00 - Transfer to Part A Line 1		\$ NIL Transfer to Part A Line 2	\$ NIL	

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.

 _____
 Financial agent's signature

 _____
 Candidate's signature



Part B: Campaign Financial Return

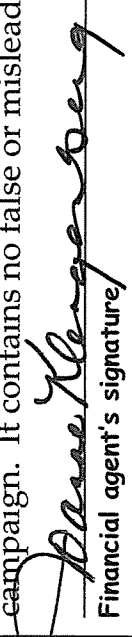
Part B: Goods and Services / Goods and Services		Record the market value in one or more categories					
Contributor's name and address	Market Value	Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other
	Total						

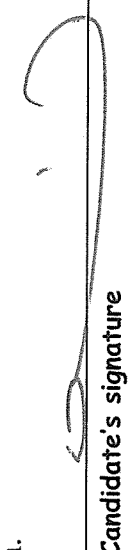
Part B: Campaign Financial Return



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

The above is an accurate and complete record of the value of goods and services donated to this candidate's campaign. It contains no false or misleading information.


 Financial agent's signature


 Candidate's signature



Part B: Campaign Financial Return

Part B: Candidate's personal \$\$ used NOT reimbursed.

Part B: Candidate's personal \$\$ used NOT reimbursed. Attach all receipts to this page.

Supplier's name. Attach all receipts.	Total Amount	Record the total amount in one or more categories.					
		Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other
GENESIS GROUP	464.00	464.00					
HAMLET OF KUGLUKTUK	31.50			31.50			
NORTHERN STORE	70.01						70.01
 							
 							
 							
 							

Part B: Campaign Financial Return



Part B: Candidate's personal \$\$ used NOT reimbursed.

Part B: Candidate's personal \$\$ used NOT reimbursed. Attach all receipts to this page.

Supplier's name. Attach all receipts.	Total Amount	Record the total amount in one or more categories.					
		Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other
Total Candidate's personal \$\$ Transfer to Part A Line 4	\$ 565.51	\$ 464.00	\$	\$ 31.50	\$	\$	\$ 70.01

Transfer the total for each expense category to the second line, Part B: Campaign Expenses.

The above is an accurate and complete record of the candidate's personal money used for this campaign, and NOT reimbursed. It contains no false or misleading information.

Barbara Klengenberg
Financial agent's signature

[Signature]
Candidate's signature

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 ✓
		Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other		
Part B: Goods and Services	-	✓	✓	✓	✓	✓	✓	✓	✓
Part B: Candidate's personal \$\$	Attached	714.00	✓	31.50	✓	✓	70.01	✓	✓

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	Childcare & Disability	Other		
Subtotals		\$ 11400	\$	\$ 3150	\$	\$	\$ 70.01		
		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 campaign expenses, including unpaid expenses. It contains no false or misleading information.

Barbara Klengenbrug
Financial agent's signature

[Signature]
Candidate's signature