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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 Joannie Ikkidluak, a candidate in the election of a member to serve in the Legislative Assembly of Nunavut held on the 3rd day of November, 2008 in the constituency of South Baffin. 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 Joannie Ikkidluak. 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 Joannie Ikkidluak 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

## 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 contributions of \$250.00 due to supporting documentation not being available for inspection.
2. Ineligible tax receipts of \$1,884.85 were not returned to Elections Nunavut and made available for inspection.
3. Ineligible expenses of \$200.00 were claimed on Campaign Financial Return and the Return not revised.
4. 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.
5. Candidate and financial agent did not sign representation letter.

# Part A: Campaign Financial Return



<b>Constituency:</b>	<b>Election Day:</b>
<b>Candidate's name:</b> Joannie IKKidluak	<b>Financial Agent's name:</b> Pitsinlala Padluq
<b>Mailing Address:</b>  <b>Community:</b> Kimmirut, Nu <b>Postal Code:</b> X0A 0N0	<b>Mailing Address:</b> P.O. Box 74  <b>Community:</b> Kimmirut, NU <b>Postal Code:</b> X0A 0N0
<b>Summary of Contributions</b>	
1. Named contributions	\$ <u>250.00</u>
2. Anonymous contributions (\$100.00 or less)	\$ _____
3. Goods and services	\$ _____
4. Candidate's personal \$\$ used, NOT reimbursed	\$ <del>1359.75</del> 10 1634.85
5. Total contributions (Add lines 1 + 2 + 3 + 4)	\$ <del>300.00</del> 25 1884.85
<b>Summary of Expenses</b>	
6. Ads & Signs	\$ _____
7. Salaries & Allowances	\$ _____
8. Office rent & utilities	\$ <u>275.50</u>
9. Travel	\$ <u>883.75</u>
10. Childcare & disability	\$ _____
11. Other	\$ <del>412.98</del> 725.60
12. Total expenses (Add 6 + 7 + 8 + 9 + 10 + 11)	\$ <del>1572.23</del> 1884.85
<b>Total Campaign Contributions (line 5)</b>	\$ <del>300.00</del> 1607.35 1884.85
<b>Total Campaign Expenses (line 12)</b>	\$ <del>1572.23</del> 1884.85
<b>Surplus or (Deficit): Contributions minus Expenses</b>	\$ <del>275.50</del> 0

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><b>Candidate's Declaration</b></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><b>Financial Agent's Declaration</b></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):</p> <p>PTP 0000</p>	<p>At (community):</p> <p>Kimmirut</p>
<p>Date: Dec 23 / 08</p>	<p>Date: Dec 24 / 08</p>
<p>Candidate's signature:</p> <p>[Handwritten Signature]</p>	<p>Financial Agent's signature:</p> <p>Acting Leanne Lemela</p>
<p>Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP:</p> <p>[Handwritten Signature] LEIGH TON 54858</p>	<p>Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP:</p> <p>[Handwritten Signature] LEIGH TON 54858</p>



## 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	
FIRST AIR	P.O. Box 92, Kimmirut, NU Xen one	250.00	No. 0932			
JOANNIE IKKIDLUK	P.O. Box 12, Kimmirut, NU XoA ono	1634.85	No. 0933			


# 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	
<b>Subtotals</b>		\$ 1884.85 Transfer to Part A Line 1		\$ Transfer to Part A Line 2	\$	

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						
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
FIRST AIR					250.00	
<b>Total Goods and Services</b>	\$ 250.00	\$	\$	\$	\$ 250.00	\$
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.

\_\_\_\_\_ Candidate's signature  
 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
POST OFFICE	200.00						200.00
NORTHERN	16.31						16.31
HAMLET OF KIMMIKUT	275.50			275.50			<del>275.50</del>
FIRST AIR	633.75				633.75		<del>90.28</del>
KINNGAIT CO-OP	90.28						90.28
KIMIK CO-OP	119.01						119.01
JOANNIE IKKIDLUAK	300.00						300.00



# 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 \$\$		\$/634.85	\$	\$	\$285.50	\$633.75	\$	\$725.60
Transfer to Part A Line 4								

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.

*Leven Samela*  
 Financial agent's signature

*Leven Samela*  
 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		
FIRST AIR	0932				250.00			✓	
JOANNIE IKKIDLAK	0933			275.50	633.75		725.40		✓
<b>Subtotals</b>		\$	\$	\$275.50	\$883.75	\$	\$725.60		
		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.

*Joanne Ikkidlak*  
 Financial agent's signature

*Joanne Ikkidlak*  
 Candidate's signature



**NUNAVUT ELECTIONS ACT**

Receipt for a contribution to a candidate at an election of a member to serve in the Legislative Assembly of Nunavut.

Date Contribution Received		
Day	Month	Year

Date Receipt Issued		
Day	Month	Year

Full Name of Contributor			Name of Candidate		
Mailing Address			ELECTION DAY		
Name of Financial Agent			Day		
CONSTITUENCY			Month		
SIGNATURE OF FINANCIAL AGENT			Year		

**OFFICIAL RECEIPT**

No. 0931

Amount Received

\$

Sum of \_\_\_\_\_ 100 dollars

ORIGINAL - CONTRIBUTOR'S COPY

CONTRIBUTOR: KEEP THIS RECEIPT FOR INCOME TAX PURPOSES