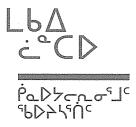


P.O. Box 20 Iqaluit, Nunavut XOA 0H0 Telephone: (867) 979-6603 Fax: (867) 979-6493 www.mackaylandau.ca



በበናቴካሪት 20 ΔቴታΔና, ውጪንና XOA 0H0 ▷ቴታር: (867) 979-6603 ፖեժժቦፕቲ: (867) 979-6493 www.mackaylandau.ca

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.

Iqaluit, Nunavut July 22, 2009

CHARTERED ACCOUNTANTS

Mackay Landon

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.



| | potungin wanavanin であっていかします。 |
|---|---|
| Constituency: | Election Day: |
| Candidate's name: Joannie Kkidluak | Financial Agent's name: Pitsinlala Padlug |
| Mailing Address: | Mailing Address: P.D. Box 74 |
| Community: Kimmirut, Nu Postal Code: XDA ONO | Community: Kimminut, NU Postal Code: XOA ONO |
| Summary of Contributions | |
| 1. Named contributions | \$ 250.00 |
| 2. Anonymous contributions (\$100.00 | or less) \$ |
| 3. Goods and services | \$ |
| 4. Candidate's personal \$\$ used, NO | Treimbursed \$ 300,00% 1634.85 |
| 5. Total contributions (Add lines 1 | + 2 + 3 + 4) \$ 300.00 401.35 |
| Summary of Expenses | |
| 6. Ads & Signs | \$ |
| 7. Salaries & Allowances | \$ |
| 8. Office rent å utilities | \$ 275.50 |
| 9. Travel | \$ 883.75 |
| 10. Childcare & disability | \$ |
| 11. Other | \$ 412.98 725.60 |
| 12. Total expenses (Add 6 + 7 + 8 + 9 | + 10 + 11) \$ 1,572.23 /884.85 |
| Total Campaign Contributions (line 5) | \$ <u>300.00 /609.3</u> 5 /88 |
| Total Campaign Expenses (line 12) | \$ 1=572-23/88485 |
| Surplus or (Deficit): Contributions minus | Expenses $$375500$ |

White: CEO Yellow: Candidate Pink: Financial Agent 2 of 12



| 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 Fin submit it, as the <i>Nunavut Elections Ad</i> | | | | | | | |
| Candidate's Declaration | Financial Agent'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 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> . | 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): PTP 0000 | At (community): Kimmirat | | | | | | |
| Date: Dec 23 /08 | Date: Dec. 24/08 | | | | | | |
| Candidate's signature: | Financial Agent's signature: | | | | | | |
| Sac May | Leeve Lemela | | | | | | |
| 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: | | | | | | |
| C. LEIGHTON SUSSE | (AL LETGHTON SYESS | | | | | | |

White: CEO Yellow: Candidate Pink: Financial Agent 3 of 12



| 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. BOX92, KIMMIKUT NU | 250,00 | No. 0932 | | | | |
| JOANNIE IKKIDLUGK | P.O. BOX B, KIMMIKUT, NU XOAONO P.O. BOX B, KIMMIKUT, NU | 250.00 1634.85 | No. 0932 No. 0933 | | | | |
| | , | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

White: CEO

Yellow: Candidate

Pink: Financial Agent



| Contributor's name. Write 'Anonymous' or 'Gathering' where applicable. | Contributions 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 | \$ 1884.85 | | \$ | \$ | |
| | | Transfer to Part A Line 1 | | Transfer to Part A Line 2 | | |
| | rrate and complete record of a | | ributions we rec | eived for this ca | andidate's | |
| Financial agent's sig | Ilmela nature | Candidate's signature | | | | |

White: CEO Yellow: Candidate Pink: Financial Agent 5 of 12



| Part B: Goods and Services / Goods | and Servi | ces | | | W. C. | N | UNAVINMI NIGUAKNIK |
|---|---------------------------|---|--------------------------|----------------------------|-------------|---------------------------|--------------------|
| | | Record the market value in one or more categories | | | | | |
| Contributor's name and address | Market Value Total | Ads å Signs | Salaries å allowances | Office rent & utilities | Travel | Childcare & Disability | 0ther |
| FIRST AIR | | | | | 250.00 | | |
| | | | | | | | |
| Total Goods and Services | \$250.00 | \$ | \$ | \$ | \$350,00 | \$ | \$ |
| | the total fo B: Campai | | • | egory to th | ne first | | |
| The above is an accurate and complete recampaign. It contains no false or mislead | | _ | oods and s | ervices do | onated to t | his candid | late's |
| Financial agent's signature | | | dotatur | | | | |

White: CEO Yellow: Candidate Pink: Financial Agent 7 of 12



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

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

| | | Record the total amount in one or more categories. | | | | | |
|---------------------------------------|-----------------|--|--|----------------------------|--------|---------------------------|--------|
| Supplier's name. Attach all receipts. | Total Amount | Ads & Signs | Salaries & allowances | Office rent & utilities | Travel | Childcare & Disability | Other |
| POST OFFICE | 200.00 | | | | | | 200,00 |
| NORTHERN | 16.31 | | ************************************** | | | | 16.31 |
| HAMLET OF KIMMIRUT | 275.50 | | | 275.50 | | | 27550 |
| FIRST AIR | 633.75 | | | | 633.75 | - | 90.28 |
| KINNGAIT CO-OP | 90.28 | | | | | | 90.28 |
| Kimik co-op | 119.01 | | | | | | 119.01 |
| JOANNIE IKKIDLUAK | 300.00 | | | | | | 300,00 |
| | | | | | | | |

White: CEO Yellow: Candidate Pink: Financial Agent 8 of 12



Part B: Candidate's personal \$\$ used NOT reimbursed. Part B: Candidate's personal \$\$ used NOT reimbursed. Attach all receipts to this page. Record the total amount in one or more categories. Signs Office rent Total allowances utilities Supplier's name. Attach all receipts. Disability Shildcare Salaries Travel Other Amount ంగ్ర Ads \$/634.85 Total Candidate's personal \$\$ \$2550 \$633,75 \$ \$725.60 Transfer Transfer the total for each expense category to the to Part second line, Part B: Campaign Expenses. A Line 4 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. Financial agent's signature Candidate's signature

White: CEO Yellow: Candidate Pink: Financial Agent 9 of 12



| Part B: Campaign Expenses. Attach all receipts. | | | | | | | | | |
|--|------------------------------|------------------------------|------------------------------|---|--|-------------------------------|---|---|-----------------|
| | njan | | Amount of each expense | | | | | | \ |
| Name of Supplier | Invoice or Receipt Number | Ads & Signs | Salaries & allowances | Office rent & utilities | Trave | Childcare & Disability | Other | Cheque Number | Petty Cash Used |
| FIRST AIR | 0932 | | | | 250.00 | | | | |
| FIRST AIR JOANNIE IKKIDLUAK | 0933 | | | 275150 | 633,75 | | 725.60 | | |
| | | | | | | | | | |
| | Subtotals | \$ Transfer to Part A Line 6 | \$ Transfer to Part A Line 7 | \$275.50 Transfer to Part A Line 8 | \$883.75 Transfer to Part A Line 9 | \$ Transfer to Part A Line 10 | \$72560 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. | | | | | | | | | |
| Financial agent's signature | | | Candidate's | .4 | The state of the s | | | , | |

White: CEO Yellow: Candidate Pink: Financial Agent 11 of 12



NUNAVUT ELECTIONS ACT

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

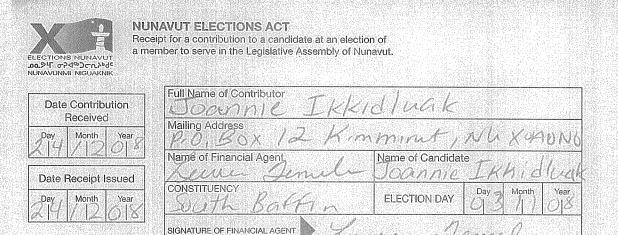
| Date Contribution Received | Full Name of Contributor | OFFICIAL RECEIPT |
|------------------------------------|--|---------------------|
| Day Month Year Date Receipt Issued | Name of Financial Agent Name of Candidate Name of Candidate Name of Candidate Name of Candidate | No. 0931 |
| Day, Month Year | CONSTITUENCY BAFFIN ELECTION DAY Day Month Year 0 3 1 1 0 8 | 40 40 400 |
| | SIGNATURE OF FINANCIAL AGENT | Amount Received |
| Sum of | \$ 100 dollars | |

ORIGINAL - CONTRIBUTOR'S COPY

CONTRIBUTOR: KEEP THIS RECEIPT FOR INCOME TAX PURPOSES



| Date Contribution | Full Name of Contributor | | | |
|--------------------------|--|--------------------------------------|----|-----------------|
| Received Day Month Year | Mailing Address ROLBOX 92 R | Kimmirut Nu XIAONI | | |
| Date Receipt Issued | Name of Financial Agent Leaves Terriela | Name of Candidate Joannie Takkidluak | ľ | lo. 0932 |
| Day Month Year | South Battin | ELECTION DAY Day Month Year | | |
| | SIGNATURE OF FINANCIAL AGENT | en demel | | Amount Received |
| n of TWO 1 | hundred Fifty | XX 100 dollars | \$ | 1 12150 0 |



No. 0933

100 dollars

| | de espera en la companya de la comp |
|----------|--|
| A. C. C. | Amount Received |
| | 11 43 4 8 5 |

sum of One thousand six hundred thirty Four 2nd COPY - CHIEF ELECTORAL OFFICER

Da Pho 61001°

TRANSACTION RECORD 081016/08:14 INTERAC DIRECT PAYMENT

FIRST AIR YLC GENERAL DELIVERY KIMMIRUT NU XOAONO

TERM ID: 03002448 MID: 31309357

CARD # XXXXXXXXXXXXXXX0644

ACCT TYPE: CHEQUING
TRAN RECHOODO309 AMOUNT

PURCHASE \$883.75

INVOICE #0055449

(000) APPROVED - THANK YOU AUTH #007840

\$300.00 prizes
\$150.00 in Cape Dorset
\$150.00 in Kimmirut

Municipality of Kimmirut Kimmirut

 Number:
 IN000177

 Page:
 1

 Date:
 12/23/2008

Sold Joannie Ikkidluak

To: P.O. Box 12

Kimmriut, Nunavut X0A-0N0

Ship P.O. Box 12

To: Kimmriut, Nunavut X0A-0N0

Attn: JOANNIE/ANNIE

Attn: JOANNIE/ANNIE

| Reference - P.O. No. | Customer No. | Salesperson | Ship Via | Terms Code |
|----------------------|--------------|-------------|----------|------------|
| AKAVAK CENTRE RENTAL | JOIG. | | | IMMEDI |
| | | | | |

| | Description/Comments | | | Amount |
|--------------|---|-----------------------------------|--------------|--------|
| | Administrative Fees 65 photocopies @ .20cents | | | 13.00 |
| | RENTAL OF AKAVAK CENTRE Akavak rental for October 30,2008 | | | 250.00 |
| | Due Date Amount Due Disc. Da | | | |
| | 12/24/2008 275.50 | 0.00 | | |
| | | | | |
| 24-12-08 Joa | nnie Ikkidluak | AKavak Centre - 30 65 copies - | Wolo8 275 50 | |
| DATE | NAME | DESCRIPTION | AMOUNT | |
| KIMN | PALITY OF KIMMIRUT P.O. BOX 120 MIRUT, NUNAVUT XOA 0NO 39-2247 FAX (867) 939-2045 | Akirk | 12369 | |
| | ECEIPT | | | |
| | | | | |

Remit To:

Hamlet of Kimmirut Hamlet Office P.O Box 120 Kimmirut, NU X0A 0N0 **GST**

12.50

 Subtotal before taxes
 263.00

 Total taxes
 12.50

 Total amount
 275.50

 Payment received
 0.00

 Discount taken
 0.00

 Amount due
 275.50

Invoice

Joannie Ikkidluak P.O. Box 74-12 Kimmirut, Nu X0A 0N0

December 23, 2008

Dear Chief Electoral Officer:

I, ______, solemnly swear that \$ 200.00 dollar contribution from First Air was contributed. Reference number is available from First Air as original receipt was misplaced.

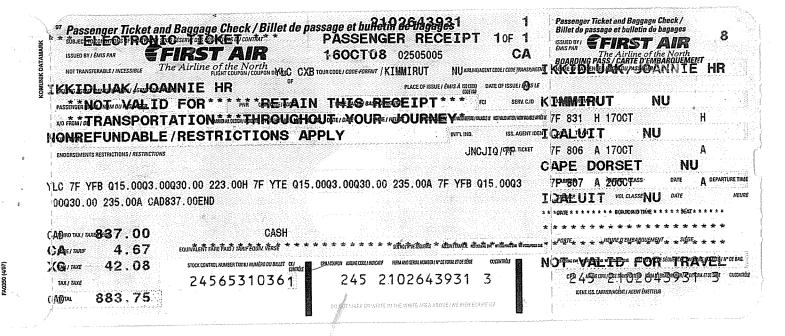
Sincerely,

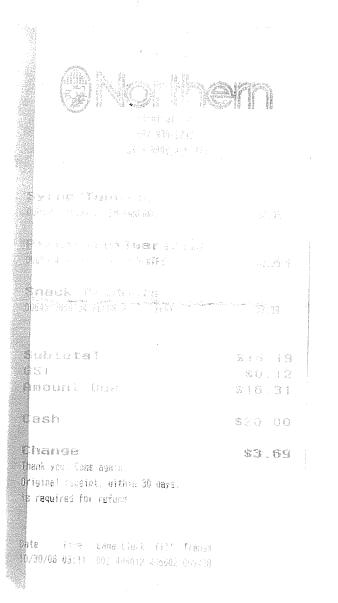
Joannnie Ikkidluak Kimmmirut, Nunavut

በረለ₁ 23, 2008

σ24%)c~2L~L1c:

Λ⁶σανΔ^c,





KINNGAIT CO-OP (West Baffin Eskimo Co-op) Box 240 Cape Dorset, NU XOA OCO Phone 867-897-8827 FAX 867-897-8000 GST R105259386

Tx#1244681 2008=10-18-16:02:53 Sale

Member:\ 6607/150 IOLALIKKIDUUAK _8.99 G GROCERY ITEMSGST 10002 RED ROSE O.P. TE 12.09 6840003614 CARNALION COFFEE 5000036158 2 @ 16.19 RETURNED SURFARD SP 6284721012

1 99 ii e | Termist 10002 PURITY ASSOCIATION 6.99 6334813221 91.24 45785801003 3 @ 1708 (_ 3.49 5565317330 DARE-BREAKTIME U 15.96 G⊈ CO-OP-PLASTIC C 5731602368 4 9 3,99

Item Lount:

111.50 Subtotal -22.30 co-op week: 20% GST 1.08 一次2000年中華中國共產黨

Total

28. Z8

Store.

Yout say ...

: emilumi

Thank you! Qujanamik!

kingsk do anerative Ltd. General imprivery Kimmirut Secretary XOA UNU Phone: 867 939-2322 Fax. 987 939-2005 OST TURBUSHERT

designal