

INDEPENDENT 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 Karen Kabloona, a candidate in the election of a member to serve in the Legislative Assembly of Nunavut held on the 30th day of October, 2017 in the constituency of Baker Lake. 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 Karen Kabloona. 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 Karen Kabloona presents fairly, in all material respects, the information contained in the financial records on which it is based except for as noted in the paragraph below in accordance with the accounting requirements of the *Nunavut Elections Act* and the accounting guidelines issued by Elections Nunavut.

A contribution receipt for \$2,020 for Candidate's personal money, not reimbursed was issued in the name of the Financial Agent not in accordance with paragraph 169(3) of the *Nunavut Elections Act*.

Lester Landau

Chartered Professional Accountants

Iqaluit, Nunavut
December 20, 2017

A: Summary of Contributions and Expenses

Summary of Contributions

1. Named contributions (see B1)	\$ 7,550
2. Anonymous contributions (see B2).....	\$ 410
3. Goods and services contributions (see C3).....	\$ 3,660
4. Candidate's contributions, NOT reimbursed (see C4)	\$ 2,019.67
5. Total contributions (Add lines 1 + 2 + 3 + 4)	\$ 13,639.67

Summary of Expenses (see D)

6. Ads & signs.....	\$ 3,715.24
7. Salaries & allowances.....	\$
8. Office rent & utilities.....	\$
9. Travel.....	\$
10. Childcare & disability.....	\$
11. Other	\$ 9,924.43
12. Total expenses (Add 6 + 7 + 8 + 9 + 10 + 11)	\$ 13,639.67

13. Total Contributions (from line 5 above).....	\$ 13,639.67
14. Total Expenses (from line 12 above).....	\$ 13,639.67
15. Surplus or (Deficit): Contributions minus Expenses	\$ 0

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- Declaration

Constituency: Baker Lake	Election Day: October 30, 2017
Candidate's name: Karen Kabloona	Financial Agent's name: Delma Uquqtuq
Candidate's Mailing Address: Box 98 Baker Lake, NU X0C 0A0	Financial Agent's Mailing Address: Box 416 Baker Lake, NU X0C 0A0

By signing the declaration, both the candidate and financial agent expressly declare that:

- ✓ We understand that this financial return will be audited to determine whether it presents fairly the information contained in the accounting records on which the return is based pursuant to s. 181.1 of the *Nunavut Elections Act*.
- ✓ We have not violated the *Nunavut Elections Act* in respect of this election.
- ✓ We have not withheld any information from our records and documents relevant to this election.
- ✓ All contributions to the campaign were accepted by either
 - ✓ the financial agent; or
 - Delma Uqaywittuq Uquqtuq who was authorized in writing to accept contributions on behalf of the financial agent. (print full name(s) of any authorized person)
- ✓ No contributions to the campaign over \$2,500 were accepted, except transportation services given as a goods or services contribution.

A: Summary of Contributions and Expenses- Declaration

- ✓ We accepted no contributions prohibited under the *Nunavut Elections Act*.
- ✓ Any contributions in excess of the limits under the *Nunavut Elections Act* were either returned to the contributor or paid (in amount or value) to the Chief Electoral Officer.
- ✓ No contribution to the campaign was used for any purpose other than to pay an election expense for the candidate.
- ✓ All contributions of money to the campaign were deposited into the campaign bank account or approved institution.
- ✓ No person other than the financial agent issued any tax receipts for contributions to the campaign.
- ✓ All tax receipts issued for contributions to the campaign were issued from the receipt book provided by Elections Nunavut and faithfully show who made the contribution and not any other person or organization.
- ✓ No gifts or other advantages were accepted that might reasonably be seen to influence the candidate, if elected.
- ✓ No person other than the financial agent, or a person authorized in writing by the financial agent, incurred any election expense for the campaign.
- ✓ There are no legal claims and possible claims against the candidate or financial agent in respect of this election, except as follows: N/A
(provide details of any claims or possible claims)
- ✓ We have disclosed in this return any facts relating to any fraud or suspected fraud that may impact this financial return. The details of any facts relating to any fraud or suspected fraud that may impact this financial return are as follows:
N/A
(provide details of any facts relating to any fraud or suspected fraud)

A: Summary of Contributions and Expenses- Declaration

DECLARATION BY CANDIDATE	DECLARATION BY FINANCIAL AGENT
<p>I solemnly declare that I reviewed this financial return and that it is accurate, complete and does not contain any false or misleading information.</p> <p>I make this solemn declaration knowing that it is of the same force and effect as if made under oath pursuant to the <i>Nunavut Evidence Act</i>.</p>	<p>I solemnly declare that I prepared this financial return and that it is accurate, complete and does not contain any false or misleading information.</p> <p>I make this solemn declaration knowing that it is of the same force and effect as if made under oath pursuant to the <i>Nunavut Evidence Act</i>.</p>
<p>At (community):</p> <p>Iqaluit, Nunavut</p>	<p>At (community):</p> <p>, Nunavut</p>
<p>Date: December 20, 2017</p>	<p>Date:</p>
<p>Signature of Candidate:</p> <p>Karen Kell</p>	<p>Signature of Financial Agent:</p> <p>Delma Uquratuq</p>
<p><i>Chana Siani</i></p> <p>Signature: Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP</p>	<p><i>Det. Ian Morris</i></p> <p>Signature: Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP</p>

A member of the Royal Canadian Mounted Police
 and a Commissioner of Oaths in the
 Territory of Nunavut

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B-1: Financial Contributions—Named

Each contributor in this list gets a tax receipt

Contributor's name	Contributor's address	Tax receipt #	Amount
Dianne Moebis	Box 1675, Iqaluit, NU	0561	\$500
Erik Allain	Box 2800, Iqaluit, NU	0563	\$500
Thomas Kabloona	Box 98, Baker Lake, NU	0565	\$1000
Boris Kotelowetz	Box 239, Baker Lake, NU	0566	\$750
Neil Christopher	Box 11125, Iqaluit, NU	0567	\$500
Graham Dickson	Box 6117, Iqaluit, NU	0568	\$500
Arctic Fuel	Box 350, Baker Lake, NU	0562	\$1500
PEL Peter's Expediting	Box 1773, Baker Lake, NU	0564	\$500
Grant Hipfner	Box 11418, Iqaluit, NU	0569	\$1800
Total Financial Contributions—Named (Write total on Line 1 Part A)			\$7550

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: *Debra Hogg*

Candidate's signature: *Karen Kal*

B-2: Financial Contributions—Anonymous & Gatherings

If the campaign had no financial contributions from anonymous or gatherings, write 'N/A' for the total and sign below.

Write the gathering sponsor, address, and date OR 'Anonymous'	Amount
Anonymous	\$100
Anonymous	\$100
Anonymous	\$100
Anonymous	\$100
Anonymous	\$10
Total Financial Contributions—Anonymous & Gatherings (Write total on Line 2 Part A)	\$410

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

Financial Agent's signature: *Kelma Uzayting*

Candidate's signature: *Karen Ka*

C-3: Goods & Services—Contributions & Expenses

If your campaign had no goods and services contributions and expenses, write 'N/A' in the totals and sign below.

Contributor's name and address	Record the market value in one or more expense categories						Total Market Value— Contribution
	Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other	
Outcrop Nunavut	\$2500						\$2500
Thomas Kabloona						\$400	\$400
Peter Tapatai						\$600	\$600
Alianait						\$160	\$160
Totals	\$2500					\$1160	\$3660
	Write the total for each category on the first line in Part D Expenses						Write total on Line 3 Part A

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

Financial Agent's signature: *Olivia Uquaghtay*

Candidate's signature: *Karen Ka*

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C-4: Candidate's personal money (NOT reimbursed)—Contributions & Expenses

Name on receipt Attach all receipts	Record the total amount in one or more expense categories.						Total Amount— Contribution
	Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other	
Lillian Netser, inv 015						\$50	\$50
Eva Singahti, inv 016						\$50	\$50
Uasa Soap, 0000042						\$63	\$63
Facebook, tr 13460766888...	\$4						\$4
Totals							continued page 8.2
	Write the total for each category on the second line in Part D.						Write total contribution on Line 4 Part A

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

Financial Agent's signature: *Adrian Ungaiter*
 Candidate's signature: *Karen Kal*

C-4: Candidate's personal money (NOT reimbursed)—Contributions & Expenses

Name on receipt Attach all receipts	Record the total amount in one or more expense categories.						Total Amount— Contribution
	Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other	
Anorak Film, tr 2TP85861B						\$157.05	\$157.05
Baker Lake Contracting and Supplies, inv 1238892						\$735.00	\$735.000
Sanavik Co-op, tx 1045613						\$485.18	\$485.18
Sanavik Co-op, tx 1045616						\$475.44	\$475.44
Totals	\$4					\$2015.67	\$2019.67
	Write the total for each category on the second line in Part D.						Write total contribution on Line 4 Part A

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

Financial Agent's signature: *Delma Uquagtuq*

Candidate's signature: *Karen Kas*

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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	Other		
Goods and Services Record numbers from C3	See C3	\$2500					\$1160		<input type="checkbox"/>
Candidate's personal money Record numbers from C4	See C4	\$4					\$2015.67		<input type="checkbox"/>
Marion Putumiraqtuq	017						\$200		<input checked="" type="checkbox"/>
Sally Aaruaq	001						\$250		<input checked="" type="checkbox"/>
Emily Attutuvaa	002						\$250		<input checked="" type="checkbox"/>
Leanna Pattungayaq	004						\$250		<input checked="" type="checkbox"/>
Kate Kayuryuk	005						\$250		<input checked="" type="checkbox"/>
Carolyn Uqaiyuittuq	006						\$150		<input checked="" type="checkbox"/>
Fanny Avatituq	007						\$150		<input checked="" type="checkbox"/>

Continued page 9.2

DEADLINE 60 days after Election Day
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Yellow copy to Candidate

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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	Other		
Goods and Services Record numbers from C3	See C3								<input type="checkbox"/> KK
Candidate's personal money Record numbers from C4	See C4								<input type="checkbox"/> KK
Christina Aupaluktuq	008						\$150		<input checked="" type="checkbox"/>
Phyllis Martee	009						\$40		<input checked="" type="checkbox"/>
Vera Aingidliik	010						\$110		<input checked="" type="checkbox"/>
Trevor Aupaluktuq	011						\$50		<input checked="" type="checkbox"/>
Christina Aupaluktuq	012						\$50		<input checked="" type="checkbox"/>
Leanna Pattungayak	013						\$50		<input checked="" type="checkbox"/>
Iqaluk Quinangnaq	014						\$50		<input checked="" type="checkbox"/>

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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	Other		
Goods and Services	See								<input type="checkbox"/>
Record numbers from C3	C3								KK
Candidate's personal money	See								<input type="checkbox"/>
Record numbers from C4	C4								KK
Shawn Attungala	018						\$200		<input checked="" type="checkbox"/>
Nigel Tularialik	019						\$200		<input checked="" type="checkbox"/>
Caleb Mariq	020						\$200		<input checked="" type="checkbox"/>
Joachim Elytok	021						\$200		<input checked="" type="checkbox"/>
Nancy Aptanik	022						\$50		<input checked="" type="checkbox"/>
Lizzie Kalluk	023						\$1000	kk17	<input checked="" type="checkbox"/>
Hamlet of Baker Lake	860909						\$350	C84077316-	<input type="checkbox"/>

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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	Other		
Goods and Services Record numbers from C3	See C3								<input type="checkbox"/> KK
Candidate's personal money Record numbers from C4	See C4								<input type="checkbox"/> KK
Outcrop Nunavut	13010-0	\$1211.24						KK17	<input type="checkbox"/>
Sanavik Co-op	1045955						\$35.73	kk17	<input type="checkbox"/>
Northern	098524						\$19.95	kk17	<input type="checkbox"/>
Northern	016681						\$9.00	kk17	<input type="checkbox"/>
Northern	278984						\$9.87	kk17	<input type="checkbox"/>
Northern	010978						\$23.55	kk17	<input type="checkbox"/>
Tittaq	65642						\$34.62	kk17	<input type="checkbox"/>

Continued page 9.5

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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	Other		
Goods and Services Record numbers from C3	See C3								<input type="checkbox"/> KK
Candidate's personal money Record numbers from C4	See C4								<input type="checkbox"/> KK
Northern	019185						\$40.75	KK17	<input type="checkbox"/>
Northern Purchasing & Supplies	000072						\$159.60	kk17	<input type="checkbox"/>
Northern	032262						\$24.36	kk17	<input type="checkbox"/>
Aura BLCS	000021						\$153.30	kk17	<input type="checkbox"/>
Northern	012216						758.40	kk17	<input type="checkbox"/>
Northern	028646						\$192.14	kk17	<input type="checkbox"/>
Northern	011774						\$238.52	KK17	<input type="checkbox"/>

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DEADLINE 60 days after Election Day
White copy to CEO

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Yellow copy to Candidate

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

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	Other		
Goods and Services Record numbers from C3	See C3								<input type="checkbox"/> KK
Candidate's personal money Record numbers from C4	See C4								<input type="checkbox"/> KK
ENB Artisans	100						\$190	KK17	<input type="checkbox"/>
Gloria Putumiraqtuq	2017006						\$115	KK17	<input type="checkbox"/>
Gloria Putumiraqtuq	2017021						\$75	KK17	<input type="checkbox"/>
Canada Post	275602101						\$14.33	KK17	<input type="checkbox"/>
Hamlet of Baker Lake	860891						\$350	C841450	<input type="checkbox"/>
Delma Uquqtuq	003						\$50		<input checked="" type="checkbox"/>
First Nations Bank	Acct						\$14.90	Acct	<input type="checkbox"/>

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DEADLINE 60 days after Election Day
White copy to CEO

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Yellow copy to Candidate

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The above is an accurate and complete record of the expenses of this candidate's campaign. It contains no false or misleading information.

Candidate's signature: Karim

Auditor Checklist of Compliance with Requirements of NEA

General Election October 30, 2017 Deadline for submission of financial return December 29, 2017.

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 Complies		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.	Complies		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.	Complies Complies		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	Does not comply	Qualification – Receipt for personal funds, not reimbursed provided in the name of the Financial Agent	LL

Constituency:
Baker Lake

Candidate:
Karen Kabloona

Financial agent:
Delma Uquqtuq

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 Complies		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;	Complies		LL
Bank account 170. (4) A financial agent shall (b) deposit in that account all contributions of money collected on behalf of the candidate.	Complies		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.	Complies 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.	Complies		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.	Complies		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.	NA		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

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 Complies Complies		LL LL 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	No impact – wide spread issue	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.	Complies		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.	Complies		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.	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 (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			

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,	Does not comply	No impact – missing G&S addresses wide spread issue	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	NA		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.	Complies		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);	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 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