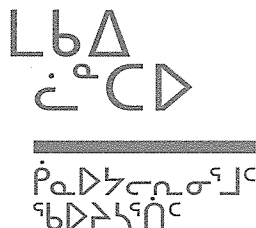


MacKay  
Landau

Chartered  
Accountants

P.O. Box 20  
Iqaluit, Nunavut  
X0A 0H0  
Telephone: (867) 979-6603  
Fax: (867) 979-6493  
www.mackaylandau.ca



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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 Lorne Kusugak, 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 Rankin Inlet South/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.

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 Lorne Kusugak. 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 Lorne Kusugak 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 17, 2009

  
CHARTERED ACCOUNTANTS

# Part A: Campaign Financial Return



Constituency: Rankin Inlet South/Whale C		Election Day: 2008/10/27	
Candidate's Name: Lorne Kusugak		Financial Agent's Name: Chris Rudd	
Candidate's Mailing Address: Box 118		Financial Agent's Mailing Address Box 541	
Community: Rankin Inlet	Community: Rankin Inlet	Community: Rankin Inlet	Community: Rankin Inlet
Postal Code XOC 0G0	Postal Code XOC 0G0	Postal Code XOC 0G0	Postal Code XOC 0G0
Home Phone: 867-645-2466	Home Phone: 867-645-2466	Home Phone: 867-645-3070	Home Phone: 867-645-3070
Work Phone: 867-645-2888	Work Phone: 867-645-2888	Work Phone: 867-645-3377	Work Phone: 867-645-3377
<b>Summary of Contributions</b>			
1. Named contributions		\$	4,150.00
2. Anonymous contributions (\$100.00 or less)		\$	
3. Goods and services		\$	1,005.81
4. Candidate's personal \$\$ used, NOT reimburse		\$	1,164.90
5. Total contributions (Add lines 1 + 2 + 3 + 4)		\$	6,320.71
<b>Summary of Expenses</b>			
6. Ads & Signs		\$	4,128.26
7. Salaries & Allowances		\$	
8. Office rent & utilities		\$	
9. Travel		\$	1,164.90
10. Childcare & disability		\$	
11. Other		\$	1,027.55
12. Total Expenses (Add 6+7+8+9+10+11)		\$	6,320.71
<b>Total Campaign Contributions (line 5)</b>		\$	6,320.71
<b>Total Campaign Expenses (line 12)</b>		\$	6,320.71
<b>Surplus or (Deficit): Contributions minus Expenses</b>		\$	

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): Rankin Inlet</p>	<p>At (community): Rankin Inlet</p>
<p>Date: Nov 10 - 08</p>	<p>Date: Nov 10, 2008</p>
<p>Candidate's signature: </p>	<p>Financial Agent's signature: </p>
<p>Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP: </p>	<p>Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP: </p>

STEPHEN D. FOLLOCK  
A NOTARY PUBLIC  
IN AND FOR NUNAVUT  
MY COMMISSIONS EXPIRES  
May 20, 2011

Commissioner for Oaths  
My Commission expires Aug 8, 2011.

Part B: Campaign Financial Return



Part B: Financial Contributions

Contributor's name. Write 'Anonymous' or 'Gathering' where	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
Ron Roach	P.O. Box 623, Rankin Inlet, NU	200.00	0846	nil	nil
Katvik Ltd.	P.O. Box 844, Rankin Inlet, NU	500.00	0847	nil	nil
Breck Tunkin	P.O. Box 961, Rankin Inlet, NU	500.00	0848	nil	nil
John Hiches	P.O. Box 630, Rankin Inlet, NU	500.00	0850	nil	nil
M&T Enterprises	P.O. Box 156, Rankin Inlet, NU	1,000.00	0841	nil	nil
Nunesi Corporation	Suite 301, 5109-48th Street, Yellowknife	250.00	0842	nil	nil
Chris Rudd	P.O. Box 541, Rankin Inlet, NU	500.00	0843	nil	nil
Jesse Kusugak	P.O. Box 865, Rankin Inlet, NU	400.00	0844	nil	nil
Robert Connelly	P.O. Box 292, Rankin Inlet, NU	300.00	0845	nil	nil
Subtotals \$		4,150.00		\$	\$
		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



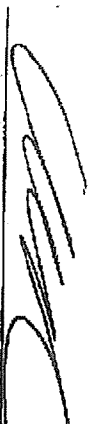
Part B: Campaign Financial Return


Part B: Goods and Service / Goods and Services

Contributor's name and address	Market Value	Record the market value in one or more categories						Total
		Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other	
Justin Merritt -- P.O. Box 341	480.81	nil	nil	nil	nil	nil	480.81	
Adk Canteen and Catering -- P.O. Box 215, Rankin Inlet	525.00	nil	nil	nil	nil	nil	525.00	

<b>Total Goods and Services</b>	<b>\$ 1,005.81</b>	<b>Transfer the total for each expense category to the first line, Part B: Campaign Expenses.</b>						<b>1,005.81</b>
	<b>Transfer to Part A Line 3</b>							

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: Candidate's personal \$\$ used NOT reimbursed

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

Record the market value in one or more categories

Supplier's name. Attach all receipts	Total Amount	Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other
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Calm Air -- 90 Thompson Dr., Thompson, Manitoba

564.90 nil nil nil nil 564.90 nil nil

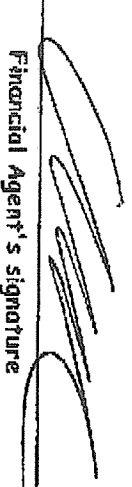
Calm Air -- 90 Thompson Dr., Thompson, Manitoba

600.00 nil nil nil nil 600.00 nil nil

Total Candidate's personal \$\$ \$ 1,164.90 1,164.90

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 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: Campaign Expenses. Attach all receipts.

Name of Supplier	Invoice or Receipt Number	Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other	Cheque Number	Amount of each expense	
									Petty Cash Used	
Part B: Goods and Services										
Part B: Candidate's personal \$\$										
Northern Learning Institute	62611	1,058.32						997492	<input type="checkbox"/>	
Northern Learning Institute	62606	908.57						997492	<input type="checkbox"/>	
Northern Learning Institute	62605	235.12						997492	<input type="checkbox"/>	
Consilium Consulting Group Inc. - Terry Rudden	200478	1,926.25			1,164.90			997490	<input type="checkbox"/>	
Royal Bank - service charge October	stmt						6.00	Bank fee	<input type="checkbox"/>	
Royal Bank - service fees November 3rd	stmt						6.35	Bank fee	<input type="checkbox"/>	
Royal Bank - service fee - Dec 1	stmt						6.00	Bank fee	<input type="checkbox"/>	
Royal Bank - service fee - Jan 2	stmt						6.00	Bank fee	<input type="checkbox"/>	
Royal Bank - service fee & overdraft interest	Feb 5 stmt						6.01	Bank fees	<input type="checkbox"/>	
Royal Bank - Credit adjustment	March 5 stmt						(8.66)	Bank fees	<input type="checkbox"/>	
Royal Bank - Overdraft interest	March 5 stmt						.04	Bank fees	<input type="checkbox"/>	

CEO Copy

Subtotals \$ 4,128.26

1,164.90

1,027.55

Transfer	Transfer	Transfer	Transfer	Transfer	Transfer
to Part A	to Part A	to Part A	to Part A	to Part A	to Part A
Line 6	Line 7	Line 8	Line 9	Line 10	Line 11

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

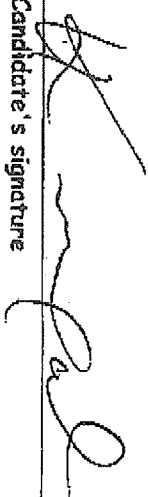


Part B: Record of sponsors of campaign gatherings

Sponsor's Name: Use a different line for each sponsor and each gathering	Date of gathering: Year/Month/Day	Location of gathering: e.g. xxx's house, xxx Hotel
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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



Rankin Inlet - Grocery, NU

867-645-2622

GST# R808 425 870

**Drinks Crystals**

4 pcs @ \$14.39  
0077121215223 BU DRINK CRYSTALS \$57.56 G

**Ketchup/Mustard/Relish**

000590000342 BICKS RELISH \$5.95  
000570000299 HEINZ KETCHUP SQZ \$6.19  
You Saved \$2.80

5 pcs @ \$5.95  
000590000342 BICKS RELISH \$29.75  
5 pcs @ \$6.19

000570000299 HEINZ KETCHUP SQZ \$30.95  
You Saved \$14.00  
6 pcs @ \$3.89  
0005659545000 CT MUSTARD \$23.34

**Commercial Bread**

40 pcs @ \$2.79  
0077121211011 BEST VALUE BREAD \$111.60

**Picnic/Foilware/Sundry**

0005735107790 ALCAN ROASTER \$6.35 G  
0005735107790 ALCAN ROASTER \$6.35 G  
0006186615751 TARY OUT FOAM CUPS \$2.79 G  
0006186615751 TARY OUT FOAM CUPS \$2.79 G  
0006186615751 TARY OUT FOAM CUPS \$2.79 G  
0006186615751 TARY OUT FOAM CUPS \$2.79 G  
0006186615751 TARY OUT FOAM CUPS \$2.79 G  
0006186615751 TARY OUT FOAM CUPS \$2.79 G  
0006186615751 TARY OUT FOAM CUPS \$2.79 G

**Wieners**

48 pcs @ \$4.19  
0077121265101 BEST VALUE WIENERS \$201.12

**Subtotal** \$501.48

\*Order Disc.  
\*5.0% on \$501.48 -\$25.07

**Subtotal** \$476.41

**GST** \$4.40

**Amount Due** \$480.81

**Visa** \$480.81

**Change** \$0.00

Item count 120

You saved \$16.80

Thank you. Come again.  
Original receipt, within 30 days,  
is required for refund.



# INVOICE

Suite 301, 5109 48th Street  
 Yellowknife, NT X1A 1N5  
 Canada  
 Phone: (867)920-4587 Fax: (867)920-4592

Invoice No.: 62611  
 Date: 30-Sep-2008  
 Page: 1

**Sold To:**

Lorne Kusugak  
 Box 118  
 Rankin Inlet, NU X0E 0G0

**Ship To:**

Lorne Kusugak  
 Box 118  
 Rankin Inlet, NU X0E 0G0

Business No.: 870315025RT0001

Item No.	Quantity	Unit	Description	Tax	Unit Price	Amount
Private Sector	2.75	hrs	Graphic Design for Buttons, printing, packing for shipment	5	90.00	247.50
Private Sector	500	ea	Buttons	5	1.25	625.00
Private Sector	1	ea	Shipping on Canadian North	5	135.42	135.42
			<b>Freight</b>			0.00
<b>Comments</b>				<b>Subtotal:</b>		1,007.92
2% per month interest applies to all accounts over 30 days. Thank you for your business!				<b>GST:</b>		50.40
				<b>Total Amount</b>		1,058.32

