

**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 Steve Mapsalak, a candidate in the election of a member to serve in the Legislative Assembly of Nunavut held on the 15th day of December, 2008 in the constituency of Akulliq. 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 Steve Mapsalak. 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 Steve Mapsalak 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  
April 9, 2009

Mackay Landau

## CHARTERED ACCOUNTANTS



# Part A: Campaign Financial Return



Constituency: Akulliq	Election Day: 2008/12/15
Candidate's Name: Steve Mapsalak	Financial Agent's Name: Elizabeth Mapsalak
Candidate's Mailing Address: Box 11	Financial Agent's Mailing Address: Box 11
Community: Repulse Bay	Community: Repulse Bay
Postal Code: X0C 0H0	Postal Code: X0C 0H0
Home Phone: 867-462-	Home Phone: 867-462-
Work Phone: 867-462-	Work Phone: 867-462-

<b>Summary of Contributions</b>	
1. Named contributions	\$ 450.00
2. Anonymous contributions (\$100.00 or less)	\$
3. Goods and services	\$ 2,458.75
4. Candidate's personal \$\$ used, NOT reimburse	\$
5. Total contributions (Add lines 1 + 2 + 3 + 4)	\$ 2,908.75

<b>Summary of Expenses</b>	
6. Ads & Signs	\$
7. Salaries & Allowances	\$
8. Office rent & utilities	\$
9. Travel	\$ 2,583.61
10. Childcare & disability	\$
11. Other	\$ 238.00
12. Total Expenses (Add 6+7+8+9+10+11)	\$ 2,821.61

Total Campaign Contributions (line 5)	\$ 2,908.75
Total Campaign Expenses (line 12)	\$ 2,821.61
Surplus or (Deficit): Contributions minus Expenses	\$ 87.14



**X**

ELECTIONS NUNAVU  
ᓄᐅᑦ ᓂᕈᖃᑐᒋᔭᓴᓲᓗ  
NUNAVUMI NIQUAKNI

White: CEO



ELECTIONS NUNAVU  
ᓄᓇᑦᑐ ᓂᐱᕐᑐᒃᓴᓴᓄᖅ  
NUNAVUTMI NIGUAQNI

☐ 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 08'. The group must be on the Elections Nunavut list of eligible groups.

3 of 12



## 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
Nunasit Corp.	P.O. Box 1559 Igloolik Nu.	\$250.00	0288		
John Kaufmann	P.O. Box 70 Repulse Bay Nu.	\$200.00	0287		



## 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>		<b>\$450.00</b>		<b>\$</b>	<b>\$</b>
		<b>Transfer to Part A Line 1</b>		<b>Transfer to Part A Line 2</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: 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	Other
<i>Calm Air</i>	<i>712.95</i>				<i>712.95</i>		
<i>Canadian Air</i>	<i>1,787.10</i>				<i>1,787.10</i>		



**ELECTIONS NUNAVUT**  
**ᓄᓇᑭᒻ ᓂᐳᖃᓴᓵᓕᓱᓴᓂᓄᓚ**  
**NUNAVUNMI NIQUAKNIK**

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



## 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	-				2,652.91		210.00	-	-
Part B: Candidate's personal \$\$	Attached							-	-



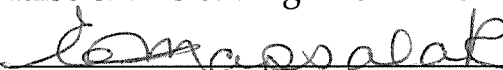
## Part B: Campaign Financial Return




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		
Subtotals		\$	\$	\$	\$2652 <sup>91</sup>	\$	\$210 <sup>00</sup>		
		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.

  
Financial agent's signature

  
Candidate's signature





## Record of Tax Receipts

The financial agent completes and signs this form  
when they first get the tax receipts.

Constituency:

AKulliq

Candidate:

Steve Mapsalak

### Serial Numbers of Tax Receipts

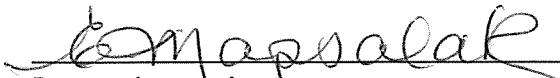
From:

0285

To:

0290

I am the financial agent for an official candidate – Elections Nunavut accepted the declaration of candidacy. I received the tax receipts listed above. I know I must use them according to Nunavut's laws and send them all to Elections Nunavut with the financial return – before the end of the post election period.

  
Financial Agent's signature

Date:

2008 11 17  
Year / Month / Day

The RO gives one copy to the financial agent and faxes one copy to the CEO.  
Toll-free fax: 1.800.269.1125

Original: CEO

Copy: RO

Copy: Financial Agent





# 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
29	10	08

Date Receipt Issued		
Day	Month	Year
01	12	08

Full Name of Contributor Nunasi Corporation			
Mailing Address P.O. Box 1559 Iqaluit Nu.			
Name of Financial Agent Elizabeth Mapsalak		Name of Candidate Steve Mapsalak	
CONSTITUENCY AKullig		ELECTION DAY	Day Month Year 15 12 08
SIGNATURE OF FINANCIAL AGENT E. Mapsalak			

No. 0288

Sum of Two Hundred & Fifty <sup>xx</sup> 100 dollars

2nd COPY - CHIEF ELECTORAL OFFICER

Amount Received
\$ 1 250.00





# 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
10	11	08

Date Receipt Issued		
Day	Month	Year
01	12	08

Full Name of Contributor			
John Kaufmann			
Mailing Address			
P.O. Box 70 Repulse Bay			
Name of Financial Agent		Name of Candidate	
Elizabeth mapsalak		Steve mapsalak	
CONSTITUENCY		ELECTION DAY	
AKullig		Day Month Year	
		1 5 12 08	
SIGNATURE OF FINANCIAL AGENT			
E. mapsalak			

No. 0287

Sum of Two Hundred <sup>xx</sup> 100 dollars

2nd COPY - CHIEF ELECTORAL OFFICER

Amount Received
\$ 1 200.00



Naujat Co-operative Ltd

Box 70  
Repulse Bay, NU  
Canada, X0C 0H0  
Phone: 867 462-9943  
Fax: 867 462-4152  
E-mail: Manager.Naujat@ArcticCo-op.com

Customer Statement

Date: 1-Mar-09  
Page: 1  
Account Number: 4701485

Customer:  
CAMPAIGN 2008, S.MAPSALAK  
GENERAL DELIVERY  
REPULSE BAY, NU  
Canada, X0C 0H0

Last Balance: \$0.00  
Payment Received: (\$660.00)  
New Charges: \$660.00  
  
Total Due: \$0.00

Date	Type	Number	Memo	Amount
1-Nov-08	Opening Balance			\$0.00
2-Dec-08	Invoice	672021		\$210.00
2-Dec-08	Payment	56387		(\$210.00)
24-Jan-09	Payment	58083		(\$250.00)
24-Jan-09	Payment	58085		(\$200.00)
24-Jan-09	Withdraw	25751		\$152.86
24-Jan-09	Withdraw	25753		\$210.00
24-Jan-09	Withdraw	25754		\$87.14
1-Mar-09	Ending Balance			\$0.00

*Different dates  
Call the co-op manager  
(John) for more information  
at 867-462-9921  
or  
867-462-9943  
EOM*



L-507



NAUSAT CO-OP

Date, Dec 2/08

Sold to

STEVE MARSAK

MEMBER'S NO.

Address

(2008 campaign)

DESCRIPTION	QTY.	PRICE	AMOUNT
HOTEL CONFERENCE			
Room &			200.00
CATERING			
GST			10.00
<i>PD</i>			
<i>JK</i>			

\* DENOTES No GST APPLICABLE

*E. Marsak*

368867

Official Agent for Steve M

GST	
PST	
TOTAL	210.00



L-507



NAUSAT CO-OP

Date, Dec 2/08

Sold to

STEVE MAPSALAK

MEMBER'S NO.

Address

(2008 Campaign)

DESCRIPTION	QTY.	PRICE	AMOUNT
HOTEL CONFERENCE			
Room &			200.00
CATERING			
GST			10.00
<i>PD</i>			
<i>JK</i>			

\* DENOTES No GST APPLICABLE

*E. Mapsalak*

368867

Official Agent for Steve

GST	
PST	
TOTAL	210.00



# Calm Air

90 Thompson Drive Thompson, Manitoba, Canada R8N 1Y8 Phone: (204) 778-6471

Fax: (204) 778-6954 GST Registration: 100735174RT001

## RESERVATION CONFIRMATION

### Passenger

Name	Reservation #	Total Charges	Total Taxes	Total Amount	Total Payments	Balance Due
P/MAPSALAK STEVE	431714	0.00	0.00	0.00	0.00	0.00

Phone	Work	Ext	Fax	Email
	867-462-4134			

### Agency

Agency	Phone #	Fax #	IATA #	Agent
CALM AIR				Karen YBK

### Itinerary

Leg	Date	From	To	Flight #	Status
1	18 Nov 2008	15:15 - REPULSE BAY	17:00 - CORAL HARBOUR	516	Confirmed
1	18 Nov 2008	17:30 - CORAL HARBOUR	17:40 - RANKIN INLET	516	Confirmed

### Charges

Leg	Date	Passenger	Description	Amount	Taxes	Total
1	17 Nov 2008	P/MAPSALAK, STEVE	POSY - POSITIVE SPACE GUEST BO	0.00	0.00	0.00
<b>Total</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### THIS ITINERARY IS YOUR OFFICIAL TRAVEL DOCUMENT

- Please review this itinerary/receipt and, should you have any questions, please call us within 24 hours of receipt of this message. Call our toll-free Reservations line at 1-800-839-2256 or consult your local telephone directory.
- Please **check in a minimum of 60 minutes prior to departure**. Although we will try to accommodate late-arriving passengers, those checking in less than 20 minutes prior to the scheduled departure may be denied boarding and, in such cases, will not be eligible for denied boarding compensation. Please be available for boarding at the boarding gate by 15 minutes prior to departure.
- Travel purchase is **non-refundable** and **non-transferable**.
- Changes and cancellations may be made up to two hours prior to the scheduled departure time and, depending on the fare being changed, may be subject to a \$50 CAD fee per person plus an upgrade in fare.
- All monies paid to Calm Air are non-refundable but may be credited for future travel, provided the new outbound travel commences within one year from the original date of purchase. Some promotional and seat sale fares may not be creditable.
- Missed flights are non-refundable and non-creditable.
- Two (2) pieces of carry-on baggage per fare-paying passenger are permitted free of charge, provided their combined weight does not exceed 20 lbs and, when combined, they must fit in airport sizing devices (12in H x 16in W x 10in L).
- The maximum **free baggage allowance per fare-paying passenger is two (2) pieces with combined weight of no more than 70 lbs**, which includes valet and heavier carry-on items. Individual pieces must weigh no more than 50 lbs each and measure (L+W+H) less than 62 inches (158cm).
- Baggage exceeding the maximum free allowance will be assessed an excess baggage fee and will be subject to availability of space and weight. The maximum aggregate of all pieces accepted as checked baggage will be 100 lbs per fare-paying passenger. **Baggage with aggregate weight exceeding 100 lbs. limit must be shipped as cargo** and will be subject to availability of space and weight.
- Any individual piece over 70 lbs (32 kg) or 115 inches (292 cm) in total linear dimensions or 80 inches (203 cm) in length will not be accepted as baggage and must be shipped as cargo.**
- Calm Air's maximum liability for lost or damaged luggage is \$250.00 CAD per fare-paying passenger. Calm Air assumes no liability for fragile, valuable or perishable articles, or if damage results from the inherent defect, quality or vice of the baggage. Passengers may be asked to complete a Baggage Limited Release form upon checking such items. Calm Air does not compensate for zippers, scuffs, scratches, nicks, dents, missing straps, feet, clips and wheels, or similar damage attributable to normal wear and tear. Damage resulting from baggage being improperly packed, over-packed or overweight is not covered. Any loss or damage to baggage must be reported to Calm Air within one hour of your arrival.
- Identification will be checked for adults 16 years of age and older.
- Carriage is subject to applicable tariffs, conditions of carriage and related regulations available at the office of Calm Air. Carriage hereunder is subject to the rules and limitations relating to liability established by the Warsaw Convention.
- Thank you again for choosing Calm Air and have a great trip!**



Naujat Co-operative Ltd  
Box 70  
Repulse Bay, Nunavut  
XOC OHQ  
Phone 867-462-9943  
Fax 867-462-4152  
GST# 103839833RT

Balance Slip 09/26/2008 06:48:47 P  
M

Customer: 4773000  
STEVE MAPSALAK/CAMPAIGN

Credit Limit: 0.00  
Current Balance: 0.00  
Available Credit: 0.00

Store: 10 Station: 1 Cashier: 113

Naujat Co-operative Ltd  
Box 70  
Repulse Bay, Nunavut  
XOC OHQ  
Phone 867-462-9943  
Fax 867-462-4152  
GST# 103839833RT

Payment Tx#58085 2008-11-18 2009-01-24 10:59:53

Customer: 4701485  
S.MAPSALAK CAMPAIGN 2008  
Balance: -250.00  
Available: 250.00  
Payment: 200.00  
Subtotal 200.00

Total 200.00

Approved by Cash 200.00

Store: 10 Station: 1 Cashier: 1640

Your cashier today was JOHN

Thank you!  
Qujannamik

Naujat Co-operative Ltd  
Box 70  
Repulse Bay, Nunavut  
XOC OHQ

Phone 867-462-9943  
Fax 867-462-4152  
GST# 103839833RT

Payment Tx#58083 2008-11-18 2009-01-24 10:58:24

Customer: 4701485  
S.MAPSALAK CAMPAIGN 2008

Balance: 0.00  
Available: 0.00  
Payment: 250.00

Subtotal 250.00

Total 250.00

Approved by Cheque 250.00

Store: 10 Station: 1 Cashier: 1640

Your cashier today was JOHN

Thank you!  
Qujannamik

Naujat Co-operative Ltd  
Box 70  
Repulse Bay, Nunavut  
XOC OHQ  
Phone 867-462-9943  
Fax 867-462-4152  
GST# 103839833RT

Withdraw Tx#25753 2008-12-02 2009-01-24 11:01:36

Customer: 4701485  
S.MAPSALAK CAMPAIGN 2008  
Balance: -297.14  
Available: 297.14  
Withdraw: 210.00  
Subtotal 210.00

Total 210.00

Approved by Cash 210.00

Store: 10 Station: 1 Cashier: 1640

Your cashier today was JOHN

Thank you!  
Qujannamik



Naujat Co-operative Ltd  
Box 70

Repulse Bay, Nunavut  
XOC OHO

Phone 867-462-9943

Fax 867-462-4152

GST# 103839833RT *le-M*

Withdraw Tx#25751 <sup>2008-12-18</sup> 2009-01-24 11:01:00

Customer: 4701485

S.MAPS- CAMPAIGN 2008

Balance: -450.00

Available: 450.00

Withdraw: 152.86

Subtotal 152.86

Total 152.86

*approved by*

152.86

*le-mapoalak*

Store: 10 Station: Cashier: 1640

Your cashier today was JOHN

Thank you!

Qujannamik

Naujat Co-operative Ltd  
Box 70

Repulse Bay, Nunavut  
XOC OHO

Phone 867-462-9943

Fax 867-462-4152

GST# 103839833RT *le-M*

Withdraw Tx#25754 <sup>12</sup> 2009-01-24 11:02:03

Customer: 4701485

S.MAPSALAK CAMPAIGN 2008

Balance: -87.14

Available: 87.14

Withdraw: 87.14

Subtotal 87.14

Total 87.14

*approved by*

Cash 87.14

*le-mapoalak*

Store: 10 Station: 1 Cashier: 1640

Your cashier today was JOHN

Thank you!

Qujannamik

LTU

Nunavut

867-9943

867-462-4152

# 103839833RT

*2009 campaign*  
*account*  
*Steve mapoalak*

Credit 0.00  
Current 0.00  
Available 0.00

Store: Station: Cashier: 1640



**Roman Catholic Episcopal Corporation of Hudson Bay**  
**Corporation Episcopale Catholique Romaine de la Baie d'Hudson**  
P.O. Box 10 / C.P. 10  
Churchill, Manitoba R0B 0E0

0317

Date January 12 / 2009

Received from

Reçu de Steve Mapsalak (2009 Campaign Account)

Address

Adresse Repulse Bay, Nunavut

The sum of

La somme de eighty seven Dollars 14 /100

\$ 87.14 For Daniel Seware 091

Official receipt for income tax purposes – Reçu officiel pour fins d'impôt

Registration number – 10791 0267 RR0001 – Numéro d'enregistrement

Canada Revenue Agency (www.cra.gc.ca/charities) – Agence du Revenu du Canada (www.arc.gc.ca/bienfaisance)

S. Mapsalak (Official Agent for Steve M.)