

**MacKay
Landau**

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Accountants**

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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 Patterk Netser, 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 Nanulik. 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 Patterk Netser. 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 Patterk Netser 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
March 4, 2009

Part A: Campaign Financial Return



Constituency: Nanulik	Election Day: 2008/10/27
Candidate's Name: Patterk Netser	Financial Agent's Name: Louisa Kudluk
Candidate's Mailing Address: General Delivery	Financial Agent's Mailing Address General Delivery
Community: Coral Harbour	Community: Coral Harbour
Postal Code X0C 0C0	Postal Code X0C 0C0
Home Phone: 867-925-	Home Phone: 867-925-
Work Phone: 867-925-	Work Phone: 867-925-
Summary of Contributions	
1. Named contributions	\$ 750.00
2. Anonymous contributions (\$100.00 or less)	\$
3. Goods and services	\$ 2,851.80
4. Candidate's personal \$\$ used, NOT reimburse	\$
5. Total contributions (Add lines 1 + 2 + 3 + 4)	\$ 3,601.80
Summary of Expenses	
6. Ads & Signs	\$
7. Salaries & Allowances	\$
8. Office rent & utilities	\$
9. Travel	\$ 2,851.80
10. Childcare & disability	\$
11. Other	\$ 585.50
12. Total Expenses (Add 6+7+8+9+10+11)	\$ 3,437.30
Total Campaign Contributions (line 5)	\$ 3,601.80
Total Campaign Expenses (line 12)	\$ 3,437.30
Surplus or (Deficit): Contributions minus Expenses	\$ 164.50

Part A: Campaign Financial Return



Constituency: NANULIK	Election Day: OCTOBER 27, 2008														
Candidate's name: Patten Metser	Financial Agent's name: LOUISA KUDLUK														
Mailing Address: GEN. DELIVERY Community: CORAL HARBOR Postal Code: X0C-0C0	Mailing Address: GEN. DELIVERY Community: CORAL HARBOR Postal Code: X0C-0C0														
<p>Summary of Contributions</p> <table> <tr> <td>1. Named contributions</td> <td>\$ 750</td> </tr> <tr> <td>2. Anonymous contributions (\$100.00 or less)</td> <td>\$</td> </tr> <tr> <td>3. Goods and services</td> <td>\$ 2897.60</td> </tr> <tr> <td>4. Candidate's personal \$\$ used, NOT reimbursed</td> <td>\$</td> </tr> <tr> <td>5. Total contributions (Add lines 1 + 2 + 3 + 4)</td> <td>\$ 750 3647.60</td> </tr> </table>		1. Named contributions	\$ 750	2. Anonymous contributions (\$100.00 or less)	\$	3. Goods and services	\$ 2897.60	4. Candidate's personal \$\$ used, NOT reimbursed	\$	5. Total contributions (Add lines 1 + 2 + 3 + 4)	\$ 750 3647.60				
1. Named contributions	\$ 750														
2. Anonymous contributions (\$100.00 or less)	\$														
3. Goods and services	\$ 2897.60														
4. Candidate's personal \$\$ used, NOT reimbursed	\$														
5. Total contributions (Add lines 1 + 2 + 3 + 4)	\$ 750 3647.60														
<p>Summary of Expenses</p> <table> <tr> <td>6. Ads & Signs</td> <td>\$</td> </tr> <tr> <td>7. Salaries & Allowances</td> <td>\$</td> </tr> <tr> <td>8. Office rent & utilities</td> <td>\$</td> </tr> <tr> <td>9. Travel</td> <td>\$ 2897.60</td> </tr> <tr> <td>10. Childcare & disability</td> <td>\$</td> </tr> <tr> <td>11. Other</td> <td>\$ 588.50</td> </tr> <tr> <td>12. Total expenses (Add 6 + 7 + 8 + 9 + 10 + 11)</td> <td>\$ 3483.10</td> </tr> </table> <p><i>CALM AIR DONATION → TRAVEL 2X TICKETS</i></p>		6. Ads & Signs	\$	7. Salaries & Allowances	\$	8. Office rent & utilities	\$	9. Travel	\$ 2897.60	10. Childcare & disability	\$	11. Other	\$ 588.50	12. Total expenses (Add 6 + 7 + 8 + 9 + 10 + 11)	\$ 3483.10
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11. Other	\$ 588.50														
12. Total expenses (Add 6 + 7 + 8 + 9 + 10 + 11)	\$ 3483.10														
<p>Total Campaign Contributions (line 5) \$ 750 3647.60</p> <p>Total Campaign Expenses (line 12) \$ 3483.10</p> <p>Surplus or (Deficit): Contributions minus Expenses \$ 2834.10 164.50</p>															

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.

<p>The Financial Agent prepared this Financial Return and the Candidate will submit it, as the <i>Nunavut Elections Act</i> requires.</p>	
<p>Candidate's Declaration</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>Financial Agent's Declaration</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><i>COAL HARBOUR</i></p>	<p>At (community):</p> <p><i>COAL HARBOUR</i></p>
<p>Date: <i>DEC. 11, 2008</i></p>	<p>Date: <i>DEC. 11, 2008</i></p>
<p>Candidate's signature:</p> <p><i>[Handwritten Signature]</i></p>	<p>Financial Agent's signature:</p> <p><i>[Handwritten Signature]</i></p>
<p>Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP:</p> <p><i>[Handwritten Signature]</i> RCMP #46273</p>	<p>Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP:</p> <p><i>[Handwritten Signature]</i> RCMP #46273</p>

COMMISSIONER OF OATHS
IN AND FOR THE NUNAVUT TERRITORY.
MY COMMISSION DOES NOT EXPIRE.

COMMISSIONER OF OATHS
IN AND FOR THE NUNAVUT TERRITORY.
MY COMMISSION DOES NOT EXPIRE.

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

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		500-				
NUNSI CORP		250-				
Subtotals		\$ 750.00		\$	\$	
<p>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.</p>						
<p><i>[Signature]</i> Financial agent's signature</p>			<p><i>[Signature]</i> Candidate's signature</p>			

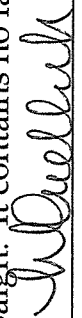
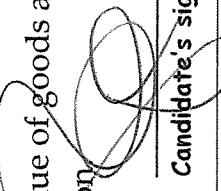
Part B: Campaign Financial Return



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			

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
CAM AIR					2897.60	
CAM AIR						
Total Goods and Services	\$	\$	\$	\$	\$ 2897.60	\$
		Transfer the total for each expense category to the first line, Part B: Campaign Expenses.				
<p>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.</p>						
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



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 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
Total Candidate's personal \$\$	\$	\$	\$	\$	\$	\$	\$
	Transfer to Part 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.

[Handwritten Signature]

Financial agent's signature

[Handwritten Signature]

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			
Part B: Goods and Services	-									
Part B: Candidate's personal \$\$	Attached									