

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 John Ningark, 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 John Ningark. 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 John Ningark 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 24, 2009

MacKay Landau
CHARTERED ACCOUNTANTS

Part A: Campaign Financial Return



Constituency: Akulliq	Election Day: 2008/12/15
Candidate's Name: John Ningark	Financial Agent's Name: Walter Ukku Ningark
Candidate's Mailing Address: P.O. Box 36	Financial Agent's Mailing Address P.O. Box 36
Community: Kugaaruk	Community: Kugaaruk
Postal Code X0B 1K0	Postal Code X0B 1K0
Home Phone: 867-769-6907	Home Phone: 867-769-6907
Work Phone: 867-769-	Work Phone: 867-769-

Summary of Contributions	
1. Named contributions	\$ 250.00
2. Anonymous contributions (\$100.00 or less)	\$
3. Goods and services	\$ 180.00
4. Candidate's personal \$\$ used, NOT reimburse	\$ 24.85
5. Total contributions (Add lines 1 + 2 + 3 + 4)	\$ 454.85

Summary of Expenses	
6. Ads & Signs	\$ 180.00
7. Salaries & Allowances	\$
8. Office rent & utilities	\$
9. Travel	\$
10. Childcare & disability	\$
11. Other	\$ 24.85
12. Total Expenses (Add 6+7+8+9+10+11)	\$ 204.85

Total Campaign Contributions (line 5)	\$ 454.85
Total Campaign Expenses (line 12)	\$ 204.85
Surplus or (Deficit): Contributions minus Expenses	\$ 250.00

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.

Candidate'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 declare this knowing that it has the same force and effect as if I made an oath under the *Nunavut Evidence Act*.

At (community):

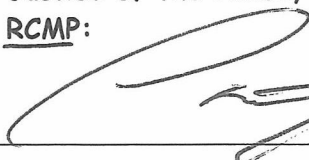
KUGAARUK

Date: December 22, 2008

Candidate's signature:



Signature of Commissioner of Oaths,
Justice of the Peace, Notary Public or
RCMP:



CPL. C.R. NIEDZIELSKI

A Member of the Royal Canadian Mounted
Police in the Nunavut Territory

Financial Agent's Declaration

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 *Nunavut Evidence Act*.


At (community):

Date: Dec. 22, 2008

Financial Agent's signature:

Walter Ningard

Signature of Commissioner of Oaths,
Justice of the Peace, Notary Public or
RCMP:



CPL. C.R. NIEDZIELSKI

A Member of the Royal Canadian Mounted
Police in the Nunavut Territory

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
NUNASI CORPORATION	SUITE 301.5109-480 ST. YELLOWKNIFE NT	\$ 250.00	ND 1146		

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
No Anonymous or Gathering					
Subtotals		\$ 250.00 Transfer to Part A Line 1		\$ Transfer to Part A Line 2	\$
<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> <div style="display: flex; justify-content: space-between;"> <div> <p><u>Walter Ningark</u></p> <p>Financial agent's signature</p> </div> <div> <p><u>[Signature]</u></p> <p>Candidate's signature</p> </div> </div>					

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
Koomut Co-op Ltd Kugaark							
TV ad donation I did not pay for this ad	180.00	180.00					
Total Goods and Services	\$ 180.00	\$ 180.00	\$	\$	\$	\$	\$
	Transfer to Part A Line 3	Transfer the total for each expense category to the first line, Part B: Campaign Expenses.					

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.

Walter Ningark

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	Long distance & Other calls
John Nungak Candidate	24.85						24.85

Part B: Campaign Financial Return

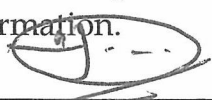
Part B: Candidate's personal \$\$ used NOT reimbursed.

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 ✓
Long distant to Repulse Bay radio phone calls							
Total Candidate's personal \$\$	\$24.85	\$	\$	\$	\$	\$	\$24.85
	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 the candidate's personal money used for this campaign, and NOT reimbursed. It contains no false or misleading information.

Walter Ningark
 Financial agent's signature


 Candidate's signature

Part B: Campaign Financial Return



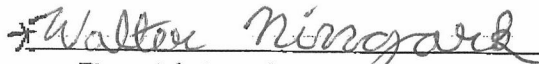
Part B: Record of sponsors of campaign gatherings


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

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

NO gathering

The above is an accurate and complete record of sponsors of fundraising gatherings for this candidate's campaign. It contains no false or misleading information.

Walter Ningale 
 Financial agent's signature Candidate's signature

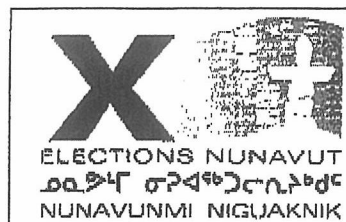
Named Contributions

Record each named contribution on the campaign financial return the same way you record all other named contributions, under Part B: Campaign Contributions.

Contributor's name and address	Amount of contribution
MUMASI CORPORATION SUITE 301 48th St. YELLOWKNIFE NTXIA 1N5	\$ 250.00
	\$
	\$
	\$
	\$

Goods and Services Contributions

Sponsor's name and address	Describe contribution	Market Value
		\$
		\$
		\$
Total contribution goods & services		\$
Record this amount on the campaign financial return the same way you record all other goods and services contributions, under Part B: Goods and Services		



Record of Tax Receipts

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

Constituency: Akulliq	Candidate: John Ningark
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Serial Numbers of Tax Receipts

From:	To:
1148	1150

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 account for them before the end of the post election period, with the financial return.

*Walter Ningark
Financial Agent's signature

Date: *09 03 04
Year / Month / Day

The RO gives one copy to the financial agent and faxes one copy to the CEO.

Write down the serial numbers for each category of tax receipts. Include all the serial numbers you received - check the 'Record of Tax Receipts'.

Serial Numbers: From: / To:

1146

1146

1147

1150

☒ Issued



☒ Unused



☒ Voided

Total contributions based on adding the ☒ Issued tax receipts:

250.00

Total named contributions from the financial return:

250.00

These numbers should be the same. If they are not the same, go back and check over the financial return and this account of tax receipts.

There was no other money received except the \$250.00.

I used the tax receipts according to Nunavut's laws and I swear that the information in this account of tax receipts is accurate and complete.

NUNASI

** Walter Ningsook*

Financial Agent's signature

Date: ** 09 03 04*

Year / Month / Day

Home phone #: 867-769-6907

Work phone #: 867-769-



ELECTIONS NUNAVUT
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NUNAVUNMI NIGUAKNIK

Account of Tax Receipts

The financial agent completes and signs this form to report on issued and unused tax receipts.

Fill out this form and send it to Elections Nunavut with the financial return. Fill out this form after you complete the financial return – it has information you need to complete this form.

Constituency: Akulliq	Election Day: 2008/12/15
Financial Agent's Name & Address Walter Ukku Ningark P.O. Box 36 Kugaaruk XOB 1K0	Candidate's Name & Address John Ningark P.O. Box 36 XOB 1K0

Did the candidate have more than one financial agent during the campaign? **NO**
If yes, write down the name and address for each financial agent and the dates each one started and finished.

Name & Address				Start & Finish Dates
Walter Ukku Ningark	Box 36	Kugaaruk	XOB 1K0	2008/01/01 2008/01/01

567

979 - 6493



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
25	11	08

Date Receipt Issued		
Day	Month	Year
25	11	08

Full Name of Contributor NUNASI CORPORATION			
Mailing Address SUITE 301 5109-48TH ST YELLOWKNIFE NT			
Name of Financial Agent WALTER U. NINGARK CONSTITUENCY AKULLIQ		Name of Candidate JOHN NINGARK	
ELECTION DAY		Day	Month
		15	12
		Year 08	
SIGNATURE OF FINANCIAL AGENT		Walter Ningark	

No. 1146

Amount Received
\$ 1 25 00 00

Sum of TWO HUNDRED FIFTY ^{xx} 100 dollars

2nd COPY - CHIEF ELECTORAL OFFICER

MIVONIS, JOHN

34

3.40

Calls Eligible for Freedom After Hours Savings Plan - Other Direct Dialed

Date	Time	Location	Number	Code	Dur.	Regular	Rate Diff.	Net Amount
Nov 5	14:02	YELLOWKNIF	NT 867-873-5441	*D	3	1.08	0.00	1.08
Nov 21	12:58	IQALUIT	NU 867-979-6200	*D	1	0.36	0.00	0.36
Nov 25	09:23	IQALUIT	NU 867-979-7700	*D	3	1.08	0.00	1.08
Nov 25	09:58	YELLOWKNIF	NT 867-669-4000	*D	2	0.72	0.00	0.72
Nov 25	12:16	REPULSEBAY	NU 867-462-4061	*D	21	7.35	0.00	7.35 ✓
Nov 26	12:21	REPULSEBAY	NU 867-462-4061	*D	37	12.95	0.00	12.95 ✓
Nov 27	12:45	REPULSEBAY	NU 867-462-4061	*D	4	1.40	0.00	1.40 ✓
Nov 27	17:45	REPULSEBAY	NU 867-462-4061	*D	3	1.05	0.00	1.05 ✓
Dec 2	17:23	REPULSEBAY	NU 867-462-4061	*D	6	2.10	0.00	2.10 ✓
Sub-Total					80			28.09

Repulse Bay Radio phone
 Long distant calls by John
 Ningard

7.35
 12.95
 1.40
 1.05
 2.10
 24.85

**Koomiut Co-op
Kugaaruk, Nu.
X0B 1K0
Phone 867-769-6231
July 24, 2009**

To Whom It May Concern:

This letter is to confirm that Koomiut Co-op did not charge John Ningark for a TV Ad for his campaign. Any questions feel free to call any time.

Leo Flynn

A handwritten signature in black ink, appearing to read "Leo Flynn", with a long horizontal stroke extending to the right.

General Manager



The financial agent completes this form after they set up the account. Sign the form and fax it to the CEO.

Candidate: John Ningark

Toll-free fax: 1.800.269.1125

Card Inquiry

2008 Campaign to elect john

1-Nov-08 to 20-Apr-09

Type	Id #	Store	Date	Memo	Debit	Credit	Voided?
Customer Payment	48154	10	25-Nov-08			\$250.00	
Withdraw	33137	10	3-Mar-09		\$250.00		

Beginning Balance	\$0.00
Total Debits	\$250.00
Total Credits	\$250.00
Net Change	\$0.00
Ending Balance	\$0.00

Koonut co-op, Kuqaand
 Leo Ho
 General Manager

20-04-2009

Transactions

1-Oct-08 to 7-Mar-09

Customer: 2008 Campaign to elect john

Type	Tx #	Store	Reference #	Date	Card	Total
Customer Payment	48154	10		25-Nov-08	2008 Campaign to elect john	\$250.00
Withdraw	33137	10		3-Mar-09	2008 Campaign to elect john	(\$250.00)

Leo J. [Signature]
General Manager

Koomint Coop, Isugard



ENDOR NUMBER	VENDOR'S NAME	CHEQUE DATE	CHEQUE NUMBER
	kudlik woman group	03-03-2009	020767
DESCRIPTION	REF	DISCOUNT	AMOUNT PAID

kudlik woman group
Cash Exchange

tx904516

03-03-2009
250.00

Cheque Total

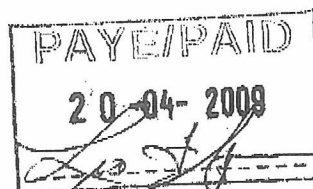
250.00

KOOMIUT CO-OP ASSOC. LTD.

CANADIAN IMPERIAL BANK OF COMMERCE
YELLOWKNIFE, N.W.T.

ACL 811-L

From Koomiut Co-op, Inugaauc



General Manager

Kudlik Ladies Group
Kugaaruk, Nunavut
March 9, 2009

Received a Cheque from John Ningark donation of \$250.00 cheque #020767

During International Women Day Celebration on Sunday March 8th, 2009
Following people received the money.

Georgina Ningark Georgina Ningark \$50.00

Sonia Qavvik Sonia Qavvik \$50.00

Maria Kukkuvak Maria Kukkuvak \$100.00

Salome Amautinuak Salome Amautinuak \$50.00

Total \$250.00

Prepared by;

Celine Ningark

Celine Ningark
Chair person