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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 John Ningark, a candidate in the election of a member to serve in the Legislative Assembly of Nunavut held on the 2nd day of March, 2009 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.

MacKay Landau

CHARTERED ACCOUNTANTS

Iqaluit, Nunavut
July 24, 2009

ELECTIONS NUNAVUT
NUNAVUNMI NIGUAKNIK

Financial Return - Short Form

Complete this form ONLY IF the campaign received NO contributions and had NO expenses. Otherwise complete the long form.

Constituency: Akulliq	Election Day: 02/03/2009
Candidate's Name: John Ningark	Financial Agent's Name: Walter Ukku Ningark
Candidate's Mailing Address: Box 36	Financial Agent's Mailing Address: 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:	Work Phone:

We certify that, for the candidate named above:

1. We received NO contributions of any kind during or after the election period. No one provide money, goods, or services to the candidate as a loan, advance, deposit, contribution, or gift.
2. We incurred NO election expenses, including disputed claims and unpaid claims. No one has made any payments or given, promised, or offered any reward, office, employment, or valuable consideration or incurred any liability on behalf of or in respect of the candidate.

The Financial Agent prepared this Financial Return and the Candidate will submit it, as the *Nunavut Elections Act* requires.

Candidate's declaration	Financial Agent's declaration
I declare that I reviewed this financial return and that it is accurate and complete; it contains no false or misleading information. I know this declaration has the same force and effect as if I made an oath under the *Nunavut Evidence Act*.	I declare that I prepared this financial return and that it is accurate and complete; it contains no false or misleading information. I know this declaration has the same force and effect as if I made an oath under the *Nunavut Evidence Act*.
At (community): Kugaaruk	At (community): Kugaaruk, NU
Date: July 23	Date: July 23
Candidate's signature:	Financial Agent's signature: Walter Ningark
Signature - Commissioner of Oaths, JP, RCMP, or Notary Public: #53911	Signature - Commissioner of Oaths, JP, RCMP, or Notary Public: #53911

E. THIESSEN

Cst. Eldon THIESSEN Reg. 53411
Royal Canadian Mounted Police

CEO Copy

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