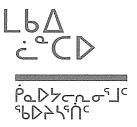


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በበየቴቴልሴ 20 Δቴ৯ፊና, ቃልዮ XOA 0H0 ▷ቴ৯፭ር: (867) 979-6603 ፖեժժፖበቴር: (867) 979-6493 www.mackaylandau.ca

## 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.

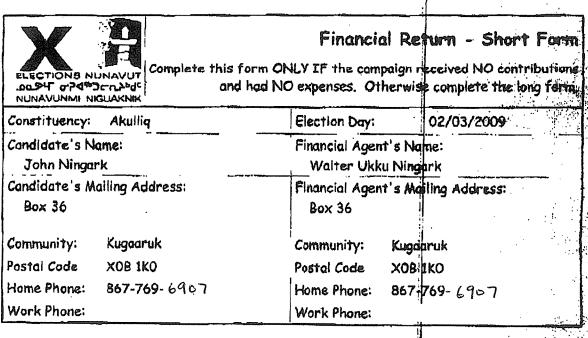
We conducted our audit in accordance with generally accepted auditing standards and the requirements of Section 181.1 of the *Nunavut Elections Act*. Generally accepted auditing standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free 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.

Iqaluit, Nunavut July 24, 2009

CHARTERED ACCOUNTANTS

Mar Kay Landan



## 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.
- 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.

Candidate's declaration	Financial Agent's declaration
I declare that I reviewed this financial return	I declare that I prepared this financial return a
and that it is accurate and complete; it contains	that it is accurate and complete; it contains no
no false or misleading information. I know this	false or misleading information. I know this
declaration has the same force and effect as if I	declaration has the same force and effect as if
made an oath under the Nunavut Evidence Act.	made an oath under the Nunaout Evidence Act
At (community): / WGAME/s	At (community): Kalgaarule, NL
Date: Techy 23	Date: July 23
Candidate's signaruse -	Financial Agent's signature:
1882 #53111 ·	Walter Ninggard
Notory Public:	Bignature - Commissioner of Daths, JP, BCMP, or
Csr. Eldon THIESSEN Reg. 53411	Notary Public:
Royal Canadian Mounted Police	- COLOR BEAT