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**Rankin Inlet** 

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# INDEPENDENT AUDITORS' REPORT ON THE CANDIDATE'S CAMPAIGN FINANCIAL RETURN PURSUANT TO THE *NUNAVUT ELECTIONS ACT*

To the Chief Electoral Officer

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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 David Qamaniq, a candidate in the election of a member to serve in the Legislative Assembly of Nunavut held on the 30th day of October, 2017 in the constituency of Tununiq. 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 David Qamaniq. 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 David Qamaniq presents fairly, in all material respects, the information contained in the financial records on which it is based except for as noted in the paragraph below in accordance with the accounting requirements of the *Nunavut Elections Act* and the accounting guidelines issued by Elections Nunavut.

We could not substantiate the activity of the bank account opened by the financial agent as required by paragraph 170(4) of the *Nunavut Elections Act*. We are able to conclude on the amounts presented in the Campaign Financial Return based on the supporting documentation available and statutory declaration provided by the candidate and financial agent.

The Summary of Contributions and Expenses of the Campaign Financial Return prepared by the Financial agent are misstated. Total contributions are \$877.

**Chartered Professional Accountants** 

Iqaluit, Nunavut December 23, 2017

## A: Summary of Contributions and Expenses



#### **Summary of Contributions**

1.	Named contributions (see B1)	\$	
2.	Anonymous contributions (see B2)	\$	-
3.	Goods and services contributions (see C3)	\$	-
4.	Candidate's contributions, NOT reimbursed (see C4)	\$ 	<b>-</b>
5.	Total contributions (Add lines 1 + 2 + 3 + 4)	\$ 0.00	]
	nmary of Expenses (see D)		
6.	Ads & signs	\$ 428,65	-
7.	Salaries & allowances	\$ 50.00	
8.	Office rent & utilities	\$ 397.96	-
9.	Travel	\$ 	-
10.	Childcare & disability	\$ 	
11.	Other	\$ 	<u>_</u>
12.	Total expenses (Add 6 + 7 + 8 + 9 + 10 + 11)	\$ 876.61	
13.	Total Contributions (from line 5 above)	\$ 0:00	
	Total Expenses (from line 12 above)		
	Surplus or (Deficit): Contributions minus Expenses		-

#### 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 (on list of eligible groups). Attach the receipt, made out to 'Campaign of \_

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Election Day: October 30, 2017
Financial Agent's name: Dennis Nutarak
Financial Agent's Mailing Address: P.O. Box 125 Pond Inlet, NU XOA-080

By signing the declaration, both the candidate and financial agent expressly declare that:

- ✓ We understand that this financial return will be audited to determine whether it presents fairly the information contained in the accounting records on which the return is based pursuant to s. 181.1 of the Nunavut Elections Act.
- ✓ We have not violated the Nunavut Elections Act in respect of this election.
- ✓ We have not withheld any information from our records and documents relevant to this election.
- ✓ All contributions to the campaign were accepted by either

  - o <u>Dennis</u> NUTARAK, who was authorized in writing to accept contributions on behalf of the financial agent. (print full name(s) of any authorized person)
- ✓ No contributions to the campaign over \$2,500 were accepted, except transportation services given as a goods or services contribution.

DEADLINE 60 days after Election Day	2	Send to CEO at Elections Nunavut, RANKIN INLET
White copy to CEO	Yellow copy to Candidate	Pink copy to Financial Agent

### A: Summary of Contributions and Expenses- Declaration



- ✓ We accepted no contributions prohibited under the Nunavut Elections Act.
- Any contributions in excess of the limits under the Nunavut Elections Act were either returned to the contributor or paid (in amount or value) to the Chief Electoral Officer.
- ✓ No contribution to the campaign was used for any purpose other than to pay an election expense for the candidate.
- ✓ All contributions of money to the campaign were deposited into the campaign bank account or approved institution.
- ✓ No person other than the financial agent issued any tax receipts for contributions to the campaign.
- ✓ All tax receipts issued for contributions to the campaign were issued from the receipt book provided by Elections Nunavut and faithfully show who made the contribution and not any other person or organization.
- ✓ No gifts or other advantages were accepted that might reasonably be seen to influence the candidate, if elected.
- No person other than the financial agent, or a person authorized in writing by the financial agent, incurred any election expense for the campaign.
- There are no legal claims and possible claims against the candidate or financial agent in respect of this election, except as follows:

(provide details of any claims or possible claims)

✓ We have disclosed in this return any facts relating to any fraud or suspected fraud that may impact this financial return. The details of any facts relating to any fraud or suspected fraud that may impact this financial return are as follows:

(provide details of any facts relating to any fraud or suspected fraud)

# A: Summary of Contributions and Expenses



Constituency: TUNUNIQ	Election Day: October 30, 2017
Candidate's name & mailing address DAVID QAMANIQ PO BOX 151 POND INLET NU XDA 050	Financial Agent's name & mailing address Dennus NUTARAK PO BOX 118 POND INLET NU XON DSD
Candidate's DeclarationI solemnly declare that I reviewed this financial return and thatit is accurate and complete; it contains no false or misleadinginformation.I declare this knowing that it has the same force and effect asif I made an oath under the Nunavut Evidence Act.At (community):Date (yyyy/mm/dd):'2-D17I Z - 23	Financial Agent's DeclarationI solemnly declare that I prepared this financial return and thatit is accurate and complete; it contains no false or misleadinginformation.I declare this knowing that it has the same force and effect as if Imade an oath under the Nunavut Evidence Act.At (community):PONDDate (yyyy/mm/dd):20171223
Candidate's signature	Financial Agent's signature
Signature: Commissioner of Oaths, JP, Notary Public, or RCMP 2017/12/23 David Parks JP Date (yyyy/mm/dd): David Parks JP	Signature of Commissioner of Oaths, JP, Notary Public, or RCMP 2017/12/23 Date (yyyy/mm/dd): David Parks JP



Each contributor in this list gets a tax receipt

Contributor's name	Contributor's address	5	Tax receipt #	Amount	
DAVID QAMANIQ	PO BOX 151	POND INLET	0636	876.61	
			ontributions—Named total on Line 1 Part A)		
The above is an accurate and complet contains no false or misleading inform Financial Agent's signature:	ation.	al contributions we r	$\lambda$	ate's campaign. It	

DEADLINE 60 days after Election Day White copy to CEO 3

### **B-2:** Financial Contributions—Anonymous & Gatherings



rite the gathering sponsor, address, and date OR 'Anonymous'	Amount
Total Financial Contributions—Anonymous & Gatherings	5
(Write total on Line 2 Part A	

If the campaign had no financial contributions from anonymous or gatherings, write 'N/A' for the total and sign below.

received for this candidate's campaign. It contains no false or misleading information.

Financial Agent's signature:

fiture las

Candidate's signature:

Jug25

**DEADLINE 60 days after Election Day** White copy to CEO

Yellow copy to Candidate

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Record th	Total Market Value—					
Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other	Contribution
NIA	NÍA	NÍA	NÍA	N/A	NIA	
Write the	total for ea	ach category	on the first	t line in Part I	D Expenses	Write total on Line 3 Part A
		sleading info	ormation.	$\wedge$ /	s and 'anony	mous' that we
	Sugis & Signs Wite the Cord of all fi	Supervision       Adv       Signs         M/A       N/A       N/A         Write the total for earning       Salaries & Signs         Cord of all financial cord	Ads & Signs         Ads & Signs	Signal       Second of all financial contributions from campai         Output       Output         N/A       N/A         N/A       N/A	Ads & signs         Ads & signs         Ads & signs         MiA       MiA       MiA         MiA       MiA       MiA         Mittee the total for each category on the first line in Part I       Childcare & Disability         Cord of all financial contributions from campaign gathering	VIA       NIA       NIA       NIA       NIA         NIA       NIA       NIA       NIA       NIA         NIA       NIA       NIA       NIA       NIA         NIA       NIA       NIA       NIA       NIA         Nite the total for each category on the first line in Part D Expenses       Other       Other       Other         Cord of all financial contributions from campaign gatherings and 'anony contains no false or misleading information.       N       N

If your campaign had no goods and services contributions and expenses, write 'N/A' in the totals and sign below.

DEADLINE 60 days after Election Day White copy to CEO



	Record the total amount in one or more expense categories.						Total Amount— Contribution
Name on receipt Attach all receipts	Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other	
David Qamaning	428,65	I		-			
David Gamanig		50.00					
David Qamanig David Qamanig David Qamanig			397.96				-
Totals	428.65	50:00	397.96				
	Write the to	tal for each	category on	the secon	d line in Par	t D.	Write total contribution on Line 4 Part A

Financial Agent's signature:

Candidate's signature:

DEADLINE 60 days after Election Day White copy to CEO 6

# D: Expenses



	#	Amount of each expense						_	
Name of supplier Name on receipt or invoice Attach all receipts	Invoice or receipt #	Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other	Cheque Number	Petty Cash Used 🗸
Goods and Services Record numbers from C3	See C3								
Candidate's personal money Record numbers from C4	See C4	428+65	50:00	397.96				used debit NIA	

Send to CEO at Elections Nunavut, RANKIN INLET

Pink copy to Financial Agent

## D: Expenses



	#	Amount of	each expens	e					
Name of supplier Name on receipt or invoice Attach all receipts	Invoice or receipt #	Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other	Cheque Number	Petty Cash Used 🗸
T.S. Co-op		100.00		397.96					
T.S. Co-op Philip Paneak Dennis Nutarak		260,00							
Dennis Nutarak			50,00						
Nattinak Centre		68:65							
	Totals	428,65	50:00	397.96					
		Write total on Line 6 Part A	Write total on Line 7 Part A	Write total on Line 8 Part A	Write total on Line 9 Part A	Write total on Line 10 Part A	Write total on Line 11 Part A		

The above is an accurate and complete record of the expenses of this candidate's campaign. It contains no false or misleading information. Candidate's signature:

DEADLINE 60 days after Election Day White copy to CEO

#### Auditor Checklist of Compliance with Requirements of NEA

General Election October 30, 2017 Deadline for submission of financial return December 29, 2017.

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
Prohibition on making contributions 168. (1) No person shall make a contribution to another person for the purpose of supporting that person as a candidate at a forthcoming election unless (a) it is made during the election period;	NA		LL
Prohibition on accepting contributions 168. (2) No person may accept a contribution for the purpose of supporting a person as a candidate at a forthcoming election unless (a) it is made during the election period;	NA		LL
Maximum contribution 168. (5) Subject to subsection (8), no individual, corporation or unincorporated association or organization shall make contributions to a candidate exceeding \$2,500 in total during an election period.	NA		LL
<ul> <li>(8) Where transportation services are given as a contribution of goods or services, the value of the contribution may exceed \$2,500 during an election period.</li> </ul>	NA		LL
Value of goods and services 168. (6) The value of a contribution made in goods and services is the market value of the goods and services.	NA		LL
Use of personal funds 169 (1) A person who becomes a candidate at an election may, during the pre-election period and the election period, use an amount of his or her own funds not exceeding \$30,000 in total on his or her campaign.	Complies		LL
Record of contribution 169. (2) Any amount of personal funds used under subsection (1) shall be recorded as if it were a contribution.	Complies		u
Tax receipt for candidate 169. (3) A tax receipt not exceeding \$2,500 may be issued to the candidate in respect of an amount of personal funds	NA		LL

Constituency: Tununiq Candidate: David Qamaniq Financial agent: Dennis Nutarak 1/5

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
used during the election period.			
Tax receipt 170. (2) Only a financial agent may issue a tax receipt from the receipt book provided by the Chief Electoral Officer for a contribution of money accepted but	NA		LL
<ul> <li>tax receipts issued to each contributor</li> <li>shall not exceed the maximum</li> <li>contribution in an election period.</li> <li>(3) A person authorized by a financial</li> <li>agent to receive a contribution under</li> <li>subsection (1) shall not issue a tax</li> <li>receipt.</li> </ul>	NA		u
Bank account 170. (4) A financial agent shall (a) open an account at a bank or, where no bank exists where the financial agent resides, at an approved institution;	Does not comply	Qualification – All activity not provided, can still conclude based on statutory declaration	LL
Bank account 170. (4) A financial agent shall (b) deposit in that account all contributions of money collected on behalf of the candidate.	NA		LL
Anonymous contribution 171. (1) A financial agent may accept an anonymous contribution not exceeding	NA		LL
<ul> <li>\$100.</li> <li>(2) Where a financial agent receives an anonymous contribution exceeding \$100, the financial agent shall</li> <li>(a) if the identity of the contributor can be established, return the contribution; or</li> <li>(b) if the identity of the contributor cannot be established, send the whole contribution to the CEO to be credited to the CRF.</li> </ul>	NA		L
Record of contribution 172. (1) The financial agent shall, in addition to the record keeping obligations under the Income Tax Act, record and report all contributions exceeds \$100, the financial agent shall record and report the name of the contributor.	NA		LL
172. (2) The financial agent shall determine the market value of a contribution, including food and drink	NA		LL

Constituency: Tununiq Financial agent: Dennis Nutarak

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
provided to voters at a meeting, dance, dinner or other function in relation to the election by someone other than the financial agent.			
172.1. Subject to section 176, no person shall use a contribution made to a candidate for any purpose other than to pay an election expense for that candidate.	Complies		LL
Collection of money at functions 174. (1) Where money is given in response to a general collection of money solicited from persons in attendance at a meeting, dance, dinner or other function held in relation to the election of a candidate, (a) no amount of money shall be received anonymously from any person exceeding \$100; and (b) the amounts given anonymously shall not be considered as a contribution for the purposes of calculating the \$2,500 limit in subsection 168(5), but the total amount of money collected shall be recorded and reported by the financial agent.	NA		LL
Name of sponsor 174. (2) The financial agent shall record and report the name of each sponsor of the meeting, dance, dinner or other function referred to in subsection (1).	NA		LL
Surplus contribution 176. (1) Subject to subsection 178 (7), the financial agent shall, before the end of the post election period, give any contributions that were not expended on his or her candidate's campaign to (a) a charitable organization of the candidate's choice; or (b) the Consolidated Revenue Fund	NA		LL
Deficit 176. (4) Subject to sections 168 and 173, where a candidate has a campaign deficit, persons may give and the financial agent may receive additional contributions within the post election period.	NA		LL
(5) Additional contributions made under	NA		LL

Constituency: Tununiq

Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
Complies		LL
NA		ш
Complies		LL
Complies		LL
NA		LL
Complies		LL
Complies		LL
Does not comply	Qualification – Summary understated by \$877 of candidate's contributions not reimbursed.	LL
Complies		LL
	not comply NA Complies NA Complies NA Complies Complies Does not comply	not comply NA     Report       Complies

Constituency: Tununiq

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
180.(3) Each financial return sent to the Chief Electoral Officer must contain (a) detailed statements in respect of the candidate of (iii) the individual amounts of contributions in excess of \$100 and the name and address of each such contributor,	Complies		LL
Contents of financial return 180.(3) Each financial return sent to the Chief Electoral Officer must contain (a) detailed statements in respect of the candidate of (iv) the gross amount collected at any meeting, dance, dinner or other function and the name of each sponsor of the meeting, dance, dinner or other function, and	NA		LL
Contents of financial return 180.(3) Each financial return sent to the Chief Electoral Officer must contain (a) detailed statements in respect of the candidate of (v) all election expenses including disputed claims and unpaid claims.	Complies		LL
Contents of financial return 180.(3) Each financial return sent to the Chief Electoral Officer must contain (b) all receipts and bills proving payment of election expenses as required by subsection 178(4);	Complies		LL
Contents of financial return 180.(3) Each financial return sent to the Chief Electoral Officer must contain (c) a declaration signed by the financial agent certifying that the financial return is accurate, complete and does not contain any false or misleading information;	Complies		LL
Contents of financial return 180.(3) Each financial return sent to the Chief Electoral Officer must contain (c) a declaration signed by the candidate certifying that the financial return is accurate, complete and does not contain any false or misleading information.	Complies		LL