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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

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 Paul Quassa, 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 Aggu. 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 Paul Quassa. 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 Paul Quassa 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.

Iqaluit, Nunavut November 16, 2017 Chartered Professional Accountants

A: Summary of Contributions and Expenses



Sur	nmary of Contributions				
1.	Named contributions (see B1)	***************************************	\$		_
2.	Anonymous contributions (see B2)		\$		_
3.	Goods and services contributions (see C3)		\$	8/000	
4.	Candidate's contributions, NOT reimbursed (see C4)		\$	869.27	_
5.	Total contributions (Add lines 1 + 2 + 3 + 4)	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$	869,27	
Sui	nmary of Expenses (see D)		ė	869,27	
6.	Ads&signs		\$ 	00101	_
7.	Salaries & allowances		\$		
8.	Office rent & utilities		\$		_
9.	Travel		, \$ <u> </u>		_
10	Childcare & disability	••••••	\$_		_
11	Other		\$		_
12	Total expenses (Add 6 + 7 + 8 + 9 + 10 + 11)		\$		
13	. Total Contributions (from line 5 above)		\$_		_
14	. Total Expenses (from line 12 above)		\$_	864.27.	_ ←
15	Surplus or (Deficit): Contributions minus Expenses	***************************************	\$_		
S	urplus: Check 덴 one box below to show what you d	id with the surpl	us.		
_	Government of Nunavut. Attach the cheque or mo	oney order. Make	it out to 'Consolidated	Revenue Fund Nunavut	
	Charitable organization (on list of eligible groups).	Attach the receip	ot, made out to 'Campa	aign of	
_					
DE	ADLINE 60 days after Election Day	1	Send to	CEO at Elections Nunavui	t, RANKIN INLE

A: Summary of Contributions and Expenses- Declaration



	tle, ikins munaviit
Constituency: AGGU	Election Day:
Candidate's name: PAUL A, QUASSA.	Financial Agent's name: ELIYAH EVALUACOJUIC
Candidate's Mailing Address: P, 0, 13 0×144.	Financial Agent's Mailing Address: ELIYAH EVALVACDUK
IQALUIT, NU.	JOHOOMIK, NU XOA OLO
XUA OHO	
 ✓ We have not violated the <i>Nunavut Elections Act</i> in respect 	to determine whether it presents fairly the information contained in the t to s. 181.1 of the <i>Nunavut Elections Act</i> .
 ✓ We have not withheld any information from our records ✓ All contributions to the campaign were accepted by either on the financial agent; or PAUA Ar QUASSTO of the financial agent. (print full name(s) of any authority 	er, who was authorized in writing to accept contributions on behalf
	pted, except transportation services given as a gcods or services
DEADLINE 60 days after Election Day	2 Send to CEO at Elections Nunavut, RANKIN INLET

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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.
- \checkmark 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.
- ✓ 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)

White copy to CEO

A: Summary of Contributions and Expenses- Declaration



Pink copy to Financial Agent

	DECLARATION BY CANDIDATE	DECLARATION BY FINANCIAL AGENT		
	I solemnly declare that I reviewed this financial return	I solemnly declare that I prepared this financial return		
	and that it is accurate, complete and does not contain	and that it is accurate, complete and does not contain		
	any false or misleading information.	any false or misleading information.		
	I make this solemn declaration knowing that it is of the	I make this solemn declaration knowing that it is of the		
	same force and effect as if made under oath pursuant	same force and effect as if made under oath pursuant		
	to the Nunavut Evidence Act.	to the Nunavut Evidence Act.		
	At (community):	At (community):		
	IQALUIT , Nunavut	IGHOOK K, Nunavut		
	Date: Nov. 16/17	Date: Novemby 16/17.		
	Signature of Candidate:	Signature of Financial Agent:		1
ļ	Milliam	X Y MARIEM		600
	Edleen	Elwand Picer		1200
	Signature: Commissioner of Oaths, Justice of the Peace,	Signature: Commissioner of Oaths, Justice of the Peace,		
L	Notary Public or RCMP	Notary Public or RCMP		
	Sworn before me this 17 day	Sworn before me this 17th day		
	OF NOVEmber A.D. 2017	of November AD 2017		
	Educad Pieco	Edward Picco		
	Commissioner For Oaths in and for the Territory of Nunavut	Commissioner For Oaths in and for the Territory of Nunavut		
	My Commission expires on O1 22 2018	My Commission expires on 01 22/2018	•	
	DEADLINE 60 days after Election Day	4 Send to CEO at Elections Nu	navut, RANKIN INI	ET

Yellow copy to Candidate

Amount



B-2: Financial Contributions—Anonymous & Gatherings



If the campaign had no financial contributions from anonymous or gatherings, write 'N/A' for	or the total and sign below.
Write the gathering sponsor, address, and date OR 'Anonymous'	Amount
A//	
Total Financial Contributions—Anonymous & Gatherings (Write total on Line 2 Part A)	
The above is an accurate and complete record of all financial contributions from campaign received for this candidate's campaign. It contains no false or misleading information.	gatherings and 'anonymous' that we
Financial Agent's signature: All Marines Candidate's signature	Allerson
DEADLINE 60 days after Election Day White copy to CEO Yellow copy to Candidate	to CEO at Elections Nunavut, RANKIN INLET Pink copy to Financial Agent

C-3: Goods & Services—Contributions & Expenses



Pink copy to Financial Agent

. If your campaign had no goods and services contributions and expenses, write 'N/A' in the totals and sign below. Record the market value in one or more expense categories Total Market Value-Contribution Contributor's name and address & Signs allowances Office rent Salaries & Disability utilities Other Totals Write the total for each category on the first line in Part D Expenses Write total on Line 3 Part A The above is an accurate and complete record of all financial contributions from campaign gatherings and 'anonymous' that we received for this candidate's campaign. It contains no false or misleading information. Financial Agent's signature; Candidate's signature! DEADLINE 60 days after Election Day Send to CEO at Elections Nunavut, RANKIN INLET White copy to CEO Yellow copy to Candidate

C-4: Candidate's personal money (NOT reimbursed)—Contributions & Expenses



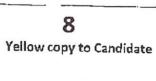
	Record the total amount in one or more expense categories.					es.	Total Amount-	
Name on receipt Attach all receipts	Ads & Signs	Safaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other		
lut crop Nuneut,								
							,	
Totals	569,27			- -			<u> </u>	
	Write the tol	tal for each	category on	the second	l line in Part C	 D.	Write total contribution on Line 4 Part A	

The above is an accurate and complete record of all financial contributions from campaign gatherings and 'anonymous' that we received for this candidate's campaign. It contains no false or misleading information.

Financial Agent's signature:

Candidate's signature?

DEADLINE 60 days after Election Day White copy to CEO



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Amount of each ex				ch 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	86927							

DEADLINE 60 days after Election Day
White copy to CEO

9 Yellow copy to Candidate

D: Expenses- Cont'd



<i>x</i>	*	Amount of	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 ✓
Outrap Nunant		869.27							
	Totals	869,27	·		}				
		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.

HEBE

Financial Agent's signature:

Candidate's signature:

DEADLINE 60 days after Election Day

White copy to CEO

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Yellow copy to Candidate

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	NA		LL
during an election period. (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.	NA		ш
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		LL
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	Does not comply	Qualification - unused receipts not provided, can conclude based on return information provided	LL

Constituency: Candidate: Financial agent: 1/5
Aggu Paul A. Quassa Eliyah Evaluardjuk

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 tax receipts issued to each contributor shall not exceed the maximum contribution in an election period. (3) A person authorized by a financial agent to receive a contribution under subsection (1) shall not issue a tax receipt.	Does not comply	Qualification - unused receipts not provided, can conclude based on return information provided	LL
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 – no activity expected, can conclude based on return information provided	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
\$100. (2) Where a financial agent receives an anonymous contribution exceeding \$100, the financial agent shall (a) if the identity of the contributor can be established, return the contribution; or (b) if the identity of the contributor cannot be established, send the whole contribution to the CEO to be credited to the CRF.	NA		LL
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: Aggu

Candidate: Paul A. Quassa Financial agent: Eliyah Evaluardjuk

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.	NA		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: Aggu

Candidate: Paul A. Quassa Financial agent: Eliyah Evaluardjuk

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
subsection (4) shall be deemed to have been made during the election period.			
Maximum expendable 177. (1) No person who becomes a candidate shall incur pre-election expenses and election expenses that	Complies		LL
cumulatively exceed \$30,000. (2) A person who becomes a candidate shall keep proper records of pre-election expenses.	Complies		LL
(3) A financial agent of a candidate shall keep proper records of contributions received and election expenses incurred.	Complies		LL
Contracts 178. (1) Only a financial agent, or a person authorized in writing by a financial agent, may enter into a contract to incur an election expense.	Does not comply	No impact – wide spread issue	LL
(2) A contract not entered into under subsection (1) is void.	NA		LL
Proof of expenses 178. (4) Every financial agent shall ensure that every payment in respect of an election expense is proved by a receipt or bill providing details of the expense.	Complies		ш
Payment of bills 178. (6) Subject to subsection (7) all bills must be submitted to and paid by the financial agent at the latest within the post election period.	NA		LL
Preparation of financial return 180. (1) Every financial agent shall, before the end of the post election period, prepare for his or her candidate and accurate, signed financial return in the approved form.	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 (i) the total amount of contributions received during the election period, (ii) the total amount of contributions received after election day but deemed to have been made during the election	Complies		LL
period under subsection 176(5); Contents of financial return			

Constituency: Aggu

Candidate: Paul A. Quassa Financial agent: Eliyah Evaluardjuk

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,	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 (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