

**Mackay
Landau**

**Chartered
Accountants**

P.O. Box 20
Iqaluit, Nunavut
X0A 0H0
Telephone: (867) 979-6603
Fax: (867) 979-6493
www.mackaylandau.ca

LbΔ
C°CD
PαD7C2σ°J°
°bD74°N°

ᑎᑎᖃᖅᑦ 20
ᐃᖃᖅᑦ, ᖅᑦᑦ
X0A 0H0
ᐃᖃᖅᑦ: (867) 979-6603
ᐃᖃᖅᑦ: (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 Fred Schell, a candidate in the election of a member to serve in the Legislative Assembly of Nunavut held on the 3rd day of November, 2008 in the constituency of South Baffin. 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 Fred Schell. 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 Fred Schell 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.



CHARTERED ACCOUNTANTS

Iqaluit, Nunavut
July 21, 2009

Part A: Campaign Financial Return



| | |
|--|---|
| Constituency: South Baffin | Election Day: 2008/11/03 |
| Candidate's Name: Fred Schell | Financial Agent's Name: Cheryl Constantineau |
| Candidate's Mailing Address: Box 150 | Financial Agent's Mailing Address Box 157 |
| Community: Cape Dorset | Community: Cape Dorset |
| Postal Code X0A 0C0 | Postal Code X0A 0C0 |
| Home Phone: 867-897-8691 | Home Phone: |
| Work Phone: 867-897-8753 | Work Phone: |
| Summary of Contributions | |
| 1. Named contributions | \$ 1,400.00 |
| 2. Anonymous contributions (\$100.00 or less) | \$ |
| 3. Goods and services | \$ 1,080.00 |
| 4. Candidate's personal \$\$ used, NOT reimburse | \$ 6,037.90 |
| 5. Total contributions (Add lines 1 + 2 + 3 + 4) | \$ 8,517.90 |
| Summary of Expenses | |
| 6. Ads & Signs | \$ 900.00 |
| 7. Salaries & Allowances | \$ |
| 8. Office rent & utilities | \$ |
| 9. Travel | \$ 6,222.87 |
| 10. Childcare & disability | \$ |
| 11. Other | \$ 1,395.03 |
| 12. Total Expenses (Add 6+7+8+9+10+11) | \$ 8,517.90 |
| Total Campaign Contributions (line 5) | \$ 8,517.90 |
| Total Campaign Expenses (line 12) | \$ 8,517.90 |
| Surplus or (Deficit): Contributions minus Expenses | \$ |

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.

| | |
|---|---|
| <p>Candidate's Declaration</p> <p>I solemnly declare that I reviewed this financial return and that it is accurate and complete; it contains no false or misleading information.</p> <p>I declare this knowing that it has the same force and effect as if I made an oath under the <i>Nunavut Evidence Act</i>.</p> | <p>Financial Agent's Declaration</p> <p>I solemnly declare that I prepared this financial return and that it is accurate and complete; it contains no false or misleading information.</p> <p>I declare this knowing that it has the same force and effect as if I made an oath under the <i>Nunavut Evidence Act</i>.</p> |
| <p>At (community): IQUALUIT</p> | <p>At (community): CAPE DORSET, NUNAVUT</p> |
| <p>Date: Nov 13 2008</p> | <p>Date: November 12 / 08.</p> |
| <p>Candidate's signature: </p> | <p>Financial Agent's signature: </p> |
| <p>Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP: STEPHEN D. POLLOCK A NOTARY PUBLIC IN THE PROVINCE OF NUNAVUT MY COMMISSION EXPIRES MAY 20 / 2011</p> | <p>Signature of Commissioner of Oaths, Justice of the Peace, Notary Public or RCMP: Col. T. B. Smith Reg. # 54389 Cape Dorset RCMP</p> |

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 market value in one or more categories | | | | | |
|---------------------------------------|--------------|---|-----------------------|-------------------------|----------|------------------------|--------|
| | | Ads & Signs | Salaries & allowances | Office rent & utilities | Travel | Childcare & Disability | Other |
| First Air - Sandy Kelly's ticket -- | 117.91 | nil | nil | nil | 117.91 | nil | nil |
| First Air - Fred Schell's ticket -- | 1,187.91 | nil | nil | nil | 1,187.91 | nil | nil |
| Frobisher Inn - Sandy Kelly -- | 220.50 | nil | nil | nil | 220.50 | nil | nil |
| Frobisher Inn - Fred Schell -- | 239.78 | nil | nil | nil | 239.78 | nil | nil |
| Frobisher Inn - F Schell & S Kelly -- | 497.38 | nil | nil | nil | 497.38 | nil | nil |
| Inns North - F Schell & S Kelly -- | 1,702.89 | nil | nil | nil | 1,702.89 | nil | nil |
| Inns North - F Schell & S Kelly -- | 556.50 | nil | nil | nil | 556.50 | nil | nil |
| Andrew Akevak/Matthew Tikivik -- | 330.00 | nil | nil | nil | 330.00 | nil | nil |
| Matthew Tikivik -- | 100.00 | nil | nil | nil | nil | nil | 100.00 |
| Matthew Tikivik -- | 200.00 | nil | nil | nil | nil | nil | 200.00 |
| Mary Akavak -- | 75.00 | nil | nil | nil | nil | nil | 75.00 |
| Kimik Co-op Association -- | 61.47 | nil | nil | nil | nil | nil | 61.47 |
| Isacci Manning -- | 330.00 | nil | nil | nil | nil | nil | 330.00 |
| Andrew Akavak -- | 300.00 | nil | nil | nil | 300.00 | nil | nil |
| Navigator Inn -- | 71.31 | nil | nil | nil | nil | nil | 71.31 |

Total Candidate's personal \$\$ \$ 6,037.96 5,152.83 865.03

Transfer the total for each expense category to the

Transfer the total for each expense category to the

A Line 4

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

[Signature]
Financial Agent's signature

[Signature]
Candidate's signature



Part B: Campaign Financial Return

Part B: Campaign Expenses. Attach all receipts.

| Name of Supplier | Invoice or Receipt Number | Ads & Signs | Salaries & Allowances | Office rent & Utilities | Travel | Childcare & Disability | Other | Cheque Number | Petty Cash | Amount of each expense | |
|------------------------------|---------------------------|-------------|-----------------------|-------------------------|----------|------------------------|--------|---------------|------------|------------------------|------|
| | | | | | | | | | | Uses | Uses |
| Part B: Goods and Services | - | 900.00 | | | | | 180.00 | - | - | | |
| Part B: Candidate's personal | Attached | | | | 5,152.87 | | 885.03 | - | - | | |
| First Air | 15210264679 | | | | 1,070.00 | | | | | | |
| Municipality of Kinross | TX34450 | | | | | | 330.00 | | | | |

| Subtotals \$ | Transfer to Part A to Part A Line 6 | Transfer to Part A to Part A Line 7 | Transfer to Part A to Part A Line 8 | Transfer to Part A to Part A Line 9 | Transfer to Part A to Part A Line 10 | Transfer to Part A to Part A Line 11 |
|--------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|
| 1,395.03 | 900.00 | | | 6,222.87 | | 1,395.03 |

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.

[Signature]
Financial Agent's signature

[Signature]
Candidate's signature



Account of Tax Receipts

The financial agent must complete and sign this form to report on all tax receipts.

Fill out this form after you complete the financial return - it has information you need to complete this form. Send this form and all tax receipt books to Elections Nunavut with the financial return.

| | |
|---|--|
| Constituency: <i>SOUTH BAFFIN</i> | Election Day: <i>NOVEMBER 3, 2008</i> |
| Candidate's Name & Address <i>FRED SCHELL</i> <i>P.O. BOX 150</i> <i>CAPE DORSET, NU X0A 0C0</i> | Financial Agent's Name & Address <i>CHERYL CONSTANTINEAU</i> <i>P.O. BOX 157</i> <i>CAPE DORSET, NU X0A 0C0</i> |

Did the candidate have more than one financial agent during the campaign? If yes write down the name and address for each financial agent and the dates each one started and finished their work.

| Financial Agent Name & Address | Start & Finish Dates |
|--|---------------------------|
| <i>CHERYL CONSTANTINEAU</i> <i>P.O. BOX 157</i> <i>CAPE DORSET, NU X0A 0C0</i> | <i>OCTOBER 1, 2008 TO</i> |
| | |

Write down the serial numbers for each category of tax receipts. Check the 'Record of Tax Receipts' form and include all the serial numbers you received.

| Serial Numbers | ✓ Issued | ✓ Unused | ✓ Voided |
|----------------|----------|----------|----------|
| 0906 - 0910 | ✓ | | |
| 0916 | ✓ | | |
| | | | |
| | | | |
| | | | |

Total contributions based on adding up all the issued tax receipts: \$1400⁰⁰

Total named contributions from the financial return: 6

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

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.



Financial Agent's signature

2008/11/10

Date (yr/mo/day)

Home phone #: 867-897-7516

Work phone #: N/A



Record of Tax Receipts

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

Constituency: *SOUTH BAFFIN*

Candidate: *FRED SCHELL*

Serial Numbers of Tax Receipts

| | |
|-------------------|-----------------|
| From: <i>0906</i> | To: <i>0910</i> |
| <i>0916</i> | <i>0920</i> |
| | |
| | |
| | |
| | |

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 send them all to Elections Nunavut with the financial return – before the end of the post election period.

[Signature]
Financial Agent's signature

Date: *2008/11/11*
Year / Month / Day

The RO gives one copy to the financial agent and faxes one copy to the CEO.
Toll-free fax: 1.800.269.1125

Original: CEO

Copy: RO

Copy: Financial Agent