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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 Craig Simailak, a candidate in the election of a member to serve in the Legislative Assembly of Nunavut held on the 24th day of August, 2020 in the constituency of Baker Lake. 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 Craig Simailak. 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 Craig Simailak 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 Professional Accountants

Iqaluit, Nunavut July 29, 2020



SHORT FORM—Financial Return

Complete this form ONLY if the campaign received NO contributions and had NO expenses. Otherwise complete the LONG FORM.

Constituency: BAKER LAKE	Election Day: August 24,2020
Candidate's Name: CRAIG SIMAILAK	Financial Agent's Name: Kenn Staddart
Candidate's Mailing Address: Box 365 BAKER LAKE M YOC OPO	Financial Agent's Mailing Address: PO BOX 3876 Baker Lake, NO XOC OAD

We certify that, for the candidate named above:

- 1. We received **NO** contributions of any kind during or after the election period. No one provided money, goods, or services to the candidate as a loan, advance, deposit, contribution, orgift.
- 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.

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
 - the financial agent; or
 ______, 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.
- ✓ We accepted no contributions prohibited under the *Nunavut Elections Act*.

3

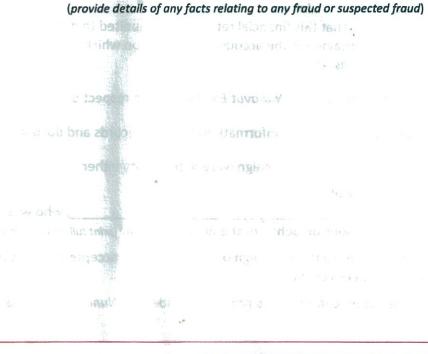


- ✓ Any contributions in excess of the limits under the *Nunavut Elections Act* were either returned to the contributor or paid (in amount or value) to the Chief Electoral Officer.
- ✓ No contribution to the campaign was used for any purpose other than to pay an election expense for the candidate.
- ✓ All contributions of money to the campaign were deposited into the campaign bank account.
- ✓ 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:

✓ 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:

2

Yellow copy to Candidate



Send to CEO at Elections Nunavut, RANKIN INLET Pink copy to Financial Agent

⁽provide details of any claims or possible claims)



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.	any raise of misleading mormation.
Lucely this seleves deelerstics knowing that it is of the	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.	to the Nunavul Evidence Act.
At (community):	At (community):
BAKER LAKE, Nunavut	Bake-Lake, Nunavut
Date: The Sal	Date;
100 29/20	Surg 29,2020
Signature of Candidate:	Signature of Financial Agent:
and the	119
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CST. R.B. HUFFMAN #55555	CST. R.B. HUFFMAN #55555
Commissioner of Oaths, Justice of the Peace, Notary Public or	Commissioner of Oaths, Justice of the Peace, Notary Public or
RCMP	RCMP
A member of the Royal Canadian Mounted Police and a Commissioner of Oaths in the Territory of Nunavut	A member of the Royal Canadian Mounted Police and a Commissioner of Oaths in the Territory of Nunavut



Auditor Checklist of Compliance with Requirements of NEA By-Election August 24, 2020 Deadline for submission of financial return October 23, 2020.

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. (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		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. Record of contribution 169. (2) Any amount of personal funds used under subsection (1) shall be recorded as if it were a contribution.	NA		LL
Tax receipt for candidate 169. (3) A tax receipt not exceeding \$2,500 may be issued to the candidate in	NA		LL

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
respect of an amount of personal funds 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.	NA		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;	NA		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 \$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		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	NA		LL

Constituency: Baker Lake Candidate: Craig Simailak Financial agent: Kevin Stoddart

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
contribution, including food and drink 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

Constituency: Baker Lake Financial agent: Kevin Stoddart

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
(5) Additional contributions made under 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 cumulatively exceed \$30,000. (2) A person who becomes a candidate shall keep proper records of pre-election expenses. (3) A financial agent of a candidate shall keep proper records of contributions received and election expenses incurred. 	NA		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. (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.	NA		LL
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 period under subsection 176(5);	Complies		LL

Constituency: Baker Lake

Section NEA	Complies/Does not comply NA	Impact on Independent Auditor's Report	Auditor
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 (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.	NA		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);	NA		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