

**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 Jeannie Ugyuk, a candidate in the by-election of a member to serve in the Legislative Assembly of Nunavut held on the 26th day of April, 2010 in the constituency of Nattilik. 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 Jeannie Ugyuk. 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 Jeannie Ugyuk 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.

Goods and services valued at \$217.00 contributed to the campaign were not supported by verifiable documentation.

Iqaluit, Nunavut  
July 23, 2010

*MacKay Landon*  
CHARTERED ACCOUNTANTS

# Part A: Campaign Financial Return



Constituency: <u>Nattilik</u>	Election Day: <u>April 26, 2010</u>
Candidate's name: <u>Jeannie Ugyuk</u>	Financial Agent's name: <u>Violetta Charlie</u>
Mailing Address: <u>P.O. Box 26</u>	Mailing Address: <u>P.O. Box 84</u>
Community: <u>Taloyoak, NU</u>	Community: <u>Taloyoak, NU</u>
Postal Code: <u>X0B 1B0</u>	Postal Code: <u>X0B 1B0</u>
<b>Summary of Contributions</b>	
1. Named contributions	\$ <u>                    </u>
2. Anonymous contributions (\$100.00 or less)	\$ <u>          392.79          </u>
3. Goods and services	\$ <u>          2199.75          </u>
4. Candidate's personal \$\$ used, NOT reimbursed	\$ <u>          624.75          </u>
5. Total contributions (Add lines 1 + 2 + 3 + 4)	\$ <u>          3217.29          </u>
<b>Summary of Expenses</b>	
6. Ads & Signs	\$ <u>          168.00          </u>
7. Salaries & Allowances	\$ <u>                    </u>
8. Office rent & utilities	\$ <u>                    </u>
9. Travel	\$ <u>          2656.50          </u>
10. Childcare & disability	\$ <u>                    </u>
11. Other	\$ <u>          391.56          </u>
12. Total expenses (Add 6 + 7 + 8 + 9 + 10 + 11)	\$ <u>          3216.06          </u>
Total Campaign Contributions (line 5)	\$ <u>          3217.29          </u>
Total Campaign Expenses (line 12)	\$ <u>          3216.06          </u>
Surplus or (Deficit): Contributions minus Expenses	\$ <u>          + 1.23          </u>

## 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.

### Candidate's Declaration

I solemnly declare that I reviewed this financial return and that it is accurate and complete; it contains no false or misleading information.

I declare this knowing that it has the same force and effect as if I made an oath under the *Nunavut Evidence Act*.

At (community): Taloyoak

Date: May 03, 2010

Candidate's signature:

Signature of Commissioner of Oaths,  
Justice of the Peace, Notary Public or  
RCMP:

GINA L. PIZZO  
COMMISSIONER FOR OATHS  
TALOYOK, NU XOB 1B0  
EXPIRES June 28/10

### Financial Agent's Declaration

I solemnly declare that I prepared this financial return and that it is accurate and complete; it contains no false or misleading information.

I declare this knowing that it has the same force and effect as if I made an oath under the *Nunavut Evidence Act*.

At (community): Taloyoak

Date: May 3, 2010

Financial Agent's signature:

Violetta Charlie

Signature of Commissioner of Oaths,  
Justice of the Peace, Notary Public or  
RCMP:

GINA L. PIZZO  
COMMISSIONER FOR OATHS  
TALOYOK, NU XOB 1B0  
EXPIRES June 28/10

## Part B: Campaign Financial Return



### Part B: Financial Contributions

Contributor's name. Write 'Anonymous' or 'Gathering' where applicable.	Contributor's address. If 'Anonymous' or 'Gathering' write N/A.	Amount: Named contributor	Tax receipt number for named contributor	Amount: Anonymous or Gathering	Amount: Anonymous sent to CEO or returned
Anonymous	N/A			50.00	
Gathering	N/A			342.79	

## Part B: Campaign Financial Return



### Part B: Financial Contributions

Contributor's name. Write 'Anonymous' or 'Gathering' where applicable.	Contributor's address. If 'Anonymous' or 'Gathering' write N/A.	Amount: Named contributor	Tax receipt number for named contributor	Amount: Anonymous or Gathering	Amount: Anonymous sent to CEO or returned
<b>Subtotals</b>		\$		\$ 392.79	\$
		Transfer to Part A Line 1		Transfer to Part A Line 2	

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.

Violetta Charlie  
Financial agent's signature

James  
Candidate's signature

## Part B: Campaign Financial Return



### Part B: Goods and Services / Goods and Services

Contributor's name and address	Market Value  Total	Record the market value in one or more categories					
		Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other
First Air	1743.00				1743.00		
First Air	456.75				456.75		

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7 of 12

## 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 total amount in one or more categories.					
		Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other
KopyKat North	168.00	168.00					
First Air	456.75				456.75		



## 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 total amount in one or more categories.					
		Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other
<b>Total Candidate's personal \$\$</b>	<b>\$624.75</b>	\$ 168.00	\$	\$	\$456.75	\$	\$
	Transfer to Part A Line 4	Transfer the total for each expense category to the second line, Part B: Campaign Expenses.					

The above is an accurate and complete record of the candidate's personal money used for this campaign, and NOT reimbursed. It contains no false or misleading information.

Violetta Charlie  
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	Amount of each expense						Cheque Number	Petty Cash Used ✓
		Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other		
Part B: Goods and Services	-				2199.75		391.56	-	-
Part B: Candidate's personal \$\$	Attached	168.00			456.75			-	-

# Part B: Campaign Financial Return



Part B: Campaign Expenses. Attach all receipts.

Name of Supplier	Invoice or Receipt Number	Amount of each expense						Cheque Number	Petty Cash Used ✓
		Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other		
<b>Subtotals</b>		<b>\$168.00</b>	<b>\$</b>	<b>\$</b>	<b>\$2656.50</b>	<b>\$</b>	<b>\$391.56</b>		
		Transfer to Part A Line 6	Transfer to Part A Line 7	Transfer to Part A Line 8	Transfer to Part A Line 9	Transfer to Part A Line 10	Transfer to Part A Line 11		

The above is an accurate and complete record of all campaign expenses, including unpaid expenses. It contains no false or misleading information.

Violetta Charlie  
Financial agent's signature

Francis  
Candidate's signature

# Part B: Campaign Financial Return



Part B: Campaign Expenses. Attach all receipts.									
Name of Supplier	Invoice or Receipt Number	Amount of each expense						Cheque Number	Petty Cash Used ✓
		Ads & Signs	Salaries & allowances	Office rent & utilities	Travel	Childcare & Disability	Other		
Subtotals		\$ 168,00	\$	\$	\$ 2509,50	\$	\$ 391,56		
		Transfer to Part A Line 6	Transfer to Part A Line 7	Transfer to Part A Line 8	Transfer to Part A Line 9	Transfer to Part A Line 10	Transfer to Part A Line 11		

The above is an accurate and complete record of all campaign expenses, including unpaid expenses. It contains no false or misleading information.

\_\_\_\_\_  
Financial agent's signature

\_\_\_\_\_  
Candidate's signature

# Part B: Campaign Financial Return



## Part B: Record of sponsors of campaign gatherings

Sponsor's Name: Use a different line for each sponsor and each gathering	Date of gathering: Year/ Month / Day	Location of gathering: e.g. xxx's house, xxx Hotel
Elders' + Youth Committee	2010 / April / 21	Elders' Palace

The above is an accurate and complete record of sponsors of fundraising gatherings for this candidate's campaign. It contains no false or misleading information.

Violetta Charlie  
Financial agent's signature

[Signature]  
Candidate's signature



Constituency: Nattilik	Candidate: Jeannie Ugyuk
Date of gathering: April 21, 2010	Location of gathering: Elders' Palace, Taloyoak

- **Anonymous contributions.** Each contribution **MUST** be \$100 or less. Contributors do not give their name. On the campaign financial return the financial agent reports the anonymous contributions from a gathering as a total for that gathering.
- **Named contributions.** Each contributor gives their name and address. Each contributor that gives more than \$100 **MUST** give their name and address. On the campaign financial return the financial agent reports each named contribution from a gathering the same way they report all other named contributions. Before the end of the post election period the financial agent provides a tax receipt for each named contribution.
- **Goods and services contributions.** The gathering may have a sponsor that contributes goods and services. For example the sponsor may donate a room, pay for food and tea and coffee, or

pay for music entertainment. Anything the sponsor donates or pays for, and does not get reimbursed, is a goods and services contribution. The financial agent records the sponsor's name and address, and the market value of their goods and services contribution. The financial agent does NOT give a tax receipt for any goods and services contribution. On the campaign financial return the financial agent reports goods and services contributions from a gathering the same way they report other goods and services contributions.

Anonymous Contributions			
	Amount	Amount	Amount
Record the amount of each contribution.  Each must be \$100 or less.	\$ 50.00	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Subtotals: Add up each column.	\$ 50.00	\$	\$
Total: Add the subtotals.	\$ 50.00 Record this amount on the financial return as 'gathering', under Part B: Campaign Contributions.		

### Named Contributions

Record each named contribution on the campaign financial return the same way you record all other named contributions, under Part B: Campaign Contributions.

Contributor's name and address	Amount of contribution
	\$
	\$
	\$
	\$
	\$

### Goods and Services Contributions

Sponsor's name and address	Describe contribution	Market Value
<i>Elders' Palace</i>	<i>Gathering</i>	\$ <i>342.79</i>
		\$
		\$
Total contribution goods & services		\$ <i>342.79</i>
Record this amount on the campaign financial return the same way you record all other goods and services contributions, under Part B: Goods and Services		