Report of the
Campaign Expenses and Contributions Officer

2014 CIVIC ELECTION

AUDITED FINANCIAL STATEMENTS

Office of Mayor
Office of Councillor

Submitted to the Senior Election Official
The City Of Winnipeg

July 2015

July 2015

Mr. Marc Lemoine
Senior Election Official
City of Winnipeg
510 Main Street
Winnipeg, Manitoba
R3B 1B9

Dear Mr. Lemoine:

Report of the Campaign Expenses and Contributions Officer:
2014 Civic Election - Audited Financial Statements

In accordance with By-law No. 22/2006, passed by Council on January 25, 2006, I was engaged to fulfil the duties and obligations of Campaign Expenses and Contributions Officer for the City of Winnipeg.

In this regard, I am pleased to submit herewith my report to Council on the filing of audited financial statements by registered Mayoralty and Councillor Candidates in the 2014 Civic Election in accordance with Section 4(3) of the Campaign Expenses and Contributions By-law No.10/2010.

The report identifies the 73 registered candidates who, in accordance with the by-law, are required to submit audited financial statements. 65 of the 73 candidates have filed their audited financial statements, with 8 candidates failing to file by the required deadlines. I have also included in this report, recommendations for amendments to the Campaign Expenses and Contributions By-law for future consideration. In accordance with discussions, it is my understanding that you will provide copies of this report to all inquiries.

I would like to take this opportunity to acknowledge and thank the Senior Election Official and the City Clerk's Department for their on-going assistance during the 2014 Election.



Bill Treytiak, C.G.A.
Campaign Expenses and
Contributions Officer

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BACKGROUND

Section 34(f) of *The City of Winnipeg Charter* requires Council to designate, by by-law, a person to assist registered candidates to comply with by-law and statutory provisions relating to campaign expenses and contributions, to examine audited statements filed by registered candidates, and to report to Council on certain matters including any apparent failure of a registered candidate to comply with provisions relating to campaign expenses and contributions. The City of Winnipeg's Campaign Expenses and Contributions By-law No. 10/2010, establishes the position and duties of a Campaign Expenses and Contributions Officer (*Appendix C*).

On January 25, 2006, Council adopted Item No. 5 of the Report of the Executive Policy Committee dated January 18, 2006, recommending the appointment of Mr. W. (Bill) Treytiak, C.G.A., as the Campaign Expenses and Contributions Officer and passed By-law No. 22/2006 in this regard.

In accordance with By-law No.10/2010, the campaign period for the Office of Mayor commenced on May 1, 2014, while the campaign period for the Office of Councillor commenced on June 30, 2014. The campaign period for the Offices of both Mayor and Councillor ended on March 31, 2015.

In accordance with Section 35 of *The City of Winnipeg Charter*, each candidate was required to file an audited statement not later than May 20, 2015, (for all registered candidates who did not withdraw), or if a candidate was not nominated, or nominated but withdrew, not later than December 22, 2014.

The Campaign Expenses and Contributions Officer has examined and submitted to the Senior Election Official all audited financial statements which are available for inspection by the public. Copies can be purchased from the City Clerk's Department in accordance with the Fees and Charges Policy adopted by Council.

FINDINGS: OFFICE OF MAYOR

Registration for Mayoralty candidates commenced on Thursday, May 1, 2014 and closed at 4:30 p.m. on Nomination Day, Tuesday, September 16, 2014. During this period, eleven (11) persons registered as candidates for the Office of Mayor. One candidate withdrew, and three (3) candidates were not nominated. This left a total of seven (7) official candidates for the Office of Mayor. All seven (7) official candidates filed an audited statement. Two (2) of the four (4) registered candidates whose names did not appear on the ballot failed to file an audited financial statement as shown below.

OFFICE OF MAYOR	
CANDIDATE	**AUDITED STATEMENT**
Gord Steeves	Registered, Filed
Judy Wasylycia-Leis	Registered, Filed
Brian Thomas Douglas Bowman	Registered, Filed
Michel Fillion	Registered, Filed
Paula Havixbeck	Registered, Filed
Robert-Falcon Ouellette	Registered, Filed
David M. Sanders	Registered, Filed
Gordon Warren	Registered, Withdrew, Filed
Michael Vogiatzakis	Registered, Not Nominated, Did Not File
Hazem Aslan	Registered, Not Nominated, Did Not File
Buck Duchene	Registered, Not Nominated, Filed

FINDINGS: OFFICE OF COUNCILLOR

Registration for Councillor candidates commenced on Monday, June 30, 2014 and closed at 4:30 p.m. on Nomination Day, Tuesday, September 16, 2014. During this period, sixty-two (62) persons registered as candidates for the Office of Councillor. Two candidates were not nominated, and one candidate withdrew leaving a total of fifty-nine (59) official candidates for the Office of Councillor in the various Wards (*table, page 3*). Four (4) of these official candidates did not file an audited statement by the required deadline. The two (2) candidates that were not nominated also did not file an audited statement by the required deadline.

OFFICE OF COUNCILLOR					
	REGISTERED CANDIDATE	**AUDITED FINANCIAL STATEMENT**		**REGISTERED CANDIDATE**	**AUDITED FINANCIAL STATEMENT**
1	Mathieu (Matt) Allard	Filed	32	Brian Mayes	Filed
2	George Baars-Wilhelm	Filed	33	Sachit Mehra	Filed
3	Keith Bellamy	Filed	34	Bryan Metcalfe	Filed
4	Geoff Borden	Filed	35	Norman Miller	Filed
5	Jeff Browaty	Filed	36	Marty Morantz	Filed
6	Dave Capar	Filed	37	Fred Morris	Filed
7	John Cardoso	Did Not File	38	Trevor Mueller	Did Not File
8	Joe Chan	Filed	39	Paul Najda	Filed
9	Rebecca Chartrand	Filed	40	Shane Nestruck	Filed
10	Glenn Churchill	Filed	41	Kevin Nichols	Filed
11	Evan Comstock	Filed	42	Grant Nordman	Filed
12	Jason Cumming	Filed	43	John Orlikow	Filed
13	Ryan Davies	Filed	44	Mike Pagtakhan	Filed
14	Shawn Dobson	Filed	45	Andrew Podolecki	Filed
15	Dave Donaldson	Did Not File	46	Paul Quaye	Filed
16	Evan Duncan	Filed	47	Anthony Ramos	Filed
17	Ross Eadie	Filed	48	Jason Schreyer	Filed
18	Blessing Feschuk	Filed	49	Devi Sharma	Filed
19	Jenny Gerbasi	Filed	50	Godwin E.O. Smith	Filed
20	Scott Gillingham	Filed	51	Harvey Smith	Filed
21	Cindy Gilroy	Filed	52	Thomas Steen	Filed
22	Brad Gross	Filed	53	Nadine Stiller	Filed
23	Steven Hennessey	Filed	54	Taz Stuart	Filed
24	Dwight Hildebrandt	Filed	55	Anne Thompson	Filed
25	Eric Holland	Filed	56	Raymond Ulasy	Filed
26	Suzanne Hrynyk	Filed	57	Dale White	Filed
27	Stefan Jonasson	Filed	58	Don Woodstock	Filed
28	Luc Lewandoski	Filed	59	Russ Wyatt	Filed
29	Gregory Bruce Littlejohn	Filed	60	Derrick Humphrey Davy	Not Nominated Did Not File
30	Janice L. Lukes	Filed	61	Regan Archambault	Not Nominated Did Not File
31	Donovan Martin	Did Not File	62	Dashi Zargani	Nominated/ Withdrew Filed

Recommended Amendments to The Campaign Expenses and Contributions By-Law

The following recommendations are submitted for Council's consideration. Some of these recommendations have arisen as a result of comments received during the campaign period as well as personal observations. These recommendations, if approved, should be implemented for the next civic election and or by-election.

ISSUES AND RECOMMENDATIONS

1) Pre-Registration Activity

Prior to the registration period an issue arose where an individual announced his candidacy on October 28, 2013 for the upcoming 2014 election. The potential candidate was in effect expending funds, however small, prior to registration as a Candidate for Mayor. This is a violation of the By-Law and the person was advised to cease this activity. The City should ensure that its website and other communication tools indicate clearly that any expenditure of funds regarding campaigns, prior to the registration period, are a violation of the By-law.

2) Deposit/Fee

Serious consideration should be given to the requirement of a cash deposit or fee upon registration by an election candidate. Despite clear verbal and written communication regarding the need to file an audited financial statement (in fact, all candidates sign a statement acknowledging their need to do so), there were still a number of candidates who did not file an audited statement by the deadline date. The following table shows the number of non-filers for the last few electoral events.

ELECTION	DATE	REGISTERED	NON-FILERS
Civic Election	2014	73	8
Civic Election	2010	62	7
By-Election	2009	3	0
Civic Election	2006	56	0
By-Election	2004	26	7
Civic Election	2002	55	11
By-Election	2000	9	1
Civic Election	1998	63	23

Although the numbers have improved over the years, the problem of non-filers still persists. Not having an audited financial statement submitted reduces openness and transparency and confidence in the electoral process. As well, it puts funds contributed by citizens at risk as there is no oversight as to how contributions by the public are accounted for or spent. There is often an argument made that a fee or deposit to register discourages or creates barriers for candidates of lower socio-economic means to participate in the election. However, as per Provincial legislation, participating as a candidate is not free from costs; all candidates must file an audited financial statement prepared by an outside accountant / auditor. Implementing a refundable deposit simply is another

means of ensuring that openness and transparency in terms of the electoral process is ensured.

It is therefore recommended that a fee or deposit be imposed upon any person who registers as a Mayoralty or Councillor candidate in an election. The amount of deposit should be set at $1,000.00 for Mayoralty candidates and $500.00 for Councillor candidates. These amounts indicate the seriousness of the process involved. If a registration deposit is implemented, this amount would then be refunded only upon filing of the audited statement by the required deadlines.

3) **Fund Raisers**

Sections 12(1) to 12(5) of the By-law deals with Fund Raisers. There were numerous questions received on donation of items to be raffled off and regarding who could purchase tickets to fund raisers. In keeping with the changes to the legislation which states that only individuals can provide contributions to campaigns, the answer provided to questions was to state that items donated should only be accepted from individuals and tickets to fund-raisers should only be sold to individuals, rather than organizations or businesses. It is recommended that this section of the by-law be expanded to provide guidance in regards to these two issues. Also, the by-law should clearly state that tickets purchased to the event are not contributions to the campaign, but rather are revenue generated by the fund-raiser. No contribution receipt can be issued for all or part of the fund-raiser ticket price. No rebate can be issued for all or part of fund-raiser ticket price. Contribution receipts and rebates can only be issued for any donation received "without compensation of any kind" as per the legislation.

4) **Use of Electronic Payments**

Section 7(f) of the By-law under "Duties of official agent" states as follows:

> "(f) all payments relating to or arising out of the campaign are made only by cheque drawn on such an account;"

The usage of only cheques to make payments is no longer realistic in today's modern age. The By-Law should be updated to reflect the use of current technology for payments, to reflect other methods that provide a record of expenditures that can be audited. These include payments made by Debit Cards, Credit Cards and PayPal, with funds for these expenditures being taken from the bank account established for the campaign. There were numerous examples of these technologies used by candidates in this election. These were not cited as violations of the by-law.

5) **Campaign Deficits and Audit Fees**

With the change to the By-law setting a maximum $750.00 contribution by a Councillor candidate and $1,500 contribution by a mayoral candidate to their own campaign, some situations arose where sufficient campaign funds were not available to cover the cost of expenses that arose after the election. These costs include the cost of the audited financial statement at the end of the campaign. This forced candidates to choose between violating the By-law by either not completing an audited financial statement or over-contributing to their own

campaign. As well, paying for the audited financial statement placed some candidates in an overage position, whereby expenses exceeded contributions received. It often becomes difficult for candidates to raise funds after the election, especially if the candidate was not successful in the election. Regardless of funds raised, it is paramount that an audited financial statement be filed by each candidate to ensure that openness and transparency are achieved in terms of the electoral process and public confidence is maintained.

It is recommended that a separate section be created in the By-law related to "Post Campaign Period Expenses". This section would include the cost of the audited financial statements and any related audit fees, any additional bank charges and other charges related to Post Campaign expenses. It is recommended that these charges be excluded from the Total Period Expenses.

It was found that from the end of the Campaign period, March 31, 2015, until the date of the audited financial statements were due, May 20, 2015, 4 to 6 weeks had elapsed causing the additional bank charges and therefore a different amount as surplus or deficit for the actual campaign.

The cost of undertaking an audit / audited financial statement should be paid by the Candidate regardless of his / her maximum contribution of $750.00 or $1,500.00. The maximum rebate receipt of the candidate would still be $750.00 for Councillor and $1,500.00 for Mayor. Each Candidate should be allowed a total personal allowance to cover such expenses to a maximum of $5,000.00 for Councillor candidates and $10,000.00 for Mayoralty candidates.

This recommendation is to ensure that a proper audit is done and is not restricted due to unavailable funds. Implementing recommendation 3 above regarding a deposit would also help to ensure a proper audit is done.

As mentioned above, the campaigns of some candidates resulted in a deficit, as the candidate was required to overspend contributions in order to complete an audited financial statement. The list below identifies these candidates.

Candidate	Campaign Period Surplus / (Deficit)	Audit Expense	Final Surplus / (Deficit)
Keith Bellamy	848.72	1,050.00	(201.28)
D. Hildebrandt	(919.99)	1,356.00	(2,275.99)
Paul Najda	492.00	770.00	(278.00)
Paul Quaye	300.71	375.00	(74.29)
Devi Sharma	1,164.23	1,695.00	(530.77)
Thomas Steen	4.71	847.50	(842.79)
Nadine Stiller	6.18	750.00	(743.82)
Raymond Ulasy	(2,389.78)	678.00	(3,067.78)
Dale White	0.00	200.00	(200.00)

For several of the candidates above, the cost of the audit simply exceeded what was expected, leaving insufficient funds, with the deadline to raise additional funds having passed. Excluding the costs of the audit from the contributions would ensure audited financial statements are filed without violating other parts of the by-law.

6) Registration Process

As part of the current registration process, a candidate is required to provide the name of the person who will act as their agent and as their auditor. Both these roles have defined duties and play an important role in the campaign. Candidates must also provide bank account information through which all campaign finances will occur. The following changes should be made to the registration process to help ensure agents and auditors understand their roles and to ensure proper bank account information is received by the City.

a) A separate form for "Official Agent" (Section 7) should be prepared and signed by the person undertaking this responsibility. He or she will be required to attest to and accept the duties of the Official Agent as outlined in the By-Law.

   In addition, it is recommended that prosecution of by-law violations be extended to include the Official Agent as well as the candidate, where appropriate.

b) A separate form for the "Auditor" (Section 22) should be prepared and signed by the person undertaking this responsibility. The auditor will attest to the question that he or she is a member in good standing of his or her registering Institute / Association and that they are willing to undertake the audit of the said candidate. Also a questionnaire should be developed prior to the next election. Each auditor should complete this questionnaire detailing the steps taken during the audit. This signed questionnaire is to be submitted with the Audit Report and Financial Statements.

c) A separate form for "Deposit of Contributions" should be prepared to collect information regarding the bank account to be used for campaign finances. This form is to be prepared by a financial institution indicating the Financial institution, Account information, and Signing Authorities and addresses. This form could have a section for Bank signatures to acknowledge the candidate has been registered and the bank account has been opened. There have been situations where the banks will not open an account until they are aware that the person is a registered candidate.

7) Minimum Contribution Age

It is recommended that a Minimum Age be established in the by-law in order to make contributions to any campaign. There was a situation where funds were drawn from a child's account and transferred to a parent's account. The parent then made the contribution from his or her account and claiming separate contribution receipts for the parent as well as the child. This receipt was not allowed as a contribution. The guideline currently used for allowing children to make donations was that "as long as the child could write a cheque from his or bank account, the donation would be acceptable."

The minimum age should be set at 18, as this is the age requirement for voting.

8) Official Agents

During the 2014 Election, a person who registered as a candidate for the position of Councillor was also registered as the Official Agent for another candidate. This situation could create a possible conflict of interest for persons acting in the two roles. Section 22(c) of the By-law on the qualifications of an auditor states:

> "An Audited Financial Statement required under section 21 must be prepared by an auditor
>
> > (c) who is not involved in the election as an election official, as defined in section 1 of The Municipal Councils and School Boards Elections Act, candidate or official agent…

It is therefore recommended that a similar section be added to the By-law regarding individuals who become registered as an Official Agent, restricting that these individuals may not be an Election Official, Candidate or Auditor.

VIOLATIONS OF THE BY-LAW

1) Filing of Audited Financial Statements

Section 21 of the By-law states as follows:

> "21(1) **Each registered candidate** in an election **must** file with the Campaign Expenses and Contributions Officer an **Audited Financial Statement**…"

There were 2 filing dates, December 22, 2014 and May 20, 2015. The following information was included in the 2014 Civic Election Campaign Expenses and Contributions Guide:

> "A registered candidate who does not file a Nomination Paper, or who files a Nomination Paper and withdraws, must file their audited financial statement with the Campaign Expenses and Contributions Officer by **December 22, 2014 at 4:30pm**.
>
> A registered candidate who files a Nomination Paper must file their audited financial statement with the Campaign Expenses and Contributions Officer by **May 20, 2015 at 4:30pm**."

Copies of the above mentioned guide were posted online at the City's Election website and paper copies of the guide were provided to each candidate personally upon registration. Each candidate met with a City Official who advised verbally of the need to file an audited financial statement once he / she became a registered candidate, regardless of whether they became an official candidate or not. Finally, the City of Winnipeg had each candidate personally sign a statement acknowledging that they understood that by becoming a registered candidate, they would be required to file an audited financial statement or face prosecution for violation of the by-law and provincial legislation.

The following list shows those candidates that **DID NOT FILE** an Audited Financial Statement by the required date.

CANDIDATE	**REQUIRED FILING DATE**
Regan Archambault	December 22, 2014
Hazem Aslan	December 22, 2014
Derrick Humphrey Davy	December 22, 2014
Michael Vogiatzakis	December 22, 2014
John Cardoso	May 20, 2015
Dave Donaldson	May 20, 2015
Donovan Martin	May 20, 2015
Trevor Mueller	May 20, 2015

The filing of an audited statement is critical to the election process. The statement shows funds collected and how they were spent and is prepared by a professional accountant able to undertake audits in Manitoba. It is recommended that prosecution proceed for these violations.

2) Deposit and use of funds in account

Section 10(a) and (b) of the By-law states as follows:

> **Deposit and use of funds in account**
> 10 The official agent for a registered candidate shall ensure that
> (a) all contributions accepted by or on behalf of a registered candidate are deposited in an account that is
> (i) listed in the application of the candidate for registration; and
> (ii) used only for the purpose of the election campaign of the candidate; and
> (b) and all payments relating to or arising out of the campaign are made by cheque only out of such an account.

a) The following candidates did not deposit cash donations received in the bank account listed in the registration application and used the cash donations to pay for expenses. The auditors for these candidates were thus unable to verify that the funds had actually been received or to verify the expenditures made.

Candidates: **Joe Chan**
Anthony Ramos
Godwin Smith
Harvey Smith

This is a violation of sections 10(a)(i) and (ii) of the By-law. It is recommended that prosecution occur for this violation.

b) Mayoralty candidate Michel Fillion also violated section 10 (b) of the By-law as listed above. Mr. Fillion issued a cheque out of his personal account, to cover the difference between a potential rebate and the total amount of an invoice. Also, with this transaction, Mr. Fillion exceeded his limit on personal contributions of $1500.00. The auditor who completed the audited financial statement for this candidate noted this in their Auditor's Report and issued the candidate a Qualified Opinion as a result.

This is a violation of sections 10(b) of the By-law. It is recommended that prosecution proceed for this violation

Appendix A

Registered Candidates
Candidats et candidates inscrits

	CANDIDATE CANDIDAT OU CANDIDATE	OFFICE POSTE	OFFICIAL AGENT AGENT OFFICIEL	AUDITOR VÉRIFICATEUR	REGISTRATION DATE DATE D'INSCRIPTION
1	Gordon Warren	Mayor	William McTavish	Liberty Tax Service	May 1, 2014 **WITHDREW** May 26, 2014 Filed:Sept.24/14
2	Gord Steeves	Mayor	Ken Lee	Scott Smith Scarrow & Donald LLP Chartered Accountants	May 2, 2014 Filed May 15, 2015
3	Michael Vogiatzakis	Mayor	Michael MacIver	Ramona Tkachuk Ramona Tkachuk CA Institute of Chartered Accountants of Manitoba	May 5, 2014 Not Nominated **DID NOT FILE**
4	Brian Thomas Douglas Bowman	Mayor	Philip Paskewitz	Jeff R. Martin Deloitte LLP	May 6, 2014 Filed May 19, 2015
5	Michel Fillion	Mayor	Pierre Montgrain	Agnes C. Rodgers	May 6, 2014 Filed May 19, 2014
6	Paula Havixbeck	Mayor	Richard L. Graboski	Fred Mazepa Fred W. Mazepa Professional Corp.	May 14, 2014 Filed May 15, 2015
7	Robert-Falcon Ouellette	Mayor	Bonnie Gembey	David Hildebrand David Hildebrand CGA	May 23, 2014 Filed May 20, 2015

Registered Candidates
Candidats et candidates inscrits

	CANDIDATE CANDIDAT OU CANDIDATE	OFFICE POSTE	OFFICIAL AGENT AGENT OFFICIEL	AUDITOR VÉRIFICATEUR	REGISTRATION DATE DATE D'INSCRIPTION
8	Judy Wasylycia-Leis	Mayor	Brittany LaForte	Brent Morrish Collins Barrow HMA LLP	June 2, 2014 Filed March 18. 2015
9	Mike Pagtakhan	Councillor Point Douglas Ward	Minas Pagtakhan	Philip Kahanovitch Philip Kahanovitch & Co, CGA	June 30, 2014 Filed May 15, 2015
10	Scott Gillingham	Councillor St. James-Brooklands Ward	Reino Jarvinen	David Hildebrand, C.G.A.	June 30, 2014 Filed May 15, 2015
11	Ross Eadie	Councillor Mynarski Ward	Walter McDowell	Kelly Ukrainec, C.A. Booke & Partners	June 30 2014 Filed May 20, 2015
12	Brian Mayes	Councillor St. Vital Ward	Tannis Charles	Kelly Ukrainec, C.A. Booke & Partners	June 30, 2014 Filed May 20, 2015
13	Bryan Metcalfe	Councillor St. James-Brooklands Ward	Michael Rosenbaum	Ken Eisner K. B. Eisner & Co.	June 30, 2014 Filed May 15, 2015
14	Jenny Gerbasi	Councillor Fort Rouge – East Fort Garry Ward	Bill Reid	Jim Husiak The Exchange Group, C.A.	June 30, 2014 Filed May 8, 2015

Registered Candidates
Candidats et candidates inscrits

	CANDIDATE CANDIDAT OU CANDIDATE	OFFICE POSTE	OFFICIAL AGENT AGENT OFFICIEL	AUDITOR VÉRIFICATEUR	REGISTRATION DATE DATE D'INSCRIPTION
15	Sachit Mehra	Councillor St. Norbert Ward	Sheldon Chochinov	Ryan Rawluk Osborne Accounting Group LLP	June 30, 2014 Filed May 19, 2015
16	Janice L. Lukes	Councillor St. Norbert Ward	Cori-Lee Paterson	Jean Guy Talbot Talbot & Associates	June 30, 2014 Filed May 14, 2015
17	Donovan Martin	Councillor Old Kildonan Ward	Michelle Martin	Chrystal Wieler Wieler & Wieler, C.G.A.	June 30, 2014 **DID NOT FILE**
18	John Orlikow	Councillor River Heights – Fort Garry Ward	Eric Stewart	Tony Gauthier, CA Craig & Ross Chartered Accountants	June 30, 2014 Filed May 19, 2015
19	Jeff Browaty	Councillor North Kildonan Ward	Bradley Gesell	Shawn Rattai Shawn Rattai CGA Professional Corp.	June 30, 2014 Filed May 15, 2015
20	Keith Bellamy	Councillor Daniel McIntyre Ward	Erin Keating	Kelly Ukrainec, C.A. Booke & Partners	June 30, 2014 Filed May 20, 2015
21	Shawn Dobson	Councillor St. Charles Ward	Lawrie Caron	Tim Cattani Bulat and Poustie	June 30, 2014 Filed May 14, 2015
22	Trevor Mueller	Councillor Mynarski Ward	Sheryl Shatkosky	Robert Dearden	June 30, 2014 **DID NOT FILE**

Registered Candidates
Candidats et candidates inscrits

	CANDIDATE CANDIDAT OU CANDIDATE	OFFICE POSTE	OFFICIAL AGENT AGENT OFFICIEL	AUDITOR VÉRIFICATEUR	REGISTRATION DATE DATE D'INSCRIPTION
23	Suzanne Hrynyk	Councillor Old Kildonan Ward	Kristine Barr	Gary Gumprich, CA The Exchange Chartered Accountants LLP	June 30, 2014 Filed May 15, 2015
24	Grant Nordman	Councillor St. Charles Ward	A.J. Szarkiewicz	Tom Tasker, C.A. Thomas Tasker C.A.	June 30, 2014 Filed May 20, 2015
25	Joe Chan	Councillor St. Norbert Ward	Cosmas Rowel	Agnes C. Rodgers, C.G.A.	June 30, 2014 Filed May 20, 2015
26	Gregory Bruce Littlejohn	Councillor Mynarski Ward	Elysia Duval	Philip Kahanovitch Philip Kahanovitch & Co.	July 2, 2014 Filed May 13, 2015
27	Dale White	Councillor Point Douglas Ward	Marika White	Bob Mondor Bob Mondor CMA Corp.	July 2, 2014 Filed March 9, 2015
28	Mathieu (Matt) Allard	Councillor St. Boniface Ward	Dee Dee Budgell	Youssef Bezzahou Youssef Bezzahou, C.G.A.	July 2, 2014 Filed May 13, 2015
29	Shane Nestruck	Councillor Fort Rouge-East Fort Garry Ward	Susan Nestruck	Barbara J. Polson Society of Management Accountants	July 2, 2014 Filed March 26, 2015
30	Fred Morris	Councillor St. James-Brooklands Ward	Lisa Morris	Del Halliday Del Halliday Certified Management	July 3, 2014 Filed May 15, 2015

Registered Candidates
Candidats et candidates inscrits

	CANDIDATE CANDIDAT OU CANDIDATE	OFFICE POSTE	OFFICIAL AGENT AGENT OFFICIEL	AUDITOR VÉRIFICATEUR	REGISTRATION DATE DATE D'INSCRIPTION
31	Luc Lewandoski	Councillor Charleswood-Tuxedo Ward	Kyle MacNair	Ryan Rawluk, C.G.A. Osborne Accounting Group LLP	July 4, 2014 Filed May 7, 2015
32	Cindy Gilroy	Councillor Daniel McIntyre Ward	Valerie Gilroy	Del Halliday Del Halliday Certified Management Accountant Inc.	July 4, 2014 Filed: Feb. 13, 2015
33	Evan Comstock	Councillor North Kildonan Ward	Micheal McNeil	Mike Yosyk MYPD Chartered Accountants	July 4, 2014 Filed May 20, 2015
34	Paul Quaye	Councillor Elmwood – East Kildonan Ward	George Orallo	Pierre Normandeau Talbot & Associates	July 4, 2014 Filed Dec. 12, 2014
35	Harvey Smith	Councillor Daniel McIntyre Ward	Joe Chan	Agnes C. Rodgers	July 4, 2014 Filed May 20, 2015
36	Raymond Ulasy	Councillor Transcona Ward	Ashley Treichel	Gary Gumprich, CA The Exchange Chartered Accountants LLP	July 7, 2014 Filed May 19, 2015

Registered Candidates
Candidats et candidates inscrits

	CANDIDATE CANDIDAT OU CANDIDATE	OFFICE POSTE	OFFICIAL AGENT AGENT OFFICIEL	AUDITOR VÉRIFICATEUR	REGISTRATION DATE DATE D'INSCRIPTION
37	Marty Morantz	Councillor Charleswood – Tuxedo Ward	Daniel Kowalson	David Gurvey David Gurvey CPA, CMA	July 8, 2014 Filed May 15, 2015
38	Glenn Churchill	Councillor St. Vital Ward	Barbara Palace Churchill	Carol Edwards Carol Edwards, CGA	July 8, 2014 Filed May 19, 2015
39	Andrew Podolecki	Councillor North Kildonan Ward	Graham Podolecki	Adam R. Kilfoyle, CGA Heartland Chartered Accountants LLP	July 8, 2014 Filed May 20, 2015
40	Stefan Jonasson	Councillor St. James – Brooklands Ward	Sandy Boyd	Gary Gumprich, CA The Exchange Chartered Accountants LLP	July 10, 2014 Filed May 15, 2015
41	Dave Capar	Councillor Mynarski Ward	Jonathan Singh	Bulat & Poustie, Chartered Accountants	July 11, 2014 Filed May 20, 2015
42	Steven Hennessey	Councillor St. Vital Ward	Sherry Hennessey	Claude Ray, CMA	July 17, 2014 Filed May 1, 2015
43	Thomas Steen	Councillor Elmwood-East Kildonan Ward	Jacco Kooij	Robert Wieghell	July 18, 2014 Filed May 20, 2015

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Candidats et candidates inscrits

	CANDIDATE CANDIDAT OU CANDIDATE	OFFICE POSTE	OFFICIAL AGENT AGENT OFFICIEL	AUDITOR VÉRIFICATEUR	REGISTRATION DATE DATE D'INSCRIPTION
44	Anthony Ramos	Councillor Point Douglas Ward	Angelita Ramos	Agnes C. Rodgers, C.G.A. 204-771-5241	July 18, 2014 Filed May 20, 2015
45	Dwight Hildebrandt	Councillor St. Charles Ward	Danier Earl Hawkins Sr.	Chris Zuchowicz Chris Zurchowicz Professional Corporation	July 22, 2014 Filed May 15, 2015
46	Geoff Borden	Councillor St. Charles Ward	Claire Lucas	Ryan Rawluk Osborne Accounting Group LLP	July 25, 2014 Filed May 7, 2014
47	Anne Thompson	Councillor Point Douglas Ward	Warren S. Goulet	Ramona Tkachuk	July 28, 2014 Filed May 20, 2015
48	John A. Cardoso	Councillor Daniel McIntyre Ward	Richard Gagnon	Doug & Kevin Haworth Haworth & Company	July 30, 2014 **DID NOT FILE**
49	Evan Duncan	Councillor Charleswood-Tuxedo Ward	Kevin Beyer, CA	Ken Haworth Haworth & Company	July 31, 2014 Filed May 8, 2015
50	David M. Sanders	Mayor	Françoise Sanders	Alex W. Yaworski PKBW Chartered Accountants & Business Advisors Inc.	August 7, 2014 Filed May 20, 2015

Registered Candidates
Candidats et candidates inscrits

Election City of Winnipeg

Élections Ville de Winnipeg

	CANDIDATE CANDIDAT OU CANDIDATE	OFFICE POSTE	OFFICIAL AGENT AGENT OFFICIEL	AUDITOR VÉRIFICATEUR	REGISTRATION DATE DATE D'INSCRIPTION
51	Don Woodstock	Councillor St. Charles Ward	Kathy Harris	Aruna K. Parbhakar CGA	August 11, 2014 Filed May 20, 2015
52	Nadine Stiller	Councillor Charleswood-Tuxedo Ward	Henry Majewski	Rob Klassen Grant Thornton LLP	August 11, 2014 Filed May 15, 2015
53	Jason Schreyer	Councillor Elmwood-East Kildonan Ward	Randal Schulz	Marty Minuk Lazer Grant LLP	August 13, 2014 Filed April 29, 2015
54	Eric Holland	Councillor St. Charles Ward	Chris McDowell, CA	Tony Gauthier, CA Craig & Ross Chartered Accountants	August 15, 2014 Filed April 3, 2015
55	Hazem Aslan	Mayor	Rod D. Layco	Crystal Barenz Wieler and Wieler	August 22, 2014 **Not Nominated** **DID NOT FILE**
56	Norman Miller	Councillor Fort Rouge-East Fort Garry Ward	James Miller	Ryan Rawluk Osborne Accounting Group LLP	August 22, 2014 Filed May 19, 2015
57	Russ Wyatt	Councillor Transcona Ward	Terry J. Prychitko, FCA	Ken Phernambucq, FCA The Exchange LLP	August 22, 2014 Filed May 19, 2015
58	Devi Sharma	Councillor Old Kildonan	Shaun Rocan	Alex Yaworski PKBW Group Chartered Accountants and Business Advisors Inc.	August 26, 2014 Filed May 20, 2015

Registered Candidates
Candidats et candidates inscrits

	CANDIDATE CANDIDAT OU CANDIDATE	OFFICE POSTE	OFFICIAL AGENT AGENT OFFICIEL	AUDITOR VÉRIFICATEUR	REGISTRATION DATE DATE D'INSCRIPTION
59	Kevin Nichols	Councillor Charleswood-Tuxedo Ward	Andy McLennan	Sharon Smith-Hnatowich Hnatowich & Associates, CGA Professional Corp.	August 28, 2014 Filed April 27, 2015
60	Rebecca Chartrand	Councillor Point Douglas Ward	Dawn Rodgers	Tony Gauthier CA Craig & Ross Chartered Accountants	Sept. 4, 2014 Filed May 20, 2015
61	Buck Duchene	Mayor	Ernesto Lagman	Clarence Westervelt, C.G.A.	Sept. 6, 2014 **Not Nominated** Filed Dec. 22, 2014
62	Jason Cumming	Councillor Elmwood-East Kildonan Ward	Kristian Zoppa	Todd Thornton Thornton & Co.	Sept. 8, 2014 Filed May 5, 2015
63	Brad Gross	Councillor St. Boniface Ward	Bernie Tigg	Walter Bulat Bulat & Poustie Accounting	Sept. 8, 2014 Filed May 6, 2015
64	Godwin E.O. Smith	Councillor Daniel McIntyre Ward	Frank Indome	David Hildebrand, C.G.A.	Sept. 10, 2014 Filed May 14, 2015

Registered Candidates
Candidats et candidates inscrits

	CANDIDATE CANDIDAT OU CANDIDATE	OFFICE POSTE	OFFICIAL AGENT AGENT OFFICIEL	AUDITOR VÉRIFICATEUR	REGISTRATION DATE DATE D'INSCRIPTION
65	Dashi Zargani	Councillor St. Norbert Ward	Ameer Msir	Osborne Accounting	Sept. 12, 2014 **Nominated, then WITHDREW** Filed Dec. 1, 2014
66	Ryan Davies	Councillor St. Boniface Ward	Andrew Walters	Joy Koebel Great West Life	Sept. 12, 2014 Filed May 19, 2015
67	Paul Najda	Councillor St. Boniface Ward	Gail Najda	Carol Kos, C.G.A. Carol Kos C.G.A. Professional Corp.	Sept. 12, 2014 Filed April 16, 2015
68	Taz Stuart	Councillor River Heights-Fort Garry Ward	Darren Wanless	Gord MacKay, CMA	Sept. 13, 2014 Filed April 8, 2015
69	Blessing Feschuk	Councillor Transcona Ward	Derek Feschuk	David Hildebrand, CGA	Sept. 13, 2014 Filed Dec.8, 2014
70	George Baars-Wilhelm	Councillor Transcona Ward	Melody Johnson	Agnes C. Rodgers, CGA	Sept. 14, 2014 Filed May 20, 2015
71	Dave Donaldson	Councillor Daniel McIntyre Ward	Robert Young	Crystal Barenz, BSc, CGA Wieler + Wieler	Sept. 15, 2014 **DID NOT FILE**

Registered Candidates
Candidats et candidates inscrits

	CANDIDATE CANDIDAT OU CANDIDATE	OFFICE POSTE	OFFICIAL AGENT AGENT OFFICIEL	AUDITOR VÉRIFICATEUR	REGISTRATION DATE DATE D'INSCRIPTION
72	Derrick Humphrey Davy	Councillor Transcona Ward	Blair Benoit	Heather Benci, CMA Heather Benci, CMA	Sept. 15, 2014 **Not Nominated** **DID NOT FILE**
73	Regan Archambault	Councillor Transcona Ward	Geoff Archambault	Ken Phernambucq, FCA The Exchange LLP	Sept. 15, 2014 **Not Nominated** **DID NOT FILE**

Appendix B

2014 City of Winnipeg Civic Election

CAMPAIGN EXPENSE LIMITATIONS

OFFICE OF MAYOR

AMOUNT
$203,257.39

OFFICE OF COUNCILLOR

WARD		AMOUNT
1.	Fort Rouge – East Fort Garry	$ 37,731.64
2.	River Heights – Fort Garry	$ 41,317.80
3.	Daniel McIntyre	$ 32,509.63
4.	St. James - Brooklands	$ 28,340.27
5.	Charleswood - Tuxedo	$ 35,024.18
6.	St. Charles	$ 27,037.83
7.	Point Douglas	$ 29,077.35
8.	Old Kildonan	$ 34,651.73
9.	Mynarski	$ 30,802.41
10.	North Kildonan	$ 31,394.53
11.	Elmwood – East Kildonan	$ 33,517.68
12.	Transcona	$ 31,258.48
13.	St. Boniface	$ 45,965.54
14.	St. Vital	$ 42,838.80
15.	St. Norbert	$ 41,194.02

Appendix C

THE CITY OF WINNIPEG

CAMPAIGN EXPENSES AND CONTRIBUTIONS BY-LAW NO. 10/2010

A By-law of THE CITY OF WINNIPEG providing for the regulation of expenses and contributions for candidates for Mayor and Councillors.

THE CITY OF WINNIPEG, in Council assembled, enacts as follows:

Short title

1 This By-law may be cited as the **Campaign Expenses and Contributions By-law**.

Definitions

2(1) In this By-law

"Audited Financial Statement" means Form 4, which is attached to and forms part of this By-law;

"campaign expense" means

(a) money spent or liabilities incurred, and
(b) the value of donations in kind accepted,

in respect of goods used or services provided, by or on behalf of, and with the knowledge and consent of, a registered candidate during a campaign period, for the purpose of an election, but does not include audit fees, or expenses relating to a recount in respect of the election;

"campaign period" for an election means the period

(a) in a general election
  (i) in the case of a candidate for mayor, beginning on May 1 in the year of the election and ending on March 31 of the year after the election, and

  (ii) in the case of other candidates, beginning on June 30 in the year of the election and ending on March 31 of the year after the election, and

(b) in an election to fill a vacancy, beginning on the day when the Senior Election Official receives the direction from the city clerk to hold the election and ending on the day that is 90 days after the election;

“Certificate of Authority to Incur Campaign Expenses” means Form 2, which is attached to and forms part of this By-law;

“Certificate of Maximum Campaign Expenses” means Form 3, which is attached to and forms part of this By-law;

"contribution" means money paid or a donation in kind provided by a contributor to or for the benefit of a registered candidate, without compensation from the candidate;

"donation in kind" means goods or services provided to or for the benefit of a registered candidate without compensation from the candidate, and includes

(a) services of an employee provided by an employer,
(b) goods produced or donated voluntarily by a contributor who is a commercial supplier of the goods, and
(c) services provided voluntarily by a contributor who is a commercial or occupational supplier of the services,

but does not include

(d) money,
(e) goods produced or donated voluntarily, other than in clause (b), or
(f) services provided voluntarily, other than in clause (c);

"financial institution" means a bank, credit union, trust company or other similar institution;

"organization" includes

(a) a trade union, a partnership and an unincorporated association,
(b) a political party registered under the *Canada Elections Act*, or a constituency association of such a party, and
(c) a political party registered under *The Elections Finances Act*, or a constituency association of such a party;

“Receipt for Campaign Contributions” means Form 5, which is attached hereto and forms part of this By-law;

"registered candidate" means a candidate registered under section 5 of this By-law;

“Registration Form” means Form 1, which is attached to and forms part of this By-law;

"Senior Election Official" means the senior election official of the City of Winnipeg appointed under *The Municipal Councils and School Boards Elections Act.*

Value of donations in kind

2(2) The value of a donation in kind is

(a) the fair market value of the goods or services at the time of the donation; or

(b) where the donation in kind is services of an employee provided by an employer, the cost to the employer of the salary or wages of the employee whose services are provided for the period during which the services are provided.

Appointment of Campaign Expenses and Contributions Officer

3(1) After considering the recommendation of the Senior Election Official, Council must appoint a Campaign Expenses and Contributions Officer.

Duties of Campaign Expenses and Contributions Officer

3(2) The duties of the Campaign Expenses and Contributions Officer are:

(a) to assist registered candidates to comply with this By-law and provisions of *The City of Winnipeg Charter* relating to campaign expenses and contributions;

(b) to examine Audited Financial Statements filed by candidates; and

(c) to obtain such information as the Campaign Expenses and Contributions Officer considers necessary for the purpose of making a report to Council on matters set out in this By-law and on any apparent failure of a candidate to comply with this By-law or the provisions of *The City of Winnipeg Charter* relating to campaign expenses and contributions.

REGISTRATION OF CANDIDATES

No contribution, expenses or borrowing until registered

4 Until an individual is registered as a candidate, no individual and no person acting on the individual's behalf, shall, for the purpose of electing the individual,

(a) solicit or accept a contribution;

(b) borrow money; or

(c) incur an expense.

Registration of prospective candidates

5(1) The Senior Election Official shall register an individual who proposes to be a candidate in an election if

(a) during the campaign period for the election and before nominations close, the individual applies for registration in the Registration Form (Form 1)

(i) setting out the name and address of the candidate, the candidate's official agent, the candidate's auditor and any financial institution in which accounts are to be used by or on behalf of the candidate for the purpose of the election campaign, and the numbers of every such account;

(ii) accompanied by statements signed by the candidate's official agent and the candidate's auditor in which they consent to act in those capacities;

(iii) containing any other information indicated in the Registration Form; and

(b) the Senior Election Official is satisfied that the individual is eligible to be nominated in the election.

Information required

5(2) The Senior Election Official may require that the individual provide personal identification, evidence of residency and other evidence necessary to satisfy the Senior Election Official that the individual is eligible to be nominated in the election.

Report of change in information

5(3) Where any of the information provided by a registered candidate on an application under subsection (1) changes for any reason, the candidate must immediately notify the Senior Election Official in person and in writing of the change.

Registered candidate entitled to copy of voters list

6 Senior Election Official must give a registered candidate, on request, a copy of the most up-to-date voters list. The Senior Election Official may determine the form in which the list is given.

Duties of official agent

7 The official agent named in the application for registration of a candidate in an election is responsible for receiving all contributions made to or for the benefit of the candidate and authorizing all campaign expenses of the candidate, and for ensuring that

(a) proper records are kept of the contributions and campaign expenses;

(b) the contributions that are not donations in kind are deposited in an account that is

(i) listed in the application of the candidate for registration; and

(ii) used only for the purpose of the election campaign of the candidate;

(c) proper receipts for all the contributions are issued and given or sent to the contributors who made them;

(d) the Audited Financial Statement required under section 21 to be filed by the candidate is prepared;

(e) all financial records relating to the election campaign of the candidate are retained for not less than two years after the election and made available on request to the Campaign Expenses and Contributions Officer;

(f) all payments relating to or arising out of the campaign are made only by cheque drawn on such an account;

(g) all contributions that are made anonymously are not used or spent in the campaign but are paid over to the Senior Election Official to become part of the general funds of the city; and

(h) any contribution accepted by or on behalf of the candidate that is contrary to this By-law is returned to the contributor in accordance with subsection 9(2).

CONTRIBUTIONS

Only individual Manitoba residents may contribute
8(1) No person or organization other than an individual normally resident in Manitoba shall make a contribution to a registered candidate.

Limits on contributions by individuals
8(2) No individual shall make contributions that exceed

(a) $1,500.00 to a registered candidate who is a candidate for the office of mayor; or

(b) $750.00 to a registered candidate who is a candidate for the office of councillor.

Candidate's personal contributions to campaign
8(3) A registered candidate may make a contribution

(a) to his or her own election campaign; or

(b) to the election campaign of another registered candidate;

but the limits on contributions set out in subsection (2) apply to such a contribution.

Prohibited contributions not to be accepted
9(1) A registered candidate in an election shall not

(a) solicit or accept a contribution from

(i) a person who is not an individual normally resident in Manitoba, or

(ii) an organization; or

(b) solicit or knowingly accept a contribution that exceeds the limits established in subsection 8(2).

Return of contribution
9(2) On learning of any contribution accepted by or on behalf of a registered candidate contrary to this By-law, the candidate's official agent shall immediately return to the contributor

(a) the contribution; or

(b) the amount of money equal to the value of the contribution.

Contribution in excess of contribution limit
9(3) Where a contribution is contrary to this By-law because it exceeds the contribution limit set out in subsection 8(2), only the amount of the contribution that exceeds the contribution limit is required to be returned to the contributor.

Anonymous contributions not to be used
9(4) The candidate's official agent must ensure that all contributions that are made anonymously to the candidate are not used or spent in the campaign but are paid over to the Senior Election Official to become part of the general funds of the city.

Deposit and use of funds in account
10 The official agent for a registered candidate shall ensure that

(a) all contributions accepted by or on behalf of a registered candidate are deposited in an account that is

(i) listed in the application of the candidate for registration; and

(ii) used only for the purpose of the election campaign of the candidate; and

(b) and all payments relating to or arising out of the campaign are made by cheque only out of such an account.

Candidate to issue receipts
11(1) A registered candidate or his or her agent shall issue a completed Receipt for Campaign Contributions for each contribution accepted by or for the benefit of the candidate. Each receipt shall be consecutively numbered.

Candidate to keep record of contributions
11(2) Every registered candidate shall keep a record of all contributions, whether in the form of money, goods or services and in the case of a single contribution of more than $250.00 of contributions from a single source that in the aggregate or total of more than $250.00, the name and address of the contributor.

FUND-RAISING EVENTS

Definition of “fund-raising event”
12(1) In this section, "fund-raising event" means an event or activity held for the purpose of raising funds for the registered candidate by whom or on whose behalf the event is held.

Fund-raising event to be held within campaign period
12(2) A fund-raising event held by or on behalf of a registered candidate shall be held only during the campaign period.

Funds raised to be included in Audited Financial Statement (Form 4)
12(3) The gross income from a fund-raising event shall be recorded and included in the Audited Financial Statement required by subsection 21(1).

Categorization of fund-raising revenue and expenses
12(4) Any revenue generated by a fund-raising event by the sale of tickets or otherwise shall be considered a contribution for the purposes of subsection 21(1), and expenses incurred in holding a fund-raising event shall be excluded from the total campaign expenses referred to in subsections 17(1) and 17(2).

Goods or services purchased in excess of market value at fund-raising event
12(5) Any amount paid for goods or services purchased at a fund-raising event that is in excess of fair market value shall be considered a contribution on the part of the individual purchasing the goods or services and must comply with the rules for contributions set out in this By-law.

BORROWING FOR CAMPAIGNS

Loans only from financial institutions
13(1) A registered candidate shall not solicit or accept a loan for the purposes of an election, except from a financial institution.

Prohibition on making loan
13(2) No person or organization, other than a financial institution, shall make a loan to a registered candidate for the purposes of an election.

Loans by financial institutions to registered candidates
13(3) A loan made by a financial institution to a registered candidate is not a contribution.

Loan must be paid into campaign account
13(4) A registered candidate shall ensure that a loan received from a financial institution is paid directly into an account that is listed in the application of the candidate to be registered.

Loan payments must be made from campaign account
13(5) Payments on a loan made to a registered candidate must be made from an account that is listed in the application of the candidate to be registered.

Loan payments made in different manner
13(6) A payment on a loan made to a registered candidate that is not made from an account that is listed in the application of the candidate to be registered is a contribution to the candidate made by the person or organization that made the payment and must comply with the rules for contributions set out in this By-law.

No loans from registered candidates to others
13(7) A registered candidate shall not lend money raised for the purposes of an election to another person or to any organization.

CAMPAIGN EXPENSES

Candidate or designate must authorize incurring expense
14(1) The campaign expenses of a registered candidate shall be incurred only under the direction of the registered candidate by persons authorized by the registered candidate under subsection (2).

Authorization of designate to incur expense
14(2) A candidate may authorize an individual to incur a campaign expense on behalf of the candidate only by signing a completed Certificate of Authority to Incur Campaign Expenses (Form 2). An individual who has been authorized to incur a campaign expense on behalf of a candidate must, upon request, show the completed and signed Certificate as proof of his or her authority.

Candidate must maintain record of expenses
15 Every registered candidate shall keep a record of all campaign expenses.

Limitation on expenses – candidates for Mayor
16(1) The total campaign expenses incurred by a registered candidate in an election for the office of Mayor during the campaign period shall not exceed the maximum amount determined in accordance with the following formula:

$$M = N \times \$0.35 \times \frac{IE}{IB}$$

if

"M" is equal to the maximum amount permitted for election expenses for a registered candidate for Mayor for the year in which the election or by-election is being held;

"N" is equal to the number of eligible voters in the City according to the most recent voters list prepared by the Senior Election Official prior to the campaign period;

"IE" is equal to the Consumer Price Index for the City of Winnipeg published by Statistics Canada for the month two months prior to the commencement of the campaign period and, if the Consumer Price Index is not available for that month, the Consumer Price Index for the month immediately prior thereto which is available; and

"IB" is equal to the annual average Consumer Price Index for the City of Winnipeg published by Statistics Canada for the year 2002.

Limitation on expenses – candidates for Councillor

16(2) The total campaign expenses incurred by a registered candidate in an election for the office of a Councillor during the campaign period shall not exceed the maximum amount determined in accordance with the following formula:

$$M = N \times \$0.90 \times \frac{IE}{IB}$$

if

"M" is equal to the maximum amount permitted for election expenses for a registered candidate for Councillor for the year in which the election or by-election is being held;

"N" is equal to the number of eligible voters in the ward in which the registered candidate for Councillor is seeking election according to the most recent voters list prepared by the Senior Election Official prior to the campaign period;

"IE" is equal to the Consumer Price Index for the City of Winnipeg published by Statistics Canada for the month two months prior to the commencement of the campaign period and, if the Consumer Price Index is not available for that month, the Consumer Price Index for the month immediately prior thereto which is available; and

"IB" is equal to the annual average Consumer Price Index for the City of Winnipeg
published by Statistics Canada for the year 2002.

Campaign Expenses and Contributions Officer to certify maximum expenses
17(1) The Campaign Expenses and Contributions Officer shall calculate for each office for which an election is being held the maximum amount of campaign expenses that may be incurred by a registered candidate under section 16. The Campaign Expenses and Contributions Officer shall, as soon as possible after the end of the nomination period, deliver or send by registered mail a copy of a Certificate of Maximum Campaign Expenses (Form 3) for each office for which an election is being held to each registered candidate for each office.

Certification of Campaign Expenses and Contributions Officer conclusive
17(2) Certification by the Campaign Expenses and Contributions Officer of the maximum amount of total campaign expenses that may be incurred by a registered candidate for an office for which an election is being held is conclusive and is not open to challenge.

Candidate must not spend over limit
18 Subject to subsection 12(4), a registered candidate must not incur expenses in excess of the maximum amount of total campaign expenses set out in a Certificate issued by the Campaign Expenses and Contributions Officer under subsection 17(2).

Receipt required for payment over $50
19 The official agent of the candidate on whose behalf a campaign expense was incurred must ensure that a receipt is obtained setting out the particulars and proof of payment for every campaign expense greater than $50.

Claims for election expenses
20(1) A person who has a claim against a registered candidate in an election for payment in relation to the election must submit the claim in writing to the candidate within 30 days after the election day in the election.

Claims disputed or refused
20(2) If the registered candidate disputes or refuses to pay any claim for payment in relation to a campaign expense, that claim shall be considered to be a disputed claim and shall be declared as such in the Audited Financial Statement required by subsection 21(1).

AUDITED FINANCIAL STATEMENT (FORM 4)

Candidate to file Audited Financial Statement (Form 4)

21(1) Each registered candidate in an election must file with the Campaign Expenses and Contributions Officer an Audited Financial Statement that contains the following information in respect of the campaign period of the election:

(a) all contributions received and expenses incurred by the candidate;

(b) the name, address and the contribution of each contributor who makes to the candidate a total contribution of more than $250.00;

(c) an itemized list of campaign expenses incurred by the candidate;

(d) the contributions and expenses relating to each fund-raising event, in accordance with apportioning prescribed in section 12;

(e) particulars of any loan made to the candidate for the purpose of the election campaign, including the name of the financial institution that made the loan, the principal amount of the loan, the interest rate on the loan and the terms of repayment;

(f) other information required by Form 4.

Time for filing statement

21(2) An Audited Financial Statement required under subsection (1) to be filed by a registered candidate in an election must be filed,

(a) if the candidate is nominated in the election and does not withdraw, not later than the day that is 210 days after the election; and

(b) if the candidate is not nominated in the election or is nominated and withdraws, not later than the day that is 60 days after the election.

Further Audited Financial Statement (Form 4)

21(3) If the Campaign Expenses and Contributions Officer finds an Audited Financial Statement filed by a candidate to be incorrect or incomplete and notifies the candidate in writing of the finding, the candidate is required, not later than 240 days after the election, which date must be specified in the notice, to file with the Campaign Expenses and Contributions Officer a further Audited Financial Statement containing the information required under subsection (1).

Appointment and qualifications of auditor

22 An Audited Financial Statement required under section 21 must be prepared by an auditor

(a) who is appointed by the candidate as his or her auditor;

(b) who is entitled to practise as an accountant under *The Chartered Accountants Act*, *The Certified General Accountants Act* or *The Society of Management Accountants of Manitoba Incorporation Act*; and

(c) who is not involved in the election as an election official, as defined in section 1 of *The Municipal Councils and School Boards Elections Act*, candidate or official agent, or in raising funds for a registered candidate, and who certifies to that effect.

Audited Financial Statement to be made public

23 After the Audited Financial Statement has been examined by the Campaign Expenses and Contributions Officer for compliance under the provisions of this By-law and *The City of Winnipeg Charter*, the Campaign Expenses and Contributions Officer shall forward it to the Senior Elections Official. The Audited Financial Statement shall be open to inspection by any person at the Office of the City Clerk.

Surplus payable to city

24(1) Where the Audited Financial Statement filed under section 21 by a registered candidate in an election shows a surplus of funds, the official agent of the candidate must immediately pay the surplus to the city which must hold it in trust on behalf of the candidate for use by the candidate in the next general election.

Release of surplus

24(2) The city must not release funds held under subsection (1) in trust on behalf of an individual who was a registered candidate in an election to the individual until the individual is registered under subsection 5(1) (registration of candidates) for the next general election. If the individual

(a) advises the Senior Election Official in writing that the individual will not seek nomination;

(b) is not nominated; or

(c) is not registered under subsection 5(1) as a candidate;

in the next general election, the money must be paid into the general funds of the city.

Failure by elected candidate to file statement

25(1) Where a registered candidate who is elected in an election fails to file an Audited Financial Statement before the day that is 210 days after the election as required under section 21, the Campaign Expenses and Contributions Officer shall send a written report of the failure to the presiding officer of Council, who must place the report before Council at its next meeting and, until the Audited Financial Statement is filed with the Campaign Expenses and Contributions Officer, the candidate must not sit on Council.

Forfeiture of seat

25(2) Every registered candidate elected in an election forfeits his or her seat on council if the candidate fails to file the Audited Financial Statement required under section 21 before the day that is 270 days after the election.

Failure of other registered candidates to file

25(3) Where an individual who is registered as a candidate in an election and who fails to be nominated, withdraws, or is not elected in the election, fails to file an Audited Financial Statement in compliance with section 21, the individual is disqualified from being nominated for or elected as a member of council until after the next general election.

By-law No. No 5550/90 repealed

26 The Campaign Expenses and Contributions By-law No. 5550/90 is hereby repealed.

DONE AND PASSED this 28th day of April, 2010.

THE CITY OF WINNIPEG
CAMPAIGN EXPENSES AND CONTRIBUTIONS BY-LAW NO. 10/2010
FORM 1
REFERENCE : SECTION 5(1)

REGISTRATION FORM

For Office Use Only	
☐	Mayor
☐	Councillor

NOTE: This form must be fully completed, signed by the candidate and filed with the Senior Election Official in accordance with the following:

In a regular election,

a) for mayoralty candidates, between May 1 and the close of the Nomination Period, 36 days prior to the election date.
b) for councillor candidates, between June 30 and the close of the Nomination Period, 36 days prior to the election date.

In an election to fill a vacancy,

a) for both mayoralty and councillor candidates, between the day on which a warrant to hold the election is issued, and the close of the Nomination Period, 36 days prior to the election date

1. TYPE OF REGISTRATION

☐ NEW / INITIAL REGISTRATION

☐ AMENDING / CHANGING INITIAL REGISTRATION INFORMATION
Changes must be submitted immediately / The form must be completed in full.

2. NAME OF CANDIDATE

Name of candidate		
Address / Postal Code		
Phone	Alternate Phone	Fax Number
Email Address		
Website		

3. NAME OF OFFICE

Name of office for which candidate is seeking election	Ward Name (if councillor candidate)

4. OFFICIAL AGENT (SECTION 7)

Name		
Address / Postal Code		
Phone	Alternate Phone	Fax Number
Email Address		

5. AUDITOR (SECTION 22) **(The auditor must be an individual who is entitled to practise as an accountant under *The Chartered Accountant Act, The Certified General Accountants Act* or *The Society of Management Accountants of Manitoba Incorporation Act*.)**

Name of Accountant	
Name of Firm	
Name of Registering Institute / Association	
Address / Postal Code	
Phone (Business)	Fax Number

6. DEPOSIT OF CONTRIBUTIONS **(add names of additional designated signing officers on separate sheet)**

Name of financial institution	
Address / Postal Code	
Account number(s)	
Signing Officer	Address / Postal Code
Signing Officer	Address / Postal Code
Signing Officer	Address / Postal Code
Signing Officer	Address / Postal Code

7. LOCATION WHERE CANDIDATE'S RECORDS ARE MAINTAINED (e.g. office, home, etc.)

Location
Address / Postal Code
Contact Person

8. DECLARATION OF CANDIDATE

I, _____ a candidate eligible to be nominated
(NAME OF CANDIDATE)

for election as a member of Council for the City of Winnipeg at this election, do solemnly declare:

(a) That the information contained in this Registration Form is to the best of my knowledge and information true and correct.

(b) That I am a Canadian citizen and will be of the full age of eighteen years on the date of the election.

(c) That I am not subject to any disqualification for the office for which I am a candidate under *The Municipal Councils and School Boards Elections Act, The City of Winnipeg Charter, or any other Act of the Manitoba Legislature.*

(d) That I am an elector of the City of Winnipeg.

(e) My place of residence is _____

And I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath, and by virtue of The Canada Evidence Act.

Declared before me at the City of Winnipeg
in the Province of Manitoba

this _____ day of _____

_____
SIGNATURE OF CANDIDATE

_____
A Commissioner of Oaths (or Notary Public)
My commission expires on

_____
SIGNATURE OF
SENIOR ELECTION OFFICIAL

_____
DATE

Explanation for Candidates

- Section (b) requires that a candidate be eighteen years of age at the date of the election.
- Section (d) requires that the candidate is a voter of the City of Winnipeg as defined in Sections 21(1) and 22 (1) of *The Municipal Councils and School Boards Elections Act* .
- While a candidate need not reside in the Ward in which they are seeking election, they must either
  - (a) reside in the City of Winnipeg, or
  - (b) reside within the Province of Manitoba and own property within the City of Winnipeg.

NOTE: It is the responsibility of the person registering to file a complete and accurate Registration Form. Failure to do so will render the Registration Form invalid.

Subsection 5(3) of the By-law requires that changes to the information contained in this form must immediately be reported in person and in writing to the Senior Election Official.

THE CITY OF WINNIPEG
CAMPAIGN EXPENSES AND CONTRIBUTIONS BY-LAW NO. 10/2010
FORM 2
REFERENCE : SECTION 14(2)

CERTIFICATE OF AUTHORITY TO INCUR CAMPAIGN EXPENSES

For the campaign period:	From	To

Name of Registered Candidate	
Address / Postal Code	
Office	Ward Name (if councillor candidate)

PERSON AUTHORIZED TO INCUR CAMPAIGN EXPENSES

Name
Address / Postal Code

DATE

SIGNATURE OF CANDIDATE

THE CITY OF WINNIPEG
CAMPAIGN EXPENSES AND CONTRIBUTIONS BY-LAW NO. 10/2010
FORM 3
REFERENCE : SECTION 17(1)

CERTIFICATE OF MAXIMUM CAMPAIGN EXPENSES

For the campaign period:	From	To

Municipality	
The City of Winnipeg	
Office	Ward Name (if councillor candidate)

I certify that the maximum amount of campaign expenses for the above mentioned office is:

DATE

SIGNATURE OF CAMPAIGN EXPENSES AND CONTRIBUTIONS OFFICER

Copy to be sent by registered mail or delivered to candidates for such office.

THE CITY OF WINNIPEG
CAMPAIGN EXPENSES AND CONTRIBUTIONS BY-LAW NO. 10/2010
FORM 4
REFERENCE : SECTION 21(1)

AUDITED FINANCIAL STATEMENT

	From	To
For the campaign period		

NAME OF CANDIDATE AND OFFICE

NAME OF REGISTERED CANDIDATE		
ADDRESS		
CITY, PROVINCE		POSTAL CODE
PHONE	ALTERNATE PHONE (NEW)	FAX NUMBER
EMAIL ADDRESS (NEW)		
OFFICE	WARD NAME (IF COUNCILLOR CANDIDATE)	

SUMMARY OF CAMPAIGN INCOME AND EXPENSES

Campaign Expense Limitation (as per form 3) $ _____

Campaign Expenses Subject to Limitation (as per Statement of Income and Expenses) $ 0

Total Campaign Income $ _____ (A)

Total Period Expenses $ _____ (B)

Campaign Period Surplus (Deficit) ((A) - (B)) $ 0

DECLARATION OF CANDIDATE

I, _____ hereby declare that
Name of Candidate

to the best of my knowledge and belief this financial statement and supporting schedules as set out herein are true and correct and I make this declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Declared before me at the City of Winnipeg in the Province of Manitoba this

_____ day of _____

_____ _____
Signature of Campaign Expenses and Contributions Officer Signature of Candidate

DECLARATION OF OFFICIAL AGENT

I, _____ have prepared this Campaign Period Return
Name of Official Agent

and supporting schedules as set out herein for _____ and hereby
Name of Candidate

declare that to the best of my knowledge and belief this Financial Statement and supporting schedules as set out herein are true and correct and I make this declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Declared before me at the City of Winnipeg in the Province of Manitoba this

_____ day of _____

_____ _____
Signature of Campaign Expenses and Contributions Officer Signature of Official Agent

STATEMENT OF INCOME AND EXPENSES

FROM _____ TO _____

INCOME

Candidate's Surplus from immediately preceding Election Released by the Senior Election Official	$
Contributions (attached Schedule 1)	$
Fund-Raising Event (attached Schedule 2)	$
Interest Income	$
Other (Please Specify):	$
TOTAL INCOME	$ 0

EXPENSES

(ATTACH SCHEDULE 4; IF ANY DISPUTED CLAIMS, ATTACH SCHEDULE 5)

CAMPAIGN EXPENSES SUBJECT TO LIMITATION

Advertising	$
Bank Charges	$
Brochures	$
Candidate's Personal Expenses	$
Furniture	$
Insurance and Utilities	$
Meetings, Social Functions, Rallies	$
Office Rent	$
Office Supplies	$
Postage	$
Salaries and Benefits	$
Signs	$
Stationery	$
Telephone	$
Travel	$
Other (Please Specify):	$
SUB-TOTAL CAMPAIGN EXPENSES SUBJECT TO LIMITATION	$ 0

STATEMENT OF INCOME AND EXPENSES (continued)

Total Income (reported from previous page)			$ 0
Sub-total Campaign Expenses Subject to Limitation		$ 0	
CAMPAIGN EXPENSES EXCLUDED FROM LIMITATION			
Accounting and Audit	$		
Court action commenced under Part 9, *The Municipal Councils and School Boards Elections Act*	$		
Expense in holding a Fund-Raising Function	$		
Interest on Loans	$		
Recount	$		
SUB-TOTAL CAMPAIGN EXPENSES EXCLUDED FROM LIMITATION		$ 0	
TOTAL PERIOD EXPENSES			$ 0
CAMPAIGN PERIOD SURPLUS (DEFICIT)			$ 0

SCHEDULE 1 - FOR MAYORALTY CANDIDATES ONLY

CONTRIBUTIONS
FOR USE BY MAYORALTY CANDIDATES ONLY (Section 8(2)(a))

PART I

From a single source totalling more than $250 (complete Part III)	$ _____
Total of contributions in the Form of Goods and Services from a single source of more than $250 (complete Part II)	$ _____
Total of single source contributions of $250 or less	$ _____
From candidate	$ _____
TOTAL CONTRIBUTIONS	$ 0

CONTRIBUTIONS IN EXCESS OF LIMITS

Excess cash over $1500 - Returned to the Contributor	$ _____
Excess over $1500 in the form of Goods and Services - Returned to the Contributor	$ _____

CONTRIBUTIONS TO BE PAID TO THE SENIOR ELECTION OFFICIAL

From anonymous sources	$ _____
Cash and/or Goods and Services in excess of limits	$ _____
TOTAL TO BE PAID TO THE SENIOR ELECTION OFFICIAL	$ 0

SCHEDULE 1 - FOR MAYORALTY CANDIDATES ONLY (continued)

PART II

List of Contributions in the Form of Goods and Services

Itemized list:

Nature of Goods and Services	Supplier	Value

Sub-total from supplementary list if used $_____

Total (sum to equal D above) $ 0

SCHEDULE 1 - FOR MAYORALTY CANDIDATES ONLY (continued)

PART III

List of Contributors from Single Source totalling more than $250

Name	Address	Value

TOTAL $ 0

SCHEDULE 1 - FOR COUNCILLOR CANDIDATES ONLY

CONTRIBUTIONS
FOR USE BY COUNCILLOR CANDIDATES ONLY (Section 8(2)(b))

PART I

From a single source totalling more than $250 (complete Part III)	$
Total of contributions in the Form of Goods and Services from a single source of more than $250 (complete Part II)	$
Total of single source contributions of $250 or less	$
From candidate	$
TOTAL CONTRIBUTIONS	$ 0

CONTRIBUTIONS IN EXCESS OF LIMITS

Excess cash over $750 - Returned to the Contributor	$
Excess over $750 in the form of Goods and Services - Returned to the Contributor	$

CONTRIBUTIONS TO BE PAID TO THE SENIOR ELECTION OFFICIAL

From anonymous sources	$
Cash and/or Goods and Services in excess of limits	$
TOTAL TO BE PAID TO THE SENIOR ELECTION OFFICIAL	$ 0

SCHEDULE 1 - FOR COUNCILLOR CANDIDATES ONLY (continued)

PART II

List of Contributions in the Form of Goods and Services

Itemized list:

Nature of Goods and Services	Supplier	Value

Sub-total from supplementary list if used $ _____

Total (sum to equal D above) $ 0

SCHEDULE 1 - FOR COUNCILLOR CANDIDATES ONLY (continued)

PART III

List of Contributors from Single Source totalling more than $250

Name	Address	Value

TOTAL $ 0

SCHEDULE 2

FUND RAISING EVENTS INCOME STATEMENT
(ATTACH A DIFFERENT SCHEDULE FOR EACH EVENT HELD)

FUND RAISING FUNCTION

Date: _____

Held at: _____

Type of Function: _____

*Admission Charge (per person)	$ _____	A
Number of Tickets sold	$ _____	B
REVENUE FROM FUNCTION (A X B)	$ _____	
Other Revenue (Please Specify):	$ _____	
_____		
_____		
_____		
TOTAL GROSS REVENUE:	$ 0	

* If admission charge per person is not consistent, please provide complete breakdown of all ticket sales.

_____

_____

_____

SCHEDULE 3

BORROWINGS, OVERDRAFT, ETC.

Name of financial institution: _____

Address: _____

_____

_____

Principal Amount of Loan: $ _____

Interest rate: _____

Terms of repayment: _____

_____

_____

GUARANTORS (attach supplementary list if space insufficient)

Name	Address	Amount of Guarantee

SCHEDULE 4

STATEMENT OF DISPUTED CLAIMS
(ATTACH LIST IF MORE SPACE REQUIRED)

	Amount included in expenses	Disputed amount
Name & Address of Claimant Nature of Expense Reason for Dispute	$ _____	$ _____
Name & Address of Claimant Nature of Expense Reason for Dispute	$ _____	$ _____
Name & Address of Claimant Nature of Expense Reason for Dispute	$ _____	$ _____
TOTAL FROM SUPPLEMENTARY LIST ATTACHED	$ _____	$ _____
TOTAL DISPUTED CLAIMS	**$ 0**	**$ 0**

AUDITOR'S REPORT
REFERENCE: SECTION 21(1)

Name of Candidate _____

Official Agent _____

Office _____

Ward Name (if councillor candidate) _____

I / we have examined the statements of assets and liabilities and income and expenses of

_____ candidate, for the campaign period ending
Name of Candidate

_____ relating to the election held on _____
Date Campaign Period Ended Date of Election

These statements, which have not been , and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Campaign Expenses and Contributions Officer for the City of Winnipeg for complying with By-law No. 10/2010 of *The City of Winnipeg Charter*. The statements are not intended to be and should not be used by anyone other than the specified users or for any other purposes.

These financial statements are the responsibility of the registered candidate and official agent. My/our responsibility is to express an opinion on these financial statements based on my/our audit.

My/our examination was made in accordance with generally accepted auditing standards. Those standards require that I/we plan and perform an audit to obtain responsible assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes such test and other procedures as I/we consider necessary in the circumstances except as explained in the following paragraph.

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, receipts and disbursements for the campaign period. Accordingly, my/our verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of the candidate, in accordance with established accounting procedures and I/we was/were not able to determine whether any adjustments might be necessary to receipts and disbursements.

In my/our opinion, except for the effect of adjustments, if any, which I/we might have determined to be necessary had I/we been able to satisfy myself/ourselves as to the completeness of the records as described in the preceding paragraph, these statements present fairly the information contained in the accounting records on which the statements are based in accordance with prescribed accounting treatment.

_____ _____
Date Signature of Auditor

The City of Winnipeg
CAMPAIGN CONTRIBUTIONS
RECEIPT / REBATE APPLICATION FORM **FORM 5**
NOT VALID FOR INCOME TAX PURPOSES

RECEIPT NO. _____

CANDIDATE SECTION (to be completed by the Candidate)

Only individuals who are residents of Manitoba are eligible to contribute.

Office for which Candidate is Registered (circle one): MAYOR COUNCILLOR

Name of Candidate (please print): _____

Signature of Candidate or Representative: _____

Date Issued: Year _____ Month _____ Day _____

Contribution Amount $_____ Specify: O Monetary O Goods/Services/Advertising

Full name and mailing address of contributor (please print)

Name of Individual

Address

City Postal Code

TO APPLY FOR A REBATE, THE CONTRIBUTOR MUST SIGN AND RETURN THIS FORM TO THE CITY CLERK, CITY OF WINNIPEG, CITY CLERK'S DEPARTMENT, COUNCIL BUILDING, 510 MAIN STREET, WINNIPEG, MB R3B 1B9.
For further information, please call 311 to reach the City of Winnipeg's Contact Centre

DEADLINE FOR RECEIPT OF APPLICATION IS_____.

CONTRIBUTOR SECTION (to be completed by Contributor)

SIGNATURE OF CONTRIBUTOR _____TELEPHONE NUMBER _____

REBATES WILL BE MAILED OUT IN_____. A REBATE IS PAYABLE ONLY IF THE CANDIDATE HAS FILED AN AUDITED FINANCIAL STATEMENT AND COMPLIED WITH ALL BY-LAW REQUIREMENTS.

Personal information on this form is collected under the authority of *The City of Winnipeg Charter* and will be used for the purposes of recording your campaign contribution and administering the rebate program only.

WHITE copy to be given to Contributor YELLOW copy to be retained by Official Agent PINK copy to be submitted with Audited Financial Statement