Report of the
Campaign Expenses and Contributions Officer

2022 MUNICIPAL ELECTION

AUDITED FINANCIAL STATEMENTS

Office of Mayor
Office of Councillor

Submitted to the Senior Election Official
The City of Winnipeg

July 2023

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June 16, 2023

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:
2022 Municipal Election – Audited Financial Statements

In accordance with By-law No. 45/2018, passed by Council on April 26, 2018, 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 2022 Municipal Election in accordance with Section 21(1) of the Campaign Expenses and Contributions By-law No.10/2010.

The report identifies the sixty (60) registered candidates who, in accordance with the by-law, are required to submit audited financial statements. Fifty-seven (57) of the sixty (60) candidates have filed their audited financial statements by the required deadlines, with three (3) 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 acknowledge and thank you and The Council of the City of Winnipeg for this opportunity, and I commend the staff of the City Clerk's Department for their valued support and assistance during the 2022 Election.

Richard Kachur
Campaign Expenses and Contributions Officer

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Campaign Expenses and Contributions Officer

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BACKGROUND

Section 34(1)(f) of *The City of Winnipeg Charter* requires Council to designate, by by-law, a person to assist registered candidates to comply with the 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 April 26, 2018, Council passed By-law No. 45/2018 and appointed Mr. Richard Kachur as the Campaign Expenses and Contributions Officer.

In accordance with Section 31(1) of *The City of Winnipeg Charter*, the campaign period for the Office of Mayor commenced on May 1, 2022, while the campaign period for the Office of Councillor commenced on June 30, 2022. The campaign period for the Offices of both Mayor and Councillor ended on March 31, 2023.

In accordance with Section 35 of *The City of Winnipeg Charter*, each candidate was required to file an audited statement not later than May 24, 2023, (for all registered candidates who did not withdraw), or if a candidate was not nominated, or nominated but withdrew, not later than December 26, 2022.

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 Sunday, May 1, 2022 and closed at 4:30 p.m. on Nomination Day, Tuesday, September 20, 2022. During this period, fifteen (15) persons registered as candidates for the Office of Mayor. Four (4) candidates were not nominated, and one of the four withdrew. This left a total of eleven (11) official candidates for the Office of Mayor. All eleven (11) official candidates filed an audited statement. All three (3) registered candidates whose names did not appear on the ballot filed an audited financial statement as shown below.

OFFICE OF MAYOR		
	CANDIDATE	**AUDITED STATEMENT**
1	Idris A. Adelakun	Registered, Nominated, Filed
2	Rana Bokhari	Registered, Nominated, Filed
3	Christopher Clacio	Registered, Nominated, Filed
4	Vincent Gabriele	Registered, Not Nominated, Filed
5	Scott Gillingham	Registered, Nominated, Filed
6	Kevin Klein	Registered, Nominated, Filed
7	Shaun Loney	Registered, Nominated, Filed
8	Jennifer Dawn Motkaluk	Registered, Nominated, Filed
9	Glen Murray	Registered, Nominated, Filed
10	Robert-Falcon Ouellette	Registered, Nominated, Filed
11	Jessica Peebles	Withdrew, Not Nominated, DID NOT FILE
12	Govind Thawani	Registered, Not Nominated, Filed
13	Desmond Thomas	Registered, Not Nominated, Filed
14	Rick Shone	Registered, Nominated, Filed
15	Don Woodstock	Registered, Nominated, Filed

FINDINGS: OFFICE OF COUNCILLOR

Registration for Councillor candidates commenced on Thursday, June 30, 2022 and closed at 4:30 p.m. on Nomination Day, Tuesday, September 20, 2022. During this period, forty-five (45) persons registered as candidates for the Office of Councillor.

One (1) candidate withdrew prior to nomination, leaving a total of forty-four (44) official candidates for the Office of Councillor in the various Wards.

Two (2) candidates who were nominated did not file an audited financial statement by the required deadline. One (1) of these candidates filed a late audited financial statement.

OFFICE OF COUNCILLOR		
	CANDIDATE	**AUDITED STATEMENT**
1	Matt Allard	Registered, Nominated, Filed
2	Hal Anderson	Registered, Nominated, Filed
3	Eddie Ayoub	Registered, Nominated, Filed
4	Marcel Boille	Registered, Nominated, Filed
5	Jeff Browaty	Registered, Nominated, Filed
6	Markus Chambers	Registered, Nominated, Filed
7	Tim Diack	Registered, Nominated, Filed
8	Shawn Dobson	Registered, Nominated, Filed
9	Nicholas Douklias	Registered, Nominated, Filed
10	Derrick Dujilovic	Registered, Nominated, Filed
11	Evan Duncan	Registered, Nominated, Filed
12	Ross Eadie	Registered, Nominated, Filed
13	Moe Eltassi	Registered, Nominated, Filed
14	Brant Field	Registered, Nominated, Filed
15	Cindy Gilroy	Registered, Nominated, Filed
16	Bradley Gross	Registered, Nominated, Filed
17	Salvatore Infantino	Registered, Nominated, Filed
18	Omar Kinnarath	Registered, Nominated, Filed
19	Ryan Kochie	Registered, Nominated, Filed
20	Gary Lenko	Registered, Nominated, Filed
21	Steve Lipischak	Registered, Nominated, Filed

OFFICE OF COUNCILLOR (continued)		
	CANDIDATE	**AUDITED STATEMENT**
22	Janice Lukes	Registered, Nominated, Filed
23	Brian Mayes	Registered, Nominated, Filed
24	Aaron McDowell	Registered, Nominated, Filed
25	Steven Minion	Registered, Nominated, DID NOT FILE
26	Shawn Nason	Registered, Nominated, Filed
27	John Orlikow	Registered, Nominated, Filed
28	Bikramjit Singh Osahan	Registered, Withdrew, Filed*
29	Gordon Penner	Registered, Nominated, Filed
30	Joe Pereira	Registered, Nominated, Filed
31	Andrew Podolecki	Registered, Nominated, Filed
32	Edward Radchenka	Registered, Nominated, Filed
33	Daevid Ramey	Registered, Nominated, Filed
34	Sherri Rollins	Registered, Nominated, Filed
35	Kelly Ryback	Registered, Nominated, Filed
36	Vivian Santos	Registered, Nominated, Filed
37	Jason Schreyer	Registered, Nominated, Filed
38	Pascal Scott	Registered, Nominated, Filed
39	Baljeet Sharma	Registered, Nominated, Filed
40	Devi Sharma	Registered, Nominated, Filed
41	Natalie Smith	Registered, Nominated, Filed
42	Steve Snyder	Registered, Nominated, Filed
43	Michael Thompson	Registered, Nominated, Filed
44	Wally Welechenko	Registered, Nominated, FILED LATE
45	Russ Wyatt	Registered, Nominated, Filed

**Did not follow procedure.*

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 municipal election or by-election.

ISSUES AND RECOMMENDATIONS

1) Implement an E Form Receipt/Rebate for Candidates

Currently, candidates utilize a three-part form for Receipts/Rebates (Form 5). The City Clerk's Department has done an exemplary job of implementing election E-processes for its electors. They are amongst the global leaders in modern global election practices.

It is now time to focus on implementing E-processes for its candidates, commencing with the Receipt/Rebate Forms. This would greatly simplify the process for candidates and could still maintain integrity in the tracking system. Conceivably, the numerical tracking system could continue by assignment, and the candidate would be required to issue multiple copies (3 copies). After printing, the copy of the form could be designated by checkbox: candidate copy, contributor copy, and audit copy.

I recommend the utilization of an E Form to replace the current Receipt/Rebate (Form 5).

2) Deposit/Fee

I continue to support that consideration be given to the requirement of a refundable cash deposit or fee upon registration by an election candidate.

The amount of deposit should be set at $1,500.00 for Mayoralty candidates and $750.00 for Councillor candidates. These amounts indicate the seriousness of the process involved. This amount would be refunded upon filing of the audited statement by the required deadlines.

I recommend that a fee or deposit be imposed upon any person who registers as a Mayoralty or Councillor candidate in an election.

3) 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. I have not cited these as violations of the by-law.

I continue to recommend that the prevailing legislation and the By-law be updated to allow for campaign contributions to utilize current technologies, providing that an appropriate audit trail is actualized.

4) Campaign Deficits

The current laws do not provide for a suitable treatment for campaign deficits. Currently, a candidate is only allowed to contribute to a maximum of $750.00 for a Councillor and $1,500.00 for a Mayoralty campaign. The only recourse a candidate has in a deficit position is to incur additional costs at a personal level, especially to pay for the audited financial statement.

I recommend that the By-law be amended to recognize a campaign deficit and allow the individual to address said deficit.

5) Minimum Surplus

In accordance with Section 24(1) of the Campaign Expenses and Contributions By-law No. 10/2010, where a surplus of funds occur, they must be paid to the City, to be held in trust for use of the candidate in the next general election.

For the 2022 Election, twenty-six (26) candidates filed a surplus with the City Clerk's Department. Of these, six (6) were less than $50.00; one of these was $0.59. Surplus amounts less than $50.00 are insignificant materially, and pose unwarranted processing costs for the administration.

I recommend that a surplus of less than $50.00 NOT be paid to the City Clerk's Department and be retained by the candidate.

6) Clarify Allowable Campaign Expenses

The prevailing legislation allows registered candidates to incur campaign expenses. The legislation is very general and does not provide for a listing of acceptable election campaign expenses. Although it would be difficult or impossible to set forth an extensive list of this nature, it would be beneficial to candidates to have additional guidance.

The City Clerk's Department has done an admirable job in producing election guides for candidates. These guides, based upon legislation, are of significant assistance to candidates. It would be prudent that within the Campaign Expenses and Contributions Guide for Mayor and Councillor Candidates, that the City Clerk's Department address the nature of acceptable campaign expenses. Specifically, an allowable campaign expense must arise solely from the campaign. For example, some candidates in the 2022 Election attempted to claim housing and ancillary expenses, and were denied. An election campaign is not accorded the same privileges as a business receives, for accounting purposes.

I recommend that the Campaign Expenses and Contributions Guide for Mayor and Councillor Candidates address the general issue of allowable campaign expenses.

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 two filing dates: December 26, 2022 and May 24, 2023. The following information was included in the 2022 Municipal 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 Monday, **December 26, 2022 at 4:30 p.m.**
>
> A registered candidate who files a Nomination Paper must file their audited financial statement with the Campaign Expenses and Contributions Officer by Wednesday, **May 24, 2023 at 4:30 p.m.**"

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 required each candidate to 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 who **DID NOT FILE** an Audited Financial Statement by the required date.

CANDIDATE	REQUIRED FILING DATE
Jessica Peebles	December 26, 2022
Steven Minion	May 24, 2023
Wally Welechenko	May 24, 2023 – Filed Late

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. I recommend that prosecution proceed for these violations for Steven Minion and Wally Welechenko. I do not recommend prosecution for Jessica Peebles.

Election City of Winnipeg

Registered Candidates

Candidats inscrits

Élections Ville de Winnipeg

	CANDIDATE (Contact Information) CANDIDAT OU CANDIDATE (Informations de contact)	OFFICE (Ward, if applicable) POSTE (Quartier, s'il y a lieu)	OFFICIAL AGENT (Address/Phone No.) AGENT OFFICIEL (Adresse et nº de téléphone)	AUDITOR (Address/Phone No.) AUDITEUR (Adresse et nº de téléphone)	REGISTRATION DATE DATE D'INSCRIPTION
1	Jennifer Dawn Motkaluk	Mayor	Trevor R. Sprague	Keith G. Findlay Scarrow & Donald LLP	May 1, 2022
2	Don Woodstock	Mayor	Kathy Harris	Aruna K. Parbhakar	May 1, 2022
3	Christopher Clacio	Mayor	Ameerah Andaya	Alex Yaworski Fort Group Chartered Professional Accountants	May 1, 2022
4	Rick Shone	Mayor	Janet Andrea Dysievick	Neha Sahi Lazer Grant LLP	May 2, 2022
5	Scott Gillingham	Mayor	Scott Kitching	Michael Angers Baker Tilly HMA LLP	May 2, 2022
6	Robert-Falcon Ouellette	Mayor	Siddeek Ali	Todd Thornton, CPA, CGA Thornton and Co.	May 3, 2022
7	Shaun Loney	Mayor	Tyler Ibrahim	Michael P. Angers, CPA Baker Tilly HMA LLP	May 4, 2022
8	Idris A. Adelakun	Mayor	Olawumi Adelakun	Aruna K. Parbhakar, CPA	May 11, 2022
9	Rana Bokhari	Mayor	Lindsay Dawn Sawyer Fay	Adam Ryan Kilfoyle Heartland CPA	May 27, 2022
10	Desmond Thomas	Mayor	Jennifer Kelly	Alex Yaworski, CPA	June 8, 2022
11	Glen Murray	Mayor	John Giavedoni	Michael Leo Delaurier Exchange Group	June 22, 2022
12	Devi Sharma	Councillor (Old Kildonan)	Shaun Rocan	Alex Yaworski, CPA Fort Group	June 30, 2022
13	Shawn Nason	Councillor (Transcona)	Jennifer Maw	Ken Haworth Haworth & Co. CPAs	June 30, 2022

Registered Candidates

Candidats inscrits

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14	Kelly Ryback	Councillor (St. James)	Catherine Garski	Mike Yosyk MYPD Chartered Professional Accountants	June 30, 2022
15	Markus Chambers	Councillor (St. Norbert-Seine River)	Amit Bindra	Alex Yaworski, CPA Fort Group	June 30, 2022
16	Brian Richard Mayes	Councillor (St. Vital)	Tannis Charles	Kelly Ukrainec Booke & Partners	June 30, 2022
17	Cindy Gilroy	Councillor (Daniel McIntyre)	Ernest Gilroy	Del Halliday Del Halliday CPA Inc.	June 30, 2022
18	Shawn Dobson	Councillor (St. James)	Ron Lacroix	Tim Cattani Bulet & Poustie	June 30, 2022
19	Nicholas Douklias	Councillor (St. Boniface)	Serge Gautron	Eric Robert Rawluk & Robert Chartered Professional Accountants	June 30, 2022
20	Steve Snyder	Councillor (Mynarski)	Rodell Bautista	Shannon Quesnel, CPA Shannon Quesnel Charter Professional Accountant	June 30, 2022
21	Aaron McDowell	Councillor (Mynarski)	Walter McDowell	Eric Robert Rawlick & Robert Chartered Professional Accountants	July 4, 2022
22	Joe Pereira	Councillor (Point Douglas)	Mia Sally Correia	Adam R. Kilfoyle Heartland CPA	July 5, 2022
23	Janice Lukes	Councillor (Waverley West)	William Dusessoy	Dean Jenkyns Jenkyns Smith CPA	July 6, 2022
24	Sherri Rollins	Councillor (Fort Rouge-East Fort Garry)	Darcy Rollins	Alex Yaworski, CPA Fort Group	July 6, 2022
25	Jeff Browaty	Councillor (North Kildonan)	Bradley Kirbyson	Alex Yaworski, CPA Fort Group	July 6, 2022

Registered Candidates

Candidats inscrits

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26	John Orlikow	Councillor (River Heights-Fort Garry)	Julia Sisler	Tony Gauthier, CPA, CA Zhang and Associates	July 11, 2022
27	Ross Eadie	Councillor (Mynarski)	Geraldine Fontaine	Kelly Ukraine, CPA, CA Booke & Partners, CPA	July 11, 2022
28	Omar Kinnarath	Councillor (Daniel McIntyre)	Saida Kinnarath	Eric Robert Rawluk & Robert CPAs	July 11, 2022
29	Jessica Peebles	Mayor	Rose Pottinger	Eric Robert Rawluk & Robert	July 13, 2022
30	Jason Schreyer	Councillor (Elmwood-East Kildonan)	Randal Schulz	Neha Sahi Lazer Grant LLP	July 14, 2022
31	Matt Allard	Councillor (St. Boniface)	Debra Lynne Rudgell	Scott Stockwell Redmann Stockwell Chartered Accountants	July 14, 2022
32	Vivian Santos	Councillor (Point Douglas)	Jeff Santos	Alex Yaworski, CPA Fort Group	July 19, 2022
33	Steve Lipischak	Councillor (Transcona)	Lindsy Jennings	Alex Yaworski, CPA Fort Group	July 19, 2022
34	Natalie Smith	Councillor (Mynarski)	Kaitlin Schilling	Eric Robert Rawluk & Robert Chartered Professional Accountants	July 22, 2022
35	Brant Field	Councillor (River Heights-Fort Garry)	Dylan Magnus	Robert Ivison, CPA, CA Parker Clark Chartered Professional Accounts Inc.	July 25, 2022
36	Daevid Ramey	Councillor (St. James)	Manuel Resendes	Cheryl Reid Reid & Miller Chartered Professional Accountants	July 28, 2022
37	Kevin Klein	Mayor	Larry McIntosh	John Speidel, CPA, CA	July 29, 2022

Registered Candidates

Candidats inscrits

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38	Eddie Ayoub	Councillor (St. James)	Dilara Ozanalp	Tim Cattani Bulat & Poustie	August 3, 2022
39	Govind Thawani	Mayor	Barrington G. Lumsden	Aruna Parbhakar, CGA, CPA	August 3, 2022
40	Bradley Gross	Councillor (Charleswood-Tuxedo-Westwood)	Jack Lima	Eric Robert Rawluk & Robert, CPA, CGA	August 5, 2022
41	Tim Diack	Councillor (St. James)	James MacKay	Eric Christopher Alan Robert	August 12, 2022
42	Baljeet Sharma	Councillor (St. Vital)	Deepshikha Sharma	Aruna K. Parbhakar, CPA, CGA	August 12, 2022
43	Evan Duncan	Councillor (Charleswood-Tuxedo-Westwood)	Kevin Beyer	Sean M. Smith, CPA CA Palmer Badger & Co.	August 16, 2022
44	Ryan Kochie	Councillor (Elmwood-East Kildonan)	Diana Kessler-Kochie	Alex Yaworski Fort Group Chartered Professional Accountants	August 17, 2022
45	Moe Eltassi	Councillor (Point Douglas)	Tarek Eltassi	Blair Magnus Magnus LLP	August 17, 2022
46	Derrick Dujlovic	Councillor (St. Vital)	Ashley Dawn Hawkes	Adam Kilfoyle Heartland CPA	August 18, 2022
47	Hal Anderson	Councillor (Charleswood-Tuxedo-Westwood)	Jackie Anderson	Mike McLenehan McLenehan & Associates	August 19, 2022
48	Pascal Scott	Councillor (Waverley West)	Marius Scott	Eric Robert Rawluk & Robert Chartered Professional Accountants	August 31, 2022
49	Russ Wyatt	Councillor (Transcona)	Rubinderjit S. Gill	Gary G. Gumprich Exchange Group	September 1, 2022
50	Gordon Penner	Councillor (Charleswood-Tuxedo-Westwood)	Rebecca Henderson	Sean M. Smith, CPA CA Palmer Badger & Co.	September 6, 2022

Registered Candidates

Candidats inscrits

	CANDIDATE (Contact Information) CANDIDAT OU CANDIDATE (Informations de contact)	OFFICE (Ward, if applicable) POSTE (Quartier, s'il y a lieu)	OFFICIAL AGENT (Address/Phone No.) AGENT OFFICIEL (Adresse et nº de téléphone)	AUDITOR (Address/Phone No.) AUDITEUR (Adresse et nº de téléphone)	REGISTRATION DATE DATE D'INSCRIPTION
51	Gary Lenko	Councillor (River Heights-Fort Garry)	Leanne Moller	Joelle Regnier Talbot & Associates	September 6, 2022
52	Vincent Gabriele	Mayor	Jessica Sumabil	Derek Patience FPLS Accounting Group	September 6, 2022
53	Salvatore Infantino	Councillor (Daniel McIntyre)	Lisa Montebruno	Ryan Merner Ryan Merner Chartered Professional Accountant	September 6, 2022
54	Wally Welechenko	Councillor (Transcona)	David Geres	Fred Mazepa Fred Mazepa Professional Corporation	September 9, 2022
55	Andrew Podolecki	Councillor (North Kildonan)	Gurvir Chahal	Adam Ryan Kilfoyle Heartland CPA	September 9, 2022
56	Steven Minion	Councillor (Charleswood-Tuxedo-Westwood)	Annick Basilevsky	Aruna K. Parbhakar Aruna K. Parbhakar B.A, B.Ed.	September 15, 2022
57	Edward Radchenka	Councillor (Mynarski)	Michael Krakalovich	Susan Reich	September 15, 2022
~~58~~	~~Bikramjit Singh Osahan~~ WITHDRAWN	~~Councillor~~ ~~(Point Douglas)~~	~~Rajinder Osahan~~	~~Aruna K. Parbhakar~~	~~September 16, 2022~~
59	Marcel Boille	Councillor (St. Boniface)	Daniel Peters	Joelle Regnier Talbot & Associates	September 16, 2022
60	Michael Thompson	Councillor (Fort Rouge-East Fort Garry)	Shelley Ireland	Geoff Smith Parker Clark Charter Professional Accountants Inc.	September 20, 2022

Appendix B

2022 City of Winnipeg Municipal Election

CAMPAIGN EXPENSE LIMITATIONS

OFFICE OF MAYOR

AMOUNT
$ 272,400.61

OFFICE OF COUNCILLOR

WARD		AMOUNT
1.	Fort Rouge – East Fort Garry	$ 47,857.88
2.	River Heights – Fort Garry	$ 50,540.72
3.	Daniel McIntyre	$ 41,919.64
4.	St. James	$ 51,061.85
5.	Charleswood – Tuxedo – Westwood	$ 51,247.30
6.	Point Douglas	$ 42,611.33
7.	Old Kildonan	$ 41,880.38
8.	Mynarski	$ 48,507.61
9.	North Kildonan	$ 48,729.60
10.	Elmwood – East Kildonan	$ 42,741.27
11.	Transcona	$ 49,490.32
12.	St. Boniface	$ 49,114.02
13.	St. Vital	$ 51,838.82
14.	St. Norbert – Seine River	$ 46,955.03
15.	Waverley West	$ 41,123.72

Appendix C

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

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.

5(4) An individual is not eligible to be named as a candidate's official agent under sub-clause 5(1)(a)(i), and may not continue to act as a candidate's official agent, if he or she is

an election official, as that term is defined in The Municipal Councils and School Boards Elections Act;

a candidate; or

an auditor for a candidate;

in the election

Registered candidate entitled to copy of voters list

6 The 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).

Note A – Audited Financial Statement Section of the Campaign Expenses and Contributions By-Law

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 currently registered as a member of Chartered Professional Accountants of Manitoba;

amended 53/2018

(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.

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) - Registration form must include Attachment # 1 - OACF

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

5. AUDITOR (SECTION 22) (The auditor must be a chartered professional accountant authorized to provide accounting services in Manitoba in accordance with *The Chartered Professional Accountants Act*.)
Registration form must include Attachment # 2 - ACF

Name of Accountant	
Name of Firm	
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

OFFICIAL AGENT CONSENT FORM

MUST BE SUBMITTED WITH CANDIDATE REGISTRATION FORM*

*Note: This form must be fully completed, signed by the Official Agent, and filed with the Senior Election Official

Every candidate must appoint an Official Agent who will be responsible for receiving contributions and authorizing campaign expenses.

If the Official Agent ceases to act in this position for any reason, the registered candidate must immediately appoint another Official Agent and advise the Senior Election Official in writing of the change.

I ACKNOWLEDGE THAT as Official Agent, I am responsible for the following:

a) Keeping proper records of the contributions and campaign expenses:

b) Ensuring that contributions are deposited in the account(s) listed in candidate's Registration Form and used only for the purpose of the election campaign;

c) Ensuring that proper receipts are issued;

d) Ensuring that the audited financial statements required under Section 21(1) of the Campaign Expenses and Contributions By-law is prepared;

e) Ensuring that financial records relating to the election campaign are retained for two years after the election.

Full Name of Official Agent: PLEASE PRINT NAME	
Full Name of Candidate: PLEASE PRINT NAME	**Ward Name (If Councillor candidate)**
I consent to my appointment as Official Agent for the above-named candidate and am aware of the duties and responsibilities of this position	
SIGNATURE OF **OFFICIAL AGENT**	DATE: (YYYY/MM/DD)

If you should have any questions, please do not hesitate to contact:

Sherwood Armbruster, Manager of Special Projects, at 204-986-7650 or email sarmbruster@winnipeg.ca

THE CITY OF WINNIPEG

AUDITOR CONSENT FORM

MUST BE SUBMITTED WITH CANDIDATE REGISTRATION FORM*

*Note: This form must be fully completed, signed by the Auditor, and filed with the Senior Election Official

If the Auditor ceases to act in this position for any reason, the registered candidate must immediately appoint another Auditor and advise the Senior Election Official in writing of the change.

I ACKNOWLEDGE THAT AS the Auditor:

1. I am a chartered professional accountant authorized to provide public accounting services in Manitoba in accordance with *The Chartered Professional Accountants Act.*;

2. I am **not involved** in the election as an:

   a) 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.

3. I am responsible for preparing 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;
   b) the name, address and contribution of each contributor of an amount over $250.00;
   c) an itemized list of campaign expenses incurred;
   d) the contributions and expenses relating to each fund-raising event;
   e) particulars of any loan made to the candidate for the purpose of the election campaign.

4. I understand that the time frame for the registered candidate to file the Audited Financial Statement is as follows:

   (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.

Full Name of Auditor: PLEASE PRINT NAME	
Full Name of Candidate: PLEASE PRINT NAME	**Ward Name (if Councillor candidate)**
I consent to my appointment as Auditor for the above-named candidate and am aware of the duties and responsibilities of this position	
SIGNATURE OF **AUDITOR**	DATE: (YYYY/MM/DD)

If you should have any questions, please do not hesitate to contact:

Richard Kachur, Campaign Expenses and Contributions Officer, at 204-510-6995 or email: cecowpg@gmail.com

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	FAX NUMBER
EMAIL ADDRESS		
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 audited 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

Qualified Opinion

We have audited the statements of assets and liabilities and income and expenses of [name of candidate] for the campaign period ending [date campaign period ended] relating to the election held on [date of election] and notes to the statements of assets and liabilities and income and expenses, including a summary of significant accounting policies (together "the financial statements").

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements of the candidate for the campaign period ending [date campaign period ended] are prepared, in all material respects, in accordance with By-law No 10/2010 of *The City of Winnipeg Charter*.

Basis for Qualified Opinion

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 good and services, receipts and disbursements for the campaign period. Accordingly, 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 the basis of accounting and we were not able to determine whether any adjustments might be necessary.

We conducted our audit in accordance with Canadian generally accepted audting standards. Our responsibbilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the candidate in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethcal responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Form 4 - Note A - to the Auditor's Report, which describes the basis of accounting. These financial statements are prepared solely for the information and use of the Campaign Expenses and Contributions Officer of the City of Winnipeg for complying with By-law No. 10/2020 of *The City of Winnipeg Charter*. As a result, these statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Official Agent and those charged with Governance for the Financial Statements

The official agent is responsible for preparation of the financial statements in accordance with the basis of accounting described in Note A and for such internal control as the official agent determines is necessary to enable the preparation of financial statements that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the candidate's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Missstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throught the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the candidate's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related discolsures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any signficant deficiencies in internal control that we identify during our audit.

Date

Signature of Auditor

Note A - Audited Financial Statement Section of the Campaign Expenses and Contributions By-law

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 currently registered as a member of Chartered Professional Accountants of Manitoba;
amended 53/2018

(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.

Election City of Winnipeg

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

FORM 5

RECEIPT NO. _____

NOTE: This is not a valid form. Please see the City Clerk's Department for original copies.

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

SAMPLE

TO APPLY FOR A REBATE, THE CONTRIBUTOR MUST SIGN AND RETURN THIS FORM TO THE CITY CLERK, CITY OF WINNIPEG, CITY CLERK'S DEPARTMENT, SUSAN A. THOMPSON 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 DECEMBER 26, 2023

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. Contributions form part of a Candidate's Audited Financial Statement, which is made publicly available in accordance with the City of Winnipeg Campaign Expenses and Contributions By-law No. 10/2010. If you have any questions about the collection of this information, contact the Corporate Access and Privacy Officer by mail to City Clerk's Department, Susan A. Thompson Building, 510 Main Street, Winnipeg MB, R3B 1B9, or by telephone at 311.

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