

**CAMPAIGN PERIOD FINANCIAL STATEMENTS
FOR A CANDIDATE IN AN ELECTION**

CANDIDATE'S NAME _____

MAILING ADDRESS _____

_____ POSTAL CODE _____

PHONE NUMBER (H) _____

(B) _____

(F) _____

ATTESTATION OF CHIEF FINANCIAL OFFICER

I, _____, have prepared these financial statements and supporting
(name of chief financial officer)
schedules as set out herein and hereby declare that to the best of my knowledge and belief the financial
statements and supporting schedules are true and correct.

(signature of chief financial officer)

(date)

AUDITOR'S REPORT

Pursuant to Section 302 of the Elections Act, 1991

To: _____, Chief Financial Officer

For: _____, Candidate

I have audited the statement of income and expenses of _____, candidate, for the campaign period from _____ to _____, relating to the Newfoundland election held on _____ for the Electoral District of _____. These financial statements are the responsibility of the chief financial officer and candidate. My responsibility is to express an opinion on these financial statements based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable 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 assessing the accounting principles used and significant estimates made by the chief financial officer and candidate, as well as evaluating the overall financial statement presentation.

Due to the nature of the types of transactions inherent in any election campaign, it is impracticable through auditing procedures to determine that the accounting records include all income and expenses for the campaign period. Accordingly, my verification of these transactions was limited to the amounts recorded in the candidate's election campaign records and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities and surplus/deficit.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself as to the completeness of the records as described in the preceding paragraph, these financial statements present fairly, in all material respects, the information contained in the accounting records on which the statements are based, in accordance with the accounting principles disclosed in the notes to the financial statements.

(Optional paragraph(s) may be added here.)

Signature _____

City _____

Date _____

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD

As a minimum, the notes to the financial statements should disclose the accounting policies and principles followed in the preparation of the financial statements, significant commitments and contingencies and any other material items not otherwise described in the financial statements or supporting schedules.