

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

For the campaign period	From	To
	June 30, 2022	March 31, 2023

NAME OF CANDIDATE AND OFFICE

NAME OF REGISTERED CANDIDATE			Joe Pereira		
ADDRESS					
CITY, PROVINCE		Winnipeg, MB		POSTAL CODE	
PHONE		ALTERNATE PHONE		FAX NUMBER	
EMAIL ADDRESS					
OFFICE			WARD NAME (IF COUNCILLOR CANDIDATE)		
Municipal Council/City of Winnipeg			Point Douglas		

SUMMARY OF CAMPAIGN INCOME AND EXPENSES

Campaign Expense Limitation (as per form 3)		\$ 42,611.33	
Campaign Expenses Subject to Limitation (as per Statement of Income and Expenses)		\$ 7,996	
Total Campaign Income	\$ 5371 <i>nk</i>		
Total Period Expenses	\$ 10,141 (B)		4770 <i>nk</i>
Campaign Period Surplus (Deficit) ((A) - (B))		\$ (5,520)	

DECLARATION OF CANDIDATE

I, Joe Pereira 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

17th day of May, 2023

Signature of Campaign Expenses and Contributions Officer


Signature of Candidate

DECLARATION OF OFFICIAL AGENT

I, Mia Sally Coreira have prepared this Campaign Period Return
Name of Official Agent

and supporting schedules as set out herein for Joe Pereira 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 June 30, 2022

TO March 31, 2023

INCOME

Candidate's Surplus from immediately preceding Election Released by the Senior Election Official	\$ <u>4021 AK</u>
Contributions (attached Schedule 1)	\$ <u>3,871</u>
Fund-Raising Event (attached Schedule 2)	\$ <u>750</u>
Interest Income	\$ <u> </u>
Other (Please Specify):	\$ <u> </u>
<hr/>	
<hr/>	
TOTAL INCOME	\$ <u>5371 AK</u>
	\$ <u>4,821</u>

EXPENSES

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

CAMPAIGN EXPENSES SUBJECT TO LIMITATION

Advertising	\$ <u>2,667</u>
Bank Charges	\$ <u>81</u>
Brochures	\$ <u>1,121</u>
Candidate's Personal Expenses	\$ <u> </u>
Furniture	\$ <u> </u>
Insurance and Utilities	\$ <u> </u>
Meetings, Social Functions, Rallies	\$ <u> </u>
Office Rent	\$ <u> </u>
Office Supplies	\$ <u>727</u>
Postage	\$ <u>10</u>
Salaries and Benefits	\$ <u> </u>
Signs	\$ <u>2,314</u>
Stationery	\$ <u> </u>
Telephone	\$ <u> </u>
Travel	\$ <u> </u>
Other (Please Specify):	\$ <u>1,076</u>
website \$222	
graphic design \$854	
SUB-TOTAL CAMPAIGN EXPENSES SUBJECT TO LIMITATION	\$ <u>7,996</u>

STATEMENT OF INCOME AND EXPENSES (continued)

Total Income (reported from previous page)		\$ 4,621
Sub-total Campaign Expenses Subject to Limitation	\$ 7,996	
CAMPAIGN EXPENSES EXCLUDED FROM LIMITATION		
Accounting and Audit	\$ 1,120	
Court action commenced under Part 9, <i>The Municipal Councils and School Boards Elections Act</i>	\$	
Expense in holding a Fund-Raising Function	\$ 1,025	
Interest on Loans	\$	
Recount	\$	
SUB-TOTAL CAMPAIGN EXPENSES EXCLUDED FROM LIMITATION	\$ 2,145	
TOTAL PERIOD EXPENSES		\$ 10,141
CAMPAIGN PERIOD SURPLUS (DEFICIT)		\$ (5,520)

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)	\$ 1,035	
Total of contributions in the Form of Goods and Services from a single source of more than \$250 (complete Part II)	\$ 911	
Total of single source contributions of \$250 or less	\$ 1,925	
From candidate	\$ 750	<i>nk</i>
TOTAL CONTRIBUTIONS	\$ 3,871	
	<u>4621</u>	<i>nk</i>

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	\$ 0

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
Brochures (RAP Printers)	Cathy Heppner	\$361
Website hosting (HostPapa)	Mia Sally Correia	\$201.71
Website image (Alamy)	Mia Sally Correia	\$19.99
Office and stationary (Staples)	Mia Sally Correia	\$120
Office supplies (Staples)	Mia Sally Correia	\$33.59
Printing (Staples)	Mia Sally Correia	\$164.86
Stamps (Canada Post)	Mia Sally Correia	\$9.66
 	 	
 	 	
 	 	

Sub-total from supplementary list if used

\$ _____

Total (sum to equal D above)

\$ 911

SCHEDULE 1 - FOR COUNCILLOR CANDIDATES ONLY (continued)

PART III

List of Contributors from Single Source totalling more than \$250

Name	Address	Value
Dennis Anthony		\$300
Stephen Maruschak		\$435
Jose Viera		\$300
JOE PENGINA		750

nk

TOTAL

\$ 1,085
1785 *nk*

SCHEDULE 2

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

FUND RAISING FUNCTION

Date: October 23, 2022

Held at: Portuguese Association of Manitoba

Type of Function: Social - Mix and Mingle with Band Entertainment

*Admission Charge (per person) \$ 10 **A**

Number of Tickets sold \$ 75 **B**

REVENUE FROM FUNCTION (A X B) \$ 750

Other Revenue (Please Specify): \$

TOTAL GROSS REVENUE: \$ 750

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

SCHEDULE 4

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

	Amount included in expenses	Disputed amount			
<table border="1"><tr><td>Name & Address of Claimant</td></tr><tr><td>Nature of Expense</td></tr><tr><td>Reason for Dispute</td></tr></table>	Name & Address of Claimant	Nature of Expense	Reason for Dispute	\$ _____	\$ _____
Name & Address of Claimant					
Nature of Expense					
Reason for Dispute					
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Name & Address of Claimant					
Nature of Expense					
Reason for Dispute					
TOTAL FROM SUPPLEMENTARY LIST ATTACHED	\$ _____	\$ _____			
TOTAL DISPUTED CLAIMS	\$ 0	\$ 0			



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Phone 204-943-2441 · Fax 204-943-9315

INDEPENDENT AUDITOR'S REPORT

Name of Candidate: Joe Pereira
Official Agent: Mia Sally Correia
Office: Councillor
Ward Name: Point Douglas

To: The Campaign Expenses and Contributions Officer for the City of Winnipeg

Qualified Opinion

We have audited the accompanying Statement of Income and Expenses and supporting schedules of Joe Pereira (the "Registered Candidate") for the campaign period ending March 31, 2023, relating to the election held on October 26, 2022.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Statement of Income and Expenses for the campaign period is prepared, in all material respects, in accordance with the financial reporting provisions of 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 goods and services, receipts, and disbursements for the campaign period. Accordingly, our verification of these transactions was limited to ensuring that the Statement reflects the amounts recorded in the accounting records of the Registered Candidate, in accordance with established accounting procedures and we were not able to determine whether any adjustments might be necessary to income and expenses.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Campaign in accordance with the ethical requirements that are relevant to our audit of the Statement in Canada, and we have fulfilled our other ethical 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 opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the Statement, which describes the basis of accounting. The Statement is prepared to comply with the financial reporting provisions of By-law No. 10/2010 of *The City of Winnipeg Charter*. The statement is filed with the Campaign Expenses and Contributions Officer for the City of Winnipeg. As a result, the Statement may not be suitable for another purpose. Our report is intended solely for the Registered Candidate and Official Agent and the Campaign Expenses and Contributions Officer for the City of Winnipeg and should not be used by parties other than the Registered Candidate and Official Agent and the Campaign Expenses and Contributions Officer for the City of Winnipeg.

Responsibilities of Registered Candidate and Official Agent for the Statement

The Registered Candidate and the Official Agent are responsible for the preparation of the Statement in accordance with the financial reporting provisions of By-law No. 10/2010 of *The City of Winnipeg Charter*, and for such internal control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Registered Candidate and the Official Agent are responsible for assessing the campaign's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Registered Candidate and the Official Agent either intend to liquidate the campaign or to cease operations, or has no realistic alternative but to do so.

The Registered Candidate and the Official Agent are responsible for overseeing the campaign's financial reporting process.

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Independent Auditor's Report to the Campaign Expenses and Contributions Officer for the City of Winnipeg (*continued*)

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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. Misstatements 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 Statement. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Official Agent.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

Winnipeg, Manitoba
May 15, 2023


CHARTERED PROFESSIONAL ACCOUNTANTS

(*continues*)

**Note to the Statement of Income and Expenses and supporting schedules of
Joe Pereira (the "Registered Candidate") for the campaign period ending
March 31, 2023 relating to the election held on October 26, 2022**

1. Basis of accounting

The Statement of Income and Expenses and supporting schedules are prepared to comply with the financial reporting provisions of By-law No. 10/2010 of *The City of Winnipeg Charter*. Income and expenses have been accounted for using the rules and regulations found within the By-law. The statement is filed with the Campaign Expenses and Contributions Officer for the City of Winnipeg. As a result, the Statement may not be suitable for another purpose.