

**ELECTION FINANCING REPORT**  
**CANDIDATE**

**F-C**  
**(18/01)**



**ELECTIONS**  
A non-partisan Office of the Legislature

Amendment # 1

CANDIDATE'S LAST NAME Malcolmson		FIRST NAME Sheila	MIDDLE NAME(S)
ELECTORAL DISTRICT Nanaimo	POLITICAL PARTY/AFFILIATION NDP		GENERAL VOTING DAY (YYYY / MM / DD) 2019/01/30
FINANCIAL AGENT'S LAST NAME Oxman		FIRST NAME Ellen	MIDDLE NAME(S) Theresa
FINANCIAL AGENT'S MAILING ADDRESS 5183 Koksilah Road		CITY/TOWN Duncan	
POSTAL CODE V9L 6V6	PHONE NUMBER 2507393649	FAX NUMBER	EMAIL ADDRESS ellenoxman@gmail.com

This financing report includes the following forms:

FORMS CHECKLIST X

These forms must be included in all reports.

Statement of Election Income and Expenses  
Summary of Expenses

Form St-I&E-E   
Form Sm-E

These forms only need to be filed if there is information to report.

Summary of Political Contributions  
Political Contributions of Money/Property/Services over \$250  
Permitted Anonymous Contributions Accepted at Functions  
Prohibited Contributions  
Personal Expenses of the Candidate  
Summary of Fundraising Functions  
Fundraising Function  
Loans and Guarantees  
Transfers Received and Given  
Summary of Claim for Reimbursement of Election Expenses  
Details of Claim for Reimbursement of Election Expenses

Form Sm-C   
Form S-A1   
Form S-A2   
Form S-Ax   
Form Sm-PE   
Form Sm-F   
Form S-F   
Form S-L   
Form S-TRF   
Form Sm-CR   
Form S-CR

Only complete if the candidate ran in a nomination contest.

Nomination Contestant Expenses  
Summary of Political Contributions  
Political Contributions of Money/Property/Services over \$250  
Permitted Anonymous Contributions Accepted at Functions  
Personal Expenses of the Contestant  
Summary of Fundraising Functions  
Fundraising Function

Form Sm-E-NC   
Form Sm-C   
Form S-A1   
Form S-A2   
Form Sm-PE   
Form Sm-F   
Form S-F

I, the Financial Agent, declare that:

- (a) I am authorized to act on behalf of the above-named candidate;
- (b) this report and appropriate forms have been prepared in accordance with the *Election Act*; and
- (c) to the best of my knowledge, information and belief, all the information contained in this statement is complete and accurate.

SIGNATURE OF FINANCIAL AGENT

DATE (YYYY / MM / DD)  
2019/04/23

**WARNING: Signing a false statement is a serious offence and is subject to significant penalties.**

## INDEPENDENT AUDITOR'S REPORT

To: Ellen Oxman, Financial Agent for Sheila Malcolmson

T 604 . 434-5800  
Fax: 604 . 433-6200

We have audited the accompanying election financing report of Sheila Malcolmson relating to the British Columbia by-election held on January 30, 2019 in the electoral district of Nanaimo. The by-election financing report has been prepared by the Financial Agent for Sheila Malcolmson based on the financial reporting provisions of Part 10 of the *Election Act*.

### **Financial agent's responsibility for the election financing report**

The Financial Agent is responsible for the preparation of the election financing report in accordance with the financial reporting provisions of Part 10 of the *Election Act*, and for such internal control as the financial agent determine is necessary to enable the preparation of election financing reports that are free from material misstatement, whether due to error or fraud.

### **Auditor's responsibility**

Our responsibility is to express an opinion on the election financing report based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards as required by Section 214 of the *Election Act* (British Columbia). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the election financing report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the election financing report. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the election financing report, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the Financial Agent's preparation of the election financing report 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. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by the Financial Agent, as well as evaluating the overall presentation of the election financing report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### **Basis for Qualified Opinion**

Due to the nature of the transactions inherent in any election campaign, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the election campaign records and we were not able to determine whether any adjustments might be necessary to the election financing report.

### **Qualified Opinion**

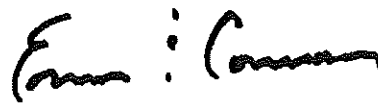
In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the by-election financing report of Sheila Malcolmson for the British Columbia election held on January 30, 2019 in the electoral district of Nanaimo is prepared, in all material respects, in accordance with the financing reporting provisions of Part 10 of the *Election Act*.

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Sheila Malcolmson  
Independent Auditor's Report  
Page 2

**Basis of Accounting**

The by-election financing report is prepared to assist Sheila Malcolmson to comply with the financing reporting provisions of Part 10 of the *Election Act*. As a result, the by-election financing report may not be suitable for another purpose.



April 23, 2019  
Burnaby, BC

**ENNS & COMPANY**  
Chartered Professional Accountants

STATEMENT OF ELECTION  
INCOME AND EXPENSES

St-I&E-E  
(18/01)



**ELECTIONS BC**  
A non-partisan Office of the Legislature

GENERAL VOTING DAY (YYYY / MM / DD)  
2019/01/30

NAME OF FILING ENTITY  
SHEILA MALCOLMSON CAMPAIGN

Total value of political contributions from all sources (box D, Sm-C)

Total transfers received (box A, S-TRF)

Interest income

Total gross fundraising function income not reported as political contributions  
(box E, Sm-F)

Candidate's nomination deposit refund

Other income (describe)

Total Income (sum of above boxes)  A

Total value of election expenses subject to limits (box A, Sm-E)

Total value of election expenses not subject to limits (box B, Sm-E)

Total value of expenses not used during campaign period (box C, Sm-E)

Total transfers given (box B, S-TRF)

Total Expenditures (sum of above boxes)  B

For Candidates Only

Balance in campaign account as of date of report   C

**SUMMARY OF EXPENSES**

**Sm-E**  
(18/01)

THIS IS AN AMENDED FORM  
IT HAS NOT BEEN AUDITED

NAME OF FILING ENTITY  
**SHEILA MALCOLMSON CAMPAIGN**

	Election expenses used during campaign period		Expenses not used during campaign period
	Subject to limits	Not subject to limits	
Accounting and audit services		\$ 2,625.00	
Bank charges	\$ 52.49		15.89 <del>\$7.89</del>
Candidate's nomination deposit		\$ 250.00	
Convention, workshop and meeting fees and rentals	441.53 <del>\$671.53</del>		230
Donations and gifts	\$ 112.50		
Excess nomination expenses (box D, Sm-E-NC)			
Furniture and equipment	\$ 1,227.94		\$ 1,116.19
Insurance			
Interest expense			
Media advertising	\$ 9,392.55		\$ 15,443.12
Newsletters and promotional material (signs, brochures, etc.)	\$ 18,689.07		\$ 4,135.13
Office rent, utilities and maintenance	\$ 1,575.00		\$ 1,575.00
Office supplies, stationery	\$ 4,100.81		\$ 202.10
Personal expenses of candidate (box F, Sm-PE)			
Postage and courier	\$ 2,957.39		\$ 44.68
Professional services			\$ 947.72
Research and polling			
Salaries and benefits	\$ 8,616.25		\$ 7,080.00
Social functions/thank-you parties		<del>\$2,066.74</del>	2056.74
Telecommunications/information technology	\$ 1,621.16		\$ 1,127.46
Travel	1407.31 <del>\$1,442.14</del>		34.83
Total cost of fundraising functions held during the campaign period (box F, Sm-F)			
Total cost of fundraising functions held outside the campaign period (box G, Sm-F)			
Total net losses of fundraising functions which incurred net losses during the campaign period (box H, Sm-F)			
Other expenses (describe)			
Fundraising materials		\$ 6,510.00	
<b>Total Expenses</b>	50,194 <del>\$50,458.83</del> A	9385 <del>\$11,441.74</del> B	34,008.86 <del>\$31,679.29</del> C



## TRANSFERS RECEIVED AND GIVEN

**S-TRF**  
(17/12)

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NAME OF FILING ENTITY SHEILA MALCOLMSON CAMPAIGN
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OF	1

DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFER WAS RECEIVED FROM OR GIVEN TO	VALUE OF TRANSFER RECEIVED	VALUE OF TRANSFER GIVEN
2018/12/11	New Democratic Party of BC	\$ 10,000.00	
2018/12/21	New Democratic Party of BC	\$ 10,000.00	
2019/01/04	New Democratic Party of BC	\$ 11,000.00	
2019/01/29	New Democratic Party of BC	\$ 10,000.00	
2019/02/19	New Democratic Party of BC	\$ 1,300.00	
2019/03/21	New Democratic Party of BC	\$ 49,999.31	
2019/04/04	New Democratic Party of BC	\$ 1,989.96	
2019/09/30	New Democratic Party of BC		15,756.03
<b>TOTAL</b>		<b>A</b> \$ 94,289.27	<b>B</b> 15,756.03 <del>\$ 0.00</del>

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The information will be used to administer provisions under the Election Act. Questions can be directed to:  
Privacy Officer, Elections BC 1-800-661-8683, [privacy@elections.bc.ca](mailto:privacy@elections.bc.ca) or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6



**ELECTIONS BC**  
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# SUMMARY OF CLAIM FOR REIMBURSEMENT OF ELECTION EXPENSES

Sm-CR  
(18/01)

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NAME OF FILING ENTITY  
SHEILA MALCOLMSON CAMPAIGN

	VALUE OF ELECTION EXPENSES CLAIMED FOR REIMBURSEMENT
Accounting and audit services	\$ 2,625.00
Bank charges	
Convention, workshop and meeting fees and rentals	\$ 322.25
Donations and gifts	
Excess nomination expenses	
Furniture and equipment	\$ 1,145.02
Insurance	
Interest expense	
Media advertising	\$ 9,392.55
Newsletters and promotional material (signs, brochures, etc.)	\$ 18,489.07
Office rent, utilities and maintenance	\$ 1,575.00
Office supplies, stationery	\$ 2,821.60
Personal expenses of candidate	
Postage and courier	\$ 2,948.46
Professional services	
Research and polling	
Salaries and benefits	\$ 8,406.25
Social functions /thank-you parties	\$ 2,056.74
Telecommunications/information technology	\$ 1,621.16
Travel	\$ 1,303.14
Total cost of fundraising functions held during the campaign period	
Other expenses (describe)	
Fundraising Materials	\$ 6,510.00

**TOTAL**  
(SUM OF BOXES A ON FORM S-CR) \$ 59,216.24 A

**TOTAL VALUE OF REIMBURSEMENT CLAIM**  
(50% OF BOX A) \$ 29,608.12 B

FOR ELECTIONS BC USE ONLY	
	VALUE OF ELECTION EXPENSES APPROVED BY ELECTIONS BC
	2,625.00
	-
	92.25
	-
	-
	1,145.02
	-
	-
	9,015.26
	18,489.07
	1,575.00
	2,772.01
	-
	2,948.46
	-
	-
	8,406.25
	-
	1,621.16
	1,268.31
	-
	6,510.00
<b>TOTAL</b> (SUM OF BOXES B ON FORM S-CR)	56,467.79 C
<b>REIMBURSEMENT PAID BY ELECTIONS BC</b> (50% OF BOX C)	28,233.90 D

**DETAILS OF CLAIM FOR REIMBURSEMENT  
OF ELECTION EXPENSES**

THIS IS AN AMENDED FORM  
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**S-CR**  
(18/01)

NAME OF FILING ENTITY  
SHEILA MALCOLMSON CAMPAIGN

PAGE 1  
OF 5

ELECTION EXPENSE CATEGORY (FROM FORM Sm-CR)	USUAL NAME OF SUPPLIER/PAYEE	DATE PURCHASED (YYYY/MM/DD)	REFERENCE NUMBER OF SUPPORTING FINANCIAL DOCUMENT	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT	
Accounting and audit services	Enns and Compnay	2019/04/24	16434	\$ 2,625.00	
Conv/workshop/rentals	VI Conference Centre	2019/01/30	17-Cheque #119	\$ 230.00	
Furniture and Equipment	BEST Services	2019/01/30	76-Cheque #121	\$ 226.84	
Furniture and Equipment	Island Equipment	2019/01/30	72-Cheque #120	\$ 918.18	
Media advertising	Six Cent (Karen Cooling)	2019/01/15	39-Cheque #127	\$ 225.30	
Media advertising	Nanaimo Magazine	2019/01/01	12-Cheque #109	\$ 408.45	
Media advertising	Google (BC NDP)	2019/01/29	92-Cheque #125	\$ 446.86	
Media advertising	Facebook (BC NDP)	2019/01/29	91-Cheque #184	\$ 1,187.69	
Media advertising	Black Press (Karen Cooling)	2019/01/17	40-Cheque #128	\$ 3,155.25	
Media advertising	Island Radio (Karen Cooling)	2019/01/17	40-Cheque #128	\$ 3,969.00	
Conv/workshop/rentalss	City of Nanaimo (Iris Taylor)	2019/01/16	46-Cheque #125	\$ 92.25	
<b>TOTAL</b>				<b>A</b>	<b>\$ 13,484.82</b>

**FOR ELECTIONS BC  
USE ONLY**

VALUE OF ELECTION EXPENSE APPROVED BY ELECTIONS BC
2,625.00
-
226.84
918.18
225.30
408.45
446.86
818.40
3,155.25
3,969.00
92.25
<b>B</b> 12,877.53



**DETAILS OF CLAIM FOR REIMBURSEMENT  
OF ELECTION EXPENSES**

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**S-CR**  
(18/01)

NAME OF FILING ENTITY  
SHEILA MALCOLMSON CAMPAIGN

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ELECTION EXPENSE CATEGORY (FROM FORM Sm-CR)	USUAL NAME OF SUPPLIER/PAYEE	DATE PURCHASED (YYYY/MM/DD)	REFERENCE NUMBER OF SUPPORTING FINANCIAL DOCUMENT	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
Previous page carry forward				\$ 13,484.82
Newsletters and promotional materia	Costco (J.Little)	2019/01/24	18-Cheque #112	\$ 368.35
Newsletters and promotional materia	KKP	2019/01/14	68-Cheque #103	\$ 606.65
Newsletters and promotional materia	Home Depot (J.Little)	2019/01/01	5-Cheque #108	\$ 621.91
Newsletters and promotional materia	KKP	2019/01/30	77-Cheque #122	\$ 919.49
Newsletters and promotional materia	Thunderbird Press	2019/01/14	63-Cheque #101	\$ 2,490.95
Newsletters and promotional materia	Thunderbird Press	2019/01/09	93-Cheque #110	\$ 2,719.50
Newsletters and promotional materia	KKP	2019/01/02	67-Cheque #102	\$ 4,233.60
Newsletters and promotional materia	Thunderbird Prism (BC NDP)	2019/01/24	86-Cheque #126	\$ 6,528.62
Office Rent	Hospital Commons	2019/01/01	14-Cheque #103	\$ 1,575.00
Office Supplies	Serious Coffee	2019/02/13	22-Cheque #118	\$ 185.50
<b>TOTAL</b>				<b>A</b> \$ 33,734.39

**FOR ELECTIONS BC  
USE ONLY**

VALUE OF ELECTION EXPENSE APPROVED BY ELECTIONS BC
368.35
606.65
621.91
919.49
2,490.95
2,719.50
4,233.60
6,528.62
1,575.00
185.50
<b>B</b> 20,249.57

**DETAILS OF CLAIM FOR REIMBURSEMENT OF ELECTION EXPENSES**

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NAME OF FILING ENTITY  
SHEILA MALCOLMSON CAMPAIGN

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OF 5

ELECTION EXPENSE CATEGORY (FROM FORM Sm-CR)	USUAL NAME OF SUPPLIER/PAYEE	DATE PURCHASED (YYYY/MM/DD)	REFERENCE NUMBER OF SUPPORTING FINANCIAL DOCUMENT	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
Previous page carry forward				\$ 33,734.39
Office Supplies	Costco & Country Grocer(Karen Cooling)	2019/01/16	33-Cheque #126	\$ 220.09
Office Supplies	Staples & Save On Foods(Karen Cooling)	2019/01/03	34-Cheque #113	\$ 221.66
Office Supplies	Costco (J.Little)	2019/01/04	18-Cheque #112	\$ 234.52
Office Supplies	Country Grocer (Iris Taylor)	2019/01/26	59-E-Transfer	\$ 303.88
Office Supplies	Costco (Iris Taylor)	2019/01/14	52-Cheque #112	\$ 315.39
Office Supplies	Staples & Domino's (Karen Cooling)	2019/01/26	60-E-Transfer	\$ 1,340.56
Postage and Courier	Canada Post (Karen Cooling)	2019/01/09	24-Cheque #120	\$ 2,948.46
Salaries	Alice Clark	2019/01/08	23-Cheque #116	\$ 180.00
Salaries	Jacob Gair	2019/01/23	38-E-Transfer	\$ 525.00
Salaries	Jacob Gair	2019/01/30	27-E-Transfer	\$ 611.25
<b>TOTAL</b>				<b>A</b> - \$ 40,635.20

FOR ELECTIONS BC USE ONLY	
VALUE OF ELECTION EXPENSE APPROVED BY ELECTIONS BC	
	220.09
	221.66
	234.52
	283.59
	315.39
	1,311.26
	2,948.46
	180
	525
	611.25
<b>B</b>	<b>6,851.22</b>

**DETAILS OF CLAIM FOR REIMBURSEMENT OF ELECTION EXPENSES**

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NAME OF FILING ENTITY

SHEILA MALCOLMSON CAMPAIGN

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ELECTION EXPENSE CATEGORY (FROM FORM Sm-CR)	USUAL NAME OF SUPPLIER/PAYEE	DATE PURCHASED (YYYY/MM/DD)	REFERENCE NUMBER OF SUPPORTING FINANCIAL DOCUMENT	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
Previous page carry forward				\$ 40,635.20
Salaries	J.Little	2019/01/08	19-Cheque #117	\$ 900.00
Salaries	Jacob Gair	2019/02/06	56-E-Transfer	\$ 1,050.00
Salaries	Lauren Semple	2019/01/30	57-E-Transfer	\$ 1,300.00
Salaries	Lauren Semple	2019/01/16	28-E-Transfer	\$ 1,300.00
Salaries	Karen Cooling (BC NDP)	2019/01/30	90-Cheque #131	\$ 2,540.00
Social Functions	Country Grocer (Iris Taylor)	2019/01/30	59-E-Transfer	\$ 633.06
Social Functions	Vancouver Island Conf. (BC NDP)	2019/01/30	87-Cheque #127	\$ 1,423.68
Telecommunications	Koodo (Robyn Spilker)	2019/01/30	71-E-Transfer	\$ 213.70
Telecommunications	Shaw Cable	2019/01/04	26-Cheque #111	\$ 544.96
Telecommunications	Gaglers (Karen Cooling)	2019/01/30	60-E-Transfer	\$ 862.50
<b>TOTAL</b>				<b>A</b> \$ 51,403.10

FOR ELECTIONS BC USE ONLY	
VALUE OF ELECTION EXPENSE APPROVED BY ELECTIONS BC	
	900
	1050
	1,300
	1,300
	2540
	-
	-
	213.70
	544.96
	862.50
<b>B</b>	<b>8711.16</b>

**DETAILS OF CLAIM FOR REIMBURSEMENT  
OF ELECTION EXPENSES**

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**S-CR**  
(18/01)

NAME OF FILING ENTITY  
SHEILA MALCOLMSON CAMPAIGN

PAGE 5  
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ELECTION EXPENSE CATEGORY (FROM FORM Sm-CR)	USUAL NAME OF SUPPLIER/PAYEE	DATE PURCHASED (YYYY/MM/DD)	REFERENCE NUMBER OF SUPPORTING FINANCIAL DOCUMENT	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
Previous page carry forward				\$ 51,403.10
Travel	Coast Hotel & Budget(Karen Cooling)	2019/01/29	60-E-Transfer	\$ 1,303.14
Other Expenses: Fundraising Material	Skillen & Co (BC NDP)	2019/01/06	89-Cheque #130	\$ 6,510.00

FOR ELECTIONS BC USE ONLY	
VALUE OF ELECTION EXPENSE APPROVED BY ELECTIONS BC	
1,268.31	
6,510	
B	7,778.31

TOTAL A \$ 59,216.24

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