

ELECTION FINANCING REPORT
CANDIDATE

Amendment # _____

CANDIDATE'S LAST NAME Kaul		FIRST NAME Tanya	MIDDLE NAME(S)
ELECTORAL DISTRICT Cowichan Valley	POLITICAL PARTY/AFFILIATION BC Liberal		GENERAL VOTING DAY (YYYY / MM / DD) 2020/10/24
FINANCIAL AGENT'S LAST NAME Hrushowy		FIRST NAME Leslie	MIDDLE NAME(S) Patrick
FINANCIAL AGENT'S MAILING ADDRESS 5709 Cowichan Lake Road		CITY / TOWN Duncan	
POSTAL CODE V9L 6H7	PHONE NO. (250) 597-1667	EMAIL phrushowy@shaw.ca	

This financing report includes the following forms:

FORMS CHECKLIST **X**

These forms must be included in all reports.

Statement of Election Income and Expenses

Form St-I&E-C

Summary of Expenses

Form Sm-E-C

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

Summary of Political Contributions

Form Sm-C

Political Contributions with a Total Value Greater than \$250

Form S-A1

Permitted Anonymous Contributions Accepted at Functions

Form S-A2

Prohibited Contributions

Form S-Ax

Summary of Advertising Expenses by Class

Form Sm-A-C

Personal Expenses of the Candidate

Form Sm-PE

Summary of Fundraising Functions

Form Sm-F

Fundraising Function

Form S-F

Loans and Guarantees

Form S-L

Transfers Received and Given

Form S-TRF

Summary of Election Expense Reimbursement Claim

Form Sm-CR

Details of Election Expense Reimbursement Claim

Form S-CR

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 report is complete and accurate.

SIGNATURE OF FINANCIAL AGENT



DATE (YYYY / MM / DD)

2021/01/19

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

Please submit completed report to: electoral.finance@elections.bc.ca

OBARA & COMPANY LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

216-911 Yates Street
Victoria, BC V8V 4X3
Tel: 250-388-7879
Fax: 250-381-0808

INDEPENDENT AUDITORS' REPORT

To Leslie Patrick Hrushowy, Financial Agent for Tanya Kaul

Qualified Opinion

We have audited the accompanying election financing report of the Tanya Kaul (the "candidate") relating to the British Columbia election held on October 24, 2020 in the electoral district of Cowichan Valley.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying election financing report of the candidate for the British Columbia election held on October 24, 2020 in the electoral district of (name of electoral district) is prepared, in all materials respects, in accordance with the financial reporting provisions of Part 10 of the Election Act (British Columbia).

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.

We conducted our audit in accordance with Canadian generally accepted auditing standards as required by Section 214 of the Election Act (British Columbia). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Election Financing Report section of my report. We are independent of the candidate in accordance with the ethical requirements that are relevant to our audit of the election financing report 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 qualified opinion.

Emphasis of Matter – Restriction on Use

This election financing report is prepared to assist the candidate to comply with the financial reporting provisions of the Election Act (British Columbia) referred to above. As a result, the election financing report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Financial Agent 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 (British Columbia) and for such internal control as the financial agent determines is necessary to enable the preparation of an election financing report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Election Financing Report

Our objectives are to obtain reasonable assurance about whether the election financing report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 election financing report.

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 election financing report, 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 my 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 and related disclosures made by the financial agent.

We communicate with the financial agent of the 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 my audit.

Obara & Company LLP

Victoria, B.C.
January 19, 2021

Chartered Professional Accountants

**STATEMENT OF ELECTION
INCOME AND EXPENSES
CANDIDATE**

GENERAL VOTING DAY (YYYY/MM/DD)
2020/10/24

NAME OF CANDIDATE
Tanya Kaul 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

Election expense reimbursement

Other income (describe)

Total income (sum of above boxes) **A**

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

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

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

Total transfers given (box B, S-TRF)

Total expenditures (sum of above boxes) **B**

Balance in campaign account as of date of report **C**

**SUMMARY OF EXPENSES
CANDIDATE**

NAME OF FILING ENTITY
Tanya Kaul Campaign

	Election expenses used during campaign period		Expenses not used during campaign period	
	Subject to limits	Not subject to limits		
Accounting and audit services		4,725.00		
Advertising (Sm-A-C)	11,677.66			
Bank charges	50.25			
Candidate's nomination deposit		250.00		
Conventions, workshops and meetings	210.00			
Donations and gifts				
Excess nomination contestant expenses				
Fundraising functions (boxes F and G, Sm-F)				
Furniture and equipment	147.14			
Interest expense				
Net losses arising from fundraising functions during campaign period (box H, Sm-F)				
Office rent, utilities, insurance and maintenance	260.44			
Office supplies and stationery	362.47			
Personal expenses (Sm-PE)				
Postage and courier	78.91			
Professional services				
Research and data, including election surveys and polls				
Salaries and benefits	439.66			
Social functions	443.39			
Subscriptions and dues				
Telecommunications and information technology	908.46			
Travel	782.10			
Other expenses (describe)				
Total expenses	15,360.48	A 4,975.00	B 0.00	C

**SUMMARY OF ELECTION ADVERTISING
EXPENSES BY CLASS
CANDIDATE**

NAME OF FILING ENTITY
Tanya Kaul Campaign

Value of sponsored election advertising
(including value of preparing and conducting)

	Election expenses used during campaign period		Expenses not used during campaign period
	Subject to limits	Not subject to limits	
Commercial canvassing in person, by telephone or by mobile device	509.71		
Newspapers and periodicals	2,532.09		
Promotional materials, including newsletters, brochures, buttons and novelty items	479.08		
Radio	769.61		
Search engine marketing and optimization			
Signs (lawn signs, billboards, etc.)	6,957.37		
Social media (social ads, targeted ads, content boosting, etc.)	328.22		
Television			
Website displays	101.58		
Other forms of advertising (describe)			

Total expenses	11,677.66	A	0.00	B	0.00	C
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**PERSONAL EXPENSES OF THE
CANDIDATE/CONTESTANT**

NAME OF FILING ENTITY
Tanya Kaul Campaign

Transportation to, from or within electoral district		Paid personally by the candidate or contestant		Paid or reimbursed through the campaign account	
	Air travel				
	Bus, taxi				
	Rental vehicle			500.00	
	Private vehicle				
Other (Describe)	Gasoline			282.81	
	Total	0.00	A1	782.81	A2
Cost of lodging, meals and incidental expenses while travelling					
	Airbnb, hotel, motel				
	Meals				
Incidental expenses (Describe)					
	Total	0.00	B1	0.00	B2
All other necessary personal expenses related to campaign/contest					
	Family care				
	Disability expenses				
	Cost of renting a temporary residence				
	Total	0.00	C1	0.00	C2
	Total (A + B + C)	0.00	D1	782.81	D2
Total personal expenses (D1 + D2):				782.81	E

For candidates and nomination contestants only

Total personal expenses used during the election campaign period:

	F
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Total personal expenses not used during the election campaign period:

	G
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TRANSFERS RECEIVED AND GIVEN

NAME OF FILING ENTITY
Tanya Kaul Campaign

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DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFER WAS RECEIVED FROM OR GIVEN TO	VALUE OF TRANSFER RECEIVED	VALUE OF TRANSFER GIVEN
2020/10/01	BC Liberal Party	30,000.00	
2020/10/24	BC Liberal Party - IVR	908.46	
2020/10/24	BC Liberal Party - Riding Services Package	2,262.62	
TOTAL		A 33,171.08	B 0.00

**SUMMARY OF ELECTION EXPENSE
REIMBURSEMENT CLAIM
CANDIDATE OR POLITICAL PARTY**

NAME OF FILING ENTITY
Tanya Kaul Campaign

	VALUE OF ELECTION EXPENSE(S) CLAIMED FOR REIMBURSEMENT BY CATEGORY (FROM FORM(S) S-CR)
Accounting and audit services	4,725.00
Advertising	11,677.66
Bank charges	50.25
Conventions, workshops and meetings	210.00
Excess nomination contestant expenses used during campaign period	
Furniture and equipment	147.14
Interest expense	
Office rent, utilities, insurance and maintenance	260.44
Office supplies and stationery	362.47
Personal expenses of candidate	
Postage and courier	78.91
Professional services	
Research and data, including election surveys and polls	
Salaries and benefits (excluding candidates)	439.66
Social functions	443.39
Subscriptions and dues	
Telecommunications and information technology	908.46
Travel	782.10
Other expenses (describe)	

TOTAL	20,085.48	A
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TOTAL REIMBURSEMENT CLAIM (50% OF BOX A)	10,042.74	B
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DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY Tanya Kaul Campaign
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DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/10/10	Mid-Island Co-op		Travel	\$ 150.00
2020/10/24	Country Grocer		Social Functions	\$ 55.94
2020/10/24	Subway		Social Functions	\$ 6.29
2020/10/06	Peninsula Co-op		Travel	\$ 132.10
2020/10/15	Unknown		Office Supplies and Stationary	\$ 96.30
2020/10/10	Walmart		Office Supplies and Stationary	\$ 32.98
2020/10/23	Country Grocer		Salaries and benefits (excluding cano	\$ 175.00
2020/10/23	London Drugs		Salaries and benefits (excluding cano	\$ 69.88
2020/10/23	Jysk		Salaries and benefits (excluding cano	\$ 44.78
2020/10/23	Super Store		Social Function	\$ 381.16
2020/10/20	Vista Radio Ltd.		Advertising	\$ 642.60
TOTAL			A	\$ 1,787.03

FOR ELECTIONS BC USE ONLY	
	ADJUSTMENT

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY
Tanya Kaul Campaign

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DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT	
2020/09/28	Pattison		Advertising	\$ 2,520.00	
2020/09/29	Print Craft		Advertising	\$ 362.42	
2020/09/30	Lake Cowichan Home Centre		Advertising	\$ 375.85	
2020/10/24	BC Liberal Party		Telecommunications and information	\$ 908.46	
2020/10/24	Obara and Company LLP		Accounting and audit services	\$ 4,725.00	
2020/01/24	Bill Dumount		Advertising	\$ 341.08	
2020/10/24	Chamber of Commerce		Conventions, workshops and meetings	\$ 210.00	
2020/10/24	Cliff Gibson		Travel	\$ 500.00	
2020/10/24	Home Depot		Advertising	\$ 24.42	
			TOTAL	A	\$ 9,967.23

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ADJUSTMENT

DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY
Tanya Kaul Campaign

DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM S-m-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT	
2020/10/24	Royal Bank		Bank Charges	\$ 50.25	
2020/10/24	Amazon		Furniture and equipment	\$ 147.14	
2020/10/24	Kelly Pollock		Office supplies and stationary	\$ 34.99	
2020/10/24	Rob Frost		Salaries and benefits (excluding cancellations)	\$ 150.00	
2020/10/24	Black Press		Advertising	\$ 684.08	
2020/10/24	BC Liberals (Riding Services Package)		Advertising	\$ 1,062.66	
2020/10/24	BC Liberals (Riding Services Package)		Office rent, insurance and maintenance	\$ 260.44	
2020/10/24	BC Liberals (Riding Services Package)		Advertising	\$ 939.51	
TOTAL				A	\$ 3,329.07

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USE ONLY**

ADJUSTMENT