

ELECTION FINANCING REPORT
CANDIDATE

Amendment # _____

CANDIDATE'S LAST NAME KIRKPATRICK		FIRST NAME KARIN	MIDDLE NAME(S)
ELECTORAL DISTRICT WEST VANCOUVER - CAPILANO	POLITICAL PARTY/AFFILIATION LIBERAL		GENERAL VOTING DAY (YYYY / MM / DD) 2020 / 10 / 24
FINANCIAL AGENT'S LAST NAME MACCORMAC		FIRST NAME DOUGLAS	MIDDLE NAME(S) THEODORE
FINANCIAL AGENT'S MAILING ADDRESS 401-545 CLYDE AVE.,		CITY/TOWN WEST VANCOUVER	
POSTAL CODE V7T 1C5	PHONE NO. 604-961-0482	EMAIL ted@maccormac.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 <input checked="" type="checkbox"/>
Summary of Expenses	Form Sm-E-C <input checked="" type="checkbox"/>

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

Summary of Political Contributions	NO	Form Sm-C <input type="checkbox"/>
Political Contributions with a Total Value Greater than \$250	NO	Form S-A1 <input type="checkbox"/>
Permitted Anonymous Contributions Accepted at Functions	NO	Form S-A2 <input type="checkbox"/>
Prohibited Contributions	NO	Form S-Ax <input type="checkbox"/>
Summary of Advertising Expenses by Class		Form Sm-A-C <input checked="" type="checkbox"/>
Personal Expenses of the Candidate	NO	Form Sm-PE <input type="checkbox"/>
Summary of Fundraising Functions	NO	Form Sm-F <input type="checkbox"/>
Fundraising Function	NO	Form S-F <input type="checkbox"/>
Loans and Guarantees	NO	Form S-L <input type="checkbox"/>
Transfers Received and Given	NO	Form S-TRF <input checked="" type="checkbox"/>
Summary of Election Expense Reimbursement Claim	NO	Form Sm-CR <input checked="" type="checkbox"/>
Details of Election Expense Reimbursement Claim	NO	Form S-CR <input checked="" type="checkbox"/>

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

Maccormac

DATE (YYYY / MM / DD)

2021 / 01 / 11

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

INDEPENDENT AUDITORS' REPORT

To: Theodore Douglas MacCormac, Financial Agent for Karin Kirkpatrick:

Qualified Opinion

We have audited the accompanying election financing report of Karin Kirkpatrick relating to the British Columbia election held on October 24, 2020 in the electoral district of West Vancouver-Capilano.

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 Karin Kirkpatrick for the British Columbia election held on October 24, 2020 in the electoral district of West Vancouver-Capilano, 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 my 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 our report. We are independent of Karin Kirkpatrick in accordance with the ethical requirements that are relevant to my 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 of our qualified opinion.

Emphasis of Matter – Restriction on Use

This election financing report is prepared to assist Karin Kirkpatrick 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 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 election financing report.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional scepticism 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 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 Karin Kirkpatrick regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

PVKS

January 15, 2021

**STATEMENT OF ELECTION
INCOME AND EXPENSES
CANDIDATE**

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

NAME OF CANDIDATE
KARIN KIRK PATRICK

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

Accrued 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

KARIN KIRK PATRICK

	Election expenses used during campaign period		Expenses not used during campaign period
	Subject to limits	Not subject to limits	
Accounting and audit services		1050.00	
Advertising (Sm-A-C)	24044.82		
Bank charges	218.02		
Candidate's nomination deposit		250.00	
Conventions, workshops and meetings	357.62		
Donations and gifts			
Excess nomination contestant expenses			
Fundraising functions (boxes F and G, Sm-F)			
Furniture and equipment			
Interest expense			
Net losses arising from fundraising functions during campaign period (box H, Sm-F)			
Office rent, utilities, insurance and maintenance	2749.15		
Office supplies and stationery			
Personal expenses (Sm-PE)			
Postage and courier			
Professional services			
Research and data, including election surveys and polls			
Salaries and benefits	3750.00		
Social functions			
Subscriptions and dues			
Telecommunications and information technology	1488.2		
Travel			
Other expenses (describe)			

Total expenses

31268.43

A

1300.00

B

0.00

C

32568.43

NOTE: Audit invoice not yet paid

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

NAME OF FILING ENTITY

KARIN KIRK PATRICK

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	6079.87		
Newspapers and periodicals	12437.41		
Promotional materials, including newsletters, brochures, buttons and novelty items	5020.66		
Radio			
Search engine marketing and optimization			
Signs (lawn signs, billboards, etc.)			
Social media (social ads, targeted ads, content boosting, etc.)			
Television	506.88		
Website displays			
Other forms of advertising (describe)			
Total expenses	24,044.82	A 0.00	B 0.00 C

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

NAME OF FILING ENTITY

KARIN KIRK PATRICK

VALUE OF ELECTION
EXPENSE(S)
CLAIMED FOR
REIMBURSEMENT
BY CATEGORY
(FROM FORM(S)
S-CR)

Accounting and audit services	1050.00
Advertising	24044.82
Bank charges	218.02
Conventions, workshops and meetings	357.62
Excess nomination contestant expenses used during campaign period	
Furniture and equipment	
Interest expense	
Office rent, utilities, insurance and maintenance	
Office supplies and stationery	2749.15
Personal expenses of candidate	
Postage and courier	
Professional services	
Research and data, including election surveys and polls	
Salaries and benefits (excluding candidates)	3750.00
Social functions	
Subscriptions and dues	
Telecommunications and information technology	148.82
Travel	

Other expenses (describe)

Candidates Nomination Deposit Reimbursed

250.00

TOTAL

32568.43 A

TOTAL REIMBURSEMENT CLAIM
(50% OF BOX A)

16284.22 B

Karin Kirkpatrick
 Campaign Expenses
 West Vancouver Capilano
 October 2020 Election
 Transactions

S-CR 2/2

Date	Payee	Ck Number	Notes	Deposits	Payments	Campaign Bank Balance	HQ Bank Transaction	Accounting and Audit	Bank Chgs	Nomination Dep	Meetings	Advertising	Office Rent Insurance	Research	Salaries	Telcecomm.
Oct 8 2020			Transfer from HQ	50,000.00		50,000.00	-50,000.00									
Oct 9 2020	RBC		Cheque printing cost		189.02	49,810.98			189.02							
Oct 15 2020	Hollyburn Properties		1 Rent for Camp office		1,113.82	48,697.16							1,113.82			
Oct 15 2020	Jack Welsh		2 Reimb East End Graphics		199.93	48,497.23						199.93				
Oct 15 2020	Jack Welsh		3 Jack Welsh, contract fees		2,250.00	46,247.23									2,250.00	
Oct 15 2020	Jack Welsh		4 Reimb supplies		102.68	46,144.55						102.68				
Oct 19 2020	Ted MacCormac		5 Reimb IDRS		4,556.07	41,588.48						4,556.07				
Nov 22 2020	Jack Welsh		6 Reimb Glacier		845.15	40,743.33						845.15				
Nov 22 2020	Glacier Media		7 NS News advertising		2,997.96	37,745.37						2,997.96				
Nov 22 2020	Susan Chambers		8 Reimb Volunteer meeting		26.92	37,718.45					26.92					
Nov 22 2020	Jack Welsh		9 Jack Welsh, contract fees		1,500.00	36,218.45									1,500.00	
Nov 22 2020	Jack Welsh		10 Reimb Camp Expenses		2,039.24	34,179.21						2,039.24				
Nov 22 2020	Sam Amo-Burgess		11 Reimb shared telephone		148.82	34,030.39										148.82
Nov 22 2020	Nicole Paul		12 Reimb office exp		55.29	33,975.10							55.29			
Nov 22 2020	Sally Chamberlain		13 Reimb office exp		231.91	33,743.19							231.91			
Nov 22 2020	VOID		14			33,743.19										
Nov 22 2020	Paula Slavicky		15 Reimb office exp		31.35	33,711.84							31.35			
Nov 22 2020	Jenny Ryu		16 Reimb AV Equip		146.82	33,565.02							146.82			
Nov 22 2020	VOID		17			33,565.02										
Nov 22 2020	Sabine Jessen		18 Photography		108.00	33,457.02						108.00				
Nov 23 2020	Karin Kirkpatrick		19 Candidate Nomination Fee		250.00	33,207.02				250.00						
Nov 23 2020	Kevin Clark Studios		20 Brochure Photography		787.50	32,419.52						787.50				
Nov 23 2020	Karin Kirkpatrick		21 Reimb Lonsdale rentals		330.70	32,088.82					330.70					
Nov 23 2020	John Cave		22 Reimb Rona sign materials		538.38	31,550.44						538.38				
Nov 23 2020	The Squamish reporter		23 Camp Advertising		262.50	31,287.94						262.50				
Nov 2 2020	RBC bank charges		bank charges		13.00	31,274.94			13.00							
Dec 1 2020	RBC bank charges		bank charges		16.00	31,258.94			16.00							
				50,000.00	-18,741.06		-50,000.00	0.00	218.02	250.00	357.62	12,437.41	1,579.19	0.00	3,750.00	148.82
	Paid by BC Liberal HQ				12,777.37			12,777.37				11,607.41	1,169.96			
	Total Spending				-31,518.43				218.02	250.00	357.62	24,044.82	2,749.15	0.00	3,750.00	148.82

Account reconciled