

# ELECTION FINANCING REPORT

## CANDIDATE

Amendment # \_\_\_\_\_

CANDIDATE'S LAST NAME <b>Polak</b>		FIRST NAME <b>Mary</b>	MIDDLE NAME(S) <b>Ruth</b>
ELECTORAL DISTRICT <b>Langley</b>	POLITICAL PARTY/AFFILIATION <b>BC Liberal</b>		GENERAL VOTING DAY (YYYY / MM / DD) <b>2020/10/24</b>
FINANCIAL AGENT'S LAST NAME <b>Fedora</b>		FIRST NAME <b>Aaron</b>	MIDDLE NAME(S) <b>Grant</b>
FINANCIAL AGENT'S MAILING ADDRESS <b>3300 - 1021 West Hastings St.</b>			CITY / TOWN <b>Vancouver</b>
POSTAL CODE <b>V6E 0C3</b>	PHONE NO. <b>778-892-1317</b>	EMAIL <b>aaron.fedora@gmail.com</b>	

This financing report includes the following forms:	<b>FORMS CHECKLIST X</b>
<b>These forms must be included in all reports.</b>	Statement of Election Income and Expenses <b>Form St-I&amp;E-C</b> <input checked="" type="checkbox"/>
	Summary of Expenses <b>Form Sm-E-C</b> <input checked="" type="checkbox"/>
<b>These forms only need to be filed if there is information to report.</b>	Summary of Political Contributions <b>Form Sm-C</b> <input type="checkbox"/>
	Political Contributions with a Total Value Greater than \$250 <b>Form S-A1</b> <input type="checkbox"/>
	Permitted Anonymous Contributions Accepted at Functions <b>Form S-A2</b> <input type="checkbox"/>
	Prohibited Contributions <b>Form S-Ax</b> <input type="checkbox"/>
	Summary of Advertising Expenses by Class <b>Form Sm-A-C</b> <input checked="" type="checkbox"/>
	Personal Expenses of the Candidate <b>Form Sm-PE</b> <input type="checkbox"/>
	Summary of Fundraising Functions <b>Form Sm-F</b> <input type="checkbox"/>
	Fundraising Function <b>Form S-F</b> <input type="checkbox"/>
	Loans and Guarantees <b>Form S-L</b> <input type="checkbox"/>
	Transfers Received and Given <b>Form S-TRF</b> <input checked="" type="checkbox"/>
Summary of Election Expense Reimbursement Claim <b>Form Sm-CR</b> <input checked="" type="checkbox"/>	
Details of Election Expense Reimbursement Claim <b>Form S-CR</b> <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 	DATE (YYYY / MM / DD) <b>2021/01/18</b>
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**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](mailto:electoral.finance@elections.bc.ca)



## **INDEPENDENT AUDITOR'S REPORT**

To Aaron Fedora Financial Agent for Mary Polak

### **Qualified Opinion**

I have audited the accompanying election financing report of Mary Polak relating to the British Columbia election held on October 24, 2020 in the electoral district of Langley.

In my opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of my report, the accompanying election financing report of Mary Polak for the British Columbia general election held on October 24, 2020 in the electoral district of Langley 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, my verification of these transactions was limited to the amounts recorded in the election campaign records and I was not able to determine whether any adjustments might be necessary to the election financing report.

I conducted my audit in accordance with Canadian generally accepted auditing standards as required by Section 214 of the *Election Act* (British Columbia). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Election Financing Report* section of my report. I am independent of Mary Polak in accordance with the ethical requirements that are relevant to my audit of the election financing report in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter – Restriction on Use**

This election financing report is prepared to assist Mary Polak 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. My 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**

My 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 Mary Polak's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the financial agent.

I communicate with the financial agent of Mary Polak 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.

*A.S. Bubber & Associates Inc.*

A.S. Bubber & Associates Inc.  
Chartered Professional Accountant

#208 - 8120 128 Street  
Surrey, BC V3W 1R1

January 20, 2021



**STATEMENT OF ELECTION  
INCOME AND EXPENSES  
CANDIDATE**

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

NAME OF CANDIDATE <b>Mary Polak</b>		
Total value of political contributions from all sources (box D, Sm-C)	0.00	
Total transfers received (box A, S-TRF)	47,727.20	
Interest income	0.00	
Total gross fundraising function income not reported as political contributions (box E, Sm-F)	0.00	
Candidate's nomination deposit refund	0.00	
Election expense reimbursement	22,101.36	
Other income (describe)		
<b>Total income</b> (sum of above boxes)	<b>69,828.56</b>	<b>A</b>
Total value of election expenses subject to limits (box A, Sm-E-C)	41,052.70	
Total value of election expenses not subject to limits (box B, Sm-E-C)	3,150.00	
Total value of expenses not used during campaign period (box C, Sm-E-C)	22.23	
Total transfers given (box B, S-TRF)	0.00	
<b>Total expenditures</b> (sum of above boxes)	<b>44,224.93</b>	<b>B</b>
Balance in campaign account as of date of report	6,652.27	<b>C</b>

**SUMMARY OF EXPENSES  
CANDIDATE**

NAME OF FILING ENTITY  
Mary Polak

	Election expenses used during campaign period		Expenses not used during campaign period
	Subject to limits	Not subject to limits	
Accounting and audit services		3,150.00	
Advertising (Sm-A-C)	21,824.64		
Bank charges	7.50		15.00
Candidate's nomination deposit			
Conventions, workshops and meetings			
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	1,500.00		
Office supplies and stationery	942.64		
Personal expenses (Sm-PE)			
Postage and courier	215.44		
Professional services	0.00		
Research and data, including election surveys and polls	4,004.21		
Salaries and benefits	12,000.00		
Social functions			
Subscriptions and dues			
Telecommunications and information technology	32.64		
Travel			
Other expenses (describe) meals	525.63		

<b>Total expenses</b>	41,052.70	<b>A</b>	3,150.00	<b>B</b>	15.00	<b>C</b>
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**SUMMARY OF ELECTION ADVERTISING  
EXPENSES BY CLASS  
CANDIDATE**

NAME OF FILING ENTITY

Mary Polak

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	1,095.09		
Newspapers and periodicals	5,346.47		
Promotional materials, including newsletters, brochures, buttons and novelty items	1,793.56		
Radio			
Search engine marketing and optimization			
Signs (lawn signs, billboards, etc.)	5,640.97		
Social media (social ads, targeted ads, content boosting, etc.)	4,828.22		
Television			
Website displays			
Other forms of advertising (describe)			
Video production, ad management, web hosting	3,120.33		
<b>Total expenses</b>	21,824.64	A	0.00
		B	0.00
			C

## TRANSFERS RECEIVED AND GIVEN

NAME OF FILING ENTITY <b>Mary Polak</b>
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OF <b>1</b>

DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFER WAS RECEIVED FROM OR GIVEN TO	VALUE OF TRANSFER RECEIVED	VALUE OF TRANSFER GIVEN
2020/10/05	BC Liberal Party	715.82	
2020/10/07	BC Liberal Party	36,500.00	
2020/10/30	BC Liberal Party	312.60	
2020/10/24	BC Liberal Party	6,637.62	
2020/10/24	BC Liberal Party	3,561.16	
<b>TOTAL</b>		<b>A</b> 47,727.20	<b>B</b> 0.00

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

NAME OF FILING ENTITY

Mary Polak

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

Accounting and audit services	3,150.00
Advertising	21,824.64
Bank charges	7.50
Conventions, workshops and meetings	
Excess nomination contestant expenses used during campaign period	
Furniture and equipment	
Interest expense	
Office rent, utilities, insurance and maintenance	1,500.00
Office supplies and stationery	942.64
Personal expenses of candidate	
Postage and courier	215.44
Professional services	0.00
Research and data, including election surveys and polls	4,004.21
Salaries and benefits (excluding candidates)	12,000.00
Social functions	
Subscriptions and dues	
Telecommunications and information technology	32.64
Travel	

Other expenses (describe)

Meals

525.63

TOTAL

44,202.70

A

TOTAL REIMBURSEMENT CLAIM  
(50% OF BOX A)

22,101.35

B













