

# ELECTION FINANCING REPORT

## CANDIDATE

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

CANDIDATE'S LAST NAME <b>SHYPITKA</b>		FIRST NAME <b>TOM</b>	MIDDLE NAME(S) <b>GLENN</b>
ELECTORAL DISTRICT <b>KOOTENAY EAST</b>		POLITICAL PARTY/AFFILIATION <b>BC LIBERALS</b>	GENERAL VOTING DAY (YYYY / MM / DD) <b>2020/10/24</b>
FINANCIAL AGENT'S LAST NAME <b>WOOLEY</b>		FIRST NAME <b>JAMES</b>	MIDDLE NAME(S) <b>ROY</b>
FINANCIAL AGENT'S MAILING ADDRESS <b>824 1ST STREET S</b>		CITY / TOWN <b>CRANBROOK</b>	
POSTAL CODE <b>V1C7H5</b>	PHONE NO. <b>(250) 426-8277</b>	EMAIL <b>JIM@CGAFIRM.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>2020/01/18</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 James Wooley, financial agent for Tom Shypitka**

### **Qualified Opinion**

We have audited the accompanying election financing report of Tom Shypitka relating to the British Columbia election held on October 24, 2020 in the electoral district of Kootenay East.

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 Tom Shypitka for the British Columbia election held on October 24, 2020 in the electoral district of Kootenay East 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 our report. We are independent of Tom Shypitka 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 Tom Shypitka 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.

### **Responsibility 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*, and for such internal control as the financial agent determines is necessary to enable the preparation of election financing reports that are free from material misstatement, whether due to error or fraud.

## **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 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 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 Tom Shypitka'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 Tom Shypitka 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.

*Vantage Point*

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VANTAGE POINT  
Chartered Professional Accountants  
January 20, 2021  
Cranbrook, BC

**STATEMENT OF ELECTION  
INCOME AND EXPENSES  
CANDIDATE**

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

NAME OF CANDIDATE  
TOM SHYPITKA, BC LIBERAL PARTY - KOOTENAY EAST

Total value of political contributions from all sources (box <b>D, Sm-C</b> )	0.00	
Total transfers received (box <b>A, S-TRF</b> )	54,044.97	
Interest income	0.00	
Total gross fundraising function income not reported as political contributions (box <b>E, Sm-F</b> )	0.00	
Candidate's nomination deposit refund	250.00	
Election expense reimbursement	0.00	
Other income (describe)	0.00	
<b>Total income</b> (sum of above boxes)	54,294.97	<b>A</b>
Total value of election expenses subject to limits (box <b>A, Sm-E-C</b> )	38,182.15	
Total value of election expenses not subject to limits (box <b>B, Sm-E-C</b> )	3,075.00	
Total value of expenses not used during campaign period (box <b>C, Sm-E-C</b> )	895.24	
Total transfers given (box <b>B, S-TRF</b> )	0.00	
<b>Total expenditures</b> (sum of above boxes)	42,152.39	<b>B</b>
Balance in campaign account as of date of report	12,142.58	<b>C</b>

# SUMMARY OF EXPENSES

## CANDIDATE

NAME OF FILING ENTITY  
**TOM SHYPITKA, BC LIBERAL PARTY - KOOTENAY EAST**

	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	
Advertising ( <b>Sm-A-C</b> )	32,024.35		598.50
Bank charges	16.56		39.50
Candidate's nomination deposit		250.00	
Conventions, workshops and meetings			
Donations and gifts			
Excess nomination contestant expenses			
Fundraising functions (boxes F and G, <b>Sm-F</b> )			
Furniture and equipment	943.84		
Interest expense			
Net losses arising from fundraising functions during campaign period (box H, <b>Sm-F</b> )			
Office rent, utilities, insurance and maintenance	1,095.00		
Office supplies and stationery	1,760.68	200.00	
Personal expenses ( <b>Sm-PE</b> )			
Postage and courier	277.39		
Professional services			
Research and data, including election surveys and polls			
Salaries and benefits			
Social functions	319.38		
Subscriptions and dues			
Telecommunications and information technology	1,268.18		257.24
Travel	476.77		
Other expenses (describe)			

**Total expenses**

38,182.15

**A**

3,075.00

**B**

895.24

**C**

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

NAME OF FILING ENTITY  
**TOM SHYPITKA, BC LIBERAL PARTY - KOOTENAY EAST**

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						
Newspapers and periodicals	2,585.31					
Promotional materials, including newsletters, brochures, buttons and novelty items						
Radio	4,558.58					
Search engine marketing and optimization	1,279.71					
Signs (lawn signs, billboards, etc.)	12,508.28		589.50			
Social media (social ads, targeted ads, content boosting, etc.)	11,092.47					
Television						
Website displays						
Other forms of advertising (describe)						
<b>Total expenses</b>	32,024.35	<b>A</b>	0.00	<b>B</b>	589.50	<b>C</b>



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

NAME OF FILING ENTITY

TOM SHYPITKA, BC LIBERAL PARTY - KOOTENAY EAST

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

Accounting and audit services	2,625.00
Advertising	25,255.65
Bank charges	16.56
Conventions, workshops and meetings	
Excess nomination contestant expenses used during campaign period	
Furniture and equipment	943.84
Interest expense	
Office rent, utilities, insurance and maintenance	1,095.00
Office supplies and stationery	1,521.48
Personal expenses of candidate	
Postage and courier	277.39
Professional services	
Research and data, including election surveys and polls	
Salaries and benefits (excluding candidates)	
Social functions	319.38
Subscriptions and dues	
Telecommunications and information technology	1,268.18
Travel	476.77

Other expenses (describe)

**TOTAL**

33,799.25

**A**

**TOTAL REIMBURSEMENT CLAIM  
(50% OF BOX A)**

16,899.63

**B**



## DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

TOM SHYPITKA, BC LIBERAL PARTY - KOOTENAY EAST

PAGE

1

OF

4

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
2020/09/25	EKCCU	Bank Statement	Office supplies	\$ 19.09
2020/09/26	EKCCU	Bank Statement	Bank charges	\$ 5.00
2020/09/29	Black Press	B228574/75	Advertising	\$ 2,481.36
2020/09/30	EKCCU	Bank Statement	Bank charges	\$ 11.56
2020/10/01	107.5 2Day FM	333570	Advertising	\$ 883.58
2020/10/08	East Kootenay News Online Weekly	1843	Advertising	\$ 1,575.00
2020/09/26	Shaw Cable	018-8346-9128-1	Telecommunications	\$ 248.95
2020/10/09	Lois Dettling	Expense Report	Office supplies	\$ 143.06
2020/10/09	Amy Penney	Expense Report	Postage and courier	\$ 37.96
2020/10/09	John Zimmer	Expense Report	Travel	\$ 383.47
2020/10/09	John Zimmer	Expense Report	Office supplies	\$ 86.80
<b>TOTAL</b>				<b>\$ 5,875.83</b>

 FOR ELECTIONS BC  
 USE ONLY

ADJUSTMENT

## DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

NAME OF FILING ENTITY

TOM SHYPITKA, BC LIBERAL PARTY - KOOTENAY EAST

PAGE 2

OF 4

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
2020/10/09	Judie Blakley	Expense Report	Office supplies	\$ 30.99
2020/10/19	Coffee News	065660	Advertising	\$ 103.95
2000/10/01	GW Printing	39	Advertising	\$ 682.50
2020/10/23	Tom Shypitka	Expense Report	Office supplies	\$ 100.26
2020/10/23	John Zimmer	Expense Report	Postage and courier	\$ 9.66
2020/10/23	Lois Dettling	Expense Report	Office supplies	\$ 95.94
2020/10/23	Judie Blakley	Expense Report	Office supplies	\$ 200.46
2020/10/26	Tom Shypitka	Expense Report	Social functions	\$ 79.42
2020/10/26	Tom Shypitka	Expense Report	Office supplies	\$ 33.58
2020/10/26	Amy Penney	Expense Report	Postage and courier	\$ 14.33
2020/10/26	John Zimmer	Expense Report	Social functions	\$ 239.96
<b>TOTAL</b>				<b>\$ 1,591.05</b>

FOR ELECTIONS BC  
USE ONLY

ADJUSTMENT

