

INDEPENDENT AUDITOR'S REPORT

To the Chief Agent of the Christian Heritage Party of Canada for submission to the Chief Electoral Office of Canada in accordance with subsection 453(1) of the *Canada Elections Act*:

Report on the Return

I have audited the Registered Party Return in Respect of General Election Expenses (the "Return") of the Christian Heritage Party of Canada for the general election held on May 2, 2011, which is comprised of a statement of general election expenses and a statement of unpaid claims.

This Return has been prepared by the Chief Agent for the Christian Heritage of Canada based on the provisions of subsection 429(1),(2) and 422 (1) of the *Canada Elections Act* and the accounting guidelines issued by Elections Canada.

The Chief Agent's Responsibility for the Return

The Chief Agent is responsible for the preparation and fair presentation of the Return in accordance with the *Canada Elections Act*, and for such internal control as the Chief Agent determines is necessary to enable the preparation of the Return that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the Return based on my audit. I conducted my audit in accordance with Canadian generally accepted accounting standards. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance about whether financial information in the Return is free of material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for a Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the Chief Agent's accounting records and I was not able to determine whether any adjustments might be necessary.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the Registered Party Return in Respect of General Election Expenses of the Christian Heritage Party of Canada presents fairly, in all material respects, the information contained in the financial records on which the Return is based, in accordance with the reporting provisions of subsections 429(1),(2) and 422(1) of the *Canada Elections Act* and the accounting guidelines issued by Elections Canada.

Basis of Accounting and Restriction on Use

Without modifying my opinion, I draw attention to the first section in my Auditor's Report, which describes the basis of accounting. The Return is prepared to assist the Chief Agent to meet the requirements of the *Canada Elections Act* and the accounting guidelines issued by Elections Canada. As a result, the Return may not be suitable for another purpose. My report is intended solely for the Chief Agent and the Chief Electoral Officer of Canada, and should not be used by parties other than the Chief Agent and the Chief Electoral Officer.

Report on Other Legal and Regulatory Requirements

As required by subsection 430(1) of the *Canada Elections Act*, in my opinion, the Return presents fairly the information contained in the financial records on which it is based.

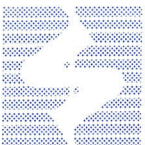
The general election/campaign period expenses for the general election held on May 2, 2011 total \$41,960.20.



**BEAMSVILLE, Ontario
October 20, 2011**

**HENRY SALOMONS
CHARTERED ACCOUNTANT
LICENSED PUBLIC ACCOUNTANT #13867**

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Henry Salomons, B.A., C.A.
Chartered Accountant