

Candidate's Return of Election Expenses

Name of Candidate Christine Tell

Political Affiliation Sask Party Regina Wascana Plains

Electoral Event/Date 04 April 2016

Constituency Regina Wascana Plains

As Reviewed




RDS

**CHARTERED
PROFESSIONAL
ACCOUNTANT**
PROF. CORP.



INDEPENDENT AUDITOR'S REPORT

To Rodney Sieffert, Business Manager for Christine Tell for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of *The Election Act, 1996*.

Report on the Return

I have audited the accompanying Candidate's Return of Election Expenses (the "Return") for the candidacy of Christine Tell, a candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan held on the 4th day of April, 2016 in the constituency of Regina Wascana Plains, which comprises the Summary of Contributions and Expenses, Schedule of Contributions from Individuals, Corporations, Trade Unions, Unincorporated Organizations or Associations and Any Other Persons or Groups of Persons and Statements of Expenses for Candidate's Personal Expenses, Petty Expenses, Hire of Premises, Advertising, Services, Goods Supplied, Travel and Hire of Vehicle, Undisputed Claims Unpaid, and Disputed Claims Unpaid for the electoral campaign ending April 4, 2016.

The return has been prepared by the business manager for the candidate based on the financial reporting provisions of Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Business Manager's Responsibility for the Return

The business manager of the candidate is responsible for the preparation of the Return in accordance with financial reporting provisions of Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan and for such internal control as the business manager determines is necessary to enable the preparation of a Return that is free from material misstatements, 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 auditing standards. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Return is free of material misstatement.

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

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

RDS CHARTERED PROFESSIONAL ACCOUNTANT PROF. CORP.

3707 Kew Place | REGINA, SK | S4V 2V9

Phone: 306.530.1300 | Fax: 306.719.1446 | rds.ca@sasktel.net

Basis for Qualified Opinion

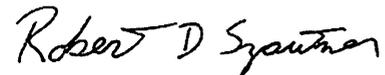
Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions, and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the campaign's accounting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

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the Candidate's Return of Election Expenses for Christine Tell is prepared, in all material respects, in accordance with the reporting provisions of Section 261 of *The Canada Elections Act, 1996* and the accounting guide-lines issued by Elections Saskatchewan.

Restriction on Use

The Return is prepared to assist the business manager to meet the requirements of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan. As a result, the Return may not be suitable for another purpose. My report is intended solely for the business manager, the candidate and the Chief Electoral Officer, and should not be used by parties other than the business manager, the candidate or the Chief Electoral Officer.



Regina, Saskatchewan
June 28, 2016

Robert D. Szautner, CPA, CA
Chartered Professional Accountant

On Behalf of

Christine Tell
Name of Candidate

Return

I, Rodney Steffert of _____
Name Address

Regina, Saskatchewan
Mailing Address (if different from the residential address) Postal Code

Telephone Number Residence (306) _____ (306) _____

in the Province of Saskatchewan, being the business manager of the above-named candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan held on the 04 day of April, 2011, in the constituency of Regina Wascana Plains

make the following Return respecting the election expenses of the said candidate.

Rodney Steffert
Signature of Business Manager

Date

Note

1. This Return must be transmitted to the Returning Officer within three (3) months after Election Day.

Subsection 261(1)

2. This Return must be accompanied by the auditor's report to the business manager of the candidate on the information given in this Return.

Subsection 261(1)

3. The commercial value of goods and services donated (other than volunteer labour or goods valued at \$200.00 or less), and the difference between the amount paid and the commercial value of goods and services provided, are considered to be election expenses. If the total of "commercial value" is greater than the total of "amount paid" it is the larger of the two figures that is used in the calculation of election expenses incurred by the candidate. See definition of "commercial value", subsection 220(c).

4. A statement, signed and receipted, by the donor and by the business manager, supported by a verification from an independent commercial source of the amount expended must be submitted when making claim of commercial value as an election expense.

Subsections 220(c) and 261(2)(a)

5. All payments of more than \$25.00 must be accompanied by a supplier document that states the particulars of the election expense and by a receipt or cancelled cheque that provides proof of payment. The supplier documents and proofs of payment must be submitted with this Return.

Section 255

Subsection 261(2)(l)

Designation of Reimbursement

I. Contributions Exceed Election Expenses

Section 269

If the value of all contributions received exceeds the election expenses incurred by or on behalf of the candidate, the Minister of Finance shall:

- (a) where the candidate was endorsed by a registered political party, pay any reimbursement to the chief official agent of the registered political party or the business manager, as directed by the candidate. (Indicate below to whom reimbursement is to be paid.)

Sask Party - Regina Wascana Plains Constituency Assoc.
Name of Payee

Address

Postal Code

- (b) where the candidate was not endorsed by a registered political party, pay no reimbursement.

II. Contributions and Reimbursement Exceed Election Expenses

Section 270

If the value of all contributions received does not exceed the election expenses but the value of those contributions and the reimbursement calculated exceeds the election expenses incurred by or on behalf of the candidate, the Minister of Finance shall:

- (a) where a candidate was endorsed by a registered political party, pay to the chief official agent of the registered political party or the business manager, as directed by the candidate, those contributions and the reimbursement less the election expenses and, (Indicate below to whom reimbursement is to be paid.)

Name of Payee

Address

Postal Code

to the business manager an amount equal to the election expenses less the contributions received.

- (b) where a candidate was not endorsed by a registered political party, pay to the business manager an amount equal to the election expenses less the contributions received.

Summary of Contributions and Expenses

I. Contributions

Contributions (total page 4) \$ 70,425

II. Expenses

(a) Candidate's Campaign Expenses (total page 13)	\$ <u>319.62</u>	
(b) Petty Expenses (total page 14)	\$ 1,642.65	1,068.55
(c) Hire of Premises (total page 15)	\$ <u>2,200</u>	2,200.00
(d) Advertising (total page 16)	\$ 14,235	21,004.64
(e) Services (total page 17)	\$ 9,463.36	8,659.39
(f) Goods Supplied (total page 18)	\$ 8,689.87	2,000.76
(g) Travel and Hire of Vehicle (total page 19)	\$ 509.42	184.80
(h) Undisputed Claims Unpaid (total page 20)	\$ _____	
TOTAL EXPENSES		\$ 36,735.30 35,437.76
(i) Disputed Claims (total page 21)	\$ _____	
Candidate Personal Expenses (total page 13)	\$ <u>103.00</u>	

Note: Total Expenses (excluding (h) above) is used for the calculation of the reimbursement.

Part I

Contributions

(a) Summary of Contributions

I. Value of Contributions

List below, by class of contributor, the aggregate amounts of (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less, and the number of contributors of each class who have provided money, goods or services for the use of the candidate by way of a gift, loan, advance, deposit, or other form of assistance (includes goods or services donated or provided at other than their true value).

Class of Contributor	Number of Contributors	Value of Contributions
1. Individuals	42	16,550
2. Corporations	12	13,875
3. Trade Unions		—
4. Unincorporated Organizations or Associations	1	40,000
5. Any other Persons or Groups of Persons		
Total Contributions	55	70,425

Total Contributions (Excluding Excess Amount)	70,425
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II. Contributions Exceed Election Expenses

Section 269

If the value of all contributions and any reimbursement received exceeds the election expenses incurred by or on behalf of the candidate, the candidate's business manager shall:

- (a) where a candidate was endorsed by a registered political party, pay the excess amount to the chief official agent of the registered political party or the candidate's constituency association, as directed by the candidate. If so, indicate to whom such payment has been made and affix to this Return the receipt or cancelled cheque that provides proof of payment.

Name of Payee

Address

Postal Code

- (b) where a candidate was not endorsed by a registered political party, pay the excess amount to the Minister of Finance. If so, affix to this Return a cheque payable to the Minister of Finance for subsequent deposit, in the general revenue fund, by the Chief Electoral Officer.

III. Death or Withdrawal of Candidate

Section 271

If the candidate dies or withdraws from an election and prior to the death or withdrawal the value of all contributions to the candidate exceeds the candidate's election expenses, the candidate's business manager shall:

- (a) where the candidate was endorsed by a registered political party, pay the excess amount to the chief official agent of the registered political party. If so, indicate to whom such payment has been made and affix to this Return the receipt or cancelled cheque that provides proof of payment.

Name of Payee

Address

Postal Code

- (b) where the candidate was not endorsed by a registered political party, pay the excess amount to the Minister of Finance. If so, affix to this Return a cheque payable to the Minister of Finance for subsequent deposit, in the general revenue fund, by the Chief Electoral Officer.

Further, if the candidate dies or withdraws before appointing a business manager, the candidate's estate or the candidate shall pay the excess amount in accordance with the above.

Part I

Contributions

(b) Detail of Contributions

Contributions include money provided to or on behalf of the candidate without compensation from the candidate and includes donations in kind.

Detail of the name of and total amount received from each contributor included in classes 1 to 5 in Part (a) who have provided money, goods or services by way of a gift, loan, advance, deposit or other form of assistance must be reported in the aggregate by classification in the appropriate schedule. Such contributions are to be identified in one of three categories: (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less. The sum of the categories should reflect the total contributions received for the use of the candidate in each classification schedule.

Where a corporation, trust fund or constituency association makes a contribution, pursuant to subsection 240(6) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of the person who authorized the contribution on behalf of the corporation, trust fund or constituency association, and the name of and the amount contributed by, each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the corporation, trust fund or constituency association.

Where a registered party makes a contribution, pursuant to subsection 240(7) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of and the amount contributed by, each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the registered party.

A true and correct copy, certified by the business manager, for each such statement of contribution received pursuant to subsections 240(6) and (7), must be affixed to this Return (ss. 261(3)).

Revenue received by a candidate from fund-raising activities, meetings and sales of material of a promotional nature are deemed contributions. The total net proceeds from each source indicated must be recorded and, in the aggregate, reported in this Return.

The value of donations in kind must be recorded and included as a contribution received by the business manager where claimed as an election expense. Accordingly, commercial value is an election expense and a contribution concurrently.

Schedule: 1. Individuals

(A) Contributions in excess of \$250.00

Note: List below all contributions where the aggregate value of contributions exceeds \$250.00.

Name of Contributor	Amount
Radney Sieffert	400
Pat Wickenhawser	400
Ronald Warsaba	500
Hartley Markussen	500
Bill Bill Waynert	300
Doug Price	300
Douglas Folk	1,500
Al McDougall	300
Francis Bass	750
Arnie Kowalchuk	500
Ben Kuzmicz	1,275
Tod Lumbard	500
Craig Nelson	500
Edward Klinger	300
Dereck Maier	500
Kenneth Leach	1,000
Anthony Marquast	1,000
Danny Darlene Zand	500
Steve Kemp	400
Don Henry	400
Elizabeth Hicks	400
William Hinck	400
Blaine Wass	300
John Duncan	1,000

List additional contributors on separate sheet provided and affix to this Return.

List Attached Yes No Number of Pages _____

Number of Contributors 24
 Total Amount of all Category (A) Contributions 13,925

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received, from any individual, of \$250.00 or less but more than \$25.00.

Number of Contributors 18
 Total Amount of all Category (B) Contributions 2,625

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received, from any individual, of \$25.00 or less.

Number of Contributors _____
 Total Amount of all Category (C) Contributions _____

Total Number of Contributors 42
 Total Contributions 16,550
 (Sum of Categories (A), (B) and (C))

Enter Totals on Part 1(a) Summary of Contributions Line 1.

Part I

Contributions

(c) Proceeds from Other Sources - Summary

Set out below the aggregate value of net proceeds received by the candidate from the sources as indicated.

Source	Amount
1. Sales of tickets to or monies paid to each dinner, rally, public meeting and other fund-raising function.	
2. Collections made at events mentioned in item 1 above or other events.	
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	
Total	

Enter Total under Schedule: 5. Any Other Persons or Groups of Persons of Part 1(b) Detail of Contributions

Part II

Expenses

Candidate's Personal Expenses

Set out the total amount of the candidate's personal expenditures that were paid by him personally and reported to the business manager pursuant to subsection 261(2)(b). **A detailed statement by the candidate supported by supplier documents, bills and proofs of payment of the amounts expensed must be attached to this Return.**

Total Amount 103.00

Note: Personal expenses of the candidate are not election expenses. Subsection 220(h)(ix).

(a) Candidate's Campaign Expenses

Set out below the aggregate amount of travel, meal and accommodation expenditures incurred by or on behalf of the candidate and paid by the business manager pursuant to subsection 220(f)(iv). **Attach particulars of the amounts expensed by the candidate supported by supplier documents, bills and proofs of payment.**

Note: Include only costs associated with expenditures to or within the constituency.

(A) Travel

Air Travel	_____
Rental Vehicle	_____
Private Vehicle	_____
Kilometres travelled <u>761</u> at <u>0.42</u> cents per kilometre	<u>319.62</u>
Bus Fare/Taxi	_____
Other (Insurance, lubricants, fuel, parking)	_____
Total of (A)	<u>319.62</u>

(B) Accommodation

Hotel, Motel	_____
Temporary Residence	_____
Total of (B)	<u>Ø</u>

(C) Living Allowance

Meals	_____
Total of (C)	<u>Ø</u>

Total Candidate's Campaign Expenses 319.62
(Sum of Categories (A), (B) and (C))

Part II

Expenses

(d) Advertising

Set out below the cost of acquiring the right to the use of time on the facilities of any broadcasting undertaking or of acquiring the right to the publication of an advertisement in any newspaper or magazine circulated in the province. Set out the name and address of each broadcaster and publisher, with a description of the advertising, the amount paid to each and the commercial value thereof. **Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below.**

Consec. No.	Name	Address	Name of Publication or Broadcaster	Date of Issue	Amount Paid	Commercial Value
Cg 27	Sask Party Joint Agreement	Regina	Joint Agreement	08/03/16	13,500 00	13,500 00
Cg 31	Star News Publishing Inc	White City	Star	08/03/16	157 50	157 50
Cg 56	✓ ✓	✓ ✓	✓ ✓	15/03/16 - 24/03/16	577 50	577 50
	Western Litho Printers	- transferred from Goods Supplied			1,758 50	1,758 50
	Cowan Imaging Group	- " "			3,094 84	3,094 84
	Sleek Advertising Ltd.	- " "			200 00	200 00
	Westar	- transferred from Petty			115 50	115 50
	Western Litho Printers	- transferred from Goods Supplied			1,600 80	1,600 80
Subtotal					(a) 14,235	(b) 14,235 -

Total:
(greater of (a) or (b))

~~14,235~~ -

21,004.64

Part II

Expenses

(f) Goods Supplied

Set out below the name and address of every person, club, society, company or association who provided goods, with a description of the goods supplied, the amount paid to each and the commercial value thereof. **Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below.**

Consec. No.	Name	Address	Description of Goods Supplied (if only hired, so state and give duration)	Amount Paid		Commercial Value	
	See attached			8,689	87	8,687	87
				2,000	76	2,000	76
Subtotal				(a) 8,689	87	(b) 8,687	87

Total:
(greater of (a) or (b))

~~8,689~~ ~~87~~

↑
2,000.76

Part II

Expenses

Claims Still Unpaid or Under the Direction of the Chief Electoral Officer or a Judge's Order

(h) Undisputed Claims Unpaid

Set out below the names and addresses of all persons whose undisputed claims were received too late, or remained unpaid too long to be payable without the direction of the Chief Electoral Officer or a judge's order and in respect of which such a direction or order has been, or is about to be applied for, together with particulars of the nature of the claim, the amount and the commercial value thereof.

Name	Address	Nature of Claim	Date Received	Paid or Unpaid	If paid, date of direction, order or judgement	Amount of Claim		Commercial Value	
						(a)	(b)	(c)	(d)
Subtotal						(a)		(b)	

Total:
(greater of (a) or (b))

Declaration of a Business Manager of a Candidate

I, Rodney Sieffert of _____,
Name Address
being the Business Manager of Christine Tell, a
Name of Candidate
candidate at the election held on the 04 day of April 2016,
of a member of the Legislative Assembly of Saskatchewan,

solemnly declare that I have examined the Return of Election Expenses, along with any attached certified statements, to be transmitted to the Returning Officer at that election and now shown to me by the officer before whom this declaration is made, and that to the best of my knowledge and belief that Return and any attached certified statements are correct;

and I further solemnly declare that, except as appears from that Return, I have not and to the best of my knowledge and belief no other person, nor any club, society, company or association has on behalf of the candidate made any payment, or given, promised or offered any reward, office, employment or valuable consideration, or incurred any liability on account of or with respect to the conduct or management of the election;

and I further solemnly declare that I have received from the candidate, the sum of 0
(Insert NO if the fact is so)
dollars and no more for the purposes of the election, and that, except as specified in the Return made by me, no money, security or equivalent for money has been paid, advanced, given or deposited by anyone to me or in my hands, or to the best of my knowledge and belief, to or in the hands of any other person for the purpose of defraying any expenses incurred on behalf of the candidate on account of or with respect to the conduct or management of the election;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the **Canada Evidence Act**.

Rodney Sieffert
Signature of Business Manager

Signed and declared before me by the above-named Business Manager at Regina in the
Province of Saskatchewan, on the 28 day of June, 2016.

Michelle Strawford-Omoruyi
Person Authorized to Administer Oaths in Saskatchewan


Candidate's Declaration as to Expenses

I, Christine Tell, whose
address is _____ and whose
occupation is Retired Police Officer having been a Candidate at the election of a member
to serve in the Legislative Assembly of Saskatchewan for the constituency of Regina Wascona Plains,
held on the 04 day of April, 2016, solemnly declare that I have

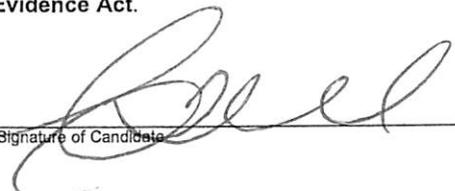
examined the Return of Election Expenses, along with any certified statements, transmitted or about to be transmitted by my business manager to the Returning Officer at the election, a copy of which Return is now shown by me and signed by the officer before whom this declaration is made, and that to the best of my knowledge and belief that Return and any attached certified statements are correct;

and I further solemnly declare that, except as appears from that Return, I have not, and to the best of my knowledge and belief no person, nor any club, society, company or association has, on my behalf, made any payment, or given, promised or offered any reward, office, employment or valuable consideration, or incurred any liability on account of or with respect to the conduct or management of the election;

and I further solemnly declare that I have paid to my business manager, the sum of 0
(insert NO if the fact is so)
dollars and no more for the purpose of the election, and that, except as specified in the Return, no money, security or equivalent for money has to my knowledge or belief been paid, advanced, given or deposited by anyone to or in the hands of my business manager or any other person for the purpose of defraying any expenses incurred on my behalf on account of or with respect to the conduct or management of the election;

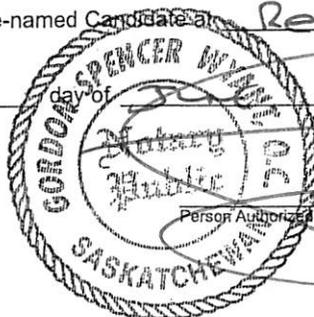
and I further solemnly declare that I will not, except so far as I may be permitted by law, at any future time make or be party to the making or giving of any payment, reward, office, employment or valuable consideration for the purpose of defraying any such expenses as last mentioned, or provide or be party to the providing of any money, security or equivalent for the purpose of defraying any such expenses;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the **Canada Evidence Act**.



Signature of Candidate

Signed and declared before me by the above-named Candidate at Regina in the
Province of Saskatchewan, on the 27 day of June, 2016.



Person Authorized to Administer Oaths in Saskatchewan



Statement of Contribution Corporation, Trust Fund or Constituency Association

Contributor Regina Wascana Plains Constituency Association
Name of Corporation, Trust Fund or Constituency Association

Address P.O. Box 32122 Victoria Square

Regina, Saskatchewan

S4N 7L2

Postal Code

Telephone Number (306) 536-0321

I, the undersigned, DEREK C. MAHER, Treasurer

having authorization to act for the Regina Wascana Plains Constituency Association
Name of Corporation, Trust Fund or Constituency Association

submit the following statement of the individual sources and amounts making up the contribution (or the fund) of this corporation, trust fund or constituency association, and further that the total amount indicated is the amount

contributed to Christine Tell
Name of Candidate

a candidate at the election about to be held in the constituency of Regina Wascana Plains.

April 3, 2016
Date

Derek Maher
Signature of Authorized Person

Treasurer
Position Held

I, the undersigned, business manager for Christine Tell
Name of Candidate

certify that the following record of contributions is a true and correct copy of the statement of contribution received by the above-named contributor pursuant to *The Election Act, 1996* (s. 240(6)).

[Signature]
Signature of Business Manager

