



**Candidate's
Return of Election Expenses**

E-412 Form VV

The Election Act, 1996
Section 261
(Forms E-413 and E-414)
(Mar 2017)



Stevie Forbes
Name of Candidate

Progressive Conservative Party of Saskatchewan
Political Affiliation

Oct - 26 / 2020
Electoral Event/Date

Arm River
Constituency

As Reviewed

Independent Auditor's Report

To Cathy Forbes, business manager for Steve Forbes for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of The Election Act, 1996:

**Report on the Audit of the Return****Qualified Opinion**

We have audited the accompanying Candidate's Elections Expense Return (the "Return") for the candidacy of Steve Forbes the ("Candidate"), a candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan held on the 26 day of October, 2020 in the constituency of Arm River, which comprises the Summary of Contributions and Expenses, Schedules 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, Candidate's Campaign 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 October 26, 2020.

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

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Return of Steve Forbes is prepared, in all material respects, in accordance with the reporting provisions of Section 261 of the Elections Act, 1996 and the accounting guidelines issued by Elections Saskatchewan.

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 to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaigns accounting records and we were not able to determine whether any adjustments might be necessary to contributions and other revenue and expenses.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Return section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the Return in Saskatchewan, 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 – Basis of Accounting and 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. Our report is intended solely for the business manager and the Chief Electoral Officer, and should not be used by parties other than the business manager and the Chief Electoral Officer. Our opinion is not modified in respect of this matter.

Responsibilities of the Business Manager Management for the Return

The business manager of the candidate is responsible for the preparation of the Return, in accordance with the 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 the Return that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Candidate's financial reporting process.

Auditor's Responsibilities for the Audit of the Return

Our objectives are to obtain reasonable assurance about whether the Return 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 Return.

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 Return, 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 the Other's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

We communicate with those charged with governance 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.

Report on Other Legal and Regulatory Requirements

As required by Subsection 238(6) of The Election Act, 1996, in our opinion, the Return presents the information contained in the financial records on which it is based.

Report on the Checklist for Audits in Accordance with The Election Act, 1996 Requirements

In accordance with Section 222 of The Election Act, 1996 and the accounting guidelines issued by Elections Saskatchewan, we have been engaged to complete the attached E-440 - Candidate Election Expense Return Audit Checklist. This other reporting responsibility relates to our audit of the Return. We prepared the E-440 - Candidate Election Expense Return Audit Checklist.

This report has been prepared in accordance with Canadian Standard on Related Services (CSRS) 4460, Reports on Supplementary Matter Arising from an Audit or a Review Engagement. Our responsibility is to report on the E-440 - Candidate Election Expense Return Audit Checklist. This standard requires us to comply with ethical requirements and to plan and perform procedures to address the other reporting responsibility. The procedures were selected based on our professional judgment to enable us to form a basis for this report. The procedures vary in nature from, and are less in extent than for, those required when providing an audit opinion or a review conclusion. Users are cautioned that the procedures performed may not be suitable for their purposes.

Accordingly, we do not express an audit opinion or a review conclusion on the E-440 - Candidate Election Expense Return Audit Checklist.

In response to the other reporting responsibility, we completed the E-440 - Candidate Election Expense Return Audit Checklist using knowledge obtained during our audit of the Return.

This report is intended solely for use by the Chief Electoral Officer of Saskatchewan and should not be used by other parties.

Regina, Saskatchewan

February 23, 2021

MNP LLP
Chartered Professional Accountants

MNP

Candidate's Return – Steve Forbes
Note to the Candidate Return of Election Expenses
For the period ended October 26, 2020

1. Basis of Accounting

The Candidate's Return of Election Expenses (the "Return") has been prepared in accordance with the financial reporting provisions of section 261 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Return is prepared to help the business manager meet the requirements of *The Elections Act, 1996*. The Return is intended solely for the use of the business manager and the Chief Electoral Officer of Saskatchewan. Accordingly, readers are cautioned that the Return may not be suitable for another purpose.

On Behalf of

Steve Forbes
Name of Candidate

Return

I, Cathy Forbes of _____
Name Address

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

Telephone Number: _____
Residence Business Mobile

Email: _____

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 26th day of October, 2020, in the constituency of Arm River, make the following Return respecting the election expenses of said candidate.

Cathy Forbes
Signature of Business Manager

Jan. 24/21
Date

Note

1. The Candidate's Return of Election Expenses and the accompanying auditor's report must be submitted to Elections Saskatchewan within three months of election day.
2. Completed returns and all supporting documentation should be sent to:

Elections Saskatchewan
301-3303 Hillsdale Street
Regina, SK S4S 6W9

Designation of Reimbursement (Section 269 and 270)

a) Candidates Endorsed by a Registered Political Party

If eligible for reimbursement, the Candidate directs the Minister of Finance to pay any reimbursement to (check one):

- Chief official Agent of the Registered Political Party
- Business Manager of the Candidate

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 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.

b) Candidates Not Endorsed by a Registered Political Party

If the value of all contributions received exceeds the election expenses incurred by or on behalf of the candidate, the Minister of Finance shall pay no reimbursement.

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

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 pay the excess amount to the Minister of Finance.

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.
- b) where the candidate was not endorsed by a registered political party, pay the excess amount to the Minister of Finance.

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.

Summary of Contributions and Expenses

I. Contributions

Contributions

2,326.52
~~980.15~~
 \$ _____

II. Expenses

(a) Candidate's Campaign Expenses	\$ <u>598.53</u> 746.92	
(b) Hire of Premises	\$ <u>0</u>	
(c) Advertising	\$ <u>0</u>	
(d) Services	\$ <u>180.61</u>	
(e) Goods Supplied	\$ <u>1,547.38</u> 1,271.53	
(f) Travel and Hire of Vehicle	\$ <u>0</u>	
(g) Undisputed Claims Unpaid	\$ <u>0</u>	2,326.52 2199.06
TOTAL EXPENSES		\$ _____
(h) Disputed Claims	\$ <u>0</u>	
Candidate Personal Expenses	\$ <u>0</u>	

Note: Total Expenses (excluding (g) 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	0	0
2. Corporations	0	0
3. Trade Unions	0	0
4. Unincorporated Organizations or Associations	2 +	2,326.52 980.13
5. Any other Persons or Groups of Persons	0	0
Total Contributions	2 0 +	980.13 2,326.52

Total Contributions (Excluding Excess Amount)	980.13 2,326.52
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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: 4. Unincorporated Organizations or Associations

(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
PC Party of Saskatchewan in-kind contributions	980.13 1,255.98
Arm. River PC Constituency Association in-kind contributions	1,070.54

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

List Attached NO Number of Pages _____
Yes / No

Number of Contributors 2 2,326.52
Total Amount of all Category (A) Contributions \$ 0

(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 0
Total Amount of all Category (B) Contributions \$ 0

(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 0
Total Amount of all Category (C) Contributions \$ 0

Total Number of Contributors 2 2,326.52
Total Contributions (Sum of Categories (A), (B), and (C)) \$ ~~980.13~~

Enter Totals on Part 1(a) Summary of Contributions Line 4.

Steve Forbes - Arm River

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	0
2. Collections made at events mentioned in item 1 above or other events.	0
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	0
Total	0

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. Do not include candidate's campaign expenses in this section.**

Total Amount _____

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

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 and a detailed Travel Claim Form.**

Note: Include only costs associated with expenditures to or within the constituency during the writ period.	
(A) Travel	
Air Travel	0
Rental Vehicle	0
Private Vehicle Kilometers travelled <u>1319.8</u> at <u>45.35</u> cents per kilometer	598.53 746.92
Bus Fare / Taxi	0
Other (insurance, lubricants, fuel, parking)	0 598.53
Total of (A)	746.92
(B) Accommodation	
Hotel / Motel	0
Temporary Residence	0
Total of (B)	0
(C) Living Allowance	
Meals	0
Total of (C)	0
Total Candidate's Campaign Expenses (Sum of Categories (A), (B) and (C))	598.53 746.92

2(1)(c)

Steve Forbes - Arm River



Declaration of a Business Manager of a Candidate

E-413 Form WW

The Election Act, 1996
Section 261(1)(c)

(Mar 2017)

I, Cathy Forbes of _____
Name Address

being the Business Manager of, Steve Forbes
Name of Candidate

a candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan, for the constituency of
Arm River, held on the 26th day of October, 2020.

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;

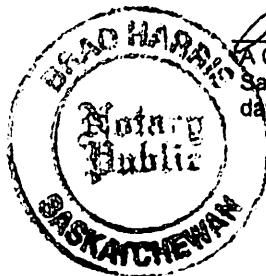
and I further solemnly declare that, except as appears from that Return, I have not and to the best of my knowledge and belief no other person, nor any club, society, company or association has on behalf of the candidate made any payment, or given, promised or offered any reward, office, employment or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

and 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**.

Cathy Forbes
Signature of Business Manager

Signed and declared before me by the above-named Business Manager at OUTLOOK in the
Province of Saskatchewan, on the 25th day of January, 2021



Brad Harris
Commissioner for Oaths in and for the Province of
Saskatchewan. My commission expires on the 31st
day of August, 2023

Steve Forbes - Arm River



Candidate's Declaration as to Expenses

E-414 Form XX

The Election Act, 1996
Section 261(5)

(Mar 2017)

I, Steve Forbes whose
 address is _____, and whose
 occupation is retired, having been a candidate at the election of a member to serve in
 the Legislative Assembly of Saskatchewan for the constituency of Arm River
 held on the 26th day of October, 2020

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;

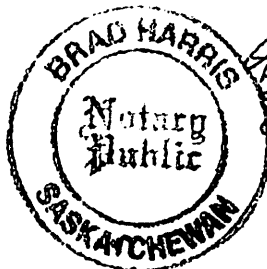
and that expect as specified in the Return, no money, security or equivalent for money has to my knowledge or belief been paid, advanced, given or deposited by anyone to or in the hands of my business manager or any other person for the purpose of defraying any expenses incurred on my behalf on account 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.

Steve Forbes
 Signature of Candidate

Signed and declared before me by the above-named Business Manager at OUTLOOK in the
 Province of Saskatchewan, on the 25th day of January, 2021



Brad Harris
 A Commissioner for Oaths in and for the Province of
 Saskatchewan. My commission expires on the 31st
 day of August, 2023

Steve Forbes - Arm River



Statement of Contribution by a Registered Party to a Candidate

Revised: 2020

Contributor Progressive Conservative Party of Saskatchewan
Name of Registered Party
Address 3928 Gordon Road
Regina, SK, S4S 6Y3
Postal Code
Telephone Number _____

The following is a statement of the individual sources and amounts making up the contribution of this registered party, and further that the total amount indicated is the amount contributed to

Steve Forbes
Name of Candidate
a candidate at the election about to be held in the constituency of Arm River

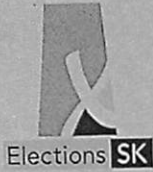
June 7/21
Date

[Signature]
Signature of Authorized Person
Chief-Official-Agent
Position held

I, the undersigned, business manager for Steve Forbes
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(7)).

Signature of Business Manager



Statement of Contribution by a Registered Party to a Candidate

Revised: 2020

Contributor Progressive Conservative Arm River Constituency Association
Name of Registered Party
Address PO Box 843
Outlook, SK S0L 2N0
Postal Code
Telephone Number _____

The following is a statement of the individual sources and amounts making up the contribution of this registered party, and further that the total amount indicated is the amount contributed to
Steve Forbes
Name of Candidate
a candidate at the election about to be held in the constituency of Arm River

June 7/21
Date

[Signature]
Signature of Authorized Person
Chief-Official-Agent
Position held

I, the undersigned, business manager for Steve Forbes
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(7)).

Signature of Business Manager

