



Registered Political Party's Return of Election Expenses

E-524

Form Z2

The Election Act, 1996
Section 251
(Form E-525)



Saskatchewan Liberal Party

Name of Registered Political Party

October 26, 2020

Election Date

2020 General Election

Event Name

*As Reviewed
[Signature]*

TKL April 22/2021



INDEPENDENT AUDITOR'S REPORT

To Patricia Bellamy, chief official agent for The Saskatchewan Liberal Party for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of *The Election Act, 1996*

REPORT ON THE RETURN

Qualified Opinion

We have audited the accompanying Registered Political Party's Elections Expense Return (the "Return") for The Saskatchewan Liberal Party (the "Party"), for the campaign period ending October 26, 2020, which comprises the Summary of Election Expenses, and Statements of Expenses for 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 Chief Official Agent for the registered political party based on the financial reporting provisions of Section 261 of *The Elections 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 paragraph, the Return of The Saskatchewan Liberal Party is prepared, in all material respects in accordance with the reporting provisions of Section 261 of the *The Election 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 election expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the registered political party's accounting records and we were not able to determine whether any adjustments might be necessary to 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 Registered Political Party 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.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the Note to The Return, which describes the basis of accounting. The Return is prepared to assist the chief official agent 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 chief official agent of the registered political party and the Chief Electoral Officer, and should not be used by parties other than the chief official agent or the Chief Electoral Officer.

The Chief Official Agent's Responsibilities for the Return

The Chief Official Agent of the registered political party is responsible for the preparation of the Return in accordance with the financial reporting provisions of Section 261 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan and for such internal control as the chief official agent determines is necessary to enable the preparation of a Return that is free from material misstatements, whether due to fraud or error.

Those charged with governance are responsible for overseeing the registered political party'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 judgement 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 campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the chief official agent.

A1

Accounting Group LLP

Tax ♦ Assurance ♦ 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-540-Registered Political Party Election Expense Return Audit Checklist. This other reporting responsibility relates to our audit of the Return. We prepared the E-540-Registered Political Party Election Expense return Audit Checklist.

This report has been prepared in accordance with Canadian Standard on Related Services (CSRS) 4460, Reports on Supplementary Matters Arising from an Audit or a Review Engagement. Our responsibility is to report on the E-540 Registered Political Party Election Expense Return Audit Checklist. This standard requires us to comply with ethical requirements and plan and perform procedures to address the other reporting responsibility. The procedures were selected based on our professional judgement 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-540-Registered Political Party Election Expense Return Audit Checklist.

In response to the other reporting responsibility, we completed the E-540-Registered Political Party 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 should not be used by other parties.

A1 Accounting Group LLP

A1 Accounting Group LLP
April 24, 2021
Saskatoon, Canada

THE SASKATCHEWAN LIBERAL PARTY

**Notes to the Registered Political Party's Election Expenses Return
Ending October 26, 2020.**

1. Basis of Accounting

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

The Return is prepared to assist the Chief Official Agent to meet the requirements of *The Election Act, 1996*. The Return is intended solely for the use of the Chief Official Agent and the Chief Electoral Officer. Accordingly, readers are cautioned that the Return may not be suitable for another purpose. *The Election Act, 1996* requires that the Return be made available for public inspection.

Note

1. This Return must be transmitted to the Chief Electoral Officer within six (6) months after polling day of the election to which it relates.

Subsection 251(1)

2. This Return must be accompanied by the auditor's report to the chief official agent of the party on the information given in this Return.

Subsection 251(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 registered political party. See definition of "commercial value", subsection 220(c).

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

Subsection 220(c) and 251(2)(b)

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 244

Subsection 251(2)(b)

On Behalf of

Saskatchewan Liberal Party

Name of Registered Political Party

Return

I, Pat Bellamy

Name

of

Address

Postal Code

Mailing Address (if different from the residential address)

Postal Code


Telephone Number

Cellular

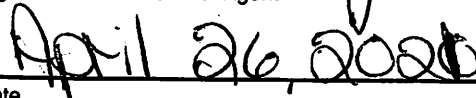
()

Email Address

in the Province of Saskatchewan, being the chief official agent of the above-named registered political party,
make the following Return respecting the election expenses of the said party, which were incurred during the
election held on the 26th day of October, 2020.



Signature of Chief Official Agent



Date

Summary of Election Expenses

| | | | |
|--------------------------------|--------|-------------------------|-------------------------------|
| (a) Hire of Premises | P34 \$ | 0.00 | |
| (b) Advertising | P35 \$ | 833.18 | |
| (c) Services | 6 \$ | 0.00 | |
| (d) Goods Supplied | P37 \$ | 191.03 21.07 | |
| (e) Travel and Hire of Vehicle | 8 \$ | 0.00 | |
| (f) Undisputed Claims Unpaid | 9 \$ | 0.00 | |
| TOTAL EXPENSES | | | \$ 1,024.21 854.25 |
| (g) Disputed Claims Unpaid | 10. \$ | 0.00 | |

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

✓ verified to balance per page
 ✓ with correct accuracy verified

TTL Apr 22/2021

Expenses

(a) Hire of Premises

Set out below the name and address of every person, club, society, company and association from whom premises were acquired for the purpose of the election, with a description of the premises so acquired, the purpose for which and the length of time during which the same were used, 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 Premises | Purpose for which used | Period for which used | CH# | Total Invoice Amount | ELECTION PERIOD | |
|------------|------|---------|-------------------------|------------------------|-----------------------|-----|----------------------|-----------------|----------------------|
| | | | | | | | | Amount Paid (a) | Commercial Value (b) |
| | | | | | | | Subtotal | \$ | \$ |
| | | | | | | | Total: | \$ | |

(greater of (a) or (b))

TRC
Apr 1/22/2021

Expenses

(b) 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, including proof of authorization, 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 | CH# | Total Invoice Amount | ELECTION PERIOD | | |
|---------------|----------|---|--|---|------|----------------------|------------------|----------------------|--|
| | | | | | | | Amount Paid (a) | Commercial Value (b) | |
| 5 B1 | facebook | 661 University Ave Toronto, ON, M5G1M1 | facebook 661 University Ave, Toronto, ON M5G 1M1 | Oct 17, 2020 to Nov 18, 2020 <i>Oct 25</i> | 3765 | \$ 833.18 | \$ 833.18 | \$ 833.18 | |
| Subtotal | | | | | | | \$ 833.18 | \$ 833.18 | |
| Total: | | | | | | | \$ 833.18 | <i>PS 3</i> | |

(greater of (a) or (b))

*agreed to check amount in bank stmt + vendor information
arithmetic checked*

TZL April 22, 2021

Expenses

(c) Services

Set out below the name and address of every person, club, society, company and association who did work on behalf of the party, with a description of the nature of the work done, 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 | Nature of Work Done | CH# | Total Invoice Amount | ELECTION PERIOD | |
|-------------------------|------|---------|---------------------|-----|----------------------|-----------------|----------------------|
| | | | | | | Amount Paid (a) | Commercial Value (b) |
| | | | | | Subtotal | \$ | \$ |
| Total: | | | | | | \$ | |
| (greater of (a) or (b)) | | | | | | | |

TZL April 22/2021

Expenses

(d) 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 | CH# | Total Invoice Amount | ELECTION PERIOD | |
|-----------------|------------|---|-------------------------------|-----------|----------------------|----------------------|----------------------|
| | | | | | | Amount Paid (a) | Commercial Value (b) |
| D1 | Vistaprint | 447 Advance Blvd Tecumseh, ON, N8N5G8 | flyers | 0376 6 | \$ 169.96 | \$ 169.96 | \$ 169.96 |
| D2 | Vistaprint | 447 Advance Blvd Tecumseh, ON, N8N5G8 | business cards | 0376 6 | \$ 21.07 | \$ 21.07 | \$ 21.07 |
| Subtotal | | | | | | \$ 191.03 | \$ 191.03 |

Total: \$ ~~191.03~~ P93
(greater of (a) or (b))

Amounts verified to vendor information.
Arithmetic checked.

220(CF)
\$21.07 \$21.07
\$21.07

TRE April 22/2021

Expenses

(e) Travel and Hire of Vehicle

Set out below all travelling expenses incurred in conjunction with the election, including rental accounts for commercially hired vehicles. Set out the amount paid to each and the commercial value thereof. **Attach supplier documents, bills and proofs of payment, travel claim forms, number them consecutively and list them in the proper columns below.**

| Consec No. | Name | Address | Nature of Claim | CH# | Total Invoice Amount | ELECTION PERIOD | |
|-------------------------|------|---------|-----------------|-----|----------------------|-----------------|----------------------|
| | | | | | | Amount Paid (a) | Commercial Value (b) |
| | | | | | Subtotal | \$ | \$ |
| Total: | | | | | | \$ | |
| (greater of (a) or (b)) | | | | | | | |

TILL April 22/2021

Expenses

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

(f) 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.

| ConsecNo. | Name | Address | Nature of Claim | Date Received | Paid or Unpaid | If paid, date of direction, order or judgment | ELECTION PERIOD | |
|-----------------|------|---------|-----------------|---------------|----------------|---|--------------------|----------------------|
| | | | | | | | Amount Claimed (a) | Commercial Value (b) |
| Subtotal | | | | | | | \$ | \$ |
| Total: | | | | | | | \$ | |

(greater of (a) or (b))

TRE April 22/2021

Expenses

(g) Disputed Claims

In addition, set out below the disputed and unpaid claims, the names and addresses of the claimants, the nature of the claims respectively, the amount and commercial value thereof.

| Consec No. | Name | Address | Character of Disputed Claim | ELECTION PERIOD | |
|------------|------|---------|-----------------------------|--------------------|----------------------|
| | | | | Amount Claimed (a) | Commercial Value (b) |
| | | | | Subtotal \$ | \$ |
| | | | | Total: \$ | |

(greater of (a) or (b))

TRE April 22/2021



Declaration of a Chief Official Agent of a Registered Political Party

E-525

Form AAA

The Election Act, 1996
Clause 251(1)(c)

I, Pat Bellamy

Name

of

Address

Postal Code

being the Chief Official Agent of Saskatchewan Liberal Party,

being a registered political party, operating during an election held in Saskatchewan 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 Chief Electoral Officer, 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 is correct and any attached certified statements is 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 registered political party 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, 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 registered political party 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**.

Signature of Chief Official Agent

Signed and declared before me by the above-named Chief Official Agent at Regina in the

Province of Saskatchewan, on the

05

Day

day of

April

Month

2021

Year

A Commissioner for Oaths in and for the Province of Saskatchewan.
My commission expires on the 28th day of February, 2025