



Registered Political Party's Return of Election Expenses

E-524

Form ZZ

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



Saskatchewan Green Party

Name of Registered Political Party

October 26, 2020

Election Date

2020 General Election

Event Name

AS Reviewed



INDEPENDENT AUDITOR'S REPORT

To Mr. David Abbey, chief official agent for The Green Party of Saskatchewan 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 Green 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 Green 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.

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
February 9, 2021
Saskatoon, Canada

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 expended 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)

Summary of Election Expenses

(a) Hire of Premises	\$	<u>0.00</u>	
(b) Advertising	\$	<u>0.00</u>	
(c) Services	\$	<u>2,000.00</u>	
(d) Goods Supplied	\$	<u>6,009.58 2,447.56</u>	
(e) Travel and Hire of Vehicle	\$	<u>1,221.03</u>	
(f) Undisputed Claims Unpaid	\$	<u>0.00</u>	
TOTAL EXPENSES			\$ <u>9,230.61 5,668.59</u>
(g) Disputed Claims Unpaid	\$	<u>0.00</u>	

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

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))

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)
						Subtotal	\$	\$
						Total:	\$	
						(greater of (a) or (b))		

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)
C2	Naomi Hunter	2229 Elphinstone Street Regina, SK, S4T3N9	Income Replacement	900	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
					Subtotal	\$ 2,000.00	\$ 2,000.00
					Total:	\$ 2,000.00	

(greater of (a) or (b))

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	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	joint flyers	893	\$ 67.78	\$ 67.78	\$ 67.78
D2	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	flyers for leader and deputy leader	897	\$ 120.49	\$ 120.49	\$ 120.49
D3	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	flyers for leader and deputy leader	920	\$ 67.78	\$ 67.78	\$ 67.78
D4	Michael Wright	2917C 15th Avenue Regina, ON, S4T2K6	signs	869	\$ 1,440.75	\$ 1,440.75	\$ 1,440.75
D5	Kelly Green	2229 Elphinstone St Regina, SK, S4T3N9	Ink	919	\$ 24.41	\$ 24.41	\$ 24.41
D6	Kelly Green	2229 Elphinstone St Regina, SK, S4T3N9	CAMERA ETC <i>CEO Dir 2016-004</i>	919	\$ 1,598.76	\$ 1,598.76 <i>639.73</i>	\$ 1,598.76 <i>639.73</i>
D7	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	Black Ink	919	\$ 68.81	\$ 68.81 <i>68.81</i>	\$ 68.81 <i>68.81</i>
D8	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	CARTRIDGE	919	\$ 61.03	\$ 61.03	\$ 61.03
D9	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	data storage disks	CAS H	\$ 85.43	\$ 85.43	\$ 85.43
D10	Ryan Kotalo	208 – 404 Avenue C South Saskatoon, SK, S7M0N2	billboard change to leader and deputy	925	\$ 166.50	\$ 166.50	\$ 166.50
D11	Kelly Green	2229 Elphinstone St Regina, SK, S4T3N9	ink	debit	\$ 107.65	\$ 107.65	\$ 107.65
D12	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	flyers	932	\$ 454.94	\$ 454.94	\$ 454.94
D13	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	stamps	debit	\$ 19.75	\$ 19.75	\$ 19.75
D14	Ryan Kotalo	208 – 404 Avenue C South Saskatoon, SK, S7M0N2	billboard leader and deputy	925	\$ 1,207.50	\$ 1,207.50	\$ 1,207.50
D15	Ryan Kotalo	208 – 404 Avenue C South Saskatoon, SK, S7M0N2	billboard leader and deputy	925	\$ 525.00	\$ 525.00	\$ 525.00
Subtotal						\$ 6,009.58	\$ 6,009.58

Total: \$ ~~6,009.58~~

(greater of (a) or (b))

#2,447.56 #2,447.56
#2,447.56

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)
E4	Kelly Green	2229 Elphinstone Regina, SK, S4T3N9	food	919	\$ 11.40	\$ 11.40	\$ 11.40
E5	Kelly Green	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	919	\$ 40.00	\$ 40.00	\$ 40.00
E6	Kelly Green	2229 Elphinstone St Regina, SK, S4T3N9	food	919	\$ 62.65	\$ 62.65	\$ 62.65
E7	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	debit	\$ 35.00	\$ 35.00	\$ 35.00
E8	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	debit	\$ 42.01	\$ 42.01	\$ 42.01
E9	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	DEBIT	\$ 42.15	\$ 42.15	\$ 42.15
E10	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	debit	\$ 43.05	\$ 43.05	\$ 43.05
E11	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	fuel	debit	\$ 36.72	\$ 36.72	\$ 36.72
E12	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	food	cash	\$ 27.14	\$ 27.14	\$ 27.14
E13	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL AND COFFEE	debit	\$ 32.75	\$ 32.75	\$ 32.75
E14	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	fuel	debit	\$ 45.03	\$ 45.03	\$ 45.03
E15	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	debit	\$ 30.00	\$ 30.00	\$ 30.00
E16	Naomi Hunter	2229 Elphinstone Regina, SK, S4T3N9	FUEL	DEBIT	\$ 33.13	\$ 33.13	\$ 33.13
E17	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	DEBIT	\$ 43.52	\$ 43.52	\$ 43.52
E18	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	debit	\$ 47.17	\$ 47.17	\$ 47.17
E19	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	CASH	\$ 35.00	\$ 35.00	\$ 35.00
E20	Naomi Hunter	2029 Elphinstone St Regina, SK, S4T3N9	FUEL	cash	\$ 12.00	\$ 12.00	\$ 12.00
E21	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	debit	\$ 35.15	\$ 35.15	\$ 35.15
E22	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	CASH	\$ 40.00	\$ 40.00	\$ 40.00

E23	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	CAS H	\$ 37.60	\$ 37.60	\$ 37.60
E24	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	car maintenance	debit	\$ 166.02	\$ 166.02	\$ 166.02
E25	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	maintenance	debit	\$ 77.68	\$ 77.68	\$ 77.68
E27	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	food	debit	\$ 35.34	\$ 35.34	\$ 35.34
E28	Naomi Hunter	2229 Elphinstone St Moose Jaw, SK, S4T3N9	food	CAS H	\$ 17.93	\$ 17.93	\$ 17.93
E29	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	food	cash	\$ 17.80	\$ 17.80	\$ 17.80
E30	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	debit	\$ 44.80	\$ 44.80	\$ 44.80
E31	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	FUEL	debit	\$ 32.45	\$ 32.45	\$ 32.45
E32	Naomi Hunter	2229 Elphinstone St Regina, SK, S4T3N9	hotel	card	\$ 97.54	\$ 97.54	\$ 97.54
					Subtotal	\$ 1,221.03	\$ 1,221.03

Total:	\$ 1,221.03
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(greater of (a) or (b))

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))		

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))



Declaration of a Chief Official Agent of a Registered Political Party

E-525

Form AAA

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

I, Dave Abbey

Name

of

Address

Postal Code

being the Chief Official Agent of Saskatchewan Green 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 Saskatoon in the

Province of Saskatchewan, on the 29 day of January, 2021.

Day

Month

Year

A Commissioner for Oaths in and for the Province of Saskatchewan.

My commission expires on the 31 day of Oct, 2024

TKE Feb 9, 2021