Elections SK

Registered Political Party's Return of Election Expenses

E-524 Form ZZ

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

OFFICE OF THE CHIEF ELECTORAL OFFICER
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DC
SASKATCHEWAN

Saskatchewan United Party

Name of Registered Political Party

October 28, 2024

Election Date

2024 General Election

Event Name

CHARTERED PROFESSIONAL ACCOUNTANTS

CPA LLP

INDEPENDENT AUDITOR'S REPORT

To Andrew Cey, chief official agent for The Saskatchewan United Party for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of The Election Act, 1996.

Qualified Opinion

We have audited the accompanying Registered Political Party's Expense Return (the "Return") for the Saskatchewan United Party (the "Party"), for the campaign period October 1, 2024 to October 28, 2024, which comprises the Summary of Election Expenses, and Statement 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 28, 2024.

This Return has been prepared by the chief official agent for the registered political party 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 Return of the Saskatchewan United Party is prepared, in all material respects in accordance with the financial reporting provisions of Section 261 of The Elections Act, 1996 and in the prescribed form issued by Elections Saskatchewan.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness expenses is not susceptible to 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 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 audit opinion.

Basis of Accounting and Restrictions on Use

Without modifying our opinion, we draw attention to Note 1 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 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.

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Independent Auditor's Report to Andrew Cey, chief official agent for The Saskatchewan United Party for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of The Election Act, 1996. *(continued)*

Chief Official Agent Responsibility for the Return

The chief official agent of the political party is responsible for the preparation of the Return in accordance with the reporting provision of Section 261 of the Elections Act, 1996 and the accounting in accordance with guidelines issued by Elections Saskatchewan and for such internal control as the chief official agent determines is necessary to enable the preparation of the Return that are free from material misstatement, 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 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 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.

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 Elections Act, 1996, in our opinion, the Return presents the information contained in the financial records on which is it 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.

(continues)

Independent Auditor's Report to Andrew Cey, chief official agent for The Saskatchewan United Party for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of The Election Act, 1996. *(continued)*

This report has been prepared in accordance with Canadian Standard on Related Services (CSRS) 4460, Report 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 to plan and perform procedures to address the other reporting responsibility. The procedures were selected based upon 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 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 review conclusion on the E-540 - Registered Political Party Election Expense Return 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 the use by the Chief Electoral Officer of Saskatchewan and should not be used by other parties.

L&A CPA LLP

Lloydminster, Saskatchewan
April 28, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS

1. BASIS OF ACCOUNTING

The Registered Political Party's Election Expense 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 United Party
Name of Registered Political Party

Return

I, Andrew Cey
Name

of Lang, Saskatchewan
City, Province

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 **28th day of October, 2024.**

Signature of Chief Official Agent

Date April 28, 2025

Summary of Election Expenses

(a) Hire of Premises	$ 0.00	
(b) Advertising	$ 12,785.99	
(c) Services	$ 0.00	
(d) Goods Supplied	$ 0.00	
(e) Travel and Hire of Vehicle	$ 0.00	
(f) Undisputed Claims Unpaid	$ 0.00	
TOTAL EXPENSES		$ **12,785.99**
(g) Disputed Claims Unpaid	$ 0.00	

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.**

								ELECTION PERIOD	
Consec No.	Name	Address	Description of Premises	Purpose for which used	Period for which used	CH#	Total Invoice Amount	Amount Paid (a)	Commercial Value (b)
							Subtotal	$	$

Total Election Expense (greater of (a) or (b) for each transaction): $

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)	ELECTION PERIOD Commercial Value (b)
B1	Prairie Billboards	Saskatoon, SK	Prairie Billboards	Oct 1, 2024 *to* Oct 27, 2024	1234	$ 444.00	$ 0.00	$ 444.00
B2	Sasktel DirectWest	Regina, SK	Sasktel DirectWest	Oct 1, 2024 *to* Oct 27, 2024	1235	$ 12,341.99	$ 0.00	$ 12,341.99
						Subtotal	**$ 0.00**	**$ 12,785.99**

Total Election Expense (greater of (a) or (b) for each transaction): $ 12,785.99

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.**

						ELECTION PERIOD	
Consec No.	Name	Address	Nature of Work Done	CH#	Total Invoice Amount	Amount Paid (a)	Commercial Value (b)
					Subtotal	$	$

Total Election Expense (greater of (a) or (b) for each transaction): $

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.**

						ELECTION PERIOD	
Consec No.	Name	Address	Description of Goods Supplied	CH#	Total Invoice Amount	Amount Paid (a)	Commercial Value (b)
					Subtotal	$	$

Total Election Expense (greater of (a) or (b) for each transaction): $

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.**

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

Total Election Expense (greater of (a) or (b) for each transaction): $

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.

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

Total (greater of (a) or (b) for each transaction): $

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.

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

Total (greater of (a) or (b) for each transaction): $

Declaration of a Chief Official Agent of a Registered Political Party

E-525 Form AAA

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

I, Andrew Cey
Name

of Lang, Saskatchewan,
City, Province

being the Chief Official Agent of Saskatchewan United Party,

being a registered political party, operating during an election held in Saskatchewan on the

28th day of October, 2024,

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 knolwedge 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 Milestone in the Province of Saskatchewan, on the 28 (Day) day of April (Month), 2025 (Year)

M Robertson
A Commissioner for Oaths in and for the Province of Saskatchewan.
My commission expires on the 31 day of July, 2029