

Registered Political Party's Return of Election Expenses

Saskatchewan Liberal Party

Name of Registered Political Party

April 4, 2016 General Election



As Reviewed
[Signature]

INDEPENDENT AUDITOR'S REPORT

To Gerald Hiebert, Chief Official Agent for the Saskatchewan Liberal Party for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 251 of *The Elections Act, 1996*.

Report of the Return

We have audited the accompanying Registered Political Party's Return of Election Expenses (the "Return") of the Saskatchewan Liberal Party for the campaign period from March 8, 2016 to April 4, 2016, which comprises the Summary of Election 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.

This return has been prepared by the Chief Official Agent for the Registered Political Party based on the financial reporting provisions of Section 251 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Chief Official Agent's Responsibility 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 251 of *The Election 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 preparation of a Return that is free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Return based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we 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 judgement, 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 control 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 internal controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the official agent, as well as evaluating the overall presentation of the Return.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

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 party's accounting records and we were not able to determine whether any adjustments might be necessary to expenses.

Qualified Opinion

In our opinion, except for the possible effects of the matter in the "Basis for Qualified Opinion" paragraph, the Registered Political Party's Return of Election Expenses is prepared, in all material respects, in accordance with reporting provisions of Section 251 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the Note 1 to the Return, which describes the basis of accounting. The Return is prepared to assist the Chief Official Agent of the registered political party 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 and the Chief Electoral Officer, and should not be used by other parties.

Basis of Accounting and Restriction on Use

As required by Section 237(4) of *The Election Act, 1996*, in our opinion, the Return presents the information contained in the financial records on which it is based.

Regina, Canada
September 21, 2016



Chartered Accountants

SASKATCHEWAN LIBERAL PARTY

Notes to the Registered Political Party's Fiscal Period Return April 4, 2016

1. Basis of Accounting

The Registered Political Party's Return of Election Expenses (the "Return") has been prepared in accordance with the financial reporting provisions of Section 251 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 at 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.

Subsections 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, **Gerald Hiebert**
Name

of _____
Address

Mailing Address (if different from the residential address)

Postal Code

Telephone Number Residence

Business ()

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 4th day of April 2016


Signature of Chief Official Agent

Date

Sept 20/16

Summary of Election Expenses

(a) Petty Expenses (total page 4)	\$	<u>432.51</u>	387.26
(b) Hire of Premises (total page 5)	\$	<u>2,000.00</u>	
(c) Advertising (total page 7)	\$	<u>221.55</u>	107.92
(d) Services (total page 9)	\$	<u>5,884.25</u>	
(e) Goods Supplied (total page 11)	\$	<u>7,705.03</u>	7670.77
(f) Travel and Hire of Vehicle (total page 12)	\$	<u>323.27</u>	294.61
(g) Undisputed Claims Unpaid (total page 13)	\$	<u>0.00</u>	
TOTAL EXPENSES			16,344.81
			\$ <u>16,566.61</u>
(h) Disputed Claims Unpaid (total page 14)	\$	<u>0.00</u>	

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

Expenses

(b) 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	Amount Paid		Commercial Value			
1	Rent - Colliers	121 Ave C South, Saskatoon	Office	Office	Mar 8 - Apr 4	2,000	00	2,000	00		
Subtotal						(a)	2,000	00	(b)	2,000	00

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

2,000	00
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Expenses

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

(g) 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	
Subtotal						(a)		(b)	

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

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Declaration of a Chief Official Agent of a Registered Political Party

I, Gerald Hiebert of Moose Jaw,
Name Address
 being the Chief Official Agent of LIBERAL, being a
Name of Registered Political Party
 registered political party, operating during an election held in Saskatchewan on the 4th
 day of April, 2016,

solemnly declare that I have examined the Return of Election Expenses 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 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 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**.

Gerald Hiebert
 Signature of Chief Official Agent

Signed and declared before me by the above-named Chief Official Agent at Moose Jaw in the
 Province of Saskatchewan, on the 20th day of September, 2016.

John Morris
 Person Authorized to Administer Oaths in Saskatchewan

*My Commission expires
 May 2020*