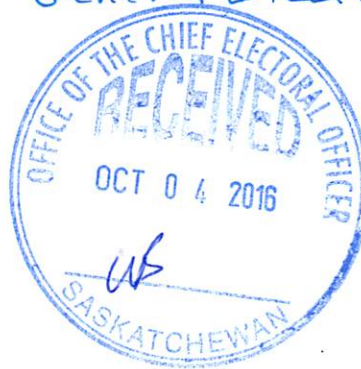


Registered Political Party's Return of Election Expenses

Progressive Conservative Party of Saskatchewan

Name of Registered Political Party

April 4, 2016 General Election



As Reviewed
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Independent Auditor's Report

To Grant Schmidt, President of the Chief Official Agent for the Progressive Conservative 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

We have audited the accompanying Registered Political Party's Return of Election Expenses (the "Return") of the Progressive Conservative Party of Saskatchewan, a party at the election to serve in the Legislative Assembly of Saskatchewan, held on April 4, 2016. The return is comprised of the Summary of Election Expenses; and Schedules of Petty Expenses, Hire of Premises, Advertising, Services, Goods Supplied, Travel and Hire of Vehicle, Undisputed Claims Unpaid and Disputed Claims Unpaid.

This Return has been prepared by the President of the Chief Official Agent of the party based on the financial reporting provisions of Section 261 of *The Election Act, 1996* and in the prescribed form issued by Elections Saskatchewan.

The Chief Official Agent's Responsibility for the Return

The Chief Official Agent of the party is responsible for the preparation of the Return in accordance with the financial reporting provisions of Section 261 of *The Election Act, 1996*, in the prescribed form 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 misstatement, 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 judgment, 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 entity's 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 control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chief 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 expenses is not susceptible to 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 Audit Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the Registered Political Party's Return of Election Expenses for the Progressive Conservative Party of Saskatchewan is prepared, in all material respects, in accordance with the reporting provisions of Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

Basis of Accounting and Restriction on Use

The Return is prepared to assist the Chief Official Agent to meet the requirements of *The Election 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 should not be used by any other parties.

Report on Other Legal Regulatory Requirements

As required by Subsection 261 of *The Election Act, 1996*, in our opinion, the Return represents the information contained in the financial records on which it is based.

October 4, 2016
Regina, Saskatchewan

VIRTUS GROUP LLP
Chartered Professional Accountants

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

Progressive Conservative Party of Saskatchewan

Name of Registered Political Party

Return

I, Grant Schmidt ^{President} of the ^{Chief Official Agent}

Name

Address

Mailing Address (if different from the residential address)

Postal Code

Telephone Number Residence (

Business

in the Province of Saskatchewan, being the ^{President of} 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

Grant Schmidt

President

Sept 27, 2016

Summary of Election Expenses

(a) Petty Expenses (total page 4)	\$	<u>354.84</u>	
(b) Hire of Premises (total page 5)	\$	1,459.50	⊖
(c) Advertising (total page 7)	\$	98,601.86	68,383.81
(d) Services (total page 9)	\$	<u>—</u>	
(e) Goods Supplied (total page 11)	\$	<u>—</u>	
(f) Travel and Hire of Vehicle (total page 12)	\$	<u>91.20</u>	
(g) Undisputed Claims Unpaid (total page 13)	\$	<u>—</u>	68,829.85
TOTAL EXPENSES			\$ 100,507.40
(h) Disputed Claims Unpaid (total page 14)	\$	<u>—</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	Barbara z	72 High St. E, Moose Jaw	Provincial Office		year round	1459	50	1459	50
						0		0	
Subtotal						(a) 1459	50	(b) 1459	50

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

1459	50
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Expenses

(c) Advertising *See Attached Spreadsheet*

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, 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	Amount Paid		Commercial Value	
Subtotal					(a)		(b)	

Expenses

Advertising (continued)

Consec. No.	Name	Address	Name of Publication or Broadcaster	Date of Issue	Subtotal (carried forward)	
					(a)	(b)
					Amount Paid	Commercial Value
					(a)	(b)

Subtotal

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

Consec. No.	Name	Address	Name of Publication or Broadcaster	Date of Issue	Amount Paid	Commercial Value
1	Grand Valley Press	Box 1150, Moose Jaw	Business Cards	11/03/2016	\$ 93.50	\$ 93.50
2	Grand Valley Press	Box 1150, Moose Jaw	Brochures	14/03/2016	\$ 1,056.15	\$ 1,056.15
3	Grand Valley Press	Box 1150, Moose Jaw	Brochures	15/03/2016	\$ 1,056.15	\$ 1,056.15
4	Grand Valley Press	Box 1150, Moose Jaw	Brochures	16/03/2016	\$ 1,056.14	\$ 1,056.14
5	Grand Valley Press	Box 1150, Moose Jaw	Brochures	18/03/2016	\$ 1,056.15	\$ 1,056.15
6	Grand Valley Press	Box 1150, Moose Jaw	Brochures	18/03/2016	\$ 1,056.15	\$ 1,056.15
7	Grand Valley Press	Box 1150, Moose Jaw	Brochures	18/03/2016	\$ 1,056.15	\$ 1,056.15
8	Grand Valley Press	Box 1150, Moose Jaw	Brochures	19/03/2016	\$ 1,223.71	\$ 1,223.71
9	Grand Valley Press	Box 1150, Moose Jaw	Brochures	20/03/2016	\$ 2,112.28	\$ 2,112.28
10	Grand Valley Press	Box 1150, Moose Jaw	Brochures	21/03/2016	\$ 1,056.15	\$ 1,056.15
11	Grand Valley Press	Box 1150, Moose Jaw	Brochures	21/03/2016	\$ 1,223.71	\$ 1,223.71
12	Grand Valley Press	Box 1150, Moose Jaw	Brochures	23/03/2016	\$ 1,056.15	\$ 1,056.15
13	Grand Valley Press	Box 1150, Moose Jaw	Brochures	23/03/2016	\$ 1,223.71	\$ 1,223.71
14	Grand Valley Press	Box 1150, Moose Jaw	Brochures	25/03/2016	\$ 3,168.43	\$ 3,168.43
15	Grand Valley Press	Box 1150, Moose Jaw	Brochures	28/03/2016	\$ 673.37	\$ 673.37
16	Saskatoon Media Group (CJWW)	366 3rd Avenue S, Saskatoon	Radio Advertising	27/03/2016	\$ 1,386.00	\$ 1,386.00
17	Saskatoon Media Group (CJWW)	366 3rd Avenue S, Saskatoon	Radio Advertising	24/04/2016	\$ 882.00	\$ 882.00
18	CJGX	120 Smith St. E, Yorkton	Radio Advertising	31/03/2016	\$ 420.84	\$ 420.84
19	CJGX	120 Smith St. E, Yorkton	Radio Advertising	07/04/2016	\$ 3,486.42	\$ 3,486.42
20	CKRM	1900 Rose St. Regina	Radio Advertising	04/04/2016	\$ 3,138.28	\$ 3,138.28
21	Mississippi Broadcasting Corp	27-11th St. W, Prince Albert	Radio Advertising	13/04/2016	\$ 491.40	\$ 491.40
22	Discover Weyburn	Box 340, Weyburn	Online Advertising	11/04/2016	\$ 262.50	\$ 262.50
23	Swift Current Online	134 Central Ave, Swift Current	Online Advertising	11/04/2016	\$ 315.00	\$ 315.00
24	WestCentral Online	Box 490, Rosetown	Online Advertising	11/04/2016	\$ 262.50	\$ 262.50
25	Discover Estevan	200-1236 5th St. Estevan	Online Advertising	11/04/2016	\$ 262.50	\$ 262.50
26	Swift Current Online	134 Central Ave, Swift Current	Online Advertising	11/04/2016	\$ 315.00	\$ 315.00
27	Discover Estevan	200-1236 5th St. Estevan	Online Advertising	11/04/2016	\$ 262.50	\$ 262.50
28	Discover Weyburn	Box 340, Weyburn	Online Advertising	11/04/2016	\$ 262.50	\$ 262.50
29	CHAB	1704 Main St. N, Moose Jaw	Radio Advertising	31/03/2016	\$ 1,606.50	\$ 1,606.50
30	CJ 1150	200-1236 5th St. Estevan	Radio Advertising	31/03/2016	\$ 1,064.70	\$ 1,064.70
				Subtotal	\$ 32,586.54	\$ 32,586.54

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Consec. No	Name	Address	Name of Publication or Broadcaster	Date of Issue	Amount Paid	Commercial Value
31	AM 1190	Box 340, Weyburn	Radio Advertising	31/03/2016	\$ 1,064.70	\$ 1,064.70
32	CFYM	Box 490, Rosetown	Radio Advertising	31/03/2016	\$ 1,119.30	\$ 1,119.30
33	CKSW 570	134 Central Ave, Swift Current	Radio Advertising	31/03/2016	\$ 1,283.10	\$ 1,283.10
34	107.5 Bolt FM	Box 2888, Humboldt	Radio Advertising	31/03/2016	\$ 873.60	\$ 873.60
35	Firecube Video	4232 Regina Ave, Regina	Video Production	01/04/2016	\$ 3,190.00	\$ 3,190.00
36	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 205.38	\$ 205.38
37	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 64.55	\$ 64.55
38	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 85.77	\$ 85.77
39	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 59.56	\$ 59.56
40	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 285.77	\$ 285.77
41	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 181.46	\$ 181.46
42	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 340.83	\$ 340.83
43	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 178.76	\$ 178.76
44	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 231.13	\$ 231.13
45	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 660.16	\$ 660.16
46	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 660.16	\$ 660.16
47	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 660.16	\$ 660.16
48	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 233.82	\$ 233.82
49	Adwest Marketing	14-401 45th St. W, Saskatoon	Newspaper Advertising	31/03/2016	\$ 107.86	\$ 107.86
50	Prairie Newspaper Group	3355 Grandview Way, Vancouver	Newspaper Advertising	31/03/2016	\$ 698.93	\$ 698.93
51	Prairie Newspaper Group	3355 Grandview Way, Vancouver	Newspaper Advertising	11/04/2016	\$ 589.66	\$ 589.66
52	Last Mountain Times	Box 487, Strasbourg	Newspaper Advertising	23/03/2016	\$ 290.85	\$ 290.85
53	Star News Publishing	1027 3rd Ave., Wainwright	Newspaper Advertising	24/03/2016	\$ 216.30	\$ 216.30
54	Grasslands News Group	Box 1420, Melville	Newspaper Advertising	04/04/2016	\$ 213.27	\$ 213.27
55	Grasslands News Group	Box 1420, Melville	Newspaper Advertising	04/04/2016	\$ 226.67	\$ 226.67
56	The World Spectator	Box 250, Moosomin	Newspaper Advertising	31/03/2016	\$ 735.00	\$ 735.00
57	Foam Lake Review Ltd.	Box 550, Foam Lake	Newspaper Advertising	31/03/2016	\$ 136.50	\$ 136.50
58	Design Sign Co.	1215 Athabasca St. E, Moose Jaw	Lawn Signs	18/03/2016	\$ 4,229.08	\$ 4,229.08
59	Design Sign Co.	1215 Athabasca St. E, Moose Jaw	Lawn Signs	29/03/2016	\$ 312.58	\$ 312.58
60	Global Television	121 Bloor St. E, Toronto	TV Advertising	27/03/2016	\$ -3,018.55	\$ -3,018.55
					2909.66	2909.66
					22,153.46	22,153.46
				Subtotal	\$ -22,153.46	\$ -22,153.46

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Expenses

(f) 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, number them consecutively and list them in the proper columns below.

Consec. No.	Name	Address	Nature of Claim	Amount Paid		Commercial Value	
				(a)	(b)	(a)	(b)
1	Stu Esser	72 High St. E, Moose Jaw	Mileage to Lumsden	91	20	91	20
Subtotal				(a)	(b)	(a)	(b)
				91	20	91	20

Total: (greater of (a) or (b)) 91 20

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) 0	-	(b) 0	-

Total:
(greater of (a) or (b)) 0 | -

(h) Disputed Claims Unpaid

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.

Name	Address	Character of Disputed Claim	Amount of Claim		Commercial Value
			(a)	(b)	
Subtotal			0	1	0
Total: (greater of (a) or (b))			0	1	1



**Declaration of a Chief Official Agent
of a Registered Political Party**

I, Grant Schmid President of The Chief Official Agent
Name Address
 being the Chief Official Agent of Progressive Conservative Party of Sask., 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**.

[Signature]
 Signature of Chief Official Agent

Signed and declared before me by the above-named Chief Official Agent at Melville in the
 Province of Saskatchewan, on the 27th day of Sept, 2016.

[Signature]
 Person Authorized to Administer Oaths in Saskatchewan
 Commission expires: June 30/19