

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

# Registered Political Party's Return of Election Expenses

Saskatchewan Liberal Party

Name of Registered Political Party

April 4, 2016 General Election





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# **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** 

Czawi Mackarich

## SASKATCHEWAN LIBERAL PARY

## 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		<del></del>	· · · · · · · · · · · · · · · · · · ·	<del>**                                   </del>
<b>→</b> :	•	•		
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Return	:*			
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Gerald Hiebert	of Address	<del></del>	*****	
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Reference Minimum and a constant			•	•
Telephone Number Residence		† iznajvele (	)	
n the Province of Sasketchewan, being the ch	lef official agent of the	ebove-name	ed recistered:	political party.
			an e m <b>e</b> mbere e m	A SALES
make the following Return respecting the elect	lon expenses of the s	ald party, whi	ch were incu	red during the
.4fh	need 1	•		2016
election held on the day of	WALTT			

neture of Chief Official Agent

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## **Summary of Election Expenses**

(a)	Petty Expenses (total page 4)	\$ -432.5T 387,26	
(b)	Hire of Premises (total page 5)	\$ 2,000.00	
(c)	Advertising (total page 7)	\$ -221.55 /67,92	
(d)	Services (total page 9)	\$ 5,884.25	
(e)	Goods Supplied (total page 11)	\$ -7,705.03-7670.77	
(f)	Travel and Hire of Vehicle (total page 12)	\$ -323.27 294,61	
(g)	Undisputed Claims Unpaid (total page 13)	\$ 0.00	
TO	TAL EXPENSES	\$ 16,566.61	ec.
(h)	Disputed Claims Unpaid (total page 14)	\$ 0.00	

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

## (a) Petty Expenses

Set out below the petty expenses paid under the authority of the chief official agent pursuant to section 248. Attach and number consecutively, the statement(s) of particulars of the amounts expensed supported by supplier documents, bills and proofs of payment.

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[2]			
			-
18	Walmart - Office Supples	28.32	-
17	Costco- Office Supplies	105.38	
16	Cash - Evan Ozirny Petty Expenses	102.98	
15	Bonanza - Food	28.70	0
14	Chrysalis - Food	2.65	0
13	Tim Horton's - Food	1.55	0
12	Denny's - Food	12.35	e
11	Saigon by Night - Food	24.00	
10	A&W - Food	7.75	
9	A&W - Food	5.50	
8	Hanley Cafe - Food	23.00	
7	Cora's - Food	20.25	
6	Huston Pizza - Food	13.25	
5	Tim Hortons - Food	1.54	
4	Superstore - Office Supplies	19.11	1
3	Subway - Food	8.40	
2	Walmart - Food	11.29	
Consec. No.	Particulars  Staples - Office Supplies	16.49	

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## (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
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			+			. <u> </u>			<u> </u>
					Subtotal	(a) 2,000	00	(b) 2,000	00

Total: (greater of (a) or (b)) 2,000 00

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## (c) 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, 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		Commerci Value	
1	Facebook	1601 Willow Rd., Menlo Park, CA	Online		107.92 221	55	107,92	55-
	4							
			1					
		9						
					107	92	107	92
				Subtotal	(a) 221		(b) 221	55

Advertising (continued)

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55	cial									26	55
(b)221	Commercial Value									107	(b) 221
										26	) 55
(a) 221 55	Amount Paid									101	(a) 221
Subtotal (carried forward)	Date of Issue										Subtotal
	Name of Publication or Broadcaster										
	Address							e T			
	Name			×							
Ď.	Consec. No.										

107.92

221

## (d) Services

Set out below the name and address of every person, club, society, company and association who did work on behalf of the registered political 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	Amount Paid		Commerc Value	
1	Dusyk & Barlow Insurance Brokers	4615 Albert St, Regina	Insurance	335	00	335	00
2	Romon Todos	Saskatoon	Office work	3,500	00	3,500	00
3	Shaw	2326 Hanselman Ave., Saskatoon	Phone	434	38	434	38
4	Myfax	#300-2 Gurdwara Rd., Ottawa, On	Fax	14	16	14	16
5	eVoice	#300-2 Gurdwara Rd., Ottawa, On	Phone	41	46	41	46
6	Red Block Media	431 Ball Way, Saskatoon	Web design	1,559	25	1,559	25
	:						
							<b> </b>
			Subtotal	(a) 5,884	25	(b) 5,884	. 25

Services (continued)

25	al									25
5,884	Commercial Value									5,884
(Q)	0									(q)
25										25
5,884	Amount Paid									5,884
(a)	A									i (e)
Subtotal (carried forward)										Subtotal
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	Address									
	0									
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	Consec. No.									

5,884 25

## (e) 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 (if only hired, so state and give duration)	Amount Paid		Commerc Value	
1	Vista Print	447 Advance Blvd., Windsor, On	Small door hangers	476	25	476	25
2	Vista Print	447 Advance Blvd., Windsor, On	Window Signs	476.26 510	52	476,26510	52
3	Novatex Graphics	1802 Saskatchewan Ave., Saskatoon	Lawn signs and stakes	4,257	00	4,257	00
4	Novatex Graphics	1802 Saskatchewan Ave., Saskatoon	Signs	222	76	222	76
5	Novatex Graphics	1802 Saskatchewan Ave., Saskatoon	Signs and stakes	2,238	50	2,238	50
	*						
				***************************************			
		,					
				7670	77	7670	7
			Subtotal	(a) 7,705	03	(b) -7,705	03

Goods Supplied (continued)

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03	rcial								11	03
7,705	Commercial Value								7670	7,705
(Q)										(q)
03									11	03
7,705	Amount								7670	7,705 03
(a)	4								7(	(a)
Subtotal (carried forward)	Description of Goods Supplied (if only hired, so state and give duration)									Subtotal (a
	Address						9			
	Name									
	Consec. No.									

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

7670.77 7,705 03

(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.

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Commercia	Value	294.6 323 27							2946	323 27
		394.6							K	(q)
		27							19	1
nount	Paid	323							9 468	323 27
Ā	-	294.61 -323							8	'
	Nature of Claim	acisos "	/							Subtotal (a)
	Nature	Gas								
	Address	1								
	Name	Evan Ozirny			w.					
	Consec. No.	1								

323 27

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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	
				<u>.</u>					
			-						
					-			-	
					Subtotal	(a)		(b)	

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

(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.

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Commercial Vatue								<b>(Q</b> )
Amount of Claim								(a)
Character of Disputed Claim		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						Subtotal (6
Address								
Name								

Form AAA

The Election Act, 1896 Clause 251(1)(c)



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

	Gerald Hiebert	of	Moose J	aw		
Name peing the	Chief Official Agent of Na	Addre	1			, being a
egistered	political party, operating	during an election held in Sa	skatchewan o	n the	4th	-
lay of	April	2016	1			
Officer, a		ned the Return of Election Ex ne officer before whom this do a correct;				
nd belief arty mad	f no other person, nor any le any payment, or given,	except as appears from that club, society, company or as promised or offered any rew or with respect to the conduc	ssociation has ard, office, em	on behalf ployment	of the register or valuable co	ed political
		conscientiously believing it t and by virtue of the Canada E		knowing (	that it is of the	same force
			1		in	الم
		4	Signature of Chief (	Micial Agent		
		•				
					•	
Signed a	nd declared before me by	the above-named Chief Office	cial Agent at _	Moos	e Jans	in the
Province	of Saskatchewan, on the	day of	Septen	ber		, <u>2016</u> .
			Person Authorized	to Administer	Oaths in Saskatche	NO.
			my C	Drin	ussion	expire
			ma	4 6	2020	r