



E-521

Form BBB

The Election Act, 1996
Section 250
(Form E-522)



Registered Political Party's Fiscal Period Return

Green Party of Saskatchewan

Name of Registered Political Party

*Reviewed
as FINAL
[Signature]
AUG 10, 2016*



Chartered Professional
Accountants LLP



INDEPENDENT AUDITOR'S REPORT

To: Dave Abbey, Chief Official Agent for the Green Party of Saskatchewan for submission to the Chief Electoral Officer of Saskatchewan in accordance with section 250(4) of the *Election Act (1996)*.

Report on the Return

We have audited the accompanying Registered Political Party's Fiscal Period Return (the "Return") of The Green Party of Saskatchewan, which comprises the summary of Contributions – Part I and the summary of Expenditures – Part II for the fiscal period ending December 31, 2015.

This Return has been prepared by the Chief Official Agent for The Green Party of Saskatchewan based on the financial reporting provisions of Section 250 of the *Elections Act (1996)* and in the prescribed form issued by the Provincial Elections Office.

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 250 of the *Elections Act (1996)* and in the prescribed form issued by the Provincial Elections Office 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 the entity's internal controls. 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 registered parties, the completeness of contributions, other revenue and expenses is not susceptible to satisfactory audit verification, nor were we able to satisfy ourselves on amounts reported by using other procedures. Moreover, during our examination the following deficiencies were identified:

- We were unable to reconcile deposits to the party's bank accounts with the underlying records on which this report is based.
- Significant cash deposits were accepted but they lack sufficient documentation identifying the contributor or nature of the receipt.
- The Party maintains separate bank accounts for some provincial election campaigns. Accounting records did not properly identify expenditures from these accounts nor was there supporting documentation. These expenditures totaled \$2,048.60.

Our verification of the above transactions was limited to the amounts that were reported in the registered party's accounting records and we were not able to determine whether any adjustments might be necessary to contributions, other revenues or expenses.

Qualified 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 Fiscal Period Return of The Green Party of Saskatchewan for the fiscal period ending December 31, 2015 is prepared, in all material respects, in accordance with the financial reporting provisions of Section 250 of the *Elections Act (1996)* and in the prescribed form issued by the Provincial Elections Office.

Basis of Accounting and Restrictions on Use

Without modifying our opinion, we draw attention to the Note 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)*. 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.

Emphasis of Matter

Further we report the amounts shown in the Registered Political Party's Fiscal Period Return set out in Part I Contributions are \$9,040.19 and Part II Expenditures are \$9,098.30

Report On Other Legal and Regulatory Requirements

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



Chartered Professional Accountants

REGINA, Saskatchewan
April 27, 2016

Notes:

1. This Return must be transmitted to the Chief Electoral Officer within four (4) months after the end of the fiscal period to which it relates.

Subsection 250(4)

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.

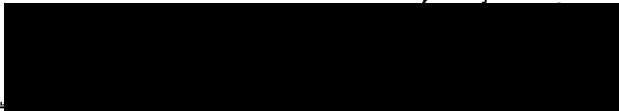
Subsection 250(4)

3. The value of goods and services provided is the "Commercial Value" as defined in subsection 220(c).

On Behalf of the

Green Party of Saskatchewan
Name of Registered Political Party

Return

I, David Abbey of 
Name Address

Mailing Address (if different from the residential address) Postal Code

Telephone Number Residence (306)  Business (306) 

in the Province of Saskatchewan, being the chief official agent of the above-named registered political party

make the following Return respecting the fiscal period of the party which commenced on the

1st day of JANUARY, 2015, and which terminated on the
31st day of DECEMBER, 2015.

David Abbey
Signature of Chief Official Agent

April 28/2016
Date

Part I

Contributions

(b) Detail of Contributions

Contributions include money provided to or on behalf of the registered political party without compensation from the registered political party and includes donations in kind and membership fees or dues paid to the registered political party.

Detail of the name of and total amount received from each contributor included in classes 1 to 5 in Part (a) who have provided money, goods or services by way of a gift, loan, advance, deposit or other form of assistance must be reported in the aggregate by classification in the appropriate schedule. Such contributions are to be identified in one of three categories: (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less. The sum of the categories should reflect the total contributions received, in the fiscal period, for the use of the registered political party in each classification schedule.

Where a corporation, trust fund or constituency association makes a contribution, pursuant to subsection 240(6) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of the person who authorized the contribution on behalf of the corporation, trust fund or constituency association, and the name of and the amount contributed by, each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the corporation, trust fund or constituency association.

Where a registered party makes a contribution, pursuant to subsection 240(7) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of and the amount contributed by, each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the registered party.

A true and correct copy, certified by the chief official agent, for each such statement of contribution received pursuant to subsections 240(6) and (7), must be affixed to this Return (ss. 250(3)).

Revenue received by a registered political party, during the fiscal period, from fund-raising activities, meetings and sales of material of a promotional nature are deemed contributions. The total net proceeds from each source indicated must be recorded and, in the aggregate, reported in this Return.

The value of donations in kind must be recorded and included as a contribution received by the chief official agent where claimed as an election expense. Accordingly, commercial value is an election expense and a contribution concurrently.

Part I

Contributions

(a) Summary of Contributions

I. Value of Contributions

Class of Contributor	Number of Contributors	Value of Contributions
1. Individuals	125	\$ 7,751.45
2. Corporations	1	\$ 100.00
3. Trade Unions	-	\$ -
4. Unincorporated Organizations or Associations	-	\$ -
5. Any Other Person or Groups of Persons	-	\$ 1,188.74
Total Contributions	126	\$ 9,040.19

Total Contributions (Excluding Excess Amount)	\$ 9,040.19
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Part I

Contributions

(c) Proceeds From Other Sources - Summary

Source	Amount
1. Sales of tickets to or monies paid to each dinner, rally, public meeting and other fund - raising function.	800.00
2. Collections made at events mentioned in item 1 above or other events.	-
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	388.74
Total	\$ 1,188.74

Part I

Other revenue

Income from other sources

	Operating Expenses	Amount
1	Election expenses/ auditor reimbursements	1,146.00
2	Candidates excess contributions	-
3	Interest/investment income	0.27
4	Other - details	
	Total	\$ 1,146.27

Cash on hand

Set out the amount of money, securities or equivalent of money that the registered political party has on hand at the end of the fiscal period

8,126.44

Part II

Expenditures

Operating Expenditures

	Operating Expenses	Amount Paid
1	Salaries and Wages	440.00
2	Travelling	22.12
3	Conventions and Meetings	826.85
4	Rental (premises, equipment and utilities)	1,118.55
5	Advertising - see Part II (b)	-
6	Printing, Stationery and supplies	647.94
7	Postage	686.13
8	Legal and Audit	2,796.00
9	Interest	-
10	Taxes - property	-
11	Other - details	2,560.71
12		
	Total	\$ 9,098.30

Part II

Expenditures

Operating Expenditures

	Operating Expenses	Amount Paid
1	Transfer to Provincial Constituencies	
2	Transfer to Federal electoral Districts	
3	Transfer to registered party	
4		
5		
6		
7		
8		
9		
10		
11		
12		
	Total	\$ -

removed as candidate account included in return