



**E-521**

Form BBB

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

## Registered Political Party's Fiscal Period Return



Western Independence Party of Saskatchewan

Name of Registered Political Party

## INDEPENDENT AUDITORS' REPORT

To the Chief Official Agent of:  
The Western Independence Party of Saskatchewan and the Chief Electoral Officer of Saskatchewan



### Report on the Financial Information

We have audited the accompanying financial information of The Western Independence Party of Saskatchewan, which is comprised of the Schedule E-521 Registered Political Party's Fiscal Period Return and the Schedule P-602 Annual Report of Contributions as at December 31, 2015. These Schedules have been prepared by the Chief Official Agent of The Western Independence Party of Saskatchewan based on the financial reporting provisions of Section 250 of the Elections Act, 1996 and guidelines issued by the Chief Electoral Officer.

### Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of this financial information in accordance with the financial reporting provisions of Section 250 of the Elections Act, 1996 and guidelines issued by the Chief Electoral Officer, and for such internal control as the Chief Electoral Officer determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

### Responsibility

Our responsibility is to express an opinion on the Schedules 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 about whether the Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedules 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 control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

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 organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues and expenses was limited to the amounts recorded in the records of The Western Independence Party of Saskatchewan. Therefore, we were not able to determine whether any adjustments might be necessary to income and expenses.

### Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, Schedules E-521 and P-602 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 250 of the Elections Act, 1996 and guidelines issued by the Chief Electoral Officer.

*Sensus*

Yorkton, Saskatchewan  
April 19, 2016

PARTNERSHIP OF  
CHARTERED PROFESSIONAL  
ACCOUNTANTS

**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

Western Independence Party of Saskatchewan

Name of Registered Political Party

Return

I, Neil Fenske

Name

of

[REDACTED]  
Address

[REDACTED]  
Mailing Address (if different from the residential address)

[REDACTED]  
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 fiscal period of the party which commenced on the

1 day of January, 2015, and which terminated on the

31 day of December, 2015.

Neil Fenske  
Signature of Chief Official Agent

March 21 2015  
Date

**Part I**

**Contributions**

(a) Summary of Contributions

List below, by class of contributor, the aggregate amounts of (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, and the number of contributors of each class who, in the fiscal period, have provided money, goods or services for the use of the registered political party by way of a gift, loan, advance, deposit, or other form of assistance (includes goods or services donated or provided at other than their true value).

Class of Contributor	Number of Contributors	Value of Contributions
1. Individuals	13	290.00
2. Corporations		
3. Trade Unions		
4. Unincorporated Organizations or Associations		
5. Any Other Persons or Groups of Persons		
<b>Totals</b>	13	290.00

**Note:** Amounts received in respect of membership fees or dues are deemed to be contributions (s. 250(5)).



## 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.







**Schedule: 3. Trade Unions**

(A) Contributions in excess of \$250.00

**Note:** List below, all contributions where during the fiscal period the aggregate value of contributions exceeded \$250.00.

Name of Contributor	Amount

List additional contributors on separate sheet provided and affix to this Return.

List Attached No Number of Pages \_\_\_\_\_  
Yes / No

Number of Contributors \_\_\_\_\_

Total Amount of all Category (A) Contributions \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

(B) Contributions of \$250.00 or less but more than \$25.00

**Note:** Report the number of contributors and the total value of contributions received during the fiscal period, from any trade union, of \$250.00 or less but more than \$25.00.

Number of Contributors \_\_\_\_\_

Total Amount of all Category (B) Contributions \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

(C) Contributions of \$25.00 or less

**Note:** Report the number of contributors and the total value of contributions received during the fiscal period, from any trade union, of \$25.00 or less.

Number of Contributors \_\_\_\_\_

Total Amount of all Category (C) Contributions \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

**Total Number of Contributors** \_\_\_\_\_

**Total Contributions** \_\_\_\_\_

(Sum of Categories (A), (B) and (C))

Enter Totals on Part 1(a) Summary of Contributions Line 3.

\_\_\_\_\_  
 \_\_\_\_\_

**Schedule: 4. Unincorporated Organizations or Associations**

(A) Contributions in excess of \$250.00

**Note:** List below, all contributions where during the fiscal period the aggregate value of contributions exceeded \$250.00.

Name of Contributor	Amount

List additional contributors on separate sheet provided and affix to this Return.

List Attached No Number of Pages \_\_\_\_\_  
Yes / No

Number of Contributors

0

Total Amount of all Category (A) Contributions

0

(B) Contributions of \$250.00 or less but more than \$25.00

**Note:** Report the number of contributors and the total value of contributions received during the fiscal period, from any unincorporated organization or association, of \$250.00 or less but more than \$25.00.

Number of Contributors

0

Total Amount of all Category (B) Contributions

0

(C) Contributions of \$25.00 or less

**Note:** Report the number of contributors and the total value of contributions received during the fiscal period, from any unincorporated organization or association, of \$25.00 or less.

Number of Contributors

0

Total Amount of all Category (C) Contributions

0

**Total Number of Contributors**

0

**Total Contributions**

0

(Sum of Categories (A), (B) and (C))

Enter Totals on Part 1(a) Summary of Contributions Line 4.



**Part I**

**Contributions**

(c) Proceeds from Other Sources - Summary

Set out below the aggregate value of net proceeds received by the registered political party during the fiscal period from the sources as indicated.

Source	Amount
1. Sales of tickets to or monies paid to each dinner, rally, public meeting and other fund-raising function.	0
2. Collections made at events mentioned in item 1 above or other events.	0
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	0
<b>Total</b>	0

Enter Total on Schedule: 5. Any Other Persons or Groups of Persons of Part 1(b) Detail of Contributions

**Part I**

**Other Revenue**

(a) Income from Other Sources

Set out below the total value of income received by the registered political party during the fiscal period from the sources as indicated.

Source	Amount
1. Election Expenses/Auditor Reimbursement(s)	0
2. Candidates' Excess Contributions	0
3. Interest/Investment Income	0
4. Other (Provide Details)	0
<b>Total</b>	0

(b) Cash on Hand

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

208.56



**Part II**

**Expenditures**

(a) Operating Expenditures

Set out below the total operating expenses of the registered political party during the fiscal period.

**Note:** Omit election expenses incurred which related to an election held during the fiscal period.

Operating Expenses	Amount
1. Salaries, Wages and Employee Benefits	
2. Travelling Expenses	
3. Conventions and Meetings	
4. Rental (Premises, Equipment and Utilities)	
5. Advertising (Particulars to be set out in Part II(b))	
6. Printing, Stationery and Supplies	
7. Postage	
8. Legal and Audit Fees	363.00
9. Interest	4.95
10. Taxes (Property)	
11. Other (Provide Details) <i>Bank fees</i>	31.05
<b>Total</b>	<b>399.00</b>



**Part II**

**Expenditures**

(c) All Other Expenditures

Set out below any transfer of monies or other expenses incurred by the registered political party during the fiscal period.

Other Expenditures	Amount
1. Transfer to Provincial Constituencies and Candidates	
2. Transfer to Federal Electoral Districts	
3. Transfer to Registered Party	
4.	
5.	
6.	
7.	
8.	
9.	
<b>Total</b>	