



PREPARING FOR EVENT DELIVERY



2015-2016 ANNUAL REPORT





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July 28, 2016

The Honourable Corey Tochor
Speaker of the Legislative Assembly
Room 129, Legislative Building
2405 Legislative Drive
Regina, Saskatchewan S4S 0B3

Mr. Speaker:

Pursuant to Section 286.1 of *The Election Act, 1996*, I have the distinct privilege of presenting the Annual Report for the Office of the Chief Electoral Officer (Elections Saskatchewan) to the Legislative Assembly of Saskatchewan.

This Annual Report highlights the activities of my Office for the fiscal year period of April 1, 2015 through March 31, 2016.

However, writs of election were issued on March 8, 2016 for Saskatchewan's 28th General Election, and the election period continued into the following fiscal year. Because of election timing, this annual report does not describe my Office's election period activities beyond providing standard fiscal period financial reporting.

In the coming months, my Office will submit to the Assembly a series of four volumes making up the Report of the Chief Electoral Officer on the provincial election. These successive volumes will each be submitted upon completion and will provide detailed voting results per constituency, an overview of my Office's administrative conduct of the event, a full accounting of election expenditures, and recommendations for legislative change.

Michael Boda, D.Phil., Ph.D.
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“ ... I remain extremely grateful to the Elections Saskatchewan team members who set the stage – twice – for the conduct of Saskatchewan’s 28th General Election.”

- Dr. Michael Boda, Chief Electoral Officer



A MESSAGE FROM THE CHIEF ELECTORAL OFFICER

During the final year of the province's 28th electoral cycle, Elections Saskatchewan began to engage with its stakeholders in a way that it could not have in the previous three years of the cycle. It entered a year during which the residents of Saskatchewan would start experiencing the results of electoral administration plans that had been developed and refined in previous years.

The 2015-16 Annual Report describes a year of both implementation of new processes and the beginning of an extraordinary engagement with the public leading to Saskatchewan's 28th Provincial General Election.

Normally this annual report would cover all major activities undertaken by the institution during the fiscal year period of April 1, 2015 to March 31, 2016, a reporting period which is standard for public institutions across the province.

The last three weeks of the 2015-16 fiscal year were very different for Elections Saskatchewan, however, as the general election was called on March 8, 2016. The full scope of activities undertaken by Elections Saskatchewan that occurred from March 8 to April 29 (the 'writ period') will be described in detail within four volumes that will make up my Chief Electoral Officer's Report on the 28th General Election, as follows:

- Statement of Votes;
- Administrative Overview;
- Statement of Expenditures; and
- Legislative Change Recommendations.



Dr. Michael Boda has been Chief Electoral Officer since June 1, 2012.

Because the description of the administrative delivery of the election spans two fiscal years and will be reported separately in the coming months, the focus of this annual report is on implementation and engagement activities the institution undertook during the 49 weeks of the fiscal year prior to March 8, 2016, at which time the writs of election were officially issued to each of the 61 constituency returning officers around the province. At the same time, however, readers should note that the detailed financial sections of this report (found in Appendices A to E) cover all of FY2015-16.



Elections Saskatchewan's plans for the 2015-16 fiscal year did not begin with any certainty that the general election period would begin in the latter part of FY2015-16 and end early in FY2016-17. According to *The Legislative Assembly Act, 2007*, each general election in Saskatchewan is now legally scheduled and "must be held on the first Monday in November in the fourth calendar year after the last general election." The previous provincial general election had occurred on November 7, 2011 so it was clear that Elections Saskatchewan was obliged to be fully ready to conduct a general election for which voting day would be on Monday, November 2, 2015. That level of execution readiness was achieved on July 31, 2015.

There was uncertainty about whether or not a federal election would be called in a timeframe where the writ periods for the national and provincial elections would overlap. While *The Legislative Assembly Act, 2007* provides for an automatic five-month delay in the start of the provincial general election if an intervening national election is called, it was far from certain that the federal election would actually be held according to the statutory schedule set out in federal legislation. However, on August 2, 2015 federal election writs were issued confirming the statutorily scheduled October 19, 2015 national vote. Following the federal election call, Elections Saskatchewan began the process of modifying its preparations for the provincial general election, secure in the knowledge that it was now legally rescheduled to occur on April 4, 2016.

Getting ready to execute a province-wide event as encompassing and complex as an election is a monumental task. Modifying all the arrangements with a new set of execution dates and changed logistics is equally daunting.

While making these preparations often goes without public notice, the many hundreds of precise organizational arrangements are essential to the orderly conduct of a democratic vote and the structured provision of voting services to hundreds of thousands of voters delivered by thousands of temporary election workers.

It is my belief that the story about making election preparations is an important one, but it's not difficult to understand why it consistently gets overlooked by the media and public commentators. Like the umpires who officiate professional sports, election management bodies tend not to be noticed when everything is working well and rules are being followed. Ultimately, it is the contest for elected governance that truly deserves to be the primary focus of public attention.

While a richer understanding will be offered in the four volumes reporting on the election to follow, I remain extremely grateful to the Elections Saskatchewan team members who set the stage – twice – for the conduct of Saskatchewan's 28th General Election. They worked long hours, without complaint, to ensure their specific areas of responsibility in the pending provincial election were fully ready to be delivered.

Elections Saskatchewan is proud to be entrusted with providing the administrative infrastructure and processes that allow our province's citizens to engage in their electoral democracy. That organizational pride in providing these services is demonstrated throughout this annual report and its description of the wide scope of highly detailed work that was carried out in meeting the challenges of preparing to deliver the province's most significant electoral event.

Michael D. Boda, D. Phil., Ph.D.
Chief Electoral Officer
Province of Saskatchewan

Regina, Saskatchewan
June 1, 2016

**ABOUT
ELECTIONS
SASKATCHEWAN**



The many component parts involved in planning, organizing and implementing elections in Saskatchewan are overseen by what is described as an election management body (EMB).

Internationally, an EMB is defined as an independent, non-partisan institution that is responsible for impartial election administration within a jurisdiction governed as a democracy. In Canada, each province, territory, and the national jurisdiction has an EMB that impartially administers elections, upholds the democratic electoral rights guaranteed within the Canadian constitution, and conducts electoral events according to applicable electoral legislation.

Elections Saskatchewan fulfills this mandate for the province, serving as the secretariat to the statutory Office of the Chief Electoral Officer. Elections Saskatchewan has a leadership team based in Regina and dispersed across the province's 61 constituencies that each elect a Member of the Legislative Assembly.

In the months leading to a general election, Saskatchewan's electoral service grows steadily and during the election period includes more than 10,000 temporary workers from all walks of life, each serving provincial voters in administering an event that is fundamental to sustaining Saskatchewan's democratic traditions.

VALUES

When creating the institution's strategic plan, Elections Saskatchewan's leadership team reflected on the values that are espoused by practitioners of election administration across Canada and around the world. In doing so, six core values were identified:

These values remain at the foundation of every activity conducted by the institution, guiding the actions and decisions of all staff members. They are values widely shared by election administrators and are defining elements of a modern election management body.

- Independence
- Impartiality
- Professionalism
- Accountability
- Innovation
- Service Orientation

STAKEHOLDERS

Elections Saskatchewan has a tremendously broad and diverse base of stakeholders who it affects and by whom it is affected. These include:

- Voters and prospective voters;
- Registered political parties (including their chief official agents and leadership contestants) and their constituency associations;
- Unregistered political parties and advocacy groups;
- Candidates for election and their business managers;
- Elected Members of the Legislative Assembly of Saskatchewan;
- Members of the Legislature's Board of Internal Economy;
- New Canadians, seniors' groups and groups representing people with disabilities;
- Returning officers and election clerks;
- Enumerators, election officers, and other election support workers;
- Media representatives, reporters, columnists, bloggers, and contributors;
- Urban and rural municipal election officials;
- Academic researchers and analysts; and
- Electoral constituency boundary commissioners and their technical support staff.



Addressing the needs and concerns of all of these stakeholders is critical to the success of Saskatchewan's election management body and central to the institution's focus on service. Elections Saskatchewan's intent is to continually consult with its stakeholders to assess how well the institution is meeting their needs. Elections Saskatchewan is committed to identifying clear opportunities for improvement and the modernization of its services.

RESPONSIBILITIES

The Head Office Leadership Team

The Chief Electoral Officer (CEO) is an independent officer of the Saskatchewan Legislative Assembly. As head of Elections Saskatchewan, the CEO ensures the fair and equitable conduct of operational, administrative, and financial electoral practices. The CEO is assisted in these legislated responsibilities by a head office leadership team.

Elections Saskatchewan's primary responsibility is to maintain an appropriate state of provincial election readiness. To that end, Elections Saskatchewan must appoint and train requisite numbers of constituency returning officers and election officials to ensure electoral preparedness throughout each government's mandate, and to be fully ready for by-elections and scheduled general elections.



Elections Saskatchewan's Management Team

The Election Act, 1996 (the Election Act) also places a duty on the CEO to assist registered political parties, candidates, chief official agents, and business managers to ensure the Election Act's financial transparency and disclosure goals are met. Elections Saskatchewan publishes guides for chief official agents and business managers to help them fulfill their administrative and financial reporting responsibilities, compile the requisite support documentation, and ensure their annual financial disclosures are filed in accordance with the Election Act and *The Political Contributions Tax Credit Act, 2001* (Saskatchewan).

Where applicable, Elections Saskatchewan is responsible for assessing and reimbursing election expenses which are paid from the province's General Revenue Fund. Elections Saskatchewan has established a financial review system to certify public reimbursement of election expenses through the examination and audit of registered political parties' and candidates' expense returns and required disclosure documentation. To promote transparency, expense return details are tabled in the Legislative Assembly and posted on Elections Saskatchewan's website.

Elections Saskatchewan is also responsible for investigating offences under the Election Act. While the Act is regulatory rather than criminal, the role of Elections Saskatchewan is to inspect, investigate, and inquire about instances where contravention of the Election Act is suspected or alleged, as deemed necessary by the CEO. Since this responsibility is a matter of considerable discretion and is often initiated by complaints filed by interested parties, it is incumbent upon Elections Saskatchewan to consider whether any specific situation has contravened the overall purpose, policy rationale, and/or legislative intent of the province's electoral legislation.

To ensure political stakeholders and the public are aware of important aspects of its role and mandate, Elections Saskatchewan maintains an outreach program that responds to public enquiries and liaises with registered political parties, candidates, and their chief official agents and business managers.



The CEO reports annually to the Legislative Assembly, via submission of a written report that is tabled by the Speaker, on matters related to administering the Election Act. In addition to such annual reporting, the CEO also prepares reports to be tabled in the Legislative Assembly on all elections administered by his office. The Chief Electoral Officer's Report on a Provincial General Election is published in four separate volumes: 1) Statement of Votes, 2) Administrative Overview, 3) Statement of Expenditures, and 4) Legislative Change Recommendations. Administrative and financial reporting for constituency by-elections are encapsulated in individual by-election reports.

The environment within which Elections Saskatchewan is accountable is unique and complex due to the potential timing uncertainty of the provincial electoral cycle, the decentralized nature of election administration, its requirement for an extremely large temporary workforce, and the interaction among registered political parties, candidates, media and the electorate. The integrated management of this decentralized process among the province's political stakeholders rests with Elections Saskatchewan and its centralized controls and impartial application of the Election Act.

The Field Leadership Team

While central electoral administration is the responsibility of Elections Saskatchewan's head office leadership team, the regional and constituency-level conduct of electoral events is the responsibility of the field leadership team (FLT).

Supervisory returning officers (SROs), each representing a different geographic zone of the province that comprises six to eight constituencies, are responsible for supporting returning officers within those constituencies in performing their duties. SROs act as a liaison between the head office and the constituency returning officers, and provide oversight to ensure electoral events are administered and conducted at a consistently high standard across the province in accordance with direction from Elections Saskatchewan's executive leadership.

Representing the CEO at the local level, each constituency has a returning officer who is assisted by an election clerk. These two individuals are entrusted with upholding the neutrality of the province's decentralized electoral process within their constituency, and are responsible for the administration, conduct, and reporting of electoral proceedings for general elections, by-elections, referendums, and plebiscites.



Some of Elections Saskatchewan's Field Leadership Team

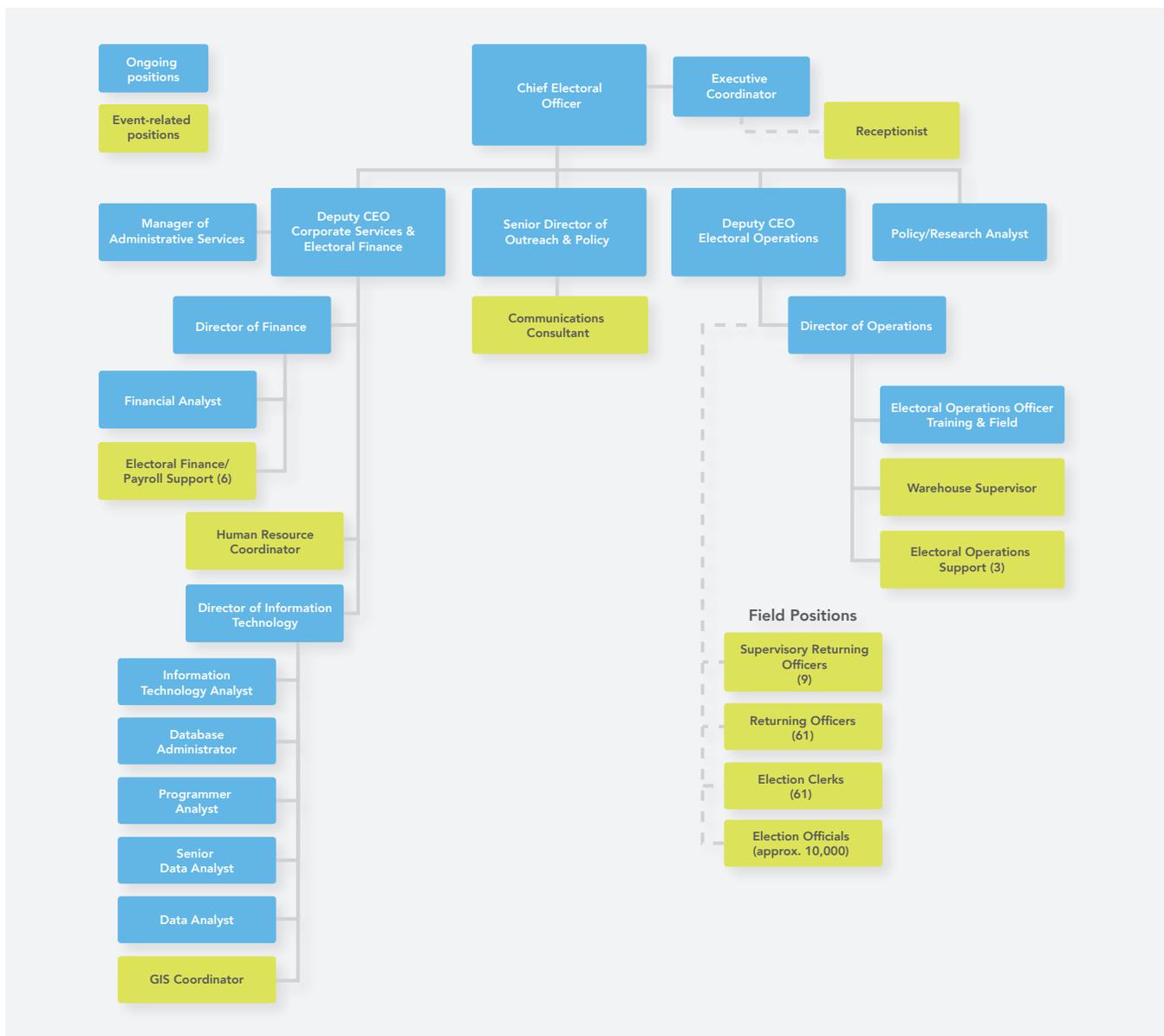


An important part of achieving and maintaining election readiness is having constituency returning officers and election clerks appointed and in position within each of the province's 61 constituencies. The CEO appoints all provincial returning officers and election clerks. Notices

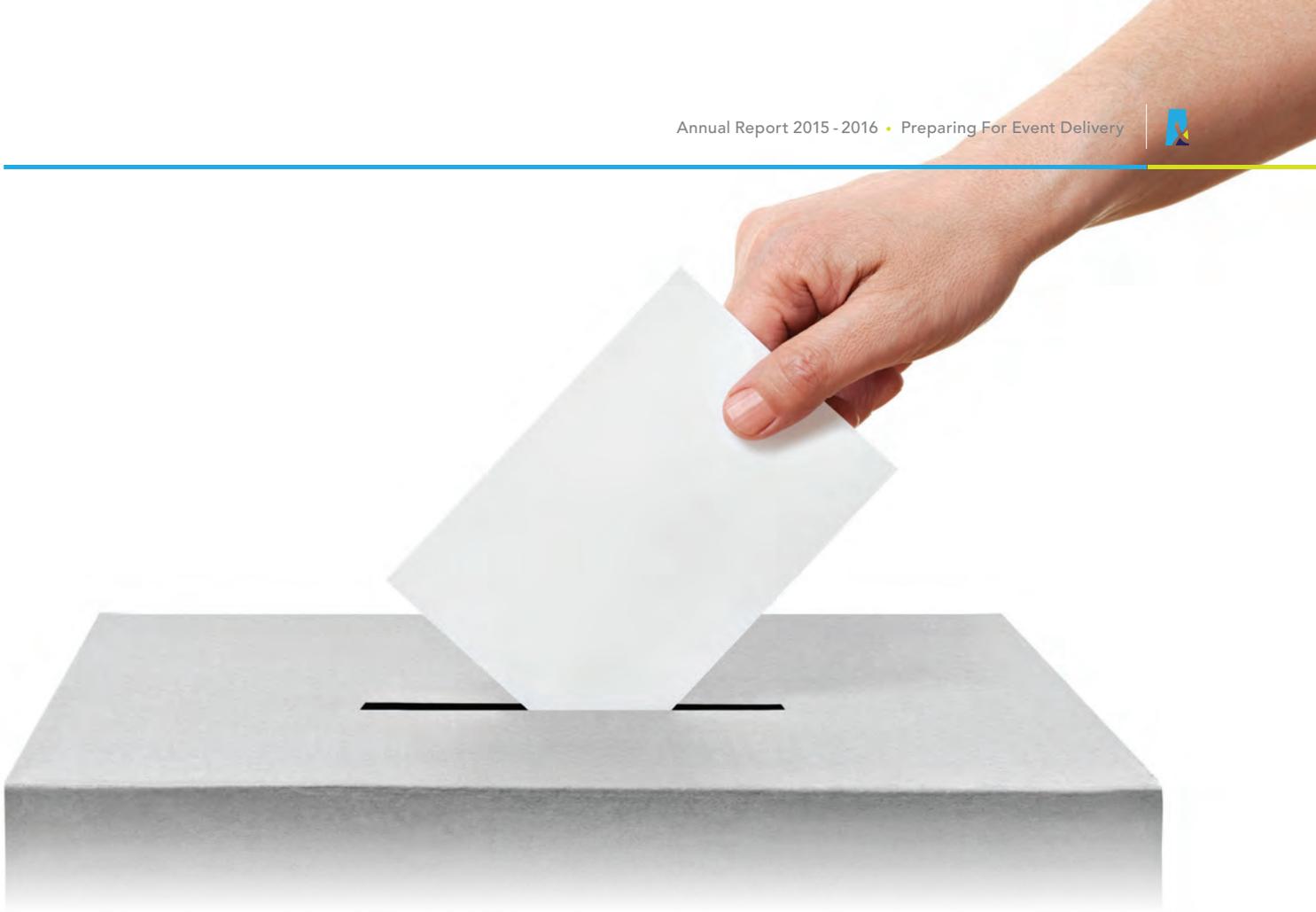
of all returning officer appointments (or cancellations) are published in *The Saskatchewan Gazette*. Returning officer and election clerk vacancies are filled through independent merit-based competitions.

ORGANIZATIONAL CHART

Elections Saskatchewan (2015-16)



PREPARING FOR EVENT DELIVERY



The Saskatchewan Legislative Assembly's commissioned 2009 review¹ of the organizational structure and operational environment of the Office of the Chief Electoral Officer led to the appointment of Dr. Michael Boda as the province's Chief Electoral Officer and head of Elections Saskatchewan on June 1, 2012.

In his first written submission to the Legislative Assembly, Dr. Boda outlined "a path for renewal"² – the approach by which the Office of the Chief Electoral Officer would alter its management methods, restructure its staffing, and evolve the institution's operation to be consistent with electoral best practice in Canada and in leading democratic jurisdictions around the world.

In the months that followed, through merit-based competitions, Dr. Boda recruited and hired the members of his leadership team—persons willing and capable of bringing about the changes required to modernize Saskatchewan's election delivery system. During the

2013-14 fiscal year, this team of managers reflected on their vision of what Elections Saskatchewan needed to stand for as an institution, committed itself to a set of core values, and created a strategic plan for the years 2014 to 2016—what was then the remainder of Saskatchewan's 28th electoral cycle.

Throughout the 2015-16 fiscal year, Dr. Boda and his team have continued to pursue the vision, values, and goals outlined in that strategic plan while preparing to conduct the 28th provincial general election. The following six sections of this report are structured according to the primary goals the institution set for itself when it adopted that strategic plan.

Fiscal year 2015-16 was characterized by the need for the institution to turn its attention to engaging with voters and other electoral stakeholders in a fundamentally different manner than had previously been used in advance of general elections in Saskatchewan.

¹ David M. Hamilton, *The Recount: Report of the Review of the Operational Environment and Accountabilities of the Office of the Chief Electoral Officer for Saskatchewan* (The Hamilton Report) (Regina: March 2009).

² Michael D. Boda, *Election Administration in Saskatchewan: 'A Path for Renewal'* (Estimates for Fiscal Year 2013-2014) (Regina: Elections Saskatchewan, 2013).



ATTRACTING AND RETAINING A PERFORMANCE-FOCUSED TEAM

Strategic Goal #1: Attract and retain a competent, inclusive, and performance-focused Elections Saskatchewan team.

The workforce that any election management body (EMB) must assemble during an election year has sometimes been described as 'the accordion stretch'. Like an accordion, temporary staff allow an EMB to stretch significantly when necessary in order to function well during a peak period, after which its size is quickly and considerably reduced. The challenges of maintaining an institutional framework capable of effectively managing such an environment are significant, unique to an EMB, and the organization's design must be intentional bearing the expansion and contraction demands in mind.

Head Office Leadership

At a minimum, an EMB must have a core complement of full-time professionals at its head office. For Elections Saskatchewan, the head office complement is made up of 17 ongoing personnel who are based in Regina. During the 2015-16 fiscal year, three of these employees left the organization and their roles needed to be covered by part-time personnel and consultant resources who had the skill sets and experience to fulfill the staff functions. The critical nature of every single full-time position at the head office of Elections Saskatchewan was underscored by the effect these departures had on the process of applying critical knowledge to preparations for the 28th General Election. Retention of head office employees is impossible to guarantee, but it became clear that contingency arrangements need to be available to cover staffing shortages whenever they happen during the pre-election activity ramp-up.



Some of Elections Saskatchewan's head office permanent and temporary employees.

Field Leadership

An EMB's initial expansion begins with the hiring of a field leadership team (FLT), with its members responsible for overseeing the on-the-ground delivery of electoral events. For Elections Saskatchewan the top level of the FLT has nine supervisory returning officers, each of whom oversee field operations in six to eight of the province's 61 constituencies.

Within each constituency, legislation requires a returning officer to be appointed to conduct any electoral event that occurs. Each constituency must also have an election clerk appointed whose role is to assist the returning officer and act in their place as and when necessary. Fully-staffed, the field leadership team for Elections Saskatchewan comprises 131 positions spread across communities throughout the province.

By definition, field leadership in Canadian election management is not a full-time occupation. At the same time, it becomes even more than a full-time position for a few months every four years. The role is demanding and



The role is demanding and requires dedication, independence, diplomacy, a strong work ethic, complete political impartiality and a deep, underlying commitment to democracy in order to be done effectively.

requires dedication, independence, diplomacy, a strong work ethic, complete political impartiality and a deep, underlying commitment to democracy in order to be done effectively. Because the role is very much part-time for most of a four-year election cycle, but extremely demanding and intense for a three-month period during the activity crescendo of a general election, it tends to be attractive only to semi-retired or fully retired persons.

During the 2015-16 fiscal year, 28 of the 122 returning officers and election clerks left their positions and replacement personnel needed to be recruited and trained. Filling the vacancies of 21 percent of the field leadership team added considerably to the workload of head office personnel, as field leaders must be very carefully vetted in the selection process in order to ensure only capable, politically neutral individuals are appointed.

The initial uncertainty of the timing of the provincial election, and the ultimate five-month delay of the general election, led to a substantial portion of these field management resignations. Following the provincial election delay being made official when the federal election was called on August 2, 2015 it was immediately communicated to the field leadership team that returning offices would be required to open in February rather than September. It was also communicated that the extensive 'pre-writ assignment', which had been completed in July, would need to be redone to establish contractual arrangements for returning office and voting location rentals.

Scheduled elections are still a new feature in Canada, and their timing has proven to be somewhat uncertain within the overriding rules of Westminster parliamentary governance.

Temporary Event Staff - Head Office and Field Offices

The 'accordion stretch' continues to be seen as an EMB begins to hire large waves of temporary employees needed to set the stage for an election. At the Elections Saskatchewan head office 39 temporary employees and contractors were actively engaged in event preparations and available to support the general election when the Election Proclamation was signed by the Lieutenant Governor on March 8, 2016. This included personnel for an internal help desk, operational support workers and media communications staff. In the field, returning offices had been in operation for a full month by that date, and supervisory returning officers had each been supplemented with deputy staff. Excluding the 131 members of the field management team, 816 temporary field-based election office workers provided support in 61 returning offices throughout the provincial election period.

While this expansion represented a substantial increase in the size of Elections Saskatchewan's core staff, it constituted only a fraction of what would be required to support the voting process. Recruiting the massive team that is needed to administer voting at stations within polling locations is a task that requires many months of effort by both the head office and field leadership teams. A multi-faceted, province-wide 'Take Part' outreach campaign had been underway for eight months by the time the election was called, and 9,146 individuals had signed up via the Elections Saskatchewan website wishing to be considered for an assignment as an election official in their local community. However, more would still need to be recruited following the issuance of election writs.



Field Leadership Team Orientation and Training Sessions

Every returning officer and election clerk in Saskatchewan is required to undergo a comprehensive orientation and training program. Starting in 2014, members of the field leadership team have been participating in a program that features increasingly detailed amounts of information provided in successive two and three-day sessions.

During the fiscal year, three major training sessions were conducted for returning officers and election clerks—one in April 2015, another in May 2015 and a final session in February 2016. The April session provided a high level overview of the entire range of constituency level election management responsibilities, including responsibilities for selecting returning office and polling locations and hiring office support and voting support staff. The May session focused on voter registration and enumeration support responsibilities. At the February session an automation coordinator, hired for each constituency by its returning officer, was included in the training. This final session provided detailed procedural instructions on administering the election, and involved hands-on learning regarding computer information systems that would be used for recording and managing critical data related to candidate nominations, election official appointments, payroll submissions, and voting results. At the final training session, returning officers and election clerks were also provided with train-the-trainer instruction and the curriculum that they, in turn, would use to train the more than 10,000 election workers required at the local level.



Elections Saskatchewan returning officers and election clerks participating in one of three major training sessions in 2015-16.



BUILDING INSTITUTIONAL CAPACITY

Strategic Goal #2: Continuously improve electoral management and build institutional capacity through disciplined planning and applied best practice.

Capacity Context

In many ways, Elections Saskatchewan resembles a very new election management body (EMB). Prior to the Legislative Assembly's commissioned review of the organization (the Hamilton Report), followed by a mandate for reform given to a new Chief Electoral Officer appointed in 2012, no institutionalized approach was taken to developing an ongoing capacity of professional election management for the province.

Prior to 2012, the head office staff of Elections Saskatchewan had been limited to four permanent positions. Further, successive provincial elections had been expected to be run according to an administrative formula that was developed decades earlier. Not surprisingly, this approach did not support an evolution of management practices or the adoption of innovations in electoral administration. Recognition of the effects of the organization's historic environment led the newly appointed Chief Electoral Officer to identify a need to put Elections Saskatchewan on a 'path for renewal' that would involve professionalizing, improving and focusing its efforts.

Election administration is unique in the world of public administration, and virtually no formal training programs are available to equip election personnel in becoming the experts they need to be in order to succeed in electoral management. There are no Canadian college or university programs that specialize in accrediting individuals with certificates or diplomas in the most effective practices for conducting voter registration campaigns; recruiting thousands of temporary workers across large expanses of geography; designing, centrally preparing and distributing election materials to hundreds of locations; applying information technology to manage large amounts of dynamic election data; providing 'just in time' training to temporary election officials on complex administrative procedures; or responding to the concerns of partisan campaign representatives in a neutral, professional and responsive manner. All of this must somehow be learned on the job supplemented by previous experience in other, non-election related work roles.

Mentoring, Training and Learning-by-Doing

During FY2015-16, Elections Saskatchewan committed to building its organizational capacity through the use of innovative approaches. It recognized that more than 90 percent of the personnel at head office, and 60 percent of the members of the field management team had never experienced a general election except as voters. This represented a high level of risk to the organization regarding the successful delivery of a general election. Addressing this shortage of detailed understanding was achieved through the procurement of a roster of 'as required' contracted election specialists who could assist with development of briefings, information sessions, detailed planning, procedural reviews and training documentation.

Throughout the 2015-16 fiscal year, Elections Saskatchewan worked to strengthen and deepen the knowledge of all head office staff on best practice election administration. Some of the senior election administration consultants on the 'as required' roster were contracted to provide specific types of support and staff briefing sessions. Their assignments included mentoring head office staff new to election management and unfamiliar with procedural standard details, and participating in detailed reviews of election preparation plans and procedural instructions and forms.

When the federal election was called in August 2015, Elections Saskatchewan's management team recognized that it provided an excellent learning opportunity. Both head office staff and members of the field leadership team were encouraged to apply for election worker positions within their local communities in order to acquire first-hand experience with the public expectations and voting day dynamics of a general election.

The availability of expert advice, coupled with head office and field staff members undergoing experiential learning during the federal general election, was enormously helpful in developing a well-rounded understanding of a wide range of election administration fundamentals.

Ancillary benefits of this risk mitigation has been an evolution toward the transformation of Elections Saskatchewan into a professional EMB with expanded institutional capacity.



Elections Saskatchewan returning officers and election clerks participating in one of three major training sessions in 2015-16.



FACILITATING MODERNIZATION OF ELECTORAL LEGISLATION

Strategic Goal #3: Facilitate the modernization of Saskatchewan's electoral legislative framework.

The 2009 Hamilton Report characterized Elections Saskatchewan as an election management body (EMB) that, for several decades, had experienced virtually no evolution, was suffering from out-of-date administrative methods, and had been chronically short-staffed and underfunded. At the same time, electoral legislation in the province was also in a virtual stasis.

Because the legislation that pertains to elections throughout parliamentary democracies tends to be extremely prescriptive, the evolution of societal expectations can quickly make electoral laws appear outdated and inappropriate. It is important to understand that electoral law covers more than just the Election Act—the legislative framework includes statutes that deal with the conduct of referenda and plebiscites, determine the timing and circumstances under which general elections and by-elections must be held, stipulate how constituency boundary lines are to be established and changed, and set out the processes that must be followed in a disputed or 'controverted' election.

'Step One' Legislative Changes

In December 2013 the Chief Electoral Officer published an assessment entitled *Toward an Improved Legislative Framework for Elections in Saskatchewan – Step One: Recommended Amendments for Saskatchewan's 28th General Election*. That publication recommended 15 legislative amendments that would respond to specific needs that had been identified for modernizing Saskatchewan's electoral process in advance of the next provincial general election.

In May 2014, the Legislative Assembly of Saskatchewan responded with the unanimous passage of legislation amendments that addressed 11 of the Chief Electoral Officer's 15 recommendations. Amendments related to the following recommendations were enacted:

1. Facilitate greater access for disabled voters through homebound voting;
2. Introduce a permanent register of voters;
3. Streamline advance voting;
4. Streamline registration at voting locations;
5. Permit a voter to deposit their own ballot;
6. Facilitate absentee voting for remote areas;
7. Ban the use (not possession) of cameras/phones in voting locations;
8. Increase flexibility in hiring election officers;
9. Remove the Chief Electoral Officer's duty to transport candidate scrutineers;
10. Establish term limits for returning officers; and
11. Appoint election clerks on the same basis as returning officers, i.e., allow the Chief Electoral Officer to hire election officers using the same competitive, merit-based process used to hire returning officers.

During FY2015-16 each of these new legislated provisions was the subject of detailed preparations, testing and training in advance of the official start of the 28th General Election.



Preparing 'Step Two' Recommendations

While these new provisions and all the other specific requirements of the Election Act were being operationalized, a critical review was consistently being performed by Elections Saskatchewan's head office leadership team regarding the efficiency and effectiveness of an extensive number of detailed procedural requirements that had not been amended. Summary notes on alternatives and preliminary research on the alternative approaches used in other Canadian jurisdictions were logged for critical review and development following the election.

In addition, during FY2015-16 the Chief Electoral Officer led the development of a series of discussion papers regarding a range of potential public policy reforms to Saskatchewan's electoral legislative framework. The content of these papers is intended to be used in post-election consensus-building discussions with select stakeholder groups. These various groups will provide input with regard to the most appropriate approaches to be taken in modernizing the province's election-related laws in advance of the 29th Provincial General Election.

During fiscal year 2016-17, the collected observations of Elections Saskatchewan's leadership team regarding legislative changes that could improve the 'mechanical' workability and efficiency of specific legal requirements will be documented as part of developing 'Step Two' recommendations for electoral reform. This will be supplemented by a detailed review of the range of content in the feedback that stakeholder groups provide following the election.



LEVERAGING TECHNOLOGY

Strategic Goal #4: Innovate and improve services by leveraging technology.

During their preparations for the 28th Provincial General Election, staff at Elections Saskatchewan became increasingly aware that almost every aspect of electoral administration involves the need for careful management of considerable, diverse and dynamic information.

This includes:

- Geographic information about 61 constituency boundaries and 3,000+ polling division boundaries;
- Address information about voting locations of various types—advance, mobile, hospital, homebound, remand centre, care home, election day, etc.;
- Absentee ballot application information for voters unable to attend a voting location;
- Demographic information on areas of high mobility and with new housing developments;
- Information on where each registered voter lives and, if different, where they receive their mail;
- Voter registration information on more than 750,000 voters required to be produced in various voters list formats;
- Political party and candidate information, including ballot information details, names and contact information for chief official agents and business managers, and details on representatives appointed as scrutineers;
- Appointment, oaths and payroll details for every election worker hired within each constituency;
- Vendor, contract, purchase order and deliverable information for services provided in all parts of the province;
- Warehouse inventory management and distribution information;
- Training schedule information for returning officers, election clerks, candidate business managers, election officers, and other election workers and observers;
- Issue management tracking information for use prior to and during the election period;
- Ballot printing logs and detailed security information on ballot distribution tracking;
- Preliminary voting results information on election night, and official voting results following the final count;
- Names and political party affiliations of incumbent and newly elected Members of the Legislative Assembly;
- Party and candidate political financing disclosure information; and
- Other detailed information supporting public education and event awareness, media queries, academic study and fiscal accountability.

Progress to Date

The rapid expansion and evolution of information and communication technologies over the past three decades has provided EMBs with an ability to greatly improve the efficiency in managing much of their election-related information, while providing new challenges associated with staying current with public expectations and financing technology updates. Except for the voting process and the counting of paper-based votes, every other aspect of election administration in Canadian elections is now supported in some significant way by the use of information technology.

Elections Saskatchewan lacks a single integrated information management system to house, secure, distribute and maintain the extensive amounts of data that is associated with each provincial electoral event. For the 28th General Election, Elections Saskatchewan determined that it would need to use a combination of its legacy (circa 2000) ESPREE database system (Elections Saskatchewan Permanent Register of Eligible Electors); a leased voters list management system (VoterView); an existing public website hosting platform; some commercial-off-the-shelf applications, a handful of custom database applications and a standard suite of office automation software.

A great deal of innovative progress was made during FY2015-16 in leveraging the capabilities of this combination of technologies while preparing for the election event delivery. This included:



A "Find My Constituency" tool was one of the new features developed for voters.

- Updating the Elections Saskatchewan website to include new features such as 'Online Voter Registration', 'Election Work Application', 'Find My Constituency' and 'Find Where to Vote' and including posted videos to inform the public and supplement election worker training;
- Implementing a web-based financial filing software application for use by candidate business managers;
- Using a centralized election worker tracking system;
- Applying bar code technology in an inventory management system used for tracking ballot boxes and ballot paper to and from field offices;
- Making use of fillable electronic forms wherever possible;
- Deploying standard computing hardware and software to all 61 constituency returning offices, and having it successfully installed and internet-connected during February 2016; and
- Implementing an internal communications support desk to assist the field leadership team in the areas of finance, payroll and operations.

While these new features and their application across the province demonstrated considerable progress in the use of technology, Elections Saskatchewan recognizes that greater efficiencies and improved information management can still be achieved with a comprehensive integration of systems and supporting data structures. This work, which will take considerable planning, analysis and design effort to establish the most cost-effective integration approach, will begin early within the next electoral cycle.

Elections Saskatchewan remains committed to introducing new and improving existing information technology whenever there is a reasonable expectation that it will drive down costs, increase quality, and improve the delivery of electoral events over the course of an electoral cycle.



PARTNERING TO DELIVER ELECTORAL EVENTS AND SERVICES

Strategic Goal #5: Partner and collaborate with other organizations to enhance effectiveness in the delivery of electoral events and services.

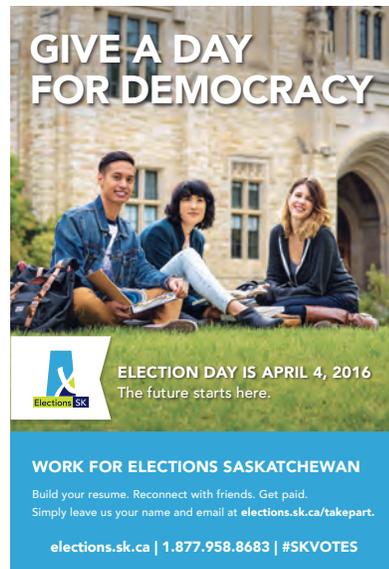
During the development of Elections Saskatchewan's strategic plan during the fall of 2013, members of the management team determined that developing a partnership approach with other organizations held promise for being far more effective than working alone in trying to address known capacity challenges.

Registering Voters

Leveraging on the information sharing agreement that Elections Saskatchewan developed with Elections Canada in FY2014-15, an innovative approach was developed for enumerating the estimated 815,000 eligible voters in the province and ensuring all who were interested in being registered to vote could do so in an efficient manner. Using the legislated flexibility that was available with regard to the collection of registration data in a final province-wide enumeration that would set the basis for newly legislated permanent register of voters, the Chief Electoral Officer made the assumption that persons who were registered for federal elections would also be interested in being registered for provincial elections, and that they would encourage other eligible voters in their household to get registered if they were not listed. For all but 202 polling divisions³, a household letter listing all federally registered voters at their address, was sent to residences advising that they would automatically be placed on the provincial register of voters if their information was correct. If there were errors that needed to be corrected, or if they did not want to be registered as a provincial voter there were online, telephone and mail-back contact options made available

for response. These same contact options were available to anyone in the household who was not registered but wished to do so. A total of 329,886 'enumeration confirmation' letters were sent out to addresses associated with 615,111 federally registered voters.

In addition to using address information supplied by Elections Canada, further expanded and corroborated through an examination of various provincial public sector address files, every verified residential address that had no federally registered voters associated was sent a letter from Elections Saskatchewan describing voter qualifications and inviting registration. This made voter registration available to any occupant at the address that met the citizenship, age and residency criteria. A total of 65,152 letters were sent out to addresses without federal registrants.



An example of a Take Part poster used for recruiting election day workers.

³ In addition to these specially identified polling divisions, separate enumeration methods were used for registering voters at First Nation reserves, personal care homes, campus housing and military barracks, as well as for federal rural registrants having a mailing address, but lacking a defined residential address required for accurate placement in a provincial constituency. These categories represented 98,000 federally registered voters.



These two enumeration letters generated almost 200,000 voter registration transactions that included adding new voters, updating names and/or addresses of registered voters and removing the names of voters who were deceased or had moved out of the province.

For the 202 exception polling divisions, for which analysis showed either extremely low rates of registration coverage, extremely high rates of mobility or the presence of new housing developments, an enhanced approach to door-to-door in-person enumeration was used. Enumerators, hired and trained by local constituency returning officers, went to each residence within their assigned polling division with a printout of all the known residential addresses. Those addresses which had federally registered voters had their names included in the listing for each address. Persons who were registered federally, and consented to being registered as voters provincially, were simply 'confirmed' on the printouts by enumerators. Corrections to erroneous registration information were recorded directly on the printouts, and new registrant information was recorded as well. A total of 43,015 addresses were visited using this approach.

When the provincial election was delayed, the voter enumeration period was extended to February 23, 2016. While the federal election was underway, no provincial voter registration activities were conducted so as to minimize the possibility of voter confusion. Enumeration activities were reinitiated in January 2016 and voters were invited to register online, by phone or by mail. Between January 4, 2016 and February 23, 2016, over 13,000 voter records were added or updated.

At the completion of the enumeration, 92 percent of the eligible voters in Saskatchewan were registered to vote.



Elections Saskatchewan contracted a "street team" to be on Saskatchewan's post-secondary campuses in January 2016 to register students to vote.

Recruiting Election Workers

One of the largest challenges that faces every Canadian EMB in an election year is the requirement to recruit an adequate number of individuals to act as election officers and support personnel at the many thousands of polling stations. These positions are compensated at minimal wage levels, involve very long hours of work (and usually for only a single 14-hour day) and involve interacting with members of the public while using complex paper-based procedures that are increasingly unfamiliar to individuals who are more comfortable with electronic processing. The current voting services model requires a very large complement of temporary election workers at each successive election and recruiting an adequate work force is a major operational risk every Canadian election office faces.

During the 2015-16 fiscal year, Elections Saskatchewan reached out to a number of not-for-profit, service, and faith-based organizations along with other large employers in the province to gain their support in ensuring enough adequately skilled election officers would be available to



work during the 28th General Election. Arrangements were made with urban municipalities to contact their previous election workers and indicate to them the availability of work in the provincial election. A pilot program was defined that would allow election workers to donate their earnings to a charity of their choice and receive a tax deduction receipt for doing so.

Elections Canada temporary personnel, who had worked as election officers in Saskatchewan during the national election and had indicated their information could be shared with election administrators at other levels of government, were contacted and encouraged to apply to work in the provincial election. Together with a multi-faceted initiative titled 'Take Part', a total of 9,146 persons had expressed interest to work in the upcoming election when the provincial election writs were issued on March 8, 2016.

Partnerships with Vendors

Preparing for any election involves entering into contracts with hundreds of different private and public sector vendors. Required services include printing; packaging; delivery; rental of offices, voting locations, furniture, and computing hardware; installation of specialized equipment; computer systems and services; telecommunications, accessibility and remediation aids and the provision of a wide variety of specific consumable products.

Selection of vendors to provide such services is done via standard public sector competitive procurement procedures. These processes result in contracts which tend to be very similar with regard to their Terms and Conditions. However, not all vendors performed at the same level and Elections Saskatchewan was pleasantly surprised to find that numerous vendors were inspired by the opportunity to assist in the provincial democratic process and went considerably 'above and beyond' the expectations that were set out in the contract language that formally described their obligations.



Elections Saskatchewan hosted its annual Registered Political Parties Advisory Committee meeting in Saskatoon in June 2015. Marc Mayrand, Chief Electoral Officer of Canada, delivered a keynote address.



INCREASING ACCESSIBILITY AND PUBLIC AWARENESS

Strategic Goal #6: Increase accessibility, public awareness, and knowledge of the electoral process.

Working to Make Voting More Accessible

Elections Saskatchewan committed to improving accessibility to voting for voters with disabilities, and has reported considerable policy progress in this area in annual reports covering the last two fiscal years.

During fiscal year 2015-16 this progress continued with the detailed preparations made for the 28th Provincial General Election.

Details of how the newly legislated process for homebound voting would work during the election period were formalized, tested and documented in procedural guides and training manuals. In addition, a training video was produced and included as mandatory viewing by all election workers on approaches to be used in providing welcoming, appropriate and effective assistance to mobility challenged or otherwise disabled voters.



A screen image from the Elections Saskatchewan accessibility training video produced in July 2015.



For the first time in Saskatchewan, homebound voting was offered as a voting option.

All proposed polling locations were evaluated for accessibility using criteria developed in examining related standards used by EMBs across Canada. As a result of the evaluation, 15 voting locations were found to be non-accessible and could not be affordably remediated to become accessible. The remaining locations were either already fully accessible, or were modified to become fully accessible and provide assigned voters with an equitable voting experience.

To manage the process of modifying locations in order to make them accessible, a coordinated plan was designed and implemented across all constituencies. That plan ensured appropriate products and actions were accurately assigned to maximize the number of voting locations able to provide required assistance to voters with any type of disability (including mobility, vision or hearing) and enable broad public access to the voting process. Where accessibility to a polling location could simply not be made complete, additional election officers were approved for use in assisting voters and a curbside voting option was made readily available to voters at these locations.



To ensure that the maximum number of voting places were truly accessible environments, a large number of items (e.g., 278 ramps, 67 mats, 2,000 magnifiers, 1,300 lights and 4,000 voter assistant templates) were purchased. These items are being considered an investment in accessibility, and will be returned to Elections Saskatchewan's central warehouse for reuse during future electoral events.

The pre-election list of selected voting locations across the province indicated that 100 percent of advance voting places would be wheelchair accessible and 98.7 percent of election day voting locations could be accessed via a wheelchair.

Creating Educational Materials

Electoral best practice requires every election management body to purposefully engage with the public and meet people's needs and expectations for timely information and services.

During FY2015-16 Elections Saskatchewan finalized and distributed a wide range of engaging, general audience educational materials regarding voter registration, voting, and the rights of candidacy, along with information related to electoral processes and schedules. A comprehensive communications plan for the pending general election was finalized, with specific messages and dates prepared in terms of scheduled advertising and media information.

Advertising with regard to the province-wide enumeration of voters and how to get 'on the list' if missed were delivered during the summer of 2015.

As soon as the provincial election delay was known, Elections Saskatchewan immediately provided detailed information to a broad range of stakeholders about the changed election date.

**GIVE A DAY
FOR DEMOCRACY**

ELECTION DAY IS APRIL 4
The future starts here.

WORK THE APRIL 4 PROVINCIAL ELECTION

We need 10,000 workers on election day across Saskatchewan. Working an election is a great way to build your resume and reconnect with friends.

It's easy to apply.

Visit elections.sk.ca/workers or call 1.877.958.8683 for the variety of jobs, what they pay, and to leave us your name and contact information. A returning officer will be in touch.

elections.sk.ca | 1.877.958.8683 | #SKVOTES

An example of an Elections Saskatchewan newspaper ad encouraging individuals to work the provincial election.



Encouraging Voter Participation

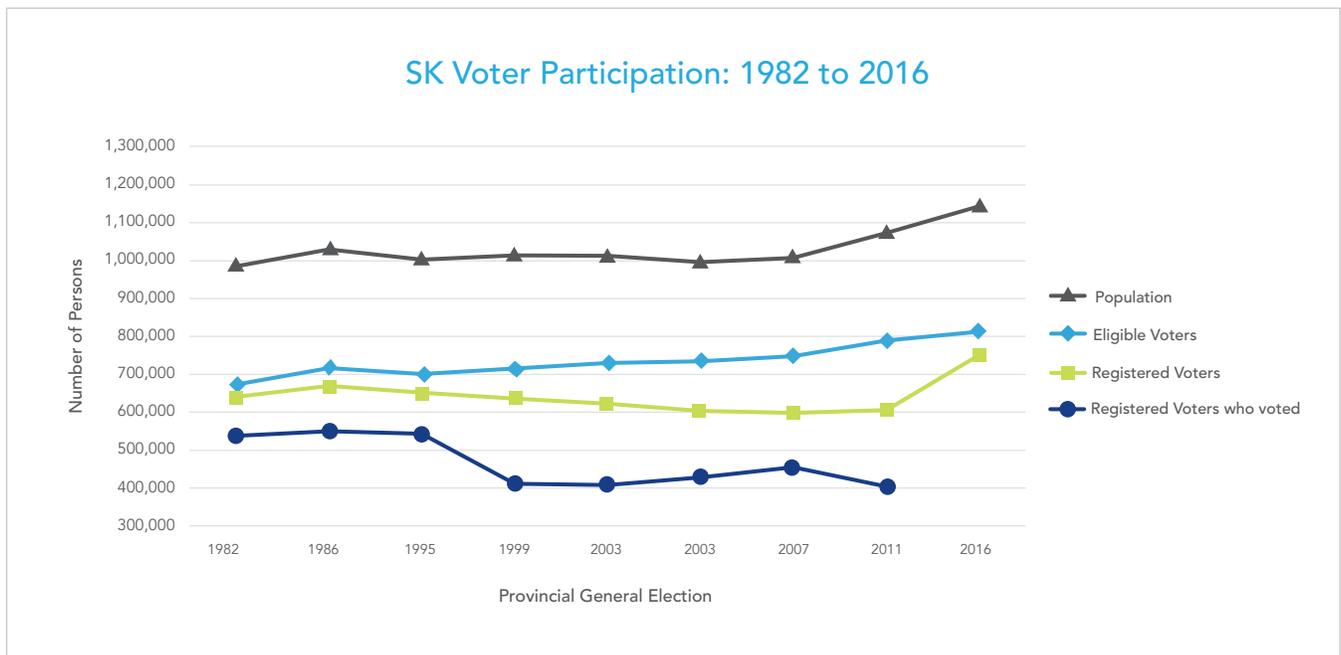
Decades of declining levels of voter participation, at all jurisdictional levels in Saskatchewan and across the country, can only be addressed through the concerted efforts of political organizations, civil society groups and EMBs. Elections Saskatchewan believes it can make its greatest contribution to reversing the trend of declining voter turnout by working hard to reduce administrative barriers to voting.

Throughout the 2015-16 fiscal year, Elections Saskatchewan put structures and messaging in place that communicated key information about the registration and voting process while emphasizing the importance of participation in the most fundamental of all democratic acts—voting. However, it is recognized that simply providing this messaging backdrop of ‘civic duty’ is unlikely, in and of itself, to have a significant effect on voting behavior. Years of voting studies have indicated that simply appealing to citizens’ sense of democratic obligation is unlikely to provide non-voters with sufficient motivation to change their underlying inclination to abstain from voting. However, non-voters

often report that they lack of information regarding how to become registered and what the process of voting involves. Accompanying messages that describe these procedures with a conceptual incentive to pay careful attention to their content requires a carefully balanced equation in order to have broad public appeal.



Dr. Boda participated in two Canadian Citizenship Ceremonies in Regina (December 2015) and Saskatoon (February 2016).



A table created by Elections Saskatchewan and offered to the public that promoted the idea that our understanding of voter turnout in Saskatchewan has to change.



MEASURING STRATEGIC PLAN PERFORMANCE

When it was developed in FY2013-14, Elections Saskatchewan's strategic plan represented a new way of thinking, developing, documenting, and delivering on the institution's mandate.

This plan:

- Describes the core values the institution strives to uphold;
- Identifies the stakeholders the institution serves;
- Outlines the vision, role and mission of the institution; and
- Sets out six strategic goals and 24 supporting objectives, thereby establishing the foundation of the institution's master work plan for the period covered by the strategic plan.

Following the development of Elections Saskatchewan's strategic plan, the members of the head office leadership team proceeded to develop three years of annual performance measures that would be indicative of the extent of progress being achieved in reaching the organization's six strategic goals. These three years of measures were published in the 2013-14 annual report, and a commitment was made to report on actual results, per applicable measure, for each of the three years of the strategic plan's duration. The first year of the strategic performance measures were reported in the Elections Saskatchewan's 2014-15 annual report, with an indication that five of six measures had been fully achieved and one was partially achieved.

The table on the following pages provide the results for the second year of strategic performance measurement. They indicate that during FY2015-16 three measures were fully achieved, one measure was partially achieved, one was not achieved and another could not be measured because of the election delay.

Also included is a table showing the measures that will be taken during the final year (FY2016-17) of the current strategic plan's life cycle.





2015-2016 Fiscal Year Performance Measures and Results

Strategic Goal	2015-16 Performance Measure	Results
<p>#1 Attract and retain a competent, inclusive, and performance-focused Elections Saskatchewan team.</p>	<p>Head office attrition rate of less than 8 percent (1 person); field leadership team attrition rate of less than 4 percent (5 persons).</p>	<p>Not achieved.</p> <p>Three permanent staff members (18 percent) from Elections Saskatchewan’s head office leadership team left the organization during the fiscal year, triple the attrition rate expected.</p> <p>Twenty-eight members of the field leadership team (21 percent) resigned their positions during FY2015-16. Field leadership positions are part-time except for three months around an election.</p> <p>The numerous field managers who left did so for a variety of reasons. Some wished to pursue full-time work; others resigned because they were personally unable to accommodate a five-month delay in election timing; individual health concerns were also responsible for a number of resignations.</p>
<p>#2 Continuously improve electoral management and build institutional capacity through disciplined planning and applied best practice.</p>	<p>Create and implement project management structure that provides regular reporting used to monitor project progress and allow management intervention as necessary.</p>	<p>Achieved.</p> <p>During the fiscal year, the ‘critical path’ elements of 29 separate projects were combined into one Election Readiness project and management reviews occurred on a weekly basis to ensure necessary progress was continuously made.</p>
<p>#3 Facilitate the modernization of Saskatchewan’s electoral legislative framework.</p>	<p>Identify a structure of general legislative features required in a “model” framework of electoral law for Saskatchewan and define a plan by which legislative content will be identified through a process of collaboration with stakeholders.</p>	<p>Achieved.</p> <p>Elections Saskatchewan engaged various academics and retired electoral practitioners to develop a series of discussion papers, the content of which will be used in post-election consensus-building discussions with electoral stakeholders.</p>



Strategic Goal	2015-16 Performance Measure	Results
<p>#4 Innovate and improve services by leveraging technology.</p>	<p>Enumerate 90 percent of all eligible Saskatchewan voters in 2015.</p>	<p>Achieved.</p> <p>Leveraging on an information sharing agreement with Elections Canada, 92 percent of eligible voters were registered at the close of enumeration.</p>
<p>#5 Partner and collaborate with other organizations to enhance effectiveness in the delivery of electoral events and services.</p>	<p>Develop and implement formal partnership agreements with three Saskatchewan-based organizations to improve election period staffing and the provision of voter services.</p>	<p>Partially achieved.</p> <p>Effective partnerships were developed, but without the development or sign-off of any formal agreements.</p> <p>Election period staffing was assisted by collaborative efforts on the part of community-based organizations and urban municipalities. Numerous vendors provided services considerably 'above and beyond' their contractual obligations and acted as partners while providing services in the preparations for election delivery.</p>
<p>#6 Increase accessibility, public awareness, and knowledge of the electoral process.</p>	<p>Targeted advertising and public education efforts focused on voting opportunities and accessibility to provincial voter registration and voting procedures helps end a two-decade trend of declining voting participation at successive provincial elections.</p>	<p>Not possible to measure voting participation within FY2015-16.</p> <p>This performance measure assumed that the 28th provincial general election would occur on the first Monday in November during the 2015-16 fiscal year, as scheduled by statute.</p> <p>That election was legally delayed until April 4, 2106 because a federal election called for October 19, 2015 would have resulted in overlapping election periods.</p> <p>This measure, as well as the one associated with goal #6 for FY2016-17, will both be reported on in next year's annual report.</p>



Performance Measures for the Final Year of the 3-Year Strategic Plan

Fiscal Year 2016-17	Goal	Performance Measure
Goal #1	Attract and retain a competent, inclusive, and performance-focused Elections Saskatchewan team.	Head office attrition rate of less than 32 percent (4 persons); field leadership team attrition rate no longer applicable (these term positions end six months after each election).
Goal #2	Continuously improve electoral management and build institutional capacity through disciplined planning and applied best practice.	75 percent of 28th cycle electoral projects are reframed or updated for the 29th cycle and take advantage of knowledge gained and lessons learned.
Goal #3	Facilitate the modernization of Saskatchewan's electoral legislative framework.	Based on post-election stakeholder engagement and feedback processes, populate the model electoral law framework with specific features needed to modernize Saskatchewan's provincial electoral process.
Goal #4	Innovate and improve services by leveraging technology.	Ensure all registrations taken during the enumeration and election period (list revision and registrations at the time of voting) are collected into a well-designed computer repository able to provide a solid basis for a continuously maintained voter registry, should legislation be adopted to change public policy on voter registration.
Goal #5	Partner and collaborate with other organizations to enhance effectiveness in the delivery of electoral events and services.	80 percent of temporary election staff indicate they are willing to serve in a support role during a subsequent election at the municipal or federal level, and that their contact information can be shared for this purpose.
Goal #6	Increase accessibility, public awareness, and knowledge of the electoral process.	Statistically reliable post-election survey analysis indicates that 90 percent of Saskatchewan residents eligible to vote were aware of opportunities available to them for registration and voting participation.



FINANCIAL SUMMARY

The work of an election management body differs fundamentally from that of most other public service organizations in that it operates on a four-year electoral cycle, rather than an annual cycle. As such, it incurs costs associated with the ongoing operations of the institution as well as costs associated with the delivery of electoral events that happen either on a schedule set out in statute (i.e., general elections and boundary redistributions) or on-demand (i.e., by-elections and referenda).

Elections Saskatchewan's FY2015-16 budget estimates distinguish between these on-going administration costs and event-related costs. In most instances, the former expenditures will remain relatively constant over time while the latter costs will fluctuate and peak in the 12-month period immediately following a general election call.

For FY2015-16, Elections Saskatchewan's event-related expenditures were focused on two electoral event components: the Pre-Election Enumeration, and the 28th General Election. The event budget was developed by creating detailed plans for what the institution needed to achieve by the end of the fiscal year, grouping the activities into the two electoral components, and then determining resource requirements for each activity and estimating their associated costs.

A complete financial report of Elections Saskatchewan's expenditures during the fiscal year is provided at Appendix A, which appears on the pages that immediately follow.

A summarized view of Elections Saskatchewan's fiscal activity during FY2015-16 is set out in the table below:

Elections Saskatchewan Total Expenditures vs. Budget, Fiscal Year 2015-2016		
	Budget	Actual
Ongoing Administration Costs	\$ 2,687,481	\$ 2,700,568
Event-Related Costs	\$ 13,821,519	\$ 12,798,865
Total	\$ 16,509,000	\$ 15,499,433

APPENDICES

- A. Elections Saskatchewan Financial Statements 2015-16
- B. Registered Political Parties
- C. Annual Financial Reporting by Political Parties
- D. Saskatchewan's Political Contributions Tax Credit System
- E. Annual Tax Credit Reporting



Management's Responsibility for the Financial Statements

The accompanying financial statements are the responsibility of the Office of the Chief Electoral Officer (the Office). They have been prepared in accordance with Canadian public sector accounting standards.

The Office maintains appropriate systems of internal control, including policies and procedures, which provide reasonable assurance that the Office's assets are safeguarded and that financial records are relevant and reliable.

The Provincial Auditor of Saskatchewan conducts an independent audit of the financial statements. That examination is conducted in accordance with Canadian generally accepted auditing standards and includes tests and other procedures that allow the Provincial Auditor to report on the fairness of the financial statements.

Michael Boda, D.Phil., Ph.D.
Chief Electoral Officer
Province of Saskatchewan

Jennifer Colin, CPA, CMA, CIA
Deputy Chief Electoral Officer
Corporate Services & Electoral Finance

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Website: www.elections.sk.ca





PROVINCIAL AUDITOR
of Saskatchewan

INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

I have audited the accompanying financial statements of the Office of the Chief Electoral Officer, which comprise the statement of financial position as at March 31, 2016, and the statements of operations and accumulated surplus, change in net debt, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 financial statements 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 financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer as at March 31, 2016, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Regina, Saskatchewan
July 18, 2016

Judy Ferguson, FCPA, FCA
Provincial Auditor



STATEMENT 1

APPENDIX A:
STATEMENT OF FINANCIAL POSITION
 AS AT MARCH 31

	<u>2016</u>	<u>2015</u>
Financial Assets		
Due from the General Revenue Fund	\$ 4,869,024	\$ 830,981
Accounts Receivable	14,999	837
	<u>4,884,023</u>	<u>831,818</u>
Liabilities		
Accounts Payable	4,669,824	768,548
Accrued Employee Costs	214,199	63,270
	<u>4,884,023</u>	<u>831,818</u>
Net Debt	<u>-</u>	<u>-</u>
Non-financial Assets		
Tangible Capital Assets (Note 3)	1,264,742	884,870
Prepaid Expenses	6,248	17,500
	<u>1,270,990</u>	<u>902,370</u>
Accumulated Surplus (Statement 2)	<u>\$ 1,270,990</u>	<u>\$ 902,370</u>



APPENDIX A:
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31

STATEMENT 2

	2016		2015
	Budget	Actual	Actual
Revenue			
General Revenue Fund	\$ 16,509,000	\$ 15,493,071	\$ 5,773,680
Miscellaneous Income	-	6,362	4,983
Total Revenue	<u>16,509,000</u>	<u>15,499,433</u>	<u>5,778,663</u>
Expenses			
Operating:			
Salaries and Benefits	1,573,250	1,574,228	1,427,047
Contractual Services	285,831	374,652	670,550
Communications and Advertising	30,482	36,248	51,785
Employee Travel	72,037	38,943	42,351
Supplies and Services	208,604	245,236	162,168
Office Rent, Insurance and Utilities	374,744	338,513	258,622
Equipment	142,533	128,349	274,662
Amortization (Note 3)	101,000	208,383	217,890
Total Operating Expense	<u>2,788,481</u>	<u>2,944,552</u>	<u>3,105,075</u>
Events:			
2016 General Election Costs (Note 9) (Schedule 1)	13,342,329	12,183,159	1,183,636
Boundary Redistribution (Schedule 2)	-	-	347,974
2014 Lloydminster By-Election (Schedule 3)	-	3,102	386,811
Total Events Expense	<u>13,342,329</u>	<u>12,186,261</u>	<u>1,918,421</u>
Total Expenses	<u>16,130,810</u>	<u>15,130,813</u>	<u>5,023,496</u>
Operating Surplus	<u>\$ 378,190</u>	<u>\$ 368,620</u>	<u>\$ 755,167</u>
Accumulated Surplus, beginning of year		902,370	147,203
Accumulated Surplus, end of year (Statement 1)		<u>\$ 1,270,990</u>	<u>\$ 902,370</u>



APPENDIX A:
STATEMENT OF CHANGE IN NET DEBT
 FOR THE YEAR ENDED MARCH 31

STATEMENT 3

	2016	2015
Operating Surplus	\$ 368,620	\$ 755,167
Acquisition of Tangible Capital Assets (Note 3)	(588,255)	(955,557)
Amortization of Tangible Capital Assets (Note 3)	208,383	217,890
Change in Prepaid Expenses	11,252	(17,500)
Increase (Decrease) in Net Debt	-	-
Net Debt, beginning of year	-	-
Net Debt, end of year	\$ -	\$ -

APPENDIX A:
STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED MARCH 31

STATEMENT 4

	2016	2015
Cash from (used for) operating activities:		
General Revenue Fund appropriation received	\$ 11,462,127	\$ 5,678,761
Salaries and benefits paid	(2,448,062)	(1,702,389)
Supplies and other expenses paid	(8,437,062)	(3,003,315)
Cash from operating activities	577,003	973,057
Cash from (used for) capital activities:		
Purchase of Tangible Capital Assets (Note 3)	(588,255)	(955,557)
Change in Prepaid Expenses	11,252	(17,500)
Cash used for capital activities	(577,003)	(973,057)
Increase (Decrease) in cash and cash equivalents	-	-
Cash and cash equivalents, beginning of the year	-	-
Cash and cash equivalents, end of the year	\$ -	\$ -



NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2016

1. Authority and Purpose

The Chief Electoral Officer is an officer of the Legislative Assembly and is appointed by resolution of the Assembly. The mandate of the Office of the Chief Electoral Officer (Office) is to administer provincial elections, enumerations and provincial election finances under *The Election Act, 1996*. The Office maintains the province's political contributions tax credit disclosure regime under *The Political Contributions Tax Credit Act*, and administers referenda, plebiscites and time votes according to *The Referendum and Plebiscite Act* and *The Time Act*. The net cost of the operations of the Office is borne by the General Revenue Fund of the Province of Saskatchewan.

2. Summary of Accounting Policies

These financial statements are prepared in accordance with Canadian public sector accounting standards. These statements do not include a Statement of Remeasurement Gains and Losses as the Office has no activities that give rise to remeasurement gains or losses. As a result, its accumulated surplus is the same as its accumulated operating surplus.

The following policies are considered significant:

- (a) **Reporting Entity** – The reporting entity is the Office of the Chief Electoral Officer, for which the Chief Electoral Officer is responsible.
- (b) **Revenue** – The Office receives statutory appropriations from the General Revenue Fund to carry out its work. General Revenue Fund appropriations are included in revenue when amounts are spent or committed.

(c) **Tangible Capital Assets** – Tangible capital assets are reported at cost less accumulated amortization. All capital assets are amortized on a straight-line basis over a life of three to ten years. Work in progress (WIP) is not amortized until completed and placed in service for use.

(d) **Accrued Employee Costs** – Accrued employee costs include the salary, vacation, and severance owed to staff of the Office at year end.

(e) **Use of Estimates** – These statements are prepared in conformity with Canadian public sector accounting standards. These principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. Differences are reflected in current year operations when identified.

3. Tangible Capital Assets

The recognition and measurement of tangible capital assets is based on their service potential. These assets will not provide resources to discharge liabilities of the Office.



Notes to the Financial Statements March 31, 2016 (Continued)

Table 1 – Tangible Capital Assets

	2016						2015	
	Hardware & Software	Machinery & Equipment	Office Equipment	Furniture & Building Improvements	System Development	WIP (Permanent Voter Registry)	Total	Total
Cost:								
Beginning of year	\$223,256	\$28,270	\$57,386	\$739,676	\$289,467	\$276,561	\$1,614,616	\$659,059
Additions	-	-	-	-	-	588,255	588,255	955,557
Disposals	-	-	-	-	-	-	-	-
End of year	223,256	28,270	57,386	739,676	289,467	864,816	2,202,871	1,614,616
Accumulated amortization:								
Beginning of year	223,256	2,827	37,773	239,641	226,249	-	729,746	511,856
Annual amortization	-	2,827	6,846	169,763	28,947	-	208,383	217,890
End of year	223,256	5,654	44,619	409,404	255,196	-	938,129	729,746
Net Book Value, end of year	\$-	\$22,616	\$12,767	\$330,272	\$34,271	\$864,816	\$1,264,742	\$884,870

4. Contractual Obligations

Operating Lease

Minimum annual payments under operating leases on property over the next five years are as follows:

2016/17	\$ 105,000
2017/18	105,000
2018/19	105,000
2019/20	108,750
2020/21	108,750
Thereafter	438,750

Event - 2016 General Election

The following event related contractual obligations will be settled in the 2016/17 fiscal year.

Returning Office Leases	\$ 228,901
Supplies and Services	184,069

5. Lapsing of Appropriation

The Office follows *The Financial Administration Act, 1993* with regards to its spending. If the Office spends less than its appropriation by March 31, the difference is not available to acquire goods and services in the next fiscal year.

6. Pension Plan

The Office participates in a defined contribution pension plan for the benefit of its employees. The Office's financial obligation of the plan is limited to making payments of 7.5% of employees' salaries for current service.

7. Costs Borne by Third Party Agencies

The Office has not been charged with certain administrative costs and employee benefit costs. These costs are borne by the Legislative Assembly Service and the Ministry of Finance. No provision for these costs has been made in these statements.

8. Financial Instruments

The Office's financial instruments include Due from the General Revenue Fund, Accounts Receivable, Accounts Payable, and Accrued Employee Costs. The carrying amount of these instruments approximates fair value due to their immediate or short-term maturity. These instruments have no significant interest rate or credit risk.

9. 2016 General Election Costs

The April 4, 2016 General Election costs are being incurred over three fiscal years. Costs incurred in 2015-16 have been reflected in these financial statements; a significant portion of the election costs will be incurred and reported in 2016-17.

10. Comparative Figures

Certain of the prior years' figures have been restated to conform to the current year's presentation.



2016 GENERAL ELECTION COSTS

SCHEDULE 1

<u>2016 General Election</u>	2016		2015
	Budget	Actual	Actual
Salaries and Benefits	\$ 1,102,756	\$ 1,024,755	\$ 88,285
Contractual Services	2,812,424	2,702,042	614,536
Communications and Advertising	1,380,250	2,024,138	181,922
Employee Travel	480,781	661,136	19,660
Supplies and Services	6,431,286	4,784,427	85,830
Office Rent and Utilities	983,232	509,361	1,993
Equipment	151,600	477,300	191,410
Total Event Expenses (Statement 2)	\$ 13,342,329	\$ 12,183,159	\$ 1,183,636

BOUNDARY REDISTRIBUTION COSTS

SCHEDULE 2

<u>Boundary Redistribution</u>	2016		2015
	Budget	Actual	Actual
Salaries and Benefits	\$ -	\$ -	\$ 204,465
Contractual Services	-	-	34,575
Communications and Advertising	-	-	11,670
Employee Travel	-	-	15,215
Supplies and Services	-	-	59,293
Office Rent and Utilities	-	-	4,342
Equipment	-	-	18,414
Total Event Expenses (Statement 2)	\$ -	\$ -	\$ 347,974

LLOYDMINSTER BY-ELECTION

SCHEDULE 3

<u>2014 Lloydminster By-election</u>	2016		2015
	Budget	Actual	Actual
Salaries and Benefits	\$ -	\$ 9	\$ 1,711
Contractual Services	-	276	75,054
Communications and Advertising	-	2,647	60,719
Employee Travel	-	(361)	35,568
Supplies and Services	-	(917)	89,089
Office Rent and Utilities	-	-	10,455
Reimbursement of Election Expenses	-	1,448	114,215
Total Event Expenses (Statement 2)	\$ -	\$ 3,102	\$ 386,811



APPENDIX B: REGISTERED POLITICAL PARTIES

As of March 31, 2016, six political parties are registered in Saskatchewan. Their names, abbreviations, leaders, and chief official agents are recorded in the Register of Political Parties as follows:

REGISTERED POLITICAL PARTIES

Party Name	Party Abbreviation	Party Leader	Chief Official Agent	Website
Green Party of Saskatchewan	Green Party	Victor Lau	David Abbey	www.saskgreen.ca
New Democratic Party, Saskatchewan Section	New Democratic Party (N.D.P.)	Cam Broten	Frank Quennell	www.saskndp.ca
Progressive Conservative Party of Saskatchewan	P.C. Party of Saskatchewan	Rick Swenson	Horizons Publishing & Printing Co. Ltd (Grant Schmidt)	www.pcsask.ca
Saskatchewan Liberal Association	Saskatchewan Liberal Party	Darrin Lamoureux	Gerald Hiebert	www.saskliberals.ca
Saskatchewan Party	Saskatchewan Party	Brad Wall	The Saskatchewan Party Fund Inc. (Patrick Bundrock)	www.saskparty.com
Western Independence Party of Saskatchewan (WIP)	WIPSK	William Sawkiw	Neil Fenske	www.wipsk.com

The Political Party Registration Process

Under Section 224 of *The Election Act, 1996*, a political party may apply to be registered at any time between the day fixed for the return to a writ for a general election and the fifth day after the writ of election is issued.

A registration application must be in the prescribed form, accompanied by a complete and accurate petition for registration. Each petition must be signed by at least 2,500 eligible provincial voters. At least 1,000 of these voters must live in at least ten different provincial constituencies, with a minimum of 100 voters in each of those constituencies.

Along with its application and petition, a political party must file:

- A written statement declaring that its primary purpose is to field candidates for election as Members of the Legislative Assembly;
- An audited financial statement; and
- Prescribed information regarding the party's leader, senior officers, chief official agent, and auditor.

Once Elections Saskatchewan has reviewed the political party's registration documentation and vetted its application, the Chief Electoral Officer will register the political party and, in accordance with Section 223 of the Act, publish its name in *The Saskatchewan Gazette*.



APPENDIX C: ANNUAL FINANCIAL REPORTING BY POLITICAL PARTIES

Under Section 250 of *The Election Act, 1996*, before May 1 each year, the chief official agent of a registered political party must file an audited Fiscal Period Return (Form E-521) detailing the party's financial activities during the preceding calendar year.

All donations of money and commercial value exceeding \$250 made during the year by individuals, corporations, trade unions, unincorporated organizations and associations, and any other person or group of persons must be reported on Form E-521. Expenses incurred during an election

campaign period are not reported on Form E-521. Under Section 251 of the Election Act, election expenses are reported on an audited Registered Political Party's Return of Election Expenses (Form E-524).

The following table summarizes the contributions received and expenses incurred by each registered political party for the calendar year 2015.

Calendar Year 2015

Registered Political Party	Contributions		Expenses			
	Total Contributions	Cash on Hand	Operating Expenses	Advertising	Other	Total
Green Party of Saskatchewan	9,040.19	8,126.44	9,098.30	0.00	0.00	9,098.30
New Democratic Party, Saskatchewan Section	1,326,180.09	1,253,671.32	1,014,407.27	281,313.08	148,378.07	1,444,098.42
Progressive Conservative Party of Saskatchewan	209,965.00	111,394.03	109,959.37	63,909.95	0.00	173,869.32
Saskatchewan Liberal Association	41,150.29	66,209.03	14,701.43	0.00	150.00	14,851.43
Saskatchewan Party	4,264,352.00	1,401,175.00	2,703,544.00	247,475.00	904,241.00	3,855,260.00
Western Independence Party of Saskatchewan (WIP)	290.00	208.56	399.00	0.00	0.00	399.00

Note: The information reported in this table is from fiscal returns as filed by the registered political party. Fiscal returns are audited by Elections Saskatchewan and are subject to change. Once audited, fiscal returns are posted on the Elections Saskatchewan website and are marked as "FINAL."



APPENDIX D: SASKATCHEWAN'S POLITICAL CONTRIBUTIONS TAX CREDIT SYSTEM

The Political Contributions Tax Credit Act, 2001 (Saskatchewan) (the Tax Credit Act) governs the province's political contributions tax credit system and forms the basis for calculating political contribution tax credits for provincial resident taxpayers under *The Income Tax Act, 2000* (Saskatchewan).

Saskatchewan's political contributions tax credit system offers provincial resident taxpayers, including individuals and corporations, the opportunity to claim tax credits based on the eligible contributions they made to a registered political party or independent candidate.

Tax receipts issued by registered political parties or independent candidates must comply with the Tax Credit Act to qualify under the provincial tax act. Specifically, registered political parties and independent candidates may receipt contributions from provincial resident taxpayers when those contributions are used to advance the democratic process in Saskatchewan.

Tax Receipts

Under Section 8 of the Tax Credit Act, official income tax receipts are issued by the chief official agent of a registered political party or by the business manager in the case of an independent candidate.

- The chief official agent's name must be recorded in the Register of Political Parties maintained by the Chief Electoral Officer.
- The business manager is eligible to issue tax receipts only if the returning officer has certified the candidate's nomination under Subsection 48(2) of *The Election Act, 1996*.

Tax receipts may be issued for eligible contributions of \$25 or more to a registered political party or independent candidate.

The tax credit available to provincial resident taxpayers is calculated according to the following criteria:

- Where the total eligible contribution is \$400 or less, the taxpayer is entitled to claim 75 percent of the total contribution;
- Where the total eligible contribution is more than \$400 but not more than \$750, the taxpayer is entitled to claim \$300 plus 50 percent of the amount by which the total contribution exceeds \$400; and
- Where the total eligible contribution is more than \$750, the taxpayer is entitled to claim the lesser of \$650 or \$475 plus 33 percent of the amount by which the total contribution exceeds \$750.

APPENDIX E: ANNUAL TAX CREDIT REPORTING

Under Section 13 of *The Political Contributions Tax Credit Act, 2001 (Saskatchewan)* (the Tax Credit Act), on or by the last day of April each year, the chief official agent of a registered political party must file a reconciliation of tax receipts used the preceding calendar year—on an Annual Report of Contributions (Registered Political Party) (Form P-602). The reconciliation details the aggregate amount of contributions received; the number of tax receipts issued, spoiled or duplicated; and the number of tax receipts retained (unused).

Under Section 12 of the Tax Credit Act, when an independent candidate participates in the province's political contributions tax credit system, the candidate's business manager must file a reconciliation of tax receipts used during the campaign period and the aggregate amount of contributions received—on a Campaign Period Report of Contributions (Independent Candidate) (Form P-606).

The following table summarizes the value of the tax receipts issued by each registered political party for the years 2008 through 2015.

POLITICAL CONTRIBUTIONS RECEIPTED (CALENDAR YEAR 2008–15)

Registered Political Party	Aggregate Received Contributions							
	2008	2009	2010	2011	2012	2013	2014	2015
Green Party of Saskatchewan	4,810.00	6,600.21	9,686.00	30,353.10	5,697.00	5,950.76	4,503.09	6,379.95
New Democratic Party, Saskatchewan Section	692,250.19	840,413.57	934,275.83	1,039,403.28	788,852.67	924,098.09	816,696.50	931,242.08
New Green Alliance	-	-	-	-	-	-	-	-
Progressive Conservative Party of Saskatchewan	7,870.00	7,055.00	13,274.00	9,922.00	3,810.00	-	8,010.00	10,070.00
Saskatchewan Liberal Association	134,499.49	93,517.49	76,984.18	76,446.33	37,643.52	28,524.96	28,609.96	38,069.96
Saskatchewan Marijuana Party*	3,102.00	5,772.26	1,700.00	-	-	-	-	-
Saskatchewan Party	1,315,381.96	1,533,641.63	2,874,216.35	5,613,676.57	3,052,248.65	2,345,394.27	2,413,357.99	3,182,436.61
Western Independence Party of Saskatchewan (WIP)	105.00	-	2,000.00	-	460.50	300.00	135.00	160.00
Independent	-	-	-	-	-	-	-	-
Total	\$2,158,018.64	\$2,487,000.16	\$3,912,136.36	\$6,769,801.28	\$3,888,712.34	\$3,304,268.08	\$3,271,312.54	\$4,168,358.60

*The Saskatchewan Marijuana Party was deregistered effective May 12, 2012.

Note: The political contributions reported as receipted for 2015 in the above table are from fiscal returns as filed by the registered political party. Fiscal returns are audited by Elections Saskatchewan and any revisions to the final figures will be reported in subsequent annual reports.



Appendix E: Annual Tax Credit Reporting *(Continued)*

The following table presents the aggregate value of the tax receipts issued by all registered political parties for the years 2003 through 2015.

SASKATCHEWAN TAX CREDITS ISSUED FOR POLITICAL CONTRIBUTIONS (2003-2015)

Tax Year	
2003	\$ 4,253,132.34
2004	\$ 1,811,834.88
2005	\$ 2,070,248.98
2006	\$ 2,383,382.00
2007	\$ 6,148,827.10
2008	\$ 2,158,018.64
2009	\$ 2,487,000.16
2010	\$ 3,912,136.36
2011	\$ 6,769,801.28
2012	\$ 3,888,712.34
2013	\$ 3,304,268.08
2014	\$ 3,271,312.54
2015	\$ 4,168,358.60
Total Tax Credits Issued	\$ 46,627,033.30



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