
2017-2018 ANNUAL REPORT



SUSTAINING. LEADING. MODERNIZING.





July 30, 2018

The Honourable Mark Docherty
Speaker of the Legislative Assembly
Room 129, Legislative Building
2405 Legislative Drive
Regina, SK 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 Office activities for the fiscal year period of April 1, 2017 through March 31, 2018.

Respectfully submitted,

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

Office of the Chief Electoral Officer
(Elections Saskatchewan)
301 – 3303 Hillsdale Street
Regina, Saskatchewan S4S 6W9
Canada

Phone: 306-787-4000 / Toll-free: 1-877-958-8683
Fax: 306-787-4052 / Toll-free: 1-866-678-4052
Email: info@elections.sk.ca
Website: www.elections.sk.ca



OFFICE OF THE CHIEF ELECTORAL OFFICER
(ELECTIONS SASKATCHEWAN)
#301 – 3303 HILLSDALE STREET, REGINA, SASKATCHEWAN
CANADA S4S 6W9

TELEPHONE: (306) 787-4000 / TOLL-FREE: 1-877-958-8683
FAX: (306) 787-4052 / TOLL-FREE: 1-866-678-4052
EMAIL: info@elections.sk.ca
WEBSITE: www.elections.sk.ca

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“Following the completion of our 2014-2016 strategic plan, a plan that forged a path for organizational renewal, a new strategic plan was instituted. While focused on sustaining improvements made over the past electoral cycle, the 2017-2022 strategic plan sets the stage for a modernization of electoral services never seen before in Saskatchewan.”

- Dr. Michael Boda, Chief Electoral Officer

A Message from the Chief Electoral Officer

The 2017-2018 fiscal year was one of significant transition for Elections Saskatchewan, marking the end of most of the work related to Saskatchewan's 2016 General Election and shifting our focus to planning for the 2020 General Election and beyond.

Following the completion of our 2014-2016 strategic plan, a plan that forged a path for organizational renewal, a new strategic plan was instituted. While focused on sustaining improvements made over the past electoral cycle, the 2017-2022 strategic plan sets the stage for a modernization of electoral services never seen before in Saskatchewan.

Over the course of the year, the final three volumes in *A Report on the Twenty-Eighth General Election* were finalized, released, and distributed. Volume I, Statement of Votes had been released toward the end of the previous fiscal year and was then supplemented with:

- Volume II, Administrative Review (released November 2017);
- Volume III, Statement of Expenditures (released November 2017);
- Volume IV, Chief Electoral Officer's Recommendations for Legislative Change (released April 2018).

Together, these four documents have captured a meaningful understanding of what unfolded during Saskatchewan's 28th General Election in 2016 and serve as a “bookend” to that event. Yet, they also offer valuable information that my office and our stakeholders will rely on in planning for coming general elections.



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



Volume IV has been given particular attention within this report as it focuses on the legislative change that would be necessary to modernize Saskatchewan's voting procedures. This volume offers a framework by which Saskatchewan's voters could see a modernization of electoral processes that have been in place since our first provincial election in 1905. It recommends implementing technology that will speed up the voter's experience and introduce new efficiencies during the coming three electoral cycles.

Early in the past fiscal year, Elections Saskatchewan oversaw the legislatively-required destruction of election materials – a significant task for any election management body. Midway through the year, all political finance activities related to that event were completed, and subsequently reported on in Volume III.

While preparing for the next general election, Elections Saskatchewan also administered four by-elections. These were held in the following constituencies on the dates noted below:

- Saskatoon Fairview, September 7, 2017;
- Kindersley, March 1, 2018;
- Melfort, March 1, 2018;
- Swift Current, March 1, 2018.

It is not uncommon for an election management body to treat by-elections as an inconvenience, or as a distraction from the more important work of general election planning. At Elections Saskatchewan we have intentionally avoided this attitude – instead, we treat each by-election as a learning opportunity and a chance to get better at what we do. For us, a by-election is typically the only opportunity outside a general election to refine what we do in a real-world environment.

I am also proud to report that in December 2017, we published *Sustaining. Leading. Modernizing: Advancing Electoral Excellence in Saskatchewan – A Strategic Plan for Elections Saskatchewan 2017 – 2022*. This new plan represents the collective inputs of the entire team at Elections Saskatchewan, including members of our Field Leadership Team. Every successful organization needs a roadmap pointing the way to success. Our new strategic plan serves as just this and will guide Elections Saskatchewan to the next election and beyond.

Thank you for taking the time to read the story of Elections Saskatchewan in 2017-2018. If you have questions or comments, I would be pleased to hear from you.

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

Regina, Saskatchewan
June 1, 2018

ABOUT ELECTIONS SASKATCHEWAN

The many components 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 in accordance with 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 up to a general election, Saskatchewan's electoral service grows steadily and during the election period includes approximately 12,000 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 head office and field leadership team reflected on the values that are espoused by practitioners of election administration across Canada and around the world. In doing so, five core values were identified:

- Professionalism
- Service
- Impartiality
- Accountability
- Innovation

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.

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 chief official agents, political party staff and volunteers);
- Candidates for election (including their business managers);
- Elected Members of the Legislative Assembly of Saskatchewan;
- Members of the Legislature's Board of Internal Economy;
- Constituency associations of registered political parties;
- Unregistered political parties, external organizations and advocacy groups;
- Media representatives, reporters, columnists, bloggers and contributors;
- Other Canadian Chief Electoral Officers and their institutions;
- Urban and rural municipality election officials;
- External data providers;
- Service organizations, vendors and contractors;
- Academic researchers and political analysts;
- Other independent officers of the Legislative Assembly; and
- Electoral boundary commissions.

Addressing the needs and concerns 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 will continue consulting with its stakeholders to assess how well it is meeting their needs. It aims to identify clear opportunities for improvement and modernization of services.

Finding fiscally responsible, effective, and transparent methods for obtaining meaningful stakeholder input is necessary to define current and emerging needs that Elections Saskatchewan is expected to meet.

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 practices related to the electoral process. 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 officers to ensure electoral preparedness throughout each government's mandate, and to be fully ready for by-elections and scheduled general elections.

The Election Act, 1996 (the Election Act) also places a duty on the CEO to ensure registered political parties, candidates, chief official agents, and business managers meet the Election Act's financial transparency and disclosure requirements. Elections Saskatchewan publishes guides for party chief official agents and candidate business managers to help them fulfill their administrative and financial reporting responsibilities, compile the necessary 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)*.



Elections Saskatchewan's Executive Team includes Jeff Kress (Deputy CEO, Electoral Operations), Dr. Michael Boda (Chief Electoral Officer), and Jennifer Colin (Deputy CEO, Corporate Services & Electoral Finance).

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 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 Review, 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 highly decentralized process rests with Elections Saskatchewan and depends heavily on its impartial and effective administration of the process integrity controls contained in 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.

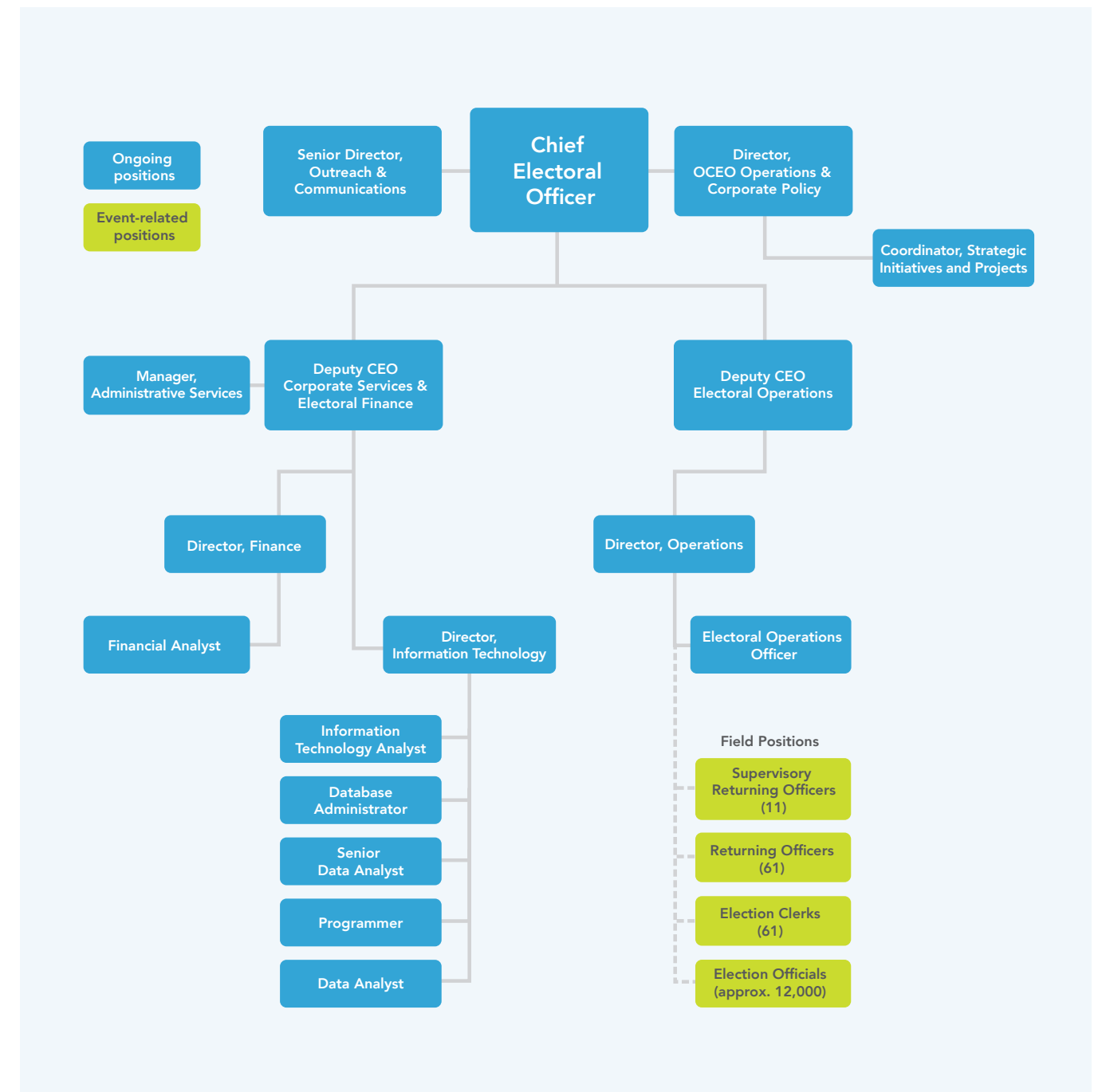
Supervisory returning officers (SROs), each representing a different geographic zone of the province that comprises five to seven constituencies, are responsible for supporting returning officers within those constituencies in performing their duties. SROs act as a liaison between the head office and 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 Elections Saskatchewan 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.

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

ORGANIZATIONAL CHART

Elections Saskatchewan (2017-18)





SUSTAINING. LEADING. MODERNIZING.

SUSTAINING. LEADING. MODERNIZING.

ADVANCING ELECTORAL
EXCELLENCE IN SASKATCHEWAN

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 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, Dr. Boda recruited 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 for Elections Saskatchewan, 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. That plan guided Elections Saskatchewan through the province's April 4, 2016 general election and the critical closedown period that followed.

In December 2017, a new strategic plan, inclusive of inputs from both head office and field leadership team members, was published. That new plan, which reflects a new level of institutional maturity, covers the years 2017-2022, and will see the institution shift from its path for renewal to a focus on "Sustaining. Leading. Modernizing. Advancing Electoral Excellence in Saskatchewan." That message will frame the next five years of activity at Elections Saskatchewan. For more information on that plan and the priorities contained within, see the following pages.

Fiscal year 2017-18 was characterized by two key sets of activities: first, delivering a series of by-elections throughout the province, and second, transitioning from the closedown of the province's 28th general election to preparing for the delivery of the province's 29th, legislatively scheduled for November 2020.

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, January 2013).

STRATEGIC PLANNING – SUSTAINING. LEADING. MODERNIZING.

On December 1, 2017, Elections Saskatchewan published, *Sustaining. Leading. Modernizing. Advancing Electoral Excellence in Saskatchewan: A Strategic Plan for Elections Saskatchewan 2017 – 2022*. This plan reflected the strides the institution had made since its 2014-2016 plan, *A Path for Renewal* and included a new strategic imperative that will guide it through the coming years.

Sustain

Refine and improve our organization for the efficient and effective delivery of electoral events.

Modernize

Innovate toward best practice in election management.

This strategic imperative focuses on balancing the current effective and efficient delivery of electoral events with a desire to modernize, innovate and influence best practice. These statements will guide the institution's use of resources over the course of the five-year strategic plan.

The updated plan was created within the context of a "hope and dream" for the province, and people, of Saskatchewan.

Our Hope and Dream for Saskatchewan

The people of Saskatchewan trust, value and participate in their democracy.

Elections Saskatchewan knows that election management impacts everyone in the province and that it plays an integral role in ensuring the integrity of democratic processes.

A renewed vision for Elections Saskatchewan puts forward a challenge toward continued improvement and becoming a recognized leader in the practice of election management.

Vision

We are a leader in establishing and refining best practice in election management.

Elections Saskatchewan's vision supports its desire to ensure that the people of Saskatchewan trust the electoral process.

An updated set of values (also found within the *About Elections Saskatchewan* section of this report) are found in the work that Elections Saskatchewan does.

Professionalism

We demand the highest standards in our performance.

Impartiality

We are objective, fair and non-partisan.

Innovation

We seek solutions that will propel us toward electoral modernization.

Service

We go above and beyond to meet the needs of our stakeholders and the legislative requirements of election management.

Accountability

We earn the trust of the people of Saskatchewan through commitment to legislation, best practice and standards in election management.

Part of the strategic planning process also saw Elections Saskatchewan refine its organizational mission. Elections Saskatchewan is aware that an election management body exists primarily to prepare, administer, and conduct the full range of electoral events that are defined in provincial election legislation, including general elections, by-elections, referendums, plebiscites, boundary redistributions, etc. This mission is clear, concise and contained.

Mission

Elections Saskatchewan is an independent office of the Legislative Assembly, created to plan, organize, deliver and regulate provincial electoral events for the people of Saskatchewan.

Finally, a set of strategic goals, aligned with a balanced scorecard methodology were developed. These strategic goals revolve around four perspectives of organizational management: stakeholder impact; financial management and accountability; processes/operations; and, organizational learning.

1.0 Stakeholders

We succeed by ensuring we meet the expectations of our stakeholders:

1.1 Voters:

Understand the electoral process and have every opportunity to participate;

1.2 Political Parties and Candidates: Understand the electoral process and are supported equitably;

1.3 Other key actors:

Understand and trust electoral processes. Enhance the effectiveness of election management.

2.0 Finance

We ensure accountability and sustainability through:

2.1 Financial Management:

Financial accountability is achieved through sound budgeting and reporting;

2.2 Adaptability:

Elections Saskatchewan is responsive to the financial pressures of the election management environment.

3.0 Processes/Operations

We strive for operational excellence with specific emphasis on:

3.1 Organizational Readiness:

Core systems and processes allow for ongoing effective operations. Electoral systems and processes ensure ongoing readiness for election event management;

3.2 Information Management:

Systems and technology support modernization of election management processes;

3.3 Regulatory Modernization:

Legislation is modernized to reflect best possible practices and ensure compliance;

3.4 Continuous Improvement:

Processes are monitored and improved through the application of standards and best practices.

4.0 Organizational Learning

We strive for organizational excellence with specific emphasis on:

4.1 Project Management and Planning:

Priority initiatives are executed through effective project management and planning processes;

4.2 Capacity Building:

Enhance capacity of head office and field staff; Important relationships are built and sustained to enhance processes of election management;

4.3 Culture:


A culture of excellence aligned with institution's values.



Elections SK head office staff and representatives from our Field Leadership Team gave input into our new strategic plan.

Each strategic goal will be supported by a set of objectives. Objectives will be revised on an annual basis based on changing needs, progress, resources and priorities. Each objective will be supported by a set of actions and projects.

While the Elections Saskatchewan team focused on establishing a new strategic plan during the 2017-2018 fiscal year, beginning with next year's annual report, Elections Saskatchewan will report on a series of performance measures going forward pertaining to activity-based measures. Measures will be reported on annually, beginning in the 2018-2019 report and continuing through the general election to the 2021-2022 annual report. Longer term, impact measures will be reported on at the end of the current electoral cycle.



Vision					
Our hope The people of Saskatchewan trust,			for Saskatchewan: value and participate in the democratic process		
Our vision We are a leader in establishing			for Elections Saskatchewan: best practices in election management		
Mission					
Elections Saskatchewan is an independent office of provincial electoral			the Legislative Assembly, created to plan, organize, deliver and regulate events for the people of Saskatchewan.		
Values					
Professionalism We demand the highest standards in our performance.		Impartiality We are objective, fair and non-partisan.		Innovation We seek solutions to propel election modernization.	
				Service We go above and beyond to meet the needs of our stakeholders and the legislated requirements of election management.	
				Accountability We earn the trust of the people of Saskatchewan and our stakeholders through commitment to legislation, best practices and standards in election management.	
Sustain			Modernize		
Refine and improve our organization for the efficient and effective delivery of election events			Innovate toward best practices in election management		
Stakeholder	1.0 We succeed by ensuring we meet the expectations of our stakeholders:				
	1.1 Voters <ul style="list-style-type: none">Understand the electoral process and have every opportunity to participate		1.2 Political Parties and Candidates <ul style="list-style-type: none">Understand the electoral process and are supported equitably		1.3 Other key actors <ul style="list-style-type: none">Understand and trust electoral processesEnhance the effectiveness of elections management
Finance	2.0 We ensure accountability and sustainability by:				
	2.1 Financial Management <ul style="list-style-type: none">Financial accountability is achieved through sound budgeting and reporting		2.2 Adaptability <ul style="list-style-type: none">Elections Saskatchewan is responsive to the financial pressures of the elections management environment		
Processes/ Operations	3.0 We strive for operational excellence with specific emphasis in:				
	3.1 Organizational Readiness <ul style="list-style-type: none">Core systems and processes allow for ongoing effective operationsElectoral systems and processes ensure ongoing readiness for election event management	3.2 Regulatory Modernization <ul style="list-style-type: none">Legislation is modernized to reflect best possible practices and ensure compliance	3.3 Information Management <ul style="list-style-type: none">Systems and technology support modernization of election management processes		3.4 Continuous Improvement <ul style="list-style-type: none">Processes are monitored and improved through the application of standards and best practices
Organization Learning	4.0 We strive for organizational excellence with specific emphasis in:				
	4.1 Project Management and Planning <ul style="list-style-type: none">Priority initiatives are executed through effective project management and planning processes		4.2 Capacity Building <ul style="list-style-type: none">Enhance capacity of head office and field staffImportant relationship are built and sustained to enhance the electoral management process		4.3 Culture <ul style="list-style-type: none">A culture of excellence aligned with institution’s values

DELIVERING BY-ELECTIONS

Strategic Goal 3.1

We strive for operational excellence with specific emphasis on organizational readiness.

FY2017-18 saw the administration of four by-elections:

- Constituency of Saskatoon Fairview – September 7, 2017
- Constituency of Kindersley – March 1, 2018
- Constituency of Melfort – March 1, 2018
- Constituency of Swift Current – March 1, 2018

Much of the early part of the fiscal year was also devoted to the administrative “close down” of the March 2, 2017 Saskatoon Meewasin by-election. While as an election management body, Elections Saskatchewan is always ready to deliver unscheduled electoral events, four such events within one twelve-month period is relatively uncommon in this province. The last time it happened was in calendar years 2002 and 2003, when four by-elections were held between October 4, 2002 and June 26, 2003. Saskatchewan’s previous election cycle saw just one by-election held over the course of more than four years, in the constituency of Lloydminster on November 13, 2014.

All four by-elections were delivered professionally and successfully. In the constituencies of Saskatoon Fairview and Melfort, electronic poll books (e-poll books) were tested using a “parallel pilot” process alongside the traditional, paper-based system required by legislation. The information obtained during these parallel pilots was of great use during the development of potential legislative amendments – for more information see the *Recommending Change* section on the following pages.

By-elections also saw a number of other items tested and further refined. These included the use of electronic banking transfer to pay temporary election workers (who had traditionally been paid by cheque). This process, which is optional for election workers, saves money, cuts down on administrative work, and allows for greater control of payments. An intranet for Elections Saskatchewan’s field leadership team was introduced and extensively used during the three March 1, 2018 by-elections. Over time, the intranet will become the primary source of documentation and information for field leaders.

The latter part of FY2017-18 saw Elections Saskatchewan preparing for another by-election in the constituency of Regina Northeast due to the resignation of a member of the Legislative Assembly on March 2, 2018. While this electoral event was not called before the end of the fiscal year, preliminary work, including searching for a returning officer and election clerk, began as soon as the vacancy was confirmed.



As part of a pilot project, Saskatoon Meewasin by-election workers used electronic poll books during advance voting.

RECOMMENDING CHANGE

Strategic Goal 3.2

We strive for operational excellence with specific emphasis on regulatory modernization.

In late March 2018, the Chief Electoral Officer completed his fourth and final volume in *A Report on the Twenty-Eighth General Election, Chief Electoral Officer’s Recommendations for Legislative Reform*. This document offered a modernized vision of what a Saskatchewan provincial election might look like after three proposed phases of modernization took place but only offered specific recommendations for Phase One of that modernization.

The following table summarizes the content and proposed timing of each of the three phases:

Phase	Proposed Timing	Features
Phase One	<ul style="list-style-type: none"> • CEO recommendations published in early 2018 • Legislative changes to <i>Election Act</i> made in early 2019 • New and amended provisions apply at the 29th General Election in November, 2020 	<ul style="list-style-type: none"> • Technology support to streamline advance voting, and efficiently count advance votes • Ability for Chief Electoral Officer to ‘pilot’ modernized voting procedures • Administrative inefficiencies and problematic requirements of current election rules addressed with ‘housekeeping’ amendments
Phase Two	<ul style="list-style-type: none"> • CEO recommendations published in 2021 • New election legislation enacted in 2022 • New provisions apply at the 30th General Election in November, 2024 	<ul style="list-style-type: none"> • New <i>Election Act</i> for Saskatchewan provincial elections • Modernized, technology-assisted voting services available at all Advance Voting and most Election Day Voting locations • Polling division maximum population size increased • Postal voting packages ‘automatically’ issued to registered voters living in lightly populated remote and rural areas of the province • Standard hours, voting service approach for both Advance Voting and Election Day Voting
Phase Three	<ul style="list-style-type: none"> • CEO recommendations published in 2025 • Amendments to election legislation enacted in 2026 • New provisions apply at the 31st General Election in November, 2028 	<ul style="list-style-type: none"> • Ability for voters to vote at any voting location in the province – ‘Vote Anywhere’ • Introduction of seven consecutive days of voting – ‘Voting Week’ • Provisions to allow electronic collection of voting results from vote tabulators across the province • Online voting (with central printing of paper ballots) made available for disabled voters, out-of-province voters, and Canadian Forces voters posted overseas

As the table shows, Phase One modernization focuses on three key areas:

- Streamlining the advance voting process, rapidly growing in popularity, by introducing e-poll book and ballot tabulator technology;
- Enabling Elections Saskatchewan to undertake pilot projects to test planned electoral process innovations in a limited implementation environment; and
- Addressing errors, omissions, contradictions and administrative challenges that exist in the current legislation and regulations.

The request to amend legislation to permit Elections Saskatchewan to undertake pilot projects is based on a need to conduct further research into ways that Phases Two and Three of modernization can be successfully implemented. Many Canadian jurisdictions, including the provinces of Ontario, B.C., Alberta, Manitoba, Nova Scotia and others allow their Chief Electoral Officer to conduct pilot projects within a defined legislative framework.



Chief Electoral Officer's Recommendations for Legislative Reform was the final volume in the series of post-general election reporting.

The final area of focus in Phase One is correcting and/or removing a variety of contradictions, omissions, and errors found in *The Election Act, 1996* and its various regulations. These areas of improvement can be classified into seven broad categories, which will be expanded upon in a submission to the province's Ministry of Justice and appropriate legislators

Throughout the coming fiscal year, the Chief Electoral Officer will work with legislators, registered political parties and other key stakeholders to refine these legislative amendments and ensure implementation can successfully take place for the 2020 general election.

Starting next year, Elections Saskatchewan will include updates on the progress of recommended legislative amendments within its annual report. If necessary, future annual reports will also include additional recommendations for legislative reform to ensure Saskatchewan's electoral legal framework reflects best practice and societal expectations.

WORKING WITH STAKEHOLDERS

Strategic Goals 1.1, 1.2 & 1.3

We succeed by ensuring we meet the expectations of our stakeholders: Voters, Political Parties & Candidates, and Other Key Actors.

Focusing on its key stakeholders is an important part of institutional success for Elections Saskatchewan and is a key strategic goal for the institution. In the new strategic plan, these stakeholders have been broken into three groups: Voters; Registered Political Parties and Candidates; and Other Key Actors. Throughout the past fiscal year, Elections Saskatchewan has actively worked with all three groups to help ensure success.

By and large, communication and engagement with voters takes place around electoral events. For Elections Saskatchewan over the past fiscal year, this took place primarily during the four by-elections administered in September 2017 and March 2018. Many initiatives that were first used in the April 2016 general election were used once more with additional refinements. This includes the Take Part program to recruit election workers and build a sense of community amongst workers. Elections Saskatchewan's Take Part list, which can be sorted by constituency, is a valuable source of workers and also allows the Chief Electoral Officer to share information that may be of interest, such as reports on different electoral events.



Elections SK attracts election workers through a variety of outreach and advertising activities, anchored by the simple, call-to-action of "Take Part. Get Paid."

In FY2017-18, Elections Saskatchewan continued to actively work with the province's six registered political parties as well as the individuals they put forward as candidates for election. This included the fifth annual meeting with the Chief Official Agents of the parties as well as regular communications through *CEO Communiques* – both event-specific and one which relates to more general activities and information. Elections Saskatchewan is continuing to introduce and refine online tools which will assist parties and candidates with meeting their financial disclosure requirements.



Elections SK senior management meets annually with all six of Saskatchewan's registered political parties.

Throughout the year, Elections Saskatchewan worked with many other key actors to improve understanding of electoral processes and enhance the effectiveness of election administration. One example of this would be liaising with the province's Chief Medical Health Officer to understand potential quarantine situations in hospitals and personal care homes while administering by-election voting. Another example would be working with administrators at certain school divisions to ensure that schools would be available as polling locations even if a by-election were to be held over the summer months.

PREPARING FOR 2020

Strategic Goal 4.1 and 4.2

We strive for operational excellence with specific emphasis on project management and planning and capacity building.

FY2017-18 was a key period for Elections Saskatchewan which saw it shift from focusing on closing out the 2016 general election to preparing for the 2020 event.

This included key recruitment activities across the province. The first step in this process was recruiting Supervisory Returning Officers (SROs) to oversee eleven zones throughout the province. Each SRO supervises between five and six constituencies and serves as a key link between the field and head office. By the end of FY2017-18, all eleven SROs had been recruited through merit-based competitions. Recruiting returning officers, which was delayed in FY2017-18 due to by-election administration, is a key priority for FY2018-19.

Another area that Elections Saskatchewan made substantial progress in during the past fiscal year was exploring ways that it could modernize event training leading up to electoral events. This included the development of an online application that workers could download and access from an electronic device to prepare for their positions independently. The analytics provided by the system will also allow Elections Saskatchewan to examine areas requiring extra emphasis or refinement and ensure each worker is slotted into a position best fitted to their understanding of policies and processes.

One more area that Elections Saskatchewan explored in depth in preparation for 2020 was the replacement of its legacy election management system (EMS). A fully-functioning, modern EMS is the backbone of a successful election management body. Depending on the system, it could manage everything from voter registrations, to election worker payroll, to detailed results reporting, etc. During the last general election, Elections Saskatchewan used its current system, called ESPREE, for some tasks, a separate system for voter registrations, as well as a number of one-off spreadsheets or documents for other tasks. Throughout FY2017-18, Elections Saskatchewan spent time looking at the business case for procuring a commercial, off-the-shelf solution. The results of that business case will not be available until FY2018-19.





Financial Summary

Strategic Goal 2.1 & 2.2
We ensure accountability and sustainability through financial management and adaptability.

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 FY2017-18 budget estimates distinguish between these ongoing 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 that immediately follows a general election call.

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 FY2017-18 is set out in the table below:

Elections Saskatchewan Total Expenditures vs. Budget, Fiscal Year 2017-2018		
	Budget	Actual
Ongoing Administration Costs	\$ 2,675,000.00	\$ 2,594,732.00
Event-Related Costs	\$ 3,080,000.00	\$ 2,965,470.00
Total	\$ 5,755,000.00	\$ 5,560,202.00

APPENDICES

- A. Elections Saskatchewan Financial Statements 2017-18
- 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, CMA, CIA
Deputy Chief Electoral Officer
Corporate Services & Electoral Finance

Office of the Chief Electoral Officer
(Elections Saskatchewan)
301 – 3303 Hillside Street
Regina, Saskatchewan S4S 6W9
Canada

Phone: 306-787-4000 / Toll-free: 1-877-958-8683
Fax: 306-787-4052 / Toll-free: 1-866-678-4052
Email: info@elections.sk.ca
Website: www.elections.sk.ca



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, 2018, 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, 2018, 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 16, 2018

Judy Ferguson, FCPA, FCA
Provincial Auditor

1500 Chateau Tower - 1920 Broad Street Regina, Saskatchewan S4P 3V2
t 306.787.6398 f 306.787.6383 e info@auditor.sk.ca
www.auditor.sk.ca



APPENDIX A:
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

STATEMENT 1

	2018	2017
Financial Assets		
Due from the General Revenue Fund	\$ 767,339	\$ 868,724
Accounts Receivable	9,433	12,817
	<u>776,772</u>	<u>881,541</u>
Liabilities		
Accounts Payable	623,488	697,777
Accrued Employee Costs	153,284	183,764
	<u>776,772</u>	<u>881,541</u>
Net Debt	<u>-</u>	<u>-</u>
Non-financial Assets		
Tangible Capital Assets (Note 4)	1,769,599	1,590,532
Prepaid Expenses	-	8,555
	<u>1,769,599</u>	<u>1,599,087</u>
Accumulated Surplus (Statement 2)	<u>\$ 1,769,599</u>	<u>\$ 1,599,087</u>

(See accompanying notes to the financial statements)



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

STATEMENT 2

	2018		2017
	Budget	Actual	Actual
	(Note 6)		
Revenue			
General Revenue Fund	\$ 5,755,000	\$ 5,552,029	\$ 13,714,713
Miscellaneous Income	-	8,173	10,864
Total Revenue	<u>5,755,000</u>	<u>5,560,202</u>	<u>13,725,577</u>
Expenses			
Operating:			
Salaries and Benefits	1,956,310	1,906,463	1,681,541
Contractual Services	483,664	574,663	712,465
Communications and Advertising	92,184	149,712	102,780
Employee Travel	38,436	40,599	57,833
Supplies and Services	278,642	206,917	246,922
Office Rent, Insurance and Utilities	354,474	354,122	364,515
Equipment	437,856	288,022	228,912
Amortization (Note 4)	384,141	422,611	337,057
Total Operating Expense	<u>4,025,707</u>	<u>3,943,109</u>	<u>3,732,025</u>
Events:			
2017 Saskatoon Fairview By-Election Costs (Note 10) (Schedule 1)	416,327	375,413	-
2018 Kindersley By-Election Costs (Note 11) (Schedule 2)	405,499	342,048	-
2018 Melfort By-Election Costs (Note 11) (Schedule 3)	393,090	336,475	-
2018 Swift Current By-Election Costs (Note 11) (Schedule 4)	398,833	365,653	-
2017 Saskatoon Meewasin By-Election Costs (Note 12) (Schedule 5)	-	(7,333)	385,342
2020 General Election Costs (Note 13) (Schedule 6)	-	34,325	-
2016 General Election Costs (Note 14) (Schedule 7)	-	-	9,280,113
Total Events Expense	<u>1,613,749</u>	<u>1,446,581</u>	<u>9,665,455</u>
Total Expenses	<u>5,639,456</u>	<u>5,389,690</u>	<u>13,397,480</u>
Operating Surplus	<u>\$ 115,544</u>	<u>\$ 170,512</u>	<u>\$ 328,097</u>
Accumulated Surplus, beginning of year		1,599,087	1,270,990
Accumulated Surplus, end of year (Statement 1)		<u>\$ 1,769,599</u>	<u>\$ 1,599,087</u>

(See accompanying notes to the financial statements)



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

	2018	2017
Operating Surplus	\$ 170,512	\$ 328,097
Acquisition of Tangible Capital Assets (Note 4)	(601,678)	(662,847)
Amortization of Tangible Capital Assets (Note 4)	422,611	337,057
Change in Prepaid Expenses	8,555	(2,307)
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

	2018	2017
Cash from (used for) operating activities:		
General Revenue Fund appropriation received	\$ 5,664,113	\$ 17,723,451
Salaries and benefits paid	(2,034,234)	(2,407,016)
Supplies and other expenses paid	(3,036,756)	(14,651,281)
Cash from operating activities	593,123	665,154
Cash from (used for) capital activities:		
Purchase of Tangible Capital Assets (Note 4)	(601,678)	(662,847)
Change in Prepaid Expenses	8,555	(2,307)
Cash used for capital activities	(593,123)	(665,154)
Increase (Decrease) in cash and cash equivalents	-	-
Cash and cash equivalents, beginning of the year	-	-
Cash and cash equivalents, end of the year	\$ -	\$ -

(See accompanying notes to the financial statements)

STATEMENT 3

STATEMENT 4

OFFICE OF THE CHIEF ELECTORAL OFFICER
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2018

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 two 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. New Standards and Amendments to Standards

Effective April 1, 2017, the office adopted the following new Public Sector Accounting Standards:

PS 2200, Related Party Disclosures
PS 3210, Assets
PS 3320, Contingent Assets
PS 3380, Contractual Rights
PS 3420, Inter-Entity Transactions

There was no significant impact on the Office's financial statements or notes upon adoption of these new standards.

One new standard was issued that is mandatory for annual accounting periods beginning on or after April 1, 2018:

PS3430, Restructuring Transactions

The extent of the impact on adoption of this standard is not known at this time.



Notes to the Financial Statements March 31, 2018 (Continued)

4. 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.

Table 1 – Tangible Capital Assets							
	2018						2017
	Hardware & Software	Machinery & Equipment	Office Equipment	Furniture & Building Improvements	System Development	Total	Total
Cost:							
Beginning of year	\$ 223,256	\$ 28,270	\$ 57,387	\$ 739,676	\$ 1,817,129	\$ 2,865,718	\$ 2,202,871
Additions	15,893	-	-	71,178	514,607	601,678	662,847
Transfers	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
End of year	239,149	28,270	57,387	810,854	2,331,736	3,467,396	2,865,718
Accumulated amortization:							
Beginning of year	223,256	8,481	51,465	571,140	420,844	1,275,186	938,129
Annual amortization	5,298	2,827	5,922	197,323	211,241	422,611	337,057
End of year	228,554	11,308	57,387	768,463	632,085	1,697,797	1,275,186
Net Book Value, end of year	\$ 10,595	\$ 16,962	\$ -	\$ 42,391	\$ 1,699,651	\$ 1,769,599	\$ 1,590,532

5. Contractual Obligations

Operating Lease - Warehouse

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

2018/19	\$ 105,000
2019/20	108,750
2020/21	108,750
2021/22	108,750
2022/23	108,750
Thereafter	221,250

6. Budget and Lapsing of Appropriation

Budget amounts reflected on an expense basis represent funds appropriated by the Legislative Assembly to enable the Chief Electoral Officer to carry out the Office's duties under *The Election Act, 1996*. The amount appropriated for the year was \$5,755,000.

An amount of \$4,242,000 was appropriated at the beginning of the fiscal year. By-elections occurred in the Saskatoon Fairview, Kindersley, Melfort and Swift Current constituencies throughout the course of the year. Supplemental funding of \$1,513,000 was requested to cover the costs associated with these by-elections.

(See accompanying notes to the financial statements)



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.

7. 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. Pension costs are not included in these statements as the costs are borne by other agencies (Note 8).

8. 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.

9. 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.

10. 2017 Saskatoon Fairview By-Election Costs

The Saskatoon Fairview By-Election took place on September 7, 2017. Due to the timing of the event some expenses for 2017-18 were estimated. Any difference between estimated and actual expenses will be reflected in 2018-19.

11. 2018 By-Election Costs

The Kindersley, Melfort, and Swift Current By-Elections took place on March 1, 2018. Due to the timing of the events, some expenses for 2017-18 were estimated. Any difference between estimated and actual expenses will be reflected in 2018-19.

12. 2017 Saskatoon Meewasin By-Election Costs

The Saskatoon Meewasin By-Election took place on March 2, 2017. Amounts included in 2017-18 reflect the difference between costs estimated in 2016-17 and actual expenses incurred.

13. 2020 General Election Costs

The 2020 General Election Costs are being incurred over four fiscal years. Costs incurred in 2017-18 have been reflected in these financial statements.

14. 2016 General Election Costs

The April 4, 2016 General Election costs were incurred over four fiscal years beginning in 2013-14. No costs were incurred in 2017-18.

OFFICE OF THE CHIEF ELECTORAL OFFICER

2017 SASKATOON FAIRVIEW BY-ELECTION COSTS

SCHEDULE 1

2017 Saskatoon Fairview By-Election	2018		2017
	Budget	Actual	Actual
Salaries and Benefits	\$ 43,387	\$ 30,598	\$ -
Contractual Services	45,000	47,573	-
Communications and Advertising	75,570	60,018	-
Employee Travel	2,792	6,430	-
Supplies and Services	109,882	123,006	-
Office Rent and Utilities	4,800	7,844	-
Equipment	360	436	-
Reimbursement of Election Expenses	134,536	99,508	-
Total Event Expenses (Statement 2)	\$ 416,327	\$ 375,413	\$ -

**OFFICE OF THE CHIEF ELECTORAL OFFICER
2018 KINDERSLEY BY-ELECTION COSTS****SCHEDULE 2**

<u>2018 Kindersley By-Election</u>	2018		2017
	Budget	Actual	Actual
Salaries and Benefits	\$ 18,213	\$ 21,233	\$ -
Contractual Services	42,410	38,273	-
Communications and Advertising	65,674	66,978	-
Employee Travel	26,384	27,035	-
Supplies and Services	125,220	135,025	-
Office Rent and Utilities	4,500	6,371	-
Equipment	200	2,638	-
Reimbursement of Election Expenses	122,898	44,495	-
Total Event Expenses (Statement 2)	\$ 405,499	\$ 342,048	\$ -

**OFFICE OF THE CHIEF ELECTORAL OFFICER
2018 MELFORT BY-ELECTION COSTS****SCHEDULE 3**

<u>2018 Melfort By-Election</u>	2018		2017
	Budget	Actual	Actual
Salaries and Benefits	\$ 18,006	\$ 20,980	\$ -
Contractual Services	39,660	29,729	-
Communications and Advertising	58,333	46,637	-
Employee Travel	20,702	11,705	-
Supplies and Services	123,797	132,305	-
Office Rent and Utilities	10,500	10,484	-
Equipment	200	2,395	-
Reimbursement of Election Expenses	121,892	82,240	-
Total Event Expenses (Statement 2)	\$ 393,090	\$ 336,475	\$ -

**OFFICE OF THE CHIEF ELECTORAL OFFICER
2018 SWIFT CURRENT BY-ELECTION COSTS****SCHEDULE 4**

<u>2018 Swift Currrent By-Election</u>	2018		2017
	Budget	Actual	Actual
Salaries and Benefits	\$ 17,880	\$ 21,034	\$ -
Contractual Services	41,910	38,513	-
Communications and Advertising	73,577	56,045	-
Employee Travel	16,532	12,805	-
Supplies and Services	118,669	137,090	-
Office Rent and Utilities	8,373	8,747	-
Equipment	-	5,979	-
Reimbursement of Election Expenses	121,892	85,440	-
Total Event Expenses (Statement 2)	\$ 398,833	\$ 365,653	\$ -

**OFFICE OF THE CHIEF ELECTORAL OFFICER
2017 SASKATOON MEEWASIN BY-ELECTION COSTS****SCHEDULE 5**

<u>2017 Saskatoon Meewasin By-Election</u>	2018		2017
	Budget	Actual	Actual
Salaries and Benefits	\$ -	\$ 3,447	\$ 18,201
Contractual Services	-	42	51,115
Communications and Advertising	-	745	68,656
Employee Travel	-	237	3,470
Supplies and Services	-	(1,903)	111,599
Office Rent and Utilities	-	1,450	5,116
Equipment	-	-	956
Reimbursement of Election Expenses	-	(11,351)	126,229
Total Event Expenses (Statement 2)	\$ -	\$ (7,333)	\$ 385,342

**OFFICE OF THE CHIEF ELECTORAL OFFICER
2020 GENERAL ELECTION COSTS****SCHEDULE 6**

<u>2020 General Election</u>	2018		2017
	Budget	Actual	Actual
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	8,367	-
Communications and Advertising	-	7,950	-
Employee Travel	-	-	-
Supplies and Services	-	5,541	-
Office Rent and Utilities	-	-	-
Equipment	-	12,467	-
Reimbursement of Election Expenses	-	-	-
Total Event Expenses (Statement 2)	\$ -	\$ 34,325	\$ -

**OFFICE OF THE CHIEF ELECTORAL OFFICER
2016 GENERAL ELECTION COSTS****SCHEDULE 7**

<u>2016 General Election</u>	2018		2017
	Budget	Actual	Actual
Salaries and Benefits	\$ -	\$ -	\$ 676,839
Contractual Services	-	-	560,163
Communications and Advertising	-	-	181,775
Employee Travel	-	-	337,798
Supplies and Services	-	-	3,609,991
Office Rent and Utilities	-	-	247,260
Equipment	-	-	8,511
Reimbursement of Election Expenses	-	-	3,657,776
Total Event Expenses (Statement 2)	\$ -	\$ -	\$ 9,280,113



APPENDIX B: REGISTERED POLITICAL PARTIES

As of March 31, 2018, 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
Saskatchewan Green Party	Saskatchewan Green Party	Shawn Setyo	David Abbey	www.saskgreen.ca
New Democratic Party, Saskatchewan Section	New Democratic Party (N.D.P.)	Ryan Meili	John Tzupa	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	Tara Jijian (Interim)	Gerald Hiebert	www.saskliberals.ca
Saskatchewan Party	Saskatchewan Party	Scott Moe	The Saskatchewan Party Fund Inc. (Patrick Bundrock)	www.saskparty.com
Western Independence Party of Saskatchewan	Western Independence Party of Saskatchewan	Neil Fenske	John Honig	

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 issue of the writ commencing the next general election.

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 233 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 for 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 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 2017.

2017 Calendar Year						
Contributions			Expenses			
Registered Political Party	Total Contributions	Cash on Hand	Operating Expenses	Advertising	Other	Total
Saskatchewan Green Party	\$ 9,763.80	\$ 5,509.52	\$ 5,149.95	\$ 61.31	\$ 3,011.00	\$ 8,222.26
New Democratic Party, Saskatchewan Section	1,312,915.53	1,190,069.86	1,029,726.37	0	216,625.93	1,246,352.30
Progressive Conservative Party of Saskatchewan	10,559.00	44,186.05	89,871.00	1,200.00	31,674.00	122,745.00
Saskatchewan Liberal Association	35,603.43	24,872.21	14,882.95	0	16,025.01	30,907.96
Saskatchewan Party	2,934,399.00	2,127,155.00	2,113,070.00	35,229.00	662,098.00	2,810,397.00
Western Independence Party of Saskatchewan (W.I.P.)	6,260.00	0	5,812.68	0	3,300.00	9,112.68

Note: The information reported in this table is from fiscal returns as filed by the registered political party. Fiscal returns are reviewed by Elections Saskatchewan and are subject to change. Once reviewed, 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 receipted; 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 receipted—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 2010 through 2017.

POLITICAL CONTRIBUTIONS RECEIPTED (CALENDAR YEAR 2010–17)								
Registered Political Party	Aggregate Receipted Contributions							
	2010	2011	2012	2013	2014	2015	2016	2017
Saskatchewan Green Party	\$ 9,686.00	\$ 30,353.10	\$ 5,697.00	\$ 5,950.76	\$ 4,503.09	\$ 6,379.95	\$ 9,857.35	\$ 8,978.50
New Democratic Party, Saskatchewan Section	934,275.83	1,039,403.28	788,852.67	924,098.09	816,696.50	931,242.08	1,103,296.88	973,400.65
Progressive Conservative Party of Saskatchewan	13,274.00	9,922.00	3,810.00	-	8,010.00	10,070.00	22,964.00	10,594.00
Saskatchewan Liberal Association	76,984.18	76,446.33	37,643.52	28,524.96	28,609.96	38,069.96	75,847.01	34,885.03
Saskatchewan Marijuana Party*	1,700.00	1,941.00	-	-	-	-	-	-
Saskatchewan Party	2,874,216.35	5,613,676.57	3,052,248.65	2,345,394.27	2,413,357.99	3,182,436.61	5,056,304.87	1,797,426.24
Western Independence Party of Saskatchewan (WIP)	2,000.00	650.00	1,460.50	300.00	135.00	160.00	4,597.00	6,200.00
Total	\$ 3,912,136.36	\$ 6,772,392.28	\$ 3,889,712.34	\$ 3,304,268.08	\$ 3,271,312.54	\$ 4,168,358.60	\$ 6,272,867.11	\$ 2,831,484.42

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

Note: The political contributions reported as receipted for 2017 in the above table are from fiscal returns as filed by the registered political party. Fiscal returns are reviewed 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 2005 through 2017.

SASKATCHEWAN TAX CREDITS ISSUED FOR POLITICAL CONTRIBUTIONS (2005-2017)		
Tax Year		
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	\$	6,772,392.28
2012	\$	3,889,712.34
2013	\$	3,304,268.08
2014	\$	3,271,312.54
2015	\$	4,168,358.60
2016	\$	6,272,867.11
2017	\$	2,831,484.42
Total Tax Credits Issued	\$	49,670,008.61



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#301 – 3303 HILLSDALE STREET, REGINA, SASKATCHEWAN
CANADA S4S 6W9

TELEPHONE: (306) 787-4000 / 1-877-958-8683

FAX: (306) 787-4052 / 1-866-678-4052

EMAIL: info@elections.sk.ca

WEBSITE: www.elections.sk.ca