ELECTIONS SASKATCHEWAN

2018-2019 ANNUAL REPORT

ADVANCING ELECTORAL EXCELLENCE:

PREPARING TO MODERNIZE

Elections SK

SUSTAINING. LEADING. MODERNIZING.

ADVANCING ELECTORAL
EXCELLENCE IN SASKATCHEWAN

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July 29, 2019

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, 2018 through March 31, 2019.

Respectfully submitted,

Michael Boda, D.Phil., Ph.D.
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"Over the past year, a significant milestone was reached in the history of our province's democracy. The Legislative Assembly passed a bill that will allow Elections Saskatchewan to move forward with perhaps the most noteworthy changes to our voting processes since the creation of Saskatchewan in 1905."

- Dr. Michael Boda, Chief Electoral Officer

A Message from the Chief Electoral Officer

Over the past year, a significant milestone was reached in the history of our province's democracy. The Legislative Assembly passed a bill that will allow Elections Saskatchewan to move forward with perhaps the most noteworthy changes to our voting processes since the creation of Saskatchewan in 1905.

Beginning with our next general election, now scheduled by legislation for October 26, 2020, Elections Saskatchewan will be taking an important first step in modernizing our election system to meet the democratic needs of our voters, candidates and registered political parties in the decades ahead. These changes, to be phased in over three electoral cycles, will result in increased opportunities to vote, increased speed and accuracy in reporting voting results and improved system integrity, among other benefits. Key to this innovation is the introduction of technology to the voting process in the form of ballot tabulators and electronic poll books during advance voting in many constituencies in 2020.

Throughout the past fiscal year, Elections Saskatchewan has been laying the groundwork for these efforts: we have been *preparing to modernize*. On April 2, 2018, the very first working day of this fiscal year, I released the fourth and final volume in *A Report on the Twenty-Eighth General Election*, Chief Electoral Officer's Recommendations for Legislative Change. That document laid out, in detail, the vision for reforming Saskatchewan's election system over three electoral cycles.

Following the report's publication, the next key step was to secure legislative amendments which would permit these modernization efforts to move forward. On December 5, 2018, Bill 166, *The Election Amendment Act, 2018* was passed in the Legislative Assembly with strong support from both government and opposition political parties. This legislation provides me with the flexibility to pursue modernization in the manner and at a scale that provides the most benefits at an acceptable level of risk.

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

After extensive discussions throughout the year, both internally at Elections Saskatchewan and with our key stakeholders in the registered political parties, I proposed that we should move forward with technology in the form of ballot tabulators and electronic poll books during advance voting in 28 of the province's 61 constituencies. These constituencies, which are grouped in and around Saskatoon and Regina, represent a mix of both urban and rural voting locations.

Following the approval of the required legislation and the determination of the appropriate scope, our team at Elections Saskatchewan has worked to define the details that will see advance voting modernized. This includes, for example, determining new positions and responsibilities for election workers given the efficiencies created by the technology, determining the requirements and design for ballots given tabulator requirements, and ensuring comprehensive policies and procedures are in place to guarantee integrity of the process and secrecy of the vote.

While efforts to modernize advance voting services have consumed a portion of our work throughout the year, there should be no doubt that we are also actively planning for our more traditional voting processes as well given that, after all, we will continue to follow traditional voting methods in the remaining 33 constituencies for advance voting and all election day polls for the 2020 provincial election. We have been cognizant not to lose sight of the need to prepare for these polls and to introduce improvements where possible.

"We have been intentional in aligning our work priorities with the vision, mission, values and the strategic imperative outlined in our 2017-2022 Strategic Plan"

Training is one area that we focused on over the past year to prepare for our October 2020 election. A general election will see Elections Saskatchewan train more than 12,000 workers to administer the voting process. As I mentioned above, our voters, candidates, and registered political parties, along with other key stakeholders have had ever-increasing expectations and demands placed on them. By offering better training to our workers, we can improve the voting experience for everyone.

Other examples of areas that we have been working on include our online candidate and political party financial return filing system, cyber security, and accessibility. In February of this past year, I was honoured to receive a Zero Project Award at the United Nations in Austria for the work we did on accessibility during our last general election. Over the past year, we have been carefully working towards modernization while also sustaining the successes we have realized during past events.

In last year's annual report, I told you that we had finalized a new strategic plan that would serve as our roadmap for the years 2017 to 2022. Over the past year, we have been intentional in aligning our work priorities with the vision, mission, values and the strategic imperative outlined in our 2017-2022 Strategic Plan. Recently, we have introduced a series of objectives and measures by which we can better evaluate our organizational progress and success. Those measures can be found in this year's annual report and will be reported on throughout the electoral cycle.

Our strategic plan has allowed Elections Saskatchewan to work as one team in service to all of our stakeholders with an ultimate goal of building a sustainable election system for the Twenty-First Century. As always, we will be guided by five core values in the work that we do:

- Professionalism
- Impartiality
- Innovation
- Service
- Accountability

To learn more about Elections Saskatchewan and the initiatives we have been working on over the past year, I genuinely hope that you will read through our entire annual report. I am always pleased to receive your feedback over the course of the year and look forward to the input of electoral stakeholders as, together, we shape Saskatchewan electoral democracy.

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

Regina, Saskatchewan
July 25, 2019

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
- Impartiality
- Innovation
- Service
- Accountability

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 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 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 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 Jennifer Colin (Deputy CEO, Corporate Services & Electoral Finance), Dr. Michael Boda (Chief Electoral Officer), and Jeff Kress (Deputy CEO, Electoral Operations).

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 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. 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 (2018-19)

PREPARING TO MODERNIZE

During the 2017-18 fiscal year, Elections Saskatchewan prepared and published a new strategic plan in preparation for the 29th Provincial Elections.[1] Covering the years 2017 to 2022, the plan facilitates a significant institutional shift—altering its focus from an organizational renewal to acting intentionally to sustain our democratic traditions, lead in establishing best practices in election management, and modernize an election system that has been in place since the province's founding in 1905.

The 2017-2022 Strategic Plan is organized around a strategic imperative with two pillars—one aimed at sustaining improvements made during the previous electoral cycle and another on modernizing the conduct of our electoral events. This strategic imperative was established as a frame for the five years of activity at Elections Saskatchewan on which the strategic plan focuses.

Elections Saskatchewan's Strategic Imperative (2017-2022)

Sustain

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

Modernize

Innovate toward best practice in election management.

Last year, Elections Saskatchewan's annual report began connecting its narrative of key activities to the objectives established within the 2017-2022 Strategic Plan and highlighted within the plan's strategy map (see below). This year's report continues with and enhances this practice further.

Elections SK

Vision

Our hope for Saskatchewan:
The people of Saskatchewan trust, value and participate in the democratic process
Our vision for Elections Saskatchewan
We are a leader in establishing best practices in election management

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.

Values

Professionalism	Impartiality	Innovation	Service	Accountability
We demand the highest standards in our performance.	We are objective, fair and non-partisan.	We seek solutions to propel us toward election modernization.	We go above and beyond to meet the needs of our stakeholders and the legislated requirements of election management.	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
- 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 elections management

Finance

2.0 We ensure accountability and sustainability by:

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 elections management environment

Processes/ Operations

3.0 We strive for operational excellence with specific emphasis in:

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 Regulatory Modernization
- Legislation is modernized to reflect best possible practices and ensure compliance

3.3 Information Management
- Systems and technology support modernization of election management processes

3.4 Continuous Improvement
- 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
- Priority initiatives are executed through effective project management and planning processes

4.2 Capacity Building
- Enhance capacity of head office and field staff
- Important relationship are built and sustained to enhance the electoral management process

4.3 Culture
- A culture of excellence aligned with institution's values

[1] Elections Saskatchewan, Sustaining. Leading. Modernizing.: Advancing Electoral Excellence in Saskatchewan – 2017-2022 (Regina, Elections Saskatchewan, December 2017).

RECOMMENDING LEGISLATIVE CHANGE

Strategic Goal 3.2

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

The last comprehensive update to Saskatchewan's election legislation was in 1996. Since that time, amendments, both large and small have been made, but significant changes are overdue. The province's election legislation has become increasingly out of step with electoral best practice and stakeholder expectations for how an event should be administered. Significant effort was placed on recommending changes to election legislative over the past year and, going forward, the Chief Electoral Officer intends continue to highlight recommendations for change each year within the annual report that contribute to greater efficiency and a modernization of Saskatchewan's election system.

In Volume IV of *A Report on the Twenty-Eighth General Election*, published in April 2018, the Chief Electoral Officer indicated that he would be proposing a full-scale modernization of the province's election legislation. The proposed approach would offer a phased in-methodology that, if accepted and implemented by legislators, would take effect over the next three electoral cycles. The result would be fully modernized election legislation that would more effectively reflect electoral best practice as well as being more accessible through the use of plain language principles. The key points of each of these three phases are described below:

Phase	Features
Phase One	• 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	• New Election Act 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	• Ability for voters to vote at any voting location in the province • Introduction of seven consecutive days of voting • Provisions to allow electronic collection of voting results from ballot tabulators • Online voting (with central printing of paper ballots) made available for disabled voters, out-of-province voters, and Canadian Forces voters posted overseas

The Chief Electoral Officer provided legislators with details of the first and second items listed under Phase One recommendations in late-October 2018. On December 5, government and opposition members of the Legislative Assembly worked together to pass Bill 166, *The Election Amendment Act, 2018*. This bill provides the Chief Electoral Officer with the authority to move ahead with advance voting services modernization, to conduct pilot projects subject to certain legislated conditions[2] and strengthens the Chief Electoral Officer's reporting responsibilities following electoral events. Bill 166 provides the Chief Electoral Officer with the flexibility to pursue modernization in the manner and at a scale that provides the most benefits for modernization at an acceptable level of risk to the integrity of the electoral process.

The third item listed in the table above, "Administrative inefficiencies and problematic requirements of current election rules addressed with 'housekeeping' amendments," was addressed by the Chief Electoral Officer in a November 23 submission to the Minister of Justice. The document contained more than 100 suggested amendments, the majority of which were relatively minor, that, if implemented, would result in an improved election experience for voters, candidates and registered political parties. As of the end of FY2018-19, there had been no legislative progress made on moving ahead with these supplementary recommendations. The Chief Electoral Officer will be seeking to contact legislators early in FY2019-20 to explain the benefits of the suggested amendments and to encourage legislative approval in a timely fashion.

A number of changes to provincial regulations will also be required before the coming general election. In October 2018, the Chief Electoral Officer requested an exemption to certain portions of the provinces employment standards regulations which are unworkable in the context of a temporary election workforce. In FY2019-20, amendments to The Election Act Regulations, updating the compensation rates for election workers, will move forward early next fiscal year while changes to The Election Forms (Chief Electoral Officer Regulations) will be submitted towards the end of FY2019-20.

Over the course of the last year, the Chief Electoral Officer has been encouraged by the willingness all electoral stakeholders to work collaboratively to facilitate a modern electoral legislative framework. Legislators within both government and opposition political parties have shown a particular willingness to facilitate the legislative changes made to date and have articulated strong support for the overall modernization of Saskatchewan's election system presented in the Volume IV report. It is the Chief Electoral Officer's hope that this demonstration of collaboration will continue in the months and years ahead as all stakeholders work together to shape an election system that both supports and enriches Saskatchewan's democratic traditions in the decades ahead.

"Bill 166 provides the Chief Electoral Officer with the flexibility to pursue modernization in the manner and at a scale that provides the most benefits for modernization at an acceptable level of risk to the integrity of the electoral process."

[2] The language contained in *The Election Amendment Act, 2018* and made into law contains one problematic requirement related to conducting pilot projects during general elections. The current legislative language would require that any pilot project held during a general election be conducted in every constituency in the province – this would have serious fiscal and operational impacts and is not feasible in the content of election management. The Chief Electoral Officer is recommending that the requirement to conduct a pilot project in every constituency during a general election be removed.

DELIVERING BY-ELECTIONS & PREPARING FOR 2020

Strategic Goal 3.1

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

Strategic Goals 4.1 & 4.2

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

The fiscal year saw the administration of a by-election in the constituency of Regina Northeast on September 12, 2018. This was the sixth by-election held since the province's April 2016 general election, a relative high for the province in recent decades. Administrative work from three by-elections held toward the end of FY2017-18 (Kindersley, Melfort and Swift Current) also continued throughout much of FY2018-19.

One of many Elections SK ads in the September 12, 2018 Regina Northeast by-election.

Planning for the 29th General Election was also a priority for Elections Saskatchewan during the fiscal year. In late-October 2018, a Bill was introduced in the Legislative Assembly which would eventually fix the date of Saskatchewan's next provincial general election as October 26, 2020. A corresponding Bill was also passed which moved the province's municipal elections to November 9, 2020. Before their passage, the provincial and municipal elections had been scheduled to take place just five days apart, an arrangement the Chief Electoral Officer had described as "untenable" in a discussion paper[3] published in April 2017.

> "Following thorough analysis and fulsome consultation with stakeholders, it was determined that modernized advance poll services would be offered in 28 of the province's 61 constituencies, located primarily in urban and rural ridings in and around the cities of Saskatoon and Regina."

Key to election preparedness is having a qualified, competent Field Leadership Team (FLT) in place. Supervisory Returning Officers (SROs) were hired in FY2017-18 while FY2018-19 focused on hiring Returning Officers (ROs). By the end of the fiscal year, 33 ROs had been hired and an addition 7 had been offered positions. Recruiting the remaining ROs and all Election Clerks will take place in FY2019-20. Late in the fiscal year, Elections Saskatchewan began gathering groups of ROs for introduction and orientation to election management and to review and update polling division boundaries within their constituencies.

Following the passage of Bill 166, *The Election Amendment Act, 2018*, in December 2018, Elections Saskatchewan knew that it would be implementing a modernized advance voting process for the upcoming election. Following thorough analysis and fulsome consultation with stakeholders, it was determined that modernized advance poll services would be offered in 28 of the province's 61 constituencies, located primarily in urban and rural ridings in and around the cities of Saskatoon and Regina. All other advance polls and all

[3] Elections Saskatchewan. Chief Electoral Officer's Discussion Paper. *Resolving the Municipal/Provincial Election Timing Problem in Saskatchewan.* April 2017. Available at https://www.elections.sk.ca/resource-centre/reports-publications/.

election day polls will continue to operate using traditional methods. Modernized advance polls will feature electronic poll books and ballot tabulators – resulting in faster processing of voters and faster, more accurate delivery of results once voting ends on election night.

In addition to these efforts, Elections Saskatchewan was hard at work on many other facets of improvement throughout the fiscal year. As just one example, changes were made to Elections Saskatchewan's online expense return filing application ELMS (Electoral Management System). The system currently allows business managers to file candidate election expense returns following electoral events and for registered political parties to use the system following electoral events. Moving forward, functionality will be developed to allow registered political parties to also file their annual statements using ELMS.

In addition, changes and updates were made to plans for training activity for the more than twelve thousand workers that Elections Saskatchewan will hire to help deliver the next election. Feedback from past events, as well as adult learning principles, have been used to improve training materials with an eye towards offering better service to voters. One final example of the work underway during past fiscal year was focused on cyber security in the context of election administration. This included engaging with election management bodies throughout the country to discuss best practice as well as reworking internal information technology policies.

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.

Strategic Goals 4.2

We strive for operational excellence with specific emphasis on capacity building.

Ilona Dougherty, managing director of the Youth & Innovation Project at the University of Waterloo, addresses Saskatchewan's registered political parties in June 2018.

Elections Saskatchewan's strategic plan defines a stakeholder as: "a person, group or organization who affects or can be affected by the organization's actions." Focusing on and serving its key stakeholders is an important part of institutional success for Elections Saskatchewan and is one of the institution's strategic goals. Within the strategic plan, stakeholders have been divided into three groups: Voters; Registered Political Parties and Candidates; and Other Key Actors. Throughout 2018-19, Elections Saskatchewan worked to engage with all three of these groups.

Most of the communications and engagement work that Elections Saskatchewan undertakes with the voting public takes place around electoral events. This past year, that meant the Regina Northeast by-election. Moving forward, in FY2019-20, Elections Saskatchewan will continue planning its communication efforts for the coming general election, encouraging the public to participate as election workers and reminding voters of important information about voting, such as what ID they need to bring. Throughout the year, Elections Saskatchewan has also been engaging with the provincial Ministry of Immigration, Employment & Career Development and Immigration, Refugees and Citizenship Canada in order to connect with new Canadians both during their citizenship ceremony and by mail shortly afterwards.

FY2018-19 saw Elections Saskatchewan host representatives from the province's registered political parties for its sixth annual meeting. The June meeting featured a preliminary presentation on advance voting services modernization, a debrief of recent by-elections and discussion on millennials and "Gen Z" led by Ilona Dougherty from the University of Waterloo. Later in the year, political party representatives

were invited to Elections Saskatchewan's head office to learn more about advance voting services modernization plans, receive an update on work completed to date and what was still to come, as well as have an opportunity to see the e-poll books and ballot tabulators in use.

> "Focusing on and serving its key stakeholders is an important part of institutional success for Elections Saskatchewan and is one of the institution's strategic goals."

The purpose of these meetings and continued engagement throughout the electoral cycle with the province's registered political parties is two-fold. First, it is important that political parties understand what their election management body is working on and prioritizing in advance of the next electoral event. Second, it allows Elections Saskatchewan to offer all political parties the opportunity to engage in capacity building events and discussions with colleagues from other parties. Elections Saskatchewan does not offer such support only to one party or any subset of candidates but supports all registered political parties equally and equitably to encourage strong democratic processes and ultimately, strong governance within the province.

In preparing to administer an event, Elections Saskatchewan must engage with a wide variety of actors throughout the province. Given that there are very few opportunities for second chances when it comes to a general election, it is essential that an election management body have strong working relationships with stakeholders throughout the province. Over the past year, Elections Saskatchewan has worked on engaging with First Nations leaders, community and cultural representatives and the province's education sector.

Cyber security and protecting key election infrastructure have been topics of conversation both nationally and internationally in recent years. Throughout FY2018-19, Elections Saskatchewan has engaged with election management bodies from across the country to discuss this topic. On April 3, 2019, Elections Saskatchewan hosted a roundtable discussion on the topic of cyber security, inviting representative from across Canada to meet and help develop a series of recommendations that will be taken forward to the Secretariat for Electoral Coordination, a working group designed to facilitate collaboration amongst member election management bodies.

Elections Canada Chief Electoral Officer Stéphane Perrault and Dr. Boda discussed cybersecurity with fellow Canadian CEOs in April 2019.

INNOVATING & CELEBRATING SUCCESS

Strategic Goal 3.4

We strive for operational excellence with specific emphasis on continuous improvement.

Strategic Goal 4.3

We strive for organizational excellence with specific emphasis on a culture of excellence aligned with the institution's values.

Last year, Elections Saskatchewan was awarded a *Zero Project* Innovative Practices and Policies Award. The Zero Project works for a world with zero barriers and annually selects the policies and practices that are the most innovative in improving the lives of persons with disabilities. Elections Saskatchewan was recognized for the work it did on accessibility in advance of the province's 28th General Election, specifically its Accessibility Implementation Plan and the consultative process which went into the creation and evaluation of the plan.

Elections Saskatchewan's Accessibility Implementation Plan was designed to improve the services the institution offered to voters with disabilities and others who may require special assistance such as older people. The plan addressed four problematic areas:

- Offering more voting options to voters in Saskatchewan;
- Improving accessibility at our polling locations;
- Improving the products and services offered at polls;
- Expanding voter information and public education efforts.

"According to the Zero Project, Elections Saskatchewan's innovation was evident…through the consultative process by which these goals were achieved leading to the 2016 provincial election."

The four problem areas addressed within its implementation plan were not particularly innovative as election management bodies around the globe have been working to address similar concerns. According to the Zero Project, Elections Saskatchewan's innovation was evident instead through the *consultative process* by which these goals were achieved leading to the 2016 provincial election. In doing so, Elections Saskatchewan uniquely partnered with outside experts from the International Foundation for Electoral Systems (IFES) and the Johnson-Shoyama Graduate School of Public Policy (JSGS) to consult directly with provincial stakeholders in the accessibility community in advance of the 28th general election, implemented changes based on their feedback and then revisited those same stakeholders immediately after voting had ended to evaluate the impact of changes.

Receiving the award at the United Nations in Vienna, Austria, the Chief Electoral Officer thanked both Saskatchewan's accessibility community as well as the thousands of election workers who turned the plan into a reality during the province's last election. As FY2018-19 was ending, plans were underway to meet with representatives from the province's accessibility community in May 2019 to set the stage for an updated Accessibility Implementation Plan for the 29th election in October 2020.

Dr. Boda receives Zero Project Award for addressing accessibility from Martin Essl of Essl Foundation at the 2019 Zero Project Conference in Austria in February 2019.

MEASURING SUCCESS

This year's Annual Report introduces objectives and measures against which Saskatchewan's election management body will assess its success between 2017 and 2022.

In last year's Annual Report, Elections Saskatchewan identified the overarching goals outlined in its Strategic Plan, "Sustaining. Leading. Modernizing. Advancing Electoral Excellence in Saskatchewan."

These goals were developed through the balanced scorecard approach that considers four perspectives of organizational management:

- stakeholder impact;
- financial management and accountability;
- process/operations; and
- organizational learning.

Elections Saskatchewan stated that the next step would be to outline the objectives that would support these goals as well as the measures and targets by which success will be evaluated.[4] The scorecard published here fulfills that step. In subsequent annual reports, Elections Saskatchewan will report on its progress in achieving these targets.

1.0 Stakeholders

1.1 – Voters: understand the electoral process and have every opportunity to participate

Objectives	Measures	Method	Baseline	Target
Support voters through education and outreach	Voter Satisfaction with Elections Saskatchewan Information Sources	Telephone Survey	80.93%	Maintain or Improve
Remove barriers to participation as election workers	Field Leadership Team Assessment of Ease of Recruitment	Web Survey	32.10%	Increase by 5%
Remove barriers to participation as voters	Voter Assessment of Ease of Voting	Telephone Survey	96.63%	Maintain or Improve

1.2 – Political Parties and Candidates: understand the electoral process and are supported equitably

Objectives	Measures	Method	Baseline	Target
Support Registered Political Parties and candidates through education and training	Candidates, Business Managers and Chief Official Agent's Satisfaction with Elections Saskatchewan support	Focus Group	NCB[4]	Establish Baseline
Provide equitable and impartial treatment	Candidates, Business Managers and Chief Official Agent's Assessment of Treatment	Focus Group	NCB	Establish Baseline
Maintain a consultative approach	Chief Official Agent's Assessment of consultative approach	Focus Group	NCB	Establish Baseline

[4] Activity-based measures were discussed initially in Elections Saskatchewan. Sustaining. Leading. Modernizing.: Advancing Electoral Excellence in Saskatchewan – 2017-2022 (Regina, Elections Saskatchewan, December 2027), page 15. This section follows up on what was promised there.

[5] No current baseline available. Goal will be to establish baseline for future performance tracking.

1.3 – Other key actors: understand and trust electoral processes and enhance the effectiveness of election management

Objectives	Measures	Method	Baseline	Target
Engage a broad range of community stakeholders in the planning, administering and reviewing the 29th General Election	Percentage of Stakeholder Groups Consulted	Administrative Data	NCB	75%
Engage other Electoral Management Bodies in the preparation and review of the 29th General Election	Percentage of Canadian Electoral Management Bodies Consulted	Administrative Data	NCB	75%

2.0 Finance

2.1 – Financial Management: financial accountability is achieved through sound budgeting and reporting

Objectives	Measures	Method	Baseline	Target
Maintain sound budgeting	Administrative Budget Variance	Administrative Data	Under 10%	Maintain or Improve
Ensure transparency through public release of financial disclosure reports	Completed/Not Completed	Administrative Data	NA[6]	Completed

2.2 – Adaptability: Elections Saskatchewan is responsive to the financial pressures of the election management environment

Objectives	Measures	Method	Baseline	Target
Implement Returning Office expense control framework	Completed/Not Completed	Administrative Data	NA	Completed
Leverage technology to provide innovative and cost-effective ways to distribute voter information cards	Completed/Not Completed	Administrative Data	NA	Completed

[6] As the target for this objective is completion, baselines are not applicable.

3.0 Processes/Operations

3.1 – Organizational Readiness: Core systems and processes allow for ongoing effective operations. Electoral systems and processes ensure ongoing readiness for election event management

Objectives	Measures	Method	Baseline	Target
Foster a spirit of innovation in core processes	Candidates, Business Managers and Chief Official Agent's Assessment of Innovation	Focus Group	NCB	Establish Baseline
Refine Risk Management Framework for use on all institutional projects	Completed/Not Completed	Administrative Data	NA	Completed
Strengthen a state of readiness for electoral events	Voter/Non-Voter Perception of Elections Saskatchewan's readiness	Telephone Survey	NCB	Establish Baseline

3.2 – Information Management: Systems and technology support modernization of election management processes

Objectives	Measures	Method	Baseline	Target
Enhancement of cyber security for the 29th General Election is conducted	Cyber Security Systems Audit	Security Consultant Report	NA	Completed
Initiate Phase One of modernization of Saskatchewan elections	Percentage of Constituencies with Modernized Advance Polls	Administrative Data	0%	40%
Design and implement online party and candidate financial reporting	Candidates, Business Managers and Chief Official Agent's Assessment of Online Filing	Focus Group	NCB	Establish Baseline

3.3 – Regulatory Modernization: Legislation is modernized to reflect best possible practices and ensure compliance

Objectives	Measures	Method	Baseline	Target
Provide recommendations for the drafting of legislation to modernize Saskatchewan's election system in line with best practices	Completed/Not Completed	Administrative Data	NA	Completed
Contribute to future legislative reform in line with best practices through CEO Assessments	Completed/Not Completed	Administrative Data	NA	Completed

3.4 – Continuous Improvement: Processes are monitored and improved through the application of standards and best practices

Objectives	Measures	Method	Baseline	Target
Ensure data and feedback from past electoral events are used to refine and improve upon future performance	Field Leadership Team and Election Workers' perception that the election was run better than the previous one	Web Survey	23.25%	Maintain or Improve
Employ parallel processes during electoral events to systematically test process improvements	Percentage of By-Elections conducting tests of innovations	Administrative Data	NA	75%
Improve the overall management of the election	Voter Satisfaction with the management of the election	Telephone Survey	86.80%	Maintain or Improve

4.0 Organizational Learning

4.1 – Project Management and Planning: Priority initiatives are executed through effective project management and planning processes

Objectives	Measures	Method	Baseline	Target
Bolster the level of project management maturity of Elections Saskatchewan	Percentage of projects managed through Project Briefs/Charters and Benefits Realized reporting	Administrative Data	NCB	Establish Baseline

4.2 – Capacity Building: Enhance capacity of head office and field staff; important relationships are built and sustained to enhance processes of election management

Objectives	Measures	Method	Baseline	Target
Further build head office staff capacity through professional development	Percentage of Head Office Staff engaged in Professional Development courses each year	Administrative Data	NCB	Establish Baseline
Redesign training to reflect modern adult-based learning principles	Elections Worker Perception of Preparedness after Training	Web Survey	85.10%	Maintain or Improve
Enhance the use of technology in training to facilitate learning	FLT Perception of Effectiveness of Technology in Training	Web Survey	NCB	Establish Baseline
Support the building of capacity amongst the registered political parties	Chief Official Agents' Perception of Capacity Building Activities	Focus Group	NCB	Establish Baseline

4.3 – Culture: A culture of excellence aligned with institution's values

Objectives	Measures	Method	Baseline	Target
Mission, Values and Goals are clearly understood and embodied throughout the institution	FLT and Election Workers' Perception ESK ran the election fairly	Web Survey	92.85	Maintain or Improve
Core values integrated into institutional operations	FLT Assessment of ESK Operating According to Its Values	Web Survey	NCB	Establish Baseline

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 FY2018-19 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 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 FY2018-19 is set out in the table below:

Elections Saskatchewan Total Expenditures vs. Budget, Fiscal Year 2018-2019

	Budget	Actual
Ongoing Administration Costs	$ 2,938,030	$ 2,763,139
Event-Related Costs	$ 2,157,970	$ 1,613,892
Total	**$ 5,096,000**	**$ 4,377,031**

APPENDICES

A. Elections Saskatchewan Financial Statements 2018-19
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

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PROVINCIAL AUDITOR
of Saskatchewan

INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

Opinion

We have audited the financial statements of the Office of the Chief Electoral Officer, which comprise the statement of financial position as at March 31, 2019, and the statements of operations and accumulated surplus, change in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer as at March 31, 2019, and the results of its operations, changes in its net debt, and it cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Office of the Chief Electoral Officer in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Office of the Chief Electoral Officer 2018-2019 Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or any knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Office of the Chief Electoral Officer's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Office of the Chief Electoral Officer or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Office of the Chief Electoral Officer's financial reporting process.

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PROVINCIAL AUDITOR
of Saskatchewan

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Office of the Chief Electoral Officer's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office of the Chief Electoral Officer's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Office of the Chief Electoral Officer to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during the audit.

Regina, Saskatchewan
July 16, 2019

Judy Ferguson, FCPA, FCA
Provincial Auditor
Office of the Provincial Auditor

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APPENDIX A:

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

STATEMENT 1

	2019	2018
Financial Assets		
Due from the General Revenue Fund	$ 542,990	$ 767,339
Accounts Receivable	9,939	9,433
	552,929	776,772
Liabilities		
Accounts Payable	469,262	623,488
Accrued Employee Costs	83,667	153,284
	552,929	776,772
Net Debt	-	-
Non-financial Assets		
Tangible Capital Assets (Note 4)	1,537,959	1,769,599
Prepaid Expenses	-	-
	1,537,959	1,769,599
Accumulated Surplus (Statement 2)	$ 1,537,959	$ 1,769,599

(See accompanying notes to the financial statements)

APPENDIX A:

STATEMENT 2

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

FOR THE YEAR ENDED MARCH 31

	2019		2018
	Budget (Note 6)	Actual	Actual
Revenue			
General Revenue Fund	$ 5,096,000	$ 4,368,111	$ 5,552,029
Miscellaneous Income	-	1,071	8,173
Total Revenue	5,096,000	4,369,182	5,560,202
Expenses			
Operating:			
Salaries and Benefits	1,870,353	1,803,333	1,906,463
Contractual Services	318,819	187,071	574,663
Communications and Advertising	47,000	37,311	149,712
Employee Travel	33,441	50,438	40,599
Supplies and Services	175,389	159,260	206,917
Office Rent, Insurance and Utilities	363,678	363,134	354,122
Equipment	129,350	162,592	288,022
Amortization (Note 4)	246,241	272,179	422,611
Total Operating Expense	3,184,271	3,035,318	3,943,109
Events:			
2020 General Election Costs (Note 10) (Schedule 1)	1,146,670	1,270,955	34,325
2018 Regina Northeast By-Election Costs (Note 11) (Schedule 2)	376,000	369,380	-
2017 Saskatoon Fairview By-Election Costs (Note 12) (Schedule 3)	-	(2,967)	375,413
2018 Kindersley By-Election Costs (Note 13) (Schedule 4)	-	(17,874)	342,048
2018 Melfort By-Election Costs (Note 13) (Schedule 5)	-	(47,388)	336,475
2018 Swift Current By-Election Costs (Note 13) (Schedule 6)	-	(6,602)	365,653
2017 Saskatoon Meewasin By-Election Costs (Schedule 7)	-	-	(7,333)
Total Events Expense	1,522,670	1,565,504	1,446,581
Total Expenses	4,706,941	4,600,822	5,389,690
Operating Surplus (Deficit)	$ 389,059	$ (231,640)	$170,512
Accumulated Surplus, beginning of year		1,769,599	1,599,087
Accumulated Surplus, end of year (Statement 1)		$ 1,537,959	$ 1,769,599

(See accompanying notes to the financial statements)

APPENDIX A:

STATEMENT 3

STATEMENT OF CHANGE IN NET DEBT

FOR THE YEAR ENDED MARCH 31

	2019	2018
Operating Surplus (Deficit)	$ (231,640)	$ 170,512
Acquisition of Tangible Capital Assets (Note 4)	(40,539)	(601,678)
Amortization of Tangible Capital Assets (Note 4)	272,179	422,611
Change in Prepaid Expenses	-	8,555
Increase (Decrease) in Net Debt	-	-
Net Debt, beginning of year	-	-
Net Debt, end of year	$ -	$ -

APPENDIX A:

STATEMENT 4

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31

	2019	2018
Cash from (used for) operating activities:		
General Revenue Fund appropriation received	$ 4,593,532	$ 5,664,113
Salaries and benefits paid	(2,067,067)	(2,034,234)
Supplies and other expenses paid	(2,485,926)	(3,036,756)
Cash from operating activities	40,539	593,123
Cash from (used for) capital activities:		
Purchase of Tangible Capital Assets (Note 4)	(40,539)	(601,678)
Change in Prepaid Expenses	-	8,555
Cash used for capital activities	(40,539)	(593,123)
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)

OFFICE OF THE CHIEF ELECTORAL OFFICER

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2019

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, 2018, the office adopted the following new Public Sector Accounting Standard:

PS3430, Restructuring Transactions

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

A number of new standards and amendments to standards which may impact the Office are not yet effective for the year ended March 31, 2019, and have not been applied in preparing these financial statements. The following new standards and amendments to standards are effective for financial statements on or after the dates noted below:

PS3280, Asset Retirement Obligations (April 1, 2021)
PS 3400, Revenue (April 1, 2022)

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

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

	2019						2018
	Hardware & Software	Machinery & Equipment	Office Equipment	Furniture & Building Improvements	System Development	Total	Total
Cost:							
Beginning of year	$ 239,149	$ 28,270	$ 57,387	$ 810,854	$ 2,331,736	$ 3,467,396	$ 2,865,718
Additions	17,340	-	-	23,199	-	40,539	601,678
Transfers	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
End of year	256,489	28,270	57,387	834,053	2,331,736	3,507,935	3,467,396
Accumulated amortization:							
Beginning of year	228,554	11,308	57,387	768,463	632,085	1,697,797	1,275,186
Annual amortization	11,078	2,827	-	47,033	211,241	272,179	422,611
End of year	239,632	14,135	57,387	815,496	843,326	1,969,976	1,697,797
Net Book Value, end of year	$ 16,857	$ 14,135	$ -	$ 18,557	$ 1,488,410	$ 1,537,959	$ 1,769,599

5. Contractual Obligations

Operating Lease - Warehouse

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

2019/20	108,750
2020/21	108,750
2021/22	108,750
2022/23	108,750
2023/24	108,750
Thereafter	112,500

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 $5,096,000. Included in this appropriation was an amount for capital expenditures of $635,300.

An amount of $4,720,000 was appropriated at the beginning of the fiscal year. Supplemental funding of $376,000 was requested to cover the costs associated with a by-election which took place in the constituency of Regina Northeast on September 12, 2018.

(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. 2020 General Election Costs

The 2020 General Election Costs are being incurred over four fiscal years. Costs incurred in 2018-19 have been reflected in these financial statements.

11. 2018 Regina Northeast By-Election Costs

The Regina Northeast By-Election took place on September 12, 2018. Due to the timing of the event some expenses for 2018-19 were estimated. Any difference between estimated and actual expenses will be reflected in 2019-20.

12. 2017 Saskatoon Fairview By-Election Costs

The Saskatoon Fairview By-Election took place on September 7, 2017. Amounts included in 2018-19 reflect the difference between costs estimated in 2017-18 and actual expenses incurred.

13. March 1, 2018 By-Election Costs

The Kindersley, Melfort, and Swift Current By-Elections took place on March 1, 2018. Amounts included in 2018-19 reflect the difference between costs estimated in 2017-18 and actual expenses incurred.

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 1

2020 GENERAL ELECTION COSTS

2020 General Election	2019 Budget	2019 Actual	2018 Actual
Salaries and Benefits	$ 275,733	$ 177,904	$ -
Contractual Services	526,605	516,119	8,367
Communications and Advertising	211,672	296,093	7,950
Employee Travel	32,500	17,837	-
Supplies and Services	45,160	182,696	5,541
Office Rent and Utilities	-	-	-
Equipment	55,000	80,306	12,467
Reimbursement of Election Expenses	-	-	-
Total Event Expenses (Statement 2)	$ 1,146,670	$ 1,270,955	$ 34,325

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 2

2018 REGINA NORTHEAST BY-ELECTION COSTS

2018 Regina Northeast By-Election	2019 Budget	2019 Actual	2018 Actual
Salaries and Benefits	$ 14,888	$ 15,320	$ -
Contractual Services	45,150	22,759	-
Communications and Advertising	48,830	77,048	-
Employee Travel	5,179	2,667	-
Supplies and Services	134,891	132,430	-
Office Rent and Utilities	15,000	14,432	-
Equipment	200	429	-
Reimbursement of Election Expenses	111,862	104,295	-
Total Event Expenses (Statement 2)	**$ 376,000**	**$ 369,380**	**$ -**

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 3

2017 SASKATOON FAIRVIEW BY-ELECTION COSTS

2017 Saskatoon Fairview By-Election	2019 Budget	2019 Actual	2018 Actual
Salaries and Benefits	$ -	$ -	$ 30,598
Contractual Services	-	-	47,573
Communications and Advertising	-	11	60,018
Employee Travel	-	-	6,430
Supplies and Services	-	(2,978)	123,006
Office Rent and Utilities	-	-	7,844
Equipment	-	-	436
Reimbursement of Election Expenses	-	-	99,508
Total Event Expenses (Statement 2)	**$ -**	**$ (2,967)**	**$ 375,413**

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 4

2018 KINDERSLEY BY-ELECTION COSTS

2018 Kindersley By-Election	2019 Budget	2019 Actual	2018 Actual
Salaries and Benefits	$ -	$ 294	$ 21,233
Contractual Services	-	337	38,273
Communications and Advertising	-	8,123	66,978
Employee Travel	-	3,197	27,035
Supplies and Services	-	(4,900)	135,025
Office Rent and Utilities	-	-	6,371
Equipment	-	-	2,638
Reimbursement of Election Expenses	-	(24,925)	44,495
Total Event Expenses (Statement 2)	**$ -**	**$ (17,874)**	**$ 342,048**

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 5

2018 MELFORT BY-ELECTION COSTS

2018 Melfort By-Election	2019 Budget	2019 Actual	2018 Actual
Salaries and Benefits	$ -	$ 296	$ 20,980
Contractual Services	-	654	29,729
Communications and Advertising	-	330	46,637
Employee Travel	-	574	11,705
Supplies and Services	-	(2,781)	132,305
Office Rent and Utilities	-	-	10,484
Equipment	-	-	2,395
Reimbursement of Election Expenses	-	(46,461)	82,240
Total Event Expenses (Statement 2)	$ -	$ (47,388)	$ 336,475

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 6

2018 SWIFT CURRENT BY-ELECTION COSTS

2018 Swift Current By-Election	2019 Budget	2019 Actual	2018 Actual
Salaries and Benefits	$ -	$ 303	$ 21,034
Contractual Services	-	574	38,513
Communications and Advertising	-	8,409	56,045
Employee Travel	-	3,381	12,805
Supplies and Services	-	(5,222)	137,090
Office Rent and Utilities	-	-	8,747
Equipment	-	-	5,979
Reimbursement of Election Expenses	-	(14,047)	85,440
Total Event Expenses (Statement 2)	$ -	$ (6,602)	$ 365,653

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 7

2017 SASKATOON MEEWASIN BY-ELECTION COSTS

2017 Saskatoon Meewasin By-Election	2019 Budget	2019 Actual	2018 Actual
Salaries and Benefits	$ -	$ -	$ 3,447
Contractual Services	-	-	42
Communications and Advertising	-	-	745
Employee Travel	-	-	237
Supplies and Services	-	-	(1,903)
Office Rent and Utilities	-	-	1,450
Equipment	-	-	-
Reimbursement of Election Expenses	-	-	(11,351)
Total Event Expenses (Statement 2)	$ -	$ -	$ (7,333)

APPENDIX B: REGISTERED POLITICAL PARTIES

As of March 31, 2019, 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	Ken Grey	Horizons Publishing & Printing Co. Ltd (Grant Schmidt)	www.pcsask.ca
Saskatchewan Liberal Association	Saskatchewan Liberal Party	Naveed Anwar	Pat Bellamy	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	Walter Hrappsted	

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 2018.

Calendar Year 2018

Contributions			Expenses			
Registered Political Party	**Total Contributions**	**Cash on Hand**	**Operating Expenses**	**Advertising**	**Other**	**Total**
Saskatchewan Green Party	11,973.20	11,263.01	5,288.65	597.77	3,488.11	9,374.53
New Democratic Party, Saskatchewan Section	1,320,315.05	1,051,432.87	1,213,539.28	28,352.53	202,364.57	1,444,256.38
Progressive Conservative Party of Saskatchewan	5,820.00	129,498.63	110,567.80	49,462.54	-	160,030.34
Saskatchewan Liberal Association	17,670.90	30,370.61	13,587.76	223.94	1,250.00	15,061.70
Saskatchewan Party	2,714,718.00	1,213,914.00	2,596,979.00	209,458.00	665,409.00	3,471,846.00
Western Independence Party of Saskatchewan (W.I.P.)	860.00	-	1,147.89	-	-	1,147.89

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 2011 through 2018.

POLITICAL CONTRIBUTIONS RECEIPTED (CALENDAR YEAR 2011–18)

Registered Political Party	Aggregate Receipted Contributions							
	2011	2012	2013	2014	2015	2016	2017	2018
Saskatchewan Green Party	30,353.10	5,697.00	5,950.76	4,503.09	6,379.95	9,857.35	9,003.80	11,528.45
New Democratic Party, Saskatchewan Section	1,039,403.28	788,852.67	924,098.09	816,696.50	931,242.08	1,103,296.88	973,400.65	990,736.48
Progressive Conservative Party of Saskatchewan	9,922.00	3,810.00	-	8,010.00	10,070.00	22,964.00	10,594.00	5,880.00
Saskatchewan Liberal Association	76,446.33	37,643.52	28,524.96	28,609.96	38,069.96	75,847.01	34,440.03	17,195.90
Saskatchewan Marijuana Party*	1,941.00	-	-	-	-	-	-	-
Saskatchewan Party	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	1,931,559.47
Western Independence Party of Saskatchewan (WIP)	650.00	1,460.50	300.00	135.00	160.00	4,597.00	6,200.00	800.00
Total	**$ 6,772,392.28**	**$ 3,889,712.34**	**$ 3,304,268.08**	**$ 3,271,312.54**	**$ 4,168,358.60**	**$ 6,272,867.11**	**$ 2,831,064.72**	**$ 2,957,700.30**

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

Note: The political contributions reported as receipted for 2018 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.

The following table presents the aggregate value of the tax receipts issued by all registered political parties for the years 2006 through 2018.

SASKATCHEWAN TAX CREDITS ISSUED FOR POLITICAL CONTRIBUTIONS (2006-2018)

Tax Year	
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	$ 2,831,064.72
2018	$ 2,957,700.30
Total Tax Credits Issued	**$ 50,557,040.23**

SUSTAINING. LEADING. MODERNIZING.

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