



# Registered Political Party's Fiscal Period Return

**E-521**

Form BBB

*The Election Act, 1996*

Section 250

(Form E-522)

(Oct 2017)

The Western Independence Party of Saskatchewan  
Name of Registered Political Party

2018  
For Fiscal Year Ending



*As Reviewed*



**INDEPENDENT AUDITOR'S REPORT**

To: Walter Hrapsted, Chief Official Agent for the Western Independence Party of Saskatchewan for submission to the Chief Electoral Officer of Saskatchewan in accordance with section 250(4) of the Election Act (1996)

**Qualified Opinion**

We have audited the accompanying Registered Political Party's Fiscal Period Return (the "Return") of The Western Independence Party of Saskatchewan, which comprises the summary of Contributions - Part I and the summary of Expenditures - Part II for the fiscal period ending December 31, 2018.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the Registered Political Party's Fiscal Period Return of the Western Independence Party of Saskatchewan for the fiscal period ending December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of Section 250 of Elections Act (1996) and in the prescribed form issued by the Provincial Elections Office.

**Basis for Qualified Opinion**

Due to the inherent nature of the transactions of registered political parties, the completeness of contributions and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded on the registered political party's accounting records and we were not able to determine whether any adjustments might be necessary to contributions and other revenue, expenses, assets, liabilities and net assets.

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 Registered Political Party's Fiscal Period Return section of our report. We are independent of the Western Independence Party of Saskatchewan in accordance with the ethical requirements that are relevant to our audit of the Return 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 qualified audit opinion.

**Restriction on Use**

The Return is prepared to assist the Chief Official Agent of the registered political party to meet the requirements of the Elections Act (1996). As a result, the Return may not be suitable for another purpose. Our report is intended solely for the Chief Official Agent and the Chief Electoral Officer, and should not be used by other parties.

**Report on Other Legal and Regulatory Requirements**

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

**Responsibilities of the Chief Official Agent for the Registered Political Party's Fiscal Period Return.**

The Chief Official Agent of the party is responsible for the preparation of the Return in accordance with the financial reporting provisions of Section 250 of the Election Act (1996) and in the prescribed form issued by the Provincial Election Office and for such internal control as the chief official agent determines is necessary to enable the preparation of a Return that is free from material misstatement, whether due to fraud or error.

Continued on next page...

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***Auditor's Responsibilities for the Audit of the Registered Political Party's Fiscal Period Return.***

Our objectives are to obtain reasonable assurance about whether the Return 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 the Return. 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 Return, 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 Western Independence Party of Saskatchewan's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the chief official agent.

We communicate with the chief official agent regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



MILLER MOAR GRODECKI KREKLEWICH & CHORNEY  
Chartered Professional Accountants

Melville, Saskatchewan  
April 19, 2019

**Notes:**

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

Subsection 250(4)

2. This Return must be accompanied by the auditor's report to the chief official agent of the party on the information given in this Return.

Subsection 250(4)

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

**On Behalf of the**

The Western Independence Party of Sask  
Name of Registered Political Party

**Return**

I, Walter Hrapsted of \_\_\_\_\_  
Name Address

\_\_\_\_\_  
Mailing Address (if different from the address above) Postal Code

Telephone Number \_\_\_\_\_  
Residence Business Mobile

Email \_\_\_\_\_

in the Province of Saskatchewan, being the chief official agent of the above-named registered political party make the following Return respecting the fiscal period of the party which commenced on the

1 day of January, 2018, and which ended on the  
31 day of December, 2018.

\_\_\_\_\_  
Signature of Chief Official Agent

\_\_\_\_\_  
Date

**Part I**

**Contributions**

(a) Summary of Contributions

List below, by class of contributor, the aggregate amounts of (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less, and the number of contributors of each class who, in the fiscal period, have provided money, goods or services for the use of the registered political party by way of a gift, loan, advance, deposit, or other form of assistance (includes goods or services donated or provided at other than their true value).

Class of Contributor	Number of Contributors	Value of Contributions
1. Individuals	7	460.00
2. Corporations	1	400.00
3. Trade Unions		
4. Unincorporated Organizations or Associations		
5. Any Other Persons or Groups of Persons		
<b>Totals</b>	8	860.00

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

## Part I

### Contributions

#### (b) Detail of Contributions

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

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

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

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

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

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

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

**Schedule: 1. Individuals**

**(A) Contributions in excess of \$250.00**

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

Name of Contributor	Amount
Darrin Fenske	400.00

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

List Attached No Number of Pages 0  
Yes / No

Number of Contributors 1  
 Total Amount of all Category (A) Contributions 400.00

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

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

Number of Contributors 0  
 Total Amount of all Category (B) Contributions 0

**(C) Contributions of \$25.00 or less**

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

Number of Contributors 6  
 Total Amount of all Category (C) Contributions 60.00

**Total Number of Contributors** 7  
**Total Contributions** (Sum of Categories (A), (B) and (C)) 460.00

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



**Schedule: 2. Corporations**

**(A) Contributions in excess of \$250.00**

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

Name of Contributor	Amount
Elias Mfg LTD	400.00

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

List Attached No Number of Pages 0  
Yes / No

Number of Contributors

1

Total Amount of all Category (A) Contributions

400.00

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

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

Number of Contributors

\_\_\_\_\_

Total Amount of all Category (B) Contributions

\_\_\_\_\_

**(C) Contributions of \$25.00 or less**

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

Number of Contributors

\_\_\_\_\_

Total Amount of all Category (C) Contributions

\_\_\_\_\_

**Total Number of Contributors**

1

**Total Contributions** (Sum of Categories (A), (B) and (C))

400.00

Enter Totals on Part 1(a) Summary of Contributions Line 2.

**Schedule: 3. Trade Unions**

**(A) Contributions in excess of \$250.00**

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

Name of Contributor	Amount

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

List Attached            Number of Pages             
Yes / No

Number of Contributors

Total Amount of all Category (A) Contributions

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

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

Number of Contributors

Total Amount of all Category (B) Contributions

**(C) Contributions of \$25.00 or less**

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

Number of Contributors

Total Amount of all Category (C) Contributions

**Total Number of Contributors**

**Total Contributions** (Sum of Categories (A), (B) and (C))

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

*0*

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

**(A) Contributions in excess of \$250.00**

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

Name of Contributor	Amount

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

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

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

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

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

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

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

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

**(C) Contributions of \$25.00 or less**

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

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

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

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

**Total Contributions** (Sum of Categories (A), (B) and (C)) \_\_\_\_\_

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

**Schedule: 5. Any Other Persons or Groups of Persons**

(A) Contributions in excess of \$250.00

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

Name of Contributor	Amount

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

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

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

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

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

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

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

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

(C) Contributions of \$25.00 or less

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

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

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

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

**Total Contributions** (Sum of Categories (A), (B) and (C)) \_\_\_\_\_

Enter Totals on Part 1(a) Summary of Contributions Line 5.

**Part I**

**Contributions**

(c) Proceeds from Other Sources - Summary

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

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

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

**Part I**

**Other Revenue**

(a) Income from Other Sources

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

Source	Amount
1. Election Expenses/Auditor Reimbursement(s)	
2. Candidates' Excess Contributions	
3. Interest/Investment Income	4.71
4. Other (Provide Details)	
<b>Total</b>	4.71

(b) Cash on Hand

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

~~\_\_\_\_\_~~ \$3,385.06

**Part II**

**Expenditures**

(a) Operating Expenditures

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

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

Operating Expenses	Amount
1. Salaries, Wages and Employee Benefits	
2. Travelling Expenses	
3. Conventions and Meetings	
4. Rental (Premises, Equipment and Utilities)	
5. Advertising (Particulars to be set out in Part II(b))	
6. Printing, Stationery and Supplies	
7. Postage	
8. Legal and Audit Fees	1097.89
9. Interest	50.00
10. Taxes (Property)	
11. Other (Provide Details)	
<b>Total</b>	1147.89





**Part II**

**Expenditures**

(c) All Other Expenditures

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

Other Expenditures	Amount
1. Transfer to Provincial Constituencies and Candidates	
2. Transfer to Federal Electoral Districts	
3. Transfer to Registered Party	
4.	
5.	
6.	
7.	
8.	
9.	
<b>Total</b>	0



# Declaration of a Chief Official Agent of a Registered Political Party

**E-522** Form FFF  
The Election Act, 1996  
Section 250  
(Oct 2017)

I Walter Krappsted of \_\_\_\_\_  
Name Address

Chief Official Agent of Western Independence Party of SK a registered political party,

solemnly declare that I have examined the Fiscal Period Return, along with any attached certified statements, to be transmitted to the Chief Electoral Officer and now shown to me by the officer before whom this declaration is made, and that, to the best of my knowledge and belief, that Return and any attached certified statements are correct;

and I further solemnly declare that, except as specified in the Return, no money, security, or equivalent for money has been paid, advanced, given or deposited by anyone to me or, to the best of my knowledge and belief, to any other person for the purpose of defraying any expenses incurred on behalf of the registered political party or for promoting its aims;

and I further solemnly declare that, except as appears from that Return, I have not, and, to the best of my knowledge and belief, no person, club, society, company or association has, on behalf of the registered political party, made any payment or incurred any liability on account of or with respect to the conduct or management of the affairs of the registered political party;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the **Canada Evidence Act**.

Walter Krappsted  
Signature of Chief Official Agent

Signed and declared before me by the above-named Chief Official Agent at Wadena in the

Province of Saskatchewan, on the 10<sup>th</sup> day of April, 2019.

Carrie Yellie

A Commissioner For Oaths in and for the Province of Saskatchewan. My commission expires on the 31<sup>st</sup> day of August, 2023.