ELECTIONS SASKATCHEWAN

2019-2020 ANNUAL REPORT

RESPONSIVE.
RESILIENT.
READY.

Elections SK

SUSTAINING. LEADING. MODERNIZING.

ADVANCING ELECTORAL
EXCELLENCE IN SASKATCHEWAN

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July 30, 2020

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, 2019 through March 31, 2020.

Respectfully submitted,

Michael Boda, D.Phil., Ph.D.
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"As 2019-20 came to an end, I can say – without question – that it was an historically unique year for Elections Saskatchewan and for myself. The pace of activity and requirement to adapt to unfolding circumstances were unprecedented."

- Dr. Michael Boda, Chief Electoral Officer

A Message from the Chief Electoral Officer

The 2019-2020 fiscal year was unlike any in the history of Elections Saskatchewan.

Much of the year was spent planning to bring forward the most sweeping modernization efforts to Saskatchewan's election system in the history of the province. Our advance voting services modernization project would have seen technology, in the form of electronic poll books and ballot tabulators, used in all advance polls in 28 of the province's 61 constituencies. This would have meant better and faster service for voters, more information for registered political parties and faster reporting of results after voting ended.

Making the types of changes required to change one type of voting in a portion of constituencies is an extremely complicated task – more difficult than completely changing all types of voting in all locations. We needed to create entirely new processes, new training and new support mechanisms to enable modernized advance voting while also updating and improving our traditional processes. This meant that my team needed to constantly be focused on two worlds – the modernized and the traditional.

Our modernization plans also included a set of amendments to *The Election Act, 1996* (the Act) that would clean up many of the inefficiencies and problematic requirements that had crept into the Act over more than two decades of use. I submitted a list of more than 100 changes that would improve the administration of future electoral events. The vast majority of these suggested changes were included in Bill 202, *The Election Amendment Act, 2019*, which was passed in the Legislative Assembly on December 4, 2019 and brought into force on January 31, 2020. While these changes were "on the margins" of the Act, they still required substantial work for our team at Elections Saskatchewan – modifying forms, updating training plans, rewriting manuals, and more.

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

Elections Saskatchewan's plans for modernization would not have been possible without strong cooperation and engagement from both government and opposition Members of the Legislative Assembly as well as representatives from the province's registered political parties. Throughout the past fiscal year, I engaged with stakeholders across the political spectrum to help ensure this important initiative was a success.

Our plans changed drastically in mid-February 2020, however, as it became increasingly possible that an election earlier than the legislatively set date of October 26, 2020 was under serious consideration. Premier Scott Moe had stated publicly, on numerous occasions, that while Saskatchewan had set election date legislation, he retained the authority to call an election earlier and would not rule out a spring election.

Given this uncertainty, as Chief Electoral Officer, I concluded that Elections Saskatchewan must revise its planning position and become ready to administer an election as soon as possible. This meant wholesale change to our plans - rather than having approximately six months to finish getting ready for the call of an election, we had just one. It also meant that

certain planned initiatives would no longer be able to move ahead. In early-March, I made the very difficult decision to postpone our advance voting services modernization project. Elections Saskatchewan simply did not have the capacity to get ready for a potential early election call and continue to push ahead with modernization at the polls. This was a difficult decision and not one that I made lightly but it was the right one. We closed the project down in such a way that it can be picked back up again shortly after the next election with a goal of implementing in time for the province's 30th General Election, scheduled for 2024.

> "I cannot thank our head office and field leadership teams enough for the work they did this year to prepare for a potential early election call. ....[I]f a spring election had gone ahead, I am confident that we would have been able to deliver an election with integrity and the highest standard of service to the people of Saskatchewan."

I cannot thank our head office and field leadership teams enough for the work they did to prepare for a potential early election call. Many people cancelled planned vacations, returned home early from time spent in sunnier climates and everyone sacrificed time with family and friends in order to ensure we would be election ready. And if a spring election had gone ahead, I am confident that we would have been able to deliver an election with integrity and the highest standards of service to the people of Saskatchewan. This is a testament to the commitment of our team of election administrators to Elections SK's values and mandate as we work together to sustain the democratic traditions of our province.

Ultimately, this was not to be. Throughout January and February 2020, Elections Saskatchewan (along with the rest of the world) was closely monitoring the development and spread of the Novel Coronavirus (COVID-19). I have worked with Dr. Saqib Shahab, Saskatchewan's Chief Medical Health Officer during past elections in the province to ensure that our election workers can administer voting safely in situations such as a care home that has an outbreak of influenza. As COVID-19 spread, first throughout the world, and then into Canada in late January, I spoke frequently with Dr. Shahab to determine how Elections Saskatchewan could best protect our workers and voters if COVID-19 arrived in Saskatchewan before or after an early election had been called.

Those discussions were ongoing when, on Thursday, March 12, Premier Scott Moe announced that, due to COVID-19, he would not be calling an early election. While this had an immediate impact on our work – we paused our preparations for a spring election and regrouped in order to plan for an October 26 event – we also needed to consider how Elections Saskatchewan should maintain operations during a pandemic.

Beginning the week of March 16, most Elections Saskatchewan head office staff members began working from home. A small number of employees remained at head office to maintain critical business operations. I also instructed our Field Leadership Team members to conduct all work remotely – they would no longer visit potential polling locations in person or conduct accessibility checks.

As 2019-20 came to an end, I can say – without question – that it was an historically unique year for Elections Saskatchewan and for myself. The pace of activity and requirement to adapt to unfolding circumstances were unprecedented. I hope that you will take an opportunity to read through our story in this year's annual report. I do not know under what circumstances we will administer the province's next general election, but I know that our team, both at head office and in the field, will be ready.

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

Regina, Saskatchewan
April 15, 2020

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's intent is to continually consult with its stakeholders to assess how well the institution is meeting their needs. Elections Saskatchewan will continue turning to 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 that 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 (2019-20)

RESPONSIVE.
RESILIENT.
READY.

During the 2017-18 fiscal year, Elections Saskatchewan prepared and published a new strategic plan in preparation for the 29th Provincial Election. Covering the years 2017 to 2022, the plan facilitates a significant institutional shift—altering its focus from 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.

This year's annual report continues to link Elections Saskatchewan's narrative of key activities to the objectives and strategic goals included within the plan's strategy map (see below). Last year, for the first time, Elections Saskatchewan introduced objectives and measures against which the institution will assess its success over the life of the strategic plan. This year's report continues to build on those objectives and measures.

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).

PREPARING TO MODERNIZE

Modernization was top of mind for Elections Saskatchewan as it entered FY2019-20.

In April 2018, the Chief Electoral Officer published Volume IV of *A Report on the Twenty-Eighth General Election* offering a vision that would, over the course of three elections, modernize Saskatchewan's election system.

The most significant project arising from phase one of Elections Saskatchewan's plan for modernization was its Advance Voting Services Modernization (AVSM) initiative, a plan which would see electronic poll books and ballot tabulators used at advance polls in 28 of the province's 61 constituencies. More details on the three proposed phases of modernization and on the initial steps Elections Saskatchewan took to implement phase one can be found in last year's annual report.

Given the scale and complexity of the AVSM initiative, it was the most significant organizational priority throughout the first 10 months of FY2019-20. Multiple "show and tells" were held with the province's registered political parties to ensure they were aware of what was planned and how it would affect them and their candidates (a key benefit for parties and candidates would have been that they would receive real-time electronic voter strike off information as opposed to having to rely on in-person candidate representatives).

Several simulations were also conducted – bringing together head office staff members and Field Leadership Team (FLT) members to carry out various worker and voter responsibilities using the new technology and new procedures. These simulations were key to determining what would and would not work with Elections Saskatchewan's implementation plans.

Strategic Goal 3.3

We strive for operational excellence with a specific focus on systems and technology that support the modernization of election management processes.

Elections SK head office and field staff take part in testing of Advance Voting Services Modernization polling station innovation.

AVSM was the most public facing element of modernization but it was not the only one Elections Saskatchewan was working on in FY2019-20. Another key piece of Phase one of modernizing the province's election system was "cleaning up" a large variety of small inconsistencies, errors and inefficient provisions of *The Election Act, 1996*. In December 2019, *The Election Amendment Act, 2019* was passed into law, with support from both government and opposition members of the Legislative Assembly. On January 31, 2020, after a number of required regulatory changes had been made, this act was officially brought into force and Elections Saskatchewan began implementing the many changes made by this piece of legislation.

While modernization was a significant undertaking for Elections Saskatchewan in FY2019-20, it was not the only organizational priority. Many other activities were underway throughout the organization – a brief subset is highlighted below.

Twice during the year, Elections Saskatchewan brought in outside experts to evaluate key components of its plans for the next election. In May, experts from the International Foundation for Electoral Systems (IFES) and the Johnson Shoyama Graduate School of Public Policy (JSGS) met with representatives from the province's accessibility community to review Elections Saskatchewan's plans for the next provincial election. And then, in February, different teams of experts from IFES and JSGS traveled to the province to meet with Chiefs and band administrators from several First Nations in the province. In both cases, the teams plan to return to Saskatchewan during the coming general election to evaluate the implementation of Elections Saskatchewan's plans in real time.

Strategic Goal 3.4

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

In June, Elections Saskatchewan hosted its seventh annual meeting with the province's registered political parties. In the morning, Dr. Jim Farney, from the University of Regina and Dr. Michael Atkinson, from the University of Saskatchewan presented data on how political parties are perceived in the media and broader society. In the afternoon, Dr. Michael Pal, from the University of Ottawa, spoke on cyber security and digital threats to elections. In addition, Elections Saskatchewan operations team members offered an overview on plans for advance voting services modernization as well as changes being made to how Field Leadership Team members and election officials are trained for their work. Elections Saskatchewan's IT team offered a session on specific considerations for registered political parties on the topic of cyber security and information security.

Dr. Michael Boda addresses participants in the annual meeting of chief official agents of Saskatchewan's registered political parties.

At the end of September, *Modernizing Saskatchewan Referendum Legislation*, a Chief Electoral Officer's Assessment Series document was published. This

Strategic Goal 1.2

We succeed by ensuring we meet the expectations of our stakeholders and by ensuring that our political parties and candidates understand the electoral process and are supported equitably.

report examined Saskatchewan's existing referendum and plebiscite legislation in detail and offered a roadmap to how it could be brought up to modern standards. In total, four options were presented for consideration with two options brought forward as recommendations. The report recommended that an in-person vote be used if the referendum was held at the same time as a general election while a postal voting method be used if the vote was held between general elections.

Throughout the year, Elections Saskatchewan was also continuing to make general preparations for the anticipated October election. This included communications work such as shooting training videos and advertisements, as well as working to partner with school divisions on activities such as expanding election material in school curriculums, encouraging high school students to register as voters and work as election officials.

Strategic Goal 3.2

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

A sample poster of Elections SK's Youth at the Booth program, designed to attract high school students as election workers for the 2020 General Election

SHIFTING TO ELECTION READINESS

Beginning in mid to late February, articles began to appear in the media speculating that Premier Scott Moe might exercise his prerogative to call an election earlier than the October 26, 2020 date set by legislation. Up until this point, all of Elections Saskatchewan's planning, including all modernization efforts, had been predicated on an October election. The possibility of an election significantly earlier than that date meant a shift in planning position for Elections Saskatchewan.

Saskatchewan has had legislation setting the date of future elections in place since 2008.[2] The province's 2011 and 2016 elections were held in accordance with the dates set by this legislation (although the 2016 election was pushed from November 2015 to April 2016 due to an overlap between federal and provincial writ periods). Nevertheless, the Premier retains the authority to call an election earlier than the date specified in legislation. Throughout February and early March, the Premier cited this authority messaging that an early election call was certainly possible.

[2] See *The Legislative Assembly Act, 2007* for more information.

Given this potential, the Chief Electoral Officer concluded that a series of significant changes to Elections Saskatchewan's planning position would be necessary. Key to these changes was setting an election readiness date, the date by which Elections Saskatchewan would be ready and able to deliver a general election, much earlier than planned, before the end of FY2019-20.

A key first step in ensuring election readiness was ensuring that the Field Leadership Team (FLT) was in place and fully prepared to administer an election under new timelines. A series of training events had been planned to begin in April 2020 but these changes meant training would need to begin the first of week of March. This change required many FLT members to change travel arrangements, return from holidays earlier than planned, etc. Despite the change in election readiness date, most FLT members were able to adjust their personal and professional lives in order to maintain their commitment to Elections Saskatchewan.

Strategic Goal 4.2

We strive for organizational excellence with a specific emphasis in enhancing the capacity of our field staff.

With significant hard work, Elections Saskatchewan's head office team was able to reschedule and re-work three days of planned pre-writ training and offer an abbreviated session on March 3 in Regina. More than 150 FLT members from across the province attended this training despite receiving just over a week's notice of the event's timing and location. The abbreviated nature of the training meant that FLT members would require different support mechanisms than were originally planned for. Within days of the training, a comprehensive internal call centre was in place with agents capable of answering questions related to electoral operations, finance and information technology. A new communication/education method, the Support Sheet was also introduced, providing FLT members with accurate, up-to-date information on a variety of topics which they might find problematic while carrying out their work. Support Sheets, along with all manuals, forms and other pieces of key information were stored and accessed through the FLT Intranet site, an online tool which was not in place for the last general election.

While bringing the FLT on board and preparing them for their work was a key component in our electoral preparation, other activities still had to be pursued at Elections

Elections SK Field Leadership Team members gather in Regina in March 2020 for a variety of training sessions to prepare for the 2020 General Election.

Saskatchewan's head office to ensure the organization had the capability and the capacity to administer an election. Project plans needed to be reworked and condensed to account for roughly a month of prep time as opposed to six months. Election-related forms needed to be finalized, printed and hundreds of thousands of copies needed to be received and sorted at Elections Saskatchewan's warehouse in Regina for eventual distribution to 61 returning offices. A variety of temporary staff members needed to be recruited and hired – electoral operations specialists, financial analysts, communications experts, receptionists, and so on.

Strategic Goals 4.1
We strive for organizational excellence with specific emphasis in project management and planning.

A side effect of the shift in Elections Saskatchewan's planning position was that certain projects, which were viable for an October election date, but not for one held earlier, could no longer move forward on a compressed time schedule. On March 4, 2020, the Chief Electoral Officer informed the registered political parties that the advance voting services modernization (AVSM) initiative would no longer be able to move forward given the change in readiness date. As the 29th Electoral Cycle Communique for Chief Official Agents said that day, "Elections Saskatchewan does not have the capacity to prepare for a traditional and a modernized election in parallel. Because of this, I have given instructions to close down the AVSM initiative in a manner that will allow it to begin again immediately following the 29th General Election, whenever it is held." Several other projects, including an updated task manager and calendar management application for use by head office and FLT members, were also put on the shelf due to the shift in readiness date.

All of this work, and more, took place between the last week of February and the second week of March. But while this was happening at Elections Saskatchewan, an equally unexpected event was moving swiftly around the world.

Beginning in late January, the Novel Coronavirus (COVID-19) moved into Canada, first in Ontario and then spreading across the country. During this time, the Chief Electoral Officer was in close communication with the province's Chief Medical Health Officer, Dr. Saqib Shahab, on how best to approach an election given the risk of COVID-19.

In the end, Elections Saskatchewan did not need to administer an election in the spring of 2020. On March 12, Premier Moe announced that, due to the worsening COVID-19 situation, he would not be calling an election. This had both long-term and short-term repercussions for Elections Saskatchewan.

Throughout the province, Elections Saskatchewan had FLT members making arrangements for returning offices (and in some cases, bringing forward leases to be signed off on by head office). FLT members had also been contacting possible polling locations and checking on availability for certain spring dates. All of this work was necessary for Elections Saskatchewan to be in position to administer an early election. With the announcement that there would not be a spring election, this work needed to be paused and closed out in an orderly fashion.

Looking further out, project plans needed to be reframed once again and reworked to move back to an October 26 election date. Decisions needed to be made with regard to many of the temporary staff members that Elections Saskatchewan had hired to help administer a spring election. Some staff members will be retained through the October election date,

others had more casual contractual arrangements and may be brought back in the lead up to the fall election date. And in some cases, newly hired staff members were laid off.

Later that day, on March 12, it was announced that the first Saskatchewan resident had tested positive for COVID-19. Over the course of the rest of the fiscal year, all activities for Elections Saskatchewan would need to be viewed in light of COVID-19.

RESPONDING TO UNPRECEDENTED CHALLENGES

The threat of COVID-19 had been a consideration for Elections Saskatchewan as it prepared to administer a potential spring election. There were questions as to how election officials, voters and candidate representatives, among others, could interact and complete their important roles in the electoral process while still maintain social distancing requirements and protecting public health.

With the Premier's March 12 announcement that he would not call an early election, how to administer voting in a pandemic was no longer the immediate concern. Instead Elections Saskatchewan's focus shifted to how best to maintain critical functions and continue preparing for an October 26 election while protecting the health and safety of its employees.

Beginning the week of March 16, most Elections Saskatchewan head office staff members began working remotely. A small team remained at head office to receive deliveries, answer telephone calls and maintain other core office functions. This arrangement would persist throughout the rest of the fiscal year. While there was an initial learning curve as head office team members recalibrated to their new working arrangements, within a few days work was back underway and the team was planning for the October election date – only instead of face-to-face meetings all meetings and conversations took place over the Internet or conference call.

Strategic Goal
We strive for organizational excellence with a specific emphasis in enhancing the capacity of our head office staff.

But it was not only Elections Saskatchewan's head office affected by the change in working arrangements brought about by COVID-19. Due to the potential of an early election and the subsequent change in planning position and readiness date, Field Leadership Team (FLT) members in 61 constituencies had been making arrangements for returning office rentals, finding potential polling locations and other activities required to complete their pre-writ assignment. On March 16, the Chief Electoral Officer instructed all FLT members to begin completing all work remotely – this meant no more meetings with landlords or stakeholder groups in their constituencies and no more accessibility checks of polling locations or potential returning office spaces. This arrangement would also persist throughout the rest of the fiscal year.

As of the publication of this annual report, there was no resolution in sight to the challenges posed by COVID-19. At present, there is no way of knowing what the situation will be on October 26, 2020, the legislated date of the province's next general election. Elections Saskatchewan is carefully monitoring future forecasts for the disease and planning for many possible scenarios when it comes to delivering the Saskatchewan's 29th election. The end goal is to administer an election that is safe for voters, election officials and political representatives.

Strategic Goals 3.1, 3.2 & 3.3
We succeed by ensuring we meet the expectations of our stakeholders – voters, political parties and candidates and other key actors.

MEASURING STRATEGIC PLAN PERFORMANCE

In the 2018-19 Annual Report, Election Saskatchewan provided a detailed scorecard to show how it would assess its progress on fulfilling the objectives that support the goals outlined in its Strategic Plan, "Sustaining. Leading. Modernizing. Advancing Electoral Excellence in Saskatchewan." The intention expressed in that Annual Report was that subsequent progress would be reported primarily after the 29th General Election, however an update would be provided in this report.

While considerable work has been completed during the past year, two significant events have occurred that have drastically altered the prospects for achieving the goals that seemed possible in 2017. The first of these occurred in February when public statements were made that raised the very real possibility of a spring election. The legislative requirement of election readiness forced the institution to suspend many of the initiatives that were planned for the original October 26 election date, including the planned modernization of advance voting services. From that point on, Elections Saskatchewan began planning to achieve election readiness by spring 2020.

The second event that radically changed Elections Saskatchewan's planning was the COVID-19 pandemic that is still unfolding. This pandemic changed not only the mode of operations for head office but it also forced a redesign of many aspects of the preparations for election readiness into what might be called "pandemic readiness". The large training events needed to be redesigned, the practice of having Returning Officers travel the province to investigate polling locations had to be altered, and even the procedures for casting a ballot all needed to be rethought.

Given the new horizon within which Elections Saskatchewan must now conduct the election, it may be necessary to approach the goals that were adopted in 2017 in new ways. Changed fundamental circumstances may demand alternate approaches. However, the strategic plan remains the touchstone of success for the agency. To this end, the following represents some of the achievements that Elections Saskatchewan has made towards these goals.

1.0 Stakeholders

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

- Prepared all outreach materials for the 29th General Election
- Engaged in consultations with First Nations and Accessibility groups throughout the province
- Partnership with school division to develop curriculum on voting and civic responsibility

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

- Regular Communiques issued to registered political parties
- Annual RPP meeting and Show-and-Tell Sessions were held
- Consultation with registered political parties on development of CEO Directives and policies were conducted

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

- Partnerships were formed with other EMBs for modernization initiative
- The Chief Electoral Officer was co-chair of the Secretariat for Electoral Coordination
- Elections SK staff participated in secretariat sub-committees, leading to specific and helpful deliverables that will be used in day-to-day election administration activities moving forward

2.0 Finance

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

- Monthly forecasting was produced to ensure accountability

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

- Designed an updated review process and implemented additional controls for payroll

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

- Development of Intranet for Field Leadership Team communications
- Election worker training refresh
- E-Transfers were made available for Election Workers

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

- Cyber Security audit completed
- IT systems upgraded in anticipation of the 29th General Election
- Mechanism for voters to choose to receive VICs electronically was introduced

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

- Presentation of Legislative Recommendations in Volume IV of *A Report on the 28th General Election*
- Publication of *Modernizing Saskatchewan's Referendum Legislation*

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

- New processes were tested by means of parallel processes during the by-elections between the 28th and 29th General Elections

4.0 Organizational Learning

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

- Risk Management Framework developed
- Project Management Approach adopted for the 29th General Election

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

- Head Office business capacity courses held
- Professional Development supported
- Participation in the Canadian Society for Election Official Training

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

- Annual Performance Planning practice implemented
- CEO Brownbag Lunch Seminars
- Values-based recruitment, hiring and training

Financial Summary

The work of an election management body differs fundamentally from that of most other public service organizations in that it operates on an 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 FY2019-20 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.

Strategic Goal 2.1 & 2.2

We ensure accountability and sustainability through financial management and adaptability.

A summarized view of Elections Saskatchewan's fiscal activity during FY2019-20 is set out in the table below:

Elections Saskatchewan Total Expenditures vs. Budget, Fiscal Year 2019-2020

	Budget	Actual
Ongoing Administration Costs	$ 2,970,150	$ 2,935,015
Event-Related Costs	$ 2,383,850	$ 4,365,011
Total	$ 5,354,000	$ 7,300,026

APPENDICES

A. Elections Saskatchewan Financial Statements 2019-20
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, 2020, 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, 2020, and the results of its operations, changes in net debt, and its 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.

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.

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.

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PROVINCIAL AUDITOR
of Saskatchewan

- 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 15, 2020

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

	2020	2019
Financial Assets		
Due from the General Revenue Fund	$ 2,447,482	$ 542,990
Accounts Receivable	-	9,939
	2,447,482	552,929
Liabilities		
Accounts Payable	2,333,828	469,262
Accrued Employee Costs	113,654	83,667
	2,447,482	552,929
Net Debt	-	-
Non-financial Assets		
Tangible Capital Assets (Note 4)	1,308,377	1,537,959
Prepaid Expenses	44,864	-
	1,353,241	1,537,959
Accumulated Surplus (Statement 2)	$ 1,353,241	$ 1,537,959

(See accompanying notes to the financial statements)

APPENDIX A:

STATEMENT 2

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

FOR THE YEAR ENDED MARCH 31

	2020		2019
	Budget (Note 6)	Actual	Actual
Revenue			
General Revenue Fund	$ 5,354,000	$ 7,341,093	$ 4,368,111
Miscellaneous Income	-	4,051	1,071
Total Revenue	5,354,000	7,345,144	4,369,182
Expenses			
Operating:			
Salaries and Benefits	1,848,295	1,879,551	1,803,333
Contractual Services	206,556	242,585	187,071
Communications and Advertising	45,000	42,961	37,311
Employee Travel	41,391	34,538	50,438
Supplies and Services	185,065	189,880	159,260
Office Rent, Insurance and Utilities	385,793	379,591	363,134
Equipment	258,050	165,909	162,592
Amortization (Note 4)	218,687	229,836	272,179
Total Operating Expense	3,188,837	3,164,851	3,035,318
Events:			
2020 General Election Costs (Note 10) (Schedule 1)	2,383,850	4,365,580	1,270,955
2018 Regina Northeast By-Election Costs (Note 11) (Schedule 2)	-	(569)	369,380
2017 Saskatoon Fairview By-Election Costs (Schedule 3)	-	-	(2,967)
2018 Kindersley By-Election Costs (Schedule 4)	-	-	(17,874)
2018 Melfort By-Election Costs (Schedule 5)	-	-	(47,388)
2018 Swift Current By-Election Costs (Schedule 6)	-	-	(6,602)
Total Events Expense	2,383,850	4,365,011	1,565,504
Total Expenses	5,572,687	7,529,862	4,600,822
Operating (Deficit)	$ (218,687)	$ (184,718)	$ (231,640)
Accumulated Surplus, beginning of year		1,537,959	1,769,599
Accumulated Surplus, end of year (Statement 1)		$ 1,353,241	$ 1,537,959

(See accompanying notes to the financial statements)

APPENDIX A:

STATEMENT 3

STATEMENT OF CHANGE IN NET DEBT

FOR THE YEAR ENDED MARCH 31

	2020	2019
Operating (Deficit)	$ (184,718)	$ (231,640)
Acquisition of Tangible Capital Assets (Note 4)	(254)	(40,539)
Amortization of Tangible Capital Assets (Note 4)	229,836	272,179
Change in Prepaid Expenses	(44,864)	-
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

	2020	2019
Cash from (used for) operating activities:		
General Revenue Fund appropriation received	$ 5,440,652	$ 4,593,532
Salaries and benefits paid	(2,398,820)	(2,067,067)
Supplies and other expenses paid	(2,996,714)	(2,485,926)
Cash from operating activities	45,118	40,539
Cash from (used for) capital activities:		
Purchase of Tangible Capital Assets (Note 4)	(254)	(40,539)
Change in Prepaid Expenses	(44,864)	-
Cash used for capital activities	(45,118)	(40,539)
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, 2020

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

A number of new standards and amendments to standards which may impact the Office are not yet effective for the year ended March 31, 2020, 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, 2022)
PS3400, Revenue (April 1, 2023)

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

	2020						2019
	Hardware & Software	Machinery & Equipment	Office Equipment	Furniture & Building Improvements	System Development	Total	Total
Cost:							
Beginning of year	$ 256,489	$ 28,270	$ 57,387	$ 834,053	$ 2,331,736	$ 3,507,935	$ 3,467,396
Additions	-	-	-	254	-	254	40,539
Transfers	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
End of year	256,489	28,270	57,387	834,307	2,331,736	3,508,189	3,507,935
Accumulated amortization:							
Beginning of year	239,632	14,135	57,387	815,496	843,326	1,969,976	1,697,797
Annual amortization	11,077	2,827	-	4,691	211,241	229,836	272,179
End of year	250,709	16,962	57,387	820,187	1,054,567	2,199,812	1,969,976
Net Book Value, end of year	$ 5,780	$ 11,308	$ -	$ 14,120	$ 1,277,169	$ 1,308,377	$ 1,537,959

5. Contractual Obligations

Operating Lease - Warehouse

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

2020/21	359,404
2021/22	108,750
2022/23	108,750
2023/24	108,750
2024/25	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 $5,354,000.

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.

(See accompanying notes to the financial statements)

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 7.6% of employees' salaries for current service (8.6% effective April 1, 2020). 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 2019-20 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. Cost differences between estimated and actual expenses incurred in 2019-20 have been reflected in these financial statements.

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 1

2020 GENERAL ELECTION COSTS

2020 General Election	2020 Budget	2020 Actual	2019 Actual
Salaries and Benefits	$ 305,377	$ 549,157	$ 177,904
Contractual Services	971,012	887,717	516,119
Communications and Advertising	373,050	592,428	296,093
Employee Travel	31,500	170,610	17,837
Supplies and Services	625,711	1,835,379	182,696
Office Rent and Utilities	67,200	245,430	-
Equipment	10,000	84,859	80,306
Reimbursement of Election Expenses	-	-	-
Total Event Expenses (Statement 2)	$ 2,383,850	$ 4,365,580	$ 1,270,955

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 2

2018 REGINA NORTHEAST BY-ELECTION COSTS

2018 Regina Northeast By-Election	2020 Budget	2020 Actual	2019 Actual
Salaries and Benefits	$ -	$ 99	$ 15,320
Contractual Services	-	190	22,759
Communications and Advertising	-	526	77,048
Employee Travel	-	-	2,667
Supplies and Services	-	(41)	132,430
Office Rent and Utilities	-	-	14,432
Equipment	-	-	429
Reimbursement of Election Expenses	-	(1,343)	104,295
Total Event Expenses (Statement 2)	$ -	$ (569)	$ 369,380

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 3

2017 SASKATOON FAIRVIEW BY-ELECTION COSTS

2017 Saskatoon Fairview By-Election	2020 Budget	2020 Actual	2019 Actual
Salaries and Benefits	$ -	$ -	$ -
Contractual Services	-	-	-
Communications and Advertising	-	-	11
Employee Travel	-	-	-
Supplies and Services	-	-	(2,978)
Office Rent and Utilities	-	-	-
Equipment	-	-	-
Reimbursement of Election Expenses	-	-	-
Total Event Expenses (Statement 2)	$ -	$ -	$ (2,967)

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 4

2018 KINDERSLEY BY-ELECTION COSTS

2018 Kindersley By-Election	2020 Budget	2020 Actual	2019 Actual
Salaries and Benefits	$ -	$ -	$ 294
Contractual Services	-	-	337
Communications and Advertising	-	-	8,123
Employee Travel	-	-	3,197
Supplies and Services	-	-	(4,900)
Office Rent and Utilities	-	-	-
Equipment	-	-	-
Reimbursement of Election Expenses	-	-	(24,925)
Total Event Expenses (Statement 2)	$ -	$ -	$ (17,874)

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 5

2018 MELFORT BY-ELECTION COSTS

2018 Melfort By-Election	2020 Budget	2020 Actual	2019 Actual
Salaries and Benefits	$ -	$ -	$ 296
Contractual Services	-	-	654
Communications and Advertising	-	-	330
Employee Travel	-	-	574
Supplies and Services	-	-	(2,781)
Office Rent and Utilities	-	-	-
Equipment	-	-	-
Reimbursement of Election Expenses	-	-	(46,461)
Total Event Expenses (Statement 2)	$ -	$ -	$ (47,388)

OFFICE OF THE CHIEF ELECTORAL OFFICER

SCHEDULE 6

2018 SWIFT CURRENT BY-ELECTION COSTS

2018 Swift Current By-Election	2020 Budget	2020 Actual	2019 Actual
Salaries and Benefits	$ -	$ -	$ 303
Contractual Services	-	-	574
Communications and Advertising	-	-	8,409
Employee Travel	-	-	3,381
Supplies and Services	-	-	(5,222)
Office Rent and Utilities	-	-	-
Equipment	-	-	-
Reimbursement of Election Expenses	-	-	(14,047)
Total Event Expenses (Statement 2)	$ -	$ -	$ (6,602)

APPENDIX B: REGISTERED POLITICAL PARTIES

As of March 31, 2020, 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	Naomi Hunter	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	Virginia LaCroix	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
Wexit Saskatchewan	WXT-SK	Jacob Wall	Barry Knight	www.wexitsask.com

Note: Wexit Saskatchewan was granted registered political party status on March 10, 2020.

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 ending on the day that is seven months before the polling day for 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. Due to the ongoing interruptions caused by the Novel Coronavirus (COVID-19), Elections SK waived the April 30, 2020 deadline for submission of audited annual returns. Audited returns for all registered political parties for 2019 were received effective June 12th, 2020. Unaudited copies of all annual returns were received by Elections Saskatchewan before May 1, 2020.

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 2019.

Calendar Year 2019

Contributions			Expenses			
Registered Political Party	**Total Contributions**	**Cash on Hand**	**Operating Expenses**	**Advertising**	**Other**	**Total**
Saskatchewan Green Party	11,787.90	18,442.96	4,854.38	-	-	4,854.38
New Democratic Party, Saskatchewan Section	1,353,521.84	1,350,402.37	1,357,795.02	3,341.47	214,269.15	1,575,405.64
Progressive Conservative Party of Saskatchewan	2,477.00	44,191.77	230,128.41	54,444.13	-	284,572.54
Saskatchewan Liberal Association	13,514.35	29,645.84	15,120.35	-	-	15,120.35
Saskatchewan Party	3,405,067.00	1,368,724.00	2,097,241.00	221,527.00	795,668.00	3,114,436.00
Western Independence Party of Saskatchewan (W.I.P.)	-	-	4,201.63	-	-	4,201.63

Note: The information reported in this table is from unaudited fiscal returns as filed by the registered political party. Once received, audited 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 2012 through 2019.

POLITICAL CONTRIBUTIONS RECEIPTED (CALENDAR YEAR 2012–19)

Registered Political Party	Aggregate Receipted Contributions							
	2012	2013	2014	2015	2016	2017	2018	2019
Saskatchewan Green Party	5,697.00	5,950.76	4,503.09	6,379.95	9,857.35	9,003.80	11,528.45	11,220.90
New Democratic Party, Saskatchewan Section	788,852.67	924,098.09	816,696.50	931,242.08	1,103,296.88	973,400.65	990,736.48	1,064,106.26
Progressive Conservative Party of Saskatchewan	3,810.00	-	8,010.00	10,070.00	22,964.00	10,594.00	5,880.00	2,476.68
Saskatchewan Liberal Association	37,643.52	28,524.96	28,609.96	38,069.96	75,847.01	34,440.03	17,195.90	13,444.35
Saskatchewan Party	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	2,354,289.04
Western Independence Party of Saskatchewan (WIP)*	1,460.50	300.00	135.00	160.00	4,597.00	6,200.00	800.00	-
Total	**$ 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**	**$ 3,445,537.23**

* The Western Independence Party was deregistered effective May 9, 2019

Note: The political contributions reported as receipted for 2019 in the above table are from unaudited 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 2007 through 2019.

SASKATCHEWAN TAX CREDITS ISSUED FOR POLITICAL CONTRIBUTIONS (2007-2019)

Tax Year	
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
2019	$ 3,445,537.23
Total Tax Credits Issued	**$ 51,619,195.46**

SUSTAINING. LEADING. MODERNIZING.

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