

ELECTIONS SASKATCHEWAN  
2020-2021 ANNUAL REPORT

# DELIVERING A PANDEMIC ELECTION





July 28, 2021

The Honourable Randy Weekes  
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, 2020 through March 31, 2021 including the administration of Saskatchewan's 29th provincial general election.

Respectfully submitted,

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

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

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

## SUSTAINING. LEADING. MODERNIZING.

ADVANCING ELECTORAL  
EXCELLENCE IN SASKATCHEWAN

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

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

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“Elections Saskatchewan’s 2020-2021 fiscal year may have been the most unique, not to mention challenging, in our history. It was also a year in which we persevered through difficult circumstances and continued to make significant progress towards our strategic goals and objectives.”

- Dr. Michael Boda, Chief Electoral Officer



## A Message from the Chief Electoral Officer

Elections Saskatchewan’s 2020-2021 fiscal year may have been the most unique, not to mention challenging, in our history. It was also a year in which we persevered through difficult circumstances and continued to make significant progress towards our strategic goals and objectives.

On October 26, 2020, we administered Saskatchewan’s 29th General Election, an election that would take place in the midst of the global Novel Coronavirus (COVID-19) pandemic. In the end, this pandemic influenced nearly every aspect of our election planning and delivery, and I am proud of the way our team responded to this challenge. We delivered an accessible, secure, and fair election to the people of Saskatchewan under unprecedented circumstances.

As fiscal year 2020-2021 began, Elections Saskatchewan had already begun adapting to working under pandemic conditions. Most of our team shifted to working remotely late in fiscal year 2019-2020 and would continue to do so until well into the summer. It was from our homes that many of the details of this general election would take shape.

Throughout the spring and summer months, we spent time determining how we could safely offer voting to the people of the province. Where possible, we studied elections from other jurisdictions, both in Canada and around the world, to see what lessons could be learned.

We learned, for example, that we would likely see a significant increase in the number of voters wanting to cast their ballot by mail, but we also knew that our traditional system could not accommodate such an increase. To that end, we designed and implemented an entirely new Vote by Mail process, centralized out of our head office and including an online application system. We began advertising this option in mid-August, well before the election would be called. In the end, we received nearly 63,000 applications to Vote by Mail, and nearly 90 percent, or 56,500 of those were counted for candidates. In comparison, a total of 4,420 absentee ballots, including voting done by mail, were cast in our 2016 election. Vote by Mail is just one example of a process that needed to be reimagined and reworked to allow us to administer a successful election. The pages that follow offer many more examples of this.



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

As summer ended, Elections Saskatchewan needed to re-establish a physical presence, both at head office in Regina and at 61 returning offices throughout the province. After consultation with the Office of the Chief Medical Health Officer as well as our own independent Infection Prevention and Control Consultant, we developed a set of protocols and procedures for our staff members to follow to prevent the spread of COVID-19. I am pleased to report that we had no issues with disease transmission at head office, even as we rapidly expanded from our core staff of 17 to more than 50 temporary team members. I am equally pleased that we were able to open, staff and then close down 61 constituency returning offices with no significant COVID-19 issues either. While clear procedures certainly could not guarantee 100 percent success, this is a testament to the strength of the protocols we had in place but also to the dedication of our team members in diligently following the rules established for this event.

On September 29, I received an Order from the Lieutenant Governor in Council instructing me to issue the Writs of Election. With that, the province’s 29th General Election officially began. Candidates had from the day the writs were issued until 2 p.m. on October 10 to be officially nominated. 236 individuals stepped forward to have their names placed on the ballot as candidates. While only 61 individuals





can ultimately be elected as Members of the Legislative Assembly, I would like to publicly recognize the commitment and dedication to our province that each candidate showed.

Given the circumstances throughout the province during the election period, perhaps the best compliment I can pay to our team at Elections Saskatchewan is that the administration of voting was uneventful. While the face masks and clear dividers between workers and voters may have made it look different, by and large things went very smoothly during advance voting and on Election Day. The conditions may have been unique and historic but our administration was without significant incident.

*“Even while conducting an historic general election under conditions influenced from day-to-day by the presence of a pandemic, Elections Saskatchewan made important progress in completing the goals contained in its 2017-2022 strategic plan.”*

This election was historic for reasons other than COVID-19. It was, to the best of my knowledge, the first time that a provincial election management body has conducted a “central count” of ballots. A central count is when ballots from all constituencies are brought together in one location to be physically counted. While this is a common practice in other parts of the world, they are rare in North America. For this election, we conducted a central count of all Vote by Mail ballots here in Regina. We had 26 counting stations set up, each of which was staffed by two election officials and could be observed by candidate representatives, all while observing COVID-19 protocols and always ensuring proper physical distancing.

The central count took place at two times. Two days after Election Day, on October 28, we began the Second Preliminary Count (with the First Preliminary Count having taken place on election night). This Count consisted of all Vote by Mail ballots received by October 26, more than 40,000 in total and lasted through until the next day. Another day of central counting took place on the day of the Final Count, November 7, when the remaining Vote by Mail ballots were counted. This central count was an innovative, efficient way to count tens of thousands of ballots and provide voters, candidates and registered

political parties with results in a timely fashion. This type of back-end process such as the counting of votes, may not be the first thing the general public thinks of when they think of innovation in election administration, but it is a great example of the type of creative thinking necessary to successfully implement during a worldwide pandemic.

On November 18, the Return to the Writ process took place, marking the formal end of Saskatchewan’s 29th General Election. The work, however, does not end there. The rest of the fiscal year was spent closing down offices, storing materials for future events while disposing of others and beginning important, legislatively required political finance work that ensures the general public can have confidence in the integrity of the candidates and registered political parties that contested the election. That work will continue into fiscal year 2021-2022. During the coming year we will also take important steps to prepare for our next election, scheduled for October 2024.

While our core focus in the past year was on delivering our general election, as an organization we have always kept our broader goals and objectives in mind. For Elections Saskatchewan, those goals and objectives have been captured in our strategic plan - “Sustaining. Leading. Modernizing. Advancing Electoral Excellence in Saskatchewan,” which covers the years 2017-2022. Even while conducting an historic general election under conditions influenced from day-to-day by the presence of a pandemic, Elections Saskatchewan made important progress in completing the goals contained in its 2017-2022 strategic plan. This year’s annual report includes information on the progress Elections Saskatchewan has made towards completing those key goals and objectives. Next year’s report will include a fulsome report card on how Elections Saskatchewan has done in meeting a set of targets, first published in our 2018-2019 annual report, aligned with that plan.

Thank you for reading the story of Elections Saskatchewan’s 2020-2021 fiscal year. If you have questions, my office would be pleased to hear from you.

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

Regina, Saskatchewan  
April 15, 2021

# 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 11,000 temporary workers from all walks of life, each serving provincial voters in administering an event that is fundamental to sustaining Saskatchewan's democratic traditions.

VALUES

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

- Professionalism
- Impartiality
- Innovation
- Service
- Accountability

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

STAKEHOLDERS

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

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

Addressing the needs and concerns of these stakeholders is critical to the success of Saskatchewan's election management body and central to the institution's focus on service. Elections Saskatchewan will continue consulting with its stakeholders to assess how well it is meeting their needs. It aims to identify clear opportunities for improvement and modernization of services.

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

RESPONSIBILITIES

The Head Office Leadership Team

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

In the years between general elections, Elections Saskatchewan's head office leadership team consists of 17 staff members. During the year of a general election, that number increases with the addition of approximately 20 employees hired on a term basis supplemented by contract resources leveraged for a short period of time, primarily during the writ period.

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).

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

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

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



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

The environment within which Elections Saskatchewan is accountable is unique and complex due to the potential timing uncertainty of the provincial electoral cycle, the decentralized nature of election administration, its requirement for an extremely large temporary workforce, and the interaction among registered political parties, candidates, media and the electorate. The integrated management of this highly decentralized process rests with Elections Saskatchewan and depends heavily on its impartial and effective administration of the process integrity controls contained in the Election Act.

### The Field Leadership Team

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

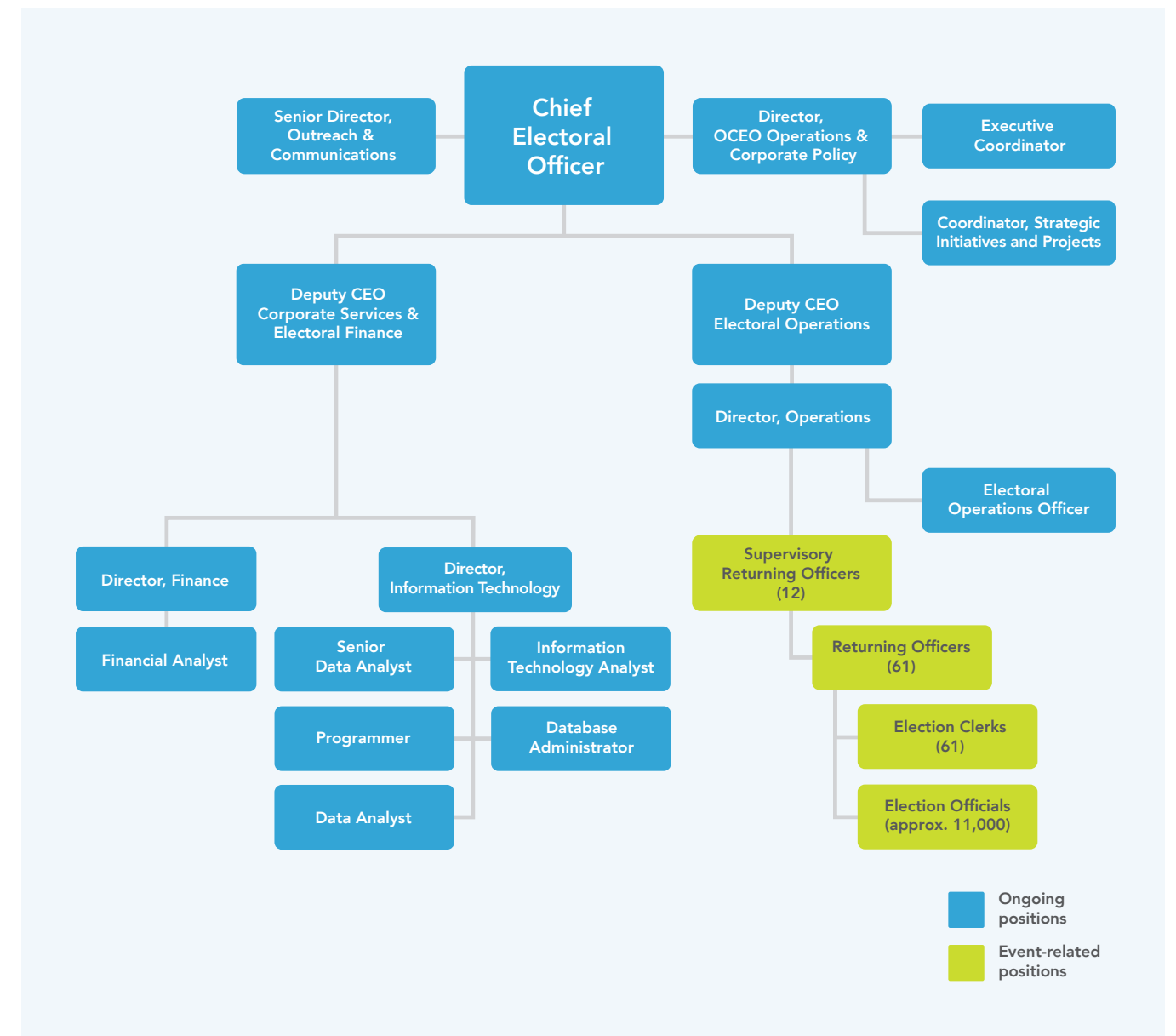
Supervisory returning officers (SROs), each representing a different geographic zone of the province that comprises five to seven constituencies, are responsible for supporting returning officers within those constituencies in performing their duties. SROs act as a liaison between the head office and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

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

An important part of achieving and maintaining election readiness is having constituency returning officers and election clerks appointed and in position within each of the province's 61 constituencies. The CEO appoints all provincial returning officers and election clerks. Notices of all returning officer appointments (or cancellations) are published in *The Saskatchewan Gazette*. Returning officer and election clerk vacancies are filled through independent merit-based competitions.

## ORGANIZATIONAL CHART

Elections Saskatchewan (2020-21)



# SASKATCHEWAN'S 29TH GENERAL ELECTION

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 key activities during the fiscal year to the objectives and strategic goals established within its strategic plan (see the map for our current strategic plan below). This is achieved by pointing to several objectives and measures against which the institution can assess its level of success over the life of the strategic plan. Following brief descriptions of key activities and accomplishments from the past year, a section of the report below, entitled Measuring Strategic Plan Performance, offers information and details on the specific progress Elections Saskatchewan has made towards each of its strategic goals and objectives.

A full assessment, including performance against specific targets and metrics, will be provided in next year's annual report, at which time the 2017-2022 Strategic Plan will be finalized and new strategic plan will replace it.



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

We demand the highest standards in our performance.

Impartiality

We are objective, fair and non-partisan.

Innovation

We seek solutions to propel us toward election modernization.

Service

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

Accountability

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

Sustain

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

Modernize

Innovate toward best practices in election management

Stakeholder	1.0 We succeed by ensuring we meet the expectations of our stakeholders:			
	1.1 Voters <ul style="list-style-type: none"> <li>Understand the electoral process and have every opportunity to participate</li> </ul>		1.2 Political Parties and Candidates <ul style="list-style-type: none"> <li>Understand the electoral process and are supported equitably</li> </ul>	
Finance	2.0 We ensure accountability and sustainability by:			
	2.1 Financial Management <ul style="list-style-type: none"> <li>Financial accountability is achieved through sound budgeting and reporting</li> </ul>		2.2 Adaptability <ul style="list-style-type: none"> <li>Elections Saskatchewan is responsive to the financial pressures of the elections management environment</li> </ul>	
Processes/Operations	3.0 We strive for operational excellence with specific emphasis in:			
	3.1 Organizational Readiness <ul style="list-style-type: none"> <li>Core systems and processes allow for ongoing effective operations</li> <li>Electoral systems and processes ensure ongoing readiness for election event management</li> </ul>	3.2 Regulatory Modernization <ul style="list-style-type: none"> <li>Legislation is modernized to reflect best possible practices and ensure compliance</li> </ul>	3.3 Information Management <ul style="list-style-type: none"> <li>Systems and technology support modernization of election management processes</li> </ul>	3.4 Continuous Improvement <ul style="list-style-type: none"> <li>Processes are monitored and improved through the application of standards and best practices</li> </ul>
Organization Learning	4.0 We strive for organizational excellence with specific emphasis in:			
	4.1 Project Management and Planning <ul style="list-style-type: none"> <li>Priority initiatives are executed through effective project management and planning processes</li> </ul>		4.2 Capacity Building <ul style="list-style-type: none"> <li>Enhance capacity of head office and field staff</li> <li>Important relationship are built and sustained to enhance the electoral management process</li> </ul>	
	4.3 Culture <ul style="list-style-type: none"> <li>A culture of excellence aligned with institution's values</li> </ul>			

<sup>1</sup> Elections Saskatchewan, Sustaining. Leading. Modernizing.: Advancing Electoral Excellence in Saskatchewan – 2017-2022 (Regina, Elections Saskatchewan, December 2017). The strategic plan can be found online at <https://elections.sk.ca/ESKStrategicPlan2017-22>.



## PREPARING TO DELIVER A PANDEMIC ELECTION

On April 1, 2020, as fiscal year 2020-2021 began, Elections Saskatchewan was in the midst of adapting to unprecedented circumstances due to the presence of the novel coronavirus disease (COVID-19). In mid-March, staff were working from home and all work by Field Leadership Team (FLT) members was paused. Throughout the province, schools were closed to students, restaurants had transitioned to delivery/pick up only and many non-essential businesses had closed.

The change to remote working came on the heels of a potential early election call. This forced Elections Saskatchewan to make fundamental changes to training plans and to cancel planned modernization activities. At the same time as the province began to “shut down” due to COVID-19, Premier Scott Moe announced that there would not be an early election call and that voting would take place in October 2020 as legislation called for.

All this meant that as 2020-21 began, Elections Saskatchewan was not only transitioning to working remotely, but also determining how best to administer an election under pandemic conditions. While Elections Saskatchewan found itself consistently responding to the growing presence of COVID-19, it continued to rely on the vision, mission and values found in its strategic plan and clearly articulated through the strategic imperative found in its strategic plan.

One important consideration during this period was ensuring that the Chief Electoral Officer would have the appropriate authority to adapt and adjust to the dynamic scenarios presented by the pandemic. While *The Election Act, 1996* (the Act) included a section allowing the CEO to use “emergency powers” to adapt provisions of the Act there were questions as to how applicable this would be during a pandemic situation in the province or in parts of the province.



All polling locations for Saskatchewan's 29th General Election needed to be large enough to allow for physical distancing between workers, voters and candidate representatives.

While Elections Saskatchewan found itself consistently responding to the growing presence of COVID-19, it continued to rely on the vision, mission and values found in its strategic plan and clearly articulated through the strategic imperative found in its strategic plan.

### Strategic Goal 4.3

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



Personal protective equipment was supplied to each returning office and every polling location in the province.

In mid-May, the Government of Saskatchewan announced changes to The Election Act Regulations that better clarified both the CEO's authority and the definition of an emergency in the Act. These changes ensured the CEO would be able to adapt legislation, in an accountable manner, as needed to provide a safe voting experience and ensure there was sufficient capacity to serve voters under the conditions created by the pandemic. Adaptations to legislation were captured in CEO Orders which were directly communicated to registered political parties and also posted publicly on the Elections Saskatchewan website.

In the months leading up to the call of the election, the CEO worked closely with Dr. Saqib Shahab, the province's Chief Medical Health Officer, and his team to ensure that in-person voting could take place safely. All of Elections Saskatchewan plans for voting, including polling station layout/design as well personal protective equipment (PPE) required for workers and voters were first reviewed with an independent Infection Prevention and Control Consultant before being reviewed and approved by the Office of the Chief Medical Health Officer.

The CEO and Dr. Shahab also served together on an Electoral Advisory Group along with Government and Opposition House Leaders. The group, which was chaired by the CEO, met four times in the lead up to the election and was one mechanism that the CEO used to determine whether it would be safe to offer in person voting in October. Very early in the fiscal year, the CEO had committed to making a public recommendation to the Lieutenant Governor in Council on whether it would be viable to hold an election in October given the presence of COVID-19.

As it was working to make in person voting safe, Elections Saskatchewan was also ensuring that voters who did not feel comfortable voting outside of their homes would be served and would have an option to cast a ballot. Voting through the mail has been

One important consideration was ensuring that the Chief Electoral Officer had the appropriate authority to adapt and adjust to the dynamic scenarios presented by the pandemic.

### Strategic Goal 3.2

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

### Strategic Goal 1.3

We succeed by ensuring we meet the expectations of our stakeholders to enhance the effectiveness of election management.

a feature of all recent Saskatchewan elections through the absentee balloting process, but it has been lightly used and managed for each constituency by the local returning officer. In 2016, just 4,420 absentee votes were recorded, about 1 percent of all ballots cast in that election, and this total included both absentee voting by mail and absentee voting in the returning office. During a pandemic, Elections Saskatchewan knew that this number would increase but it could not be certain by how much.

Reworking the absentee voting process was a key priority for Elections Saskatchewan in the lead up to the October election. Early in that process, the decision was made to rebrand from absentee voting to “Vote by Mail” and administer everything centrally from Elections Saskatchewan’s head office. An online application portal was created which allowed voters to apply online, upload a copy of their identification documents and track the status of their application throughout the voting process.

A key part of Elections Saskatchewan’s plans for administering a safe election was to ensure that the three primary ways of voting—by mail, during advance voting and on election day—were all well used, ensuring sufficient capacity for each and that none were overwhelmed. The Vote by Mail application period opened to serve voters on August 17, 2020 and would remain open until October 15, 2020. Vote by Mail was heavily advertised throughout the province and a record number of people, more than 63,000 applied to vote in this way.

In early September, planning for a pandemic election was well underway. On September 4, the Chief Electoral Officer wrote to Premier Scott Moe and the Lieutenant Governor in Council to inform them that, at that time, from a public health and electoral operations perspective, preparations should continue for an October election date. As the end of September approached, Elections Saskatchewan was well prepared to deliver voting at the highest standards in what might have been the most unique and challenging election to administer in the province’s history.



A greatly expanded, centralized Vote by Mail option was put in place for voters during Saskatchewan’s 29th General Election.

Strategic Goal 3.3

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

SASKATCHEWAN’S 29TH GENERAL ELECTION

On Tuesday, September 29, 2020, the Chief Electoral Officer received an order from the Lieutenant Governor in Council, instructing him to issue the writs of election. Upon receiving that order, the Chief Electoral Officer issued writs to Returning Officers in all 61 of the province’s constituencies. With this, the twenty-ninth election in the history of Saskatchewan had begun.

Key Election Dates

- September 29: Writs of election issued
- October 10: Nomination deadline
- October 15: Last day for voters to apply to Vote by Mail
- October 20 – 24: Advance Voting
- October 26: Election Day & First Preliminary Count
- October 28 – 29: Second Preliminary Count
- November 7: Final Count
- November 18: Return of the Writs

With the call of the election, 61 returning offices throughout the province opened to serve voters and candidates. By the end of the nomination period, 236 candidates had been officially nominated, a slight decrease from the record 268 that had contested the previous general election in 2016. The presence of COVID-19 resulted in many innovative changes to traditional processes. Training for Field Leadership Team members was adapted and delivered using a combination of recorded videos and online applications. At Elections Saskatchewan’s head office, enhanced safety protocols were put in place to reduce the risk of COVID-19 spreading. Additional capacity was employed at head office by contracting certified project managers and election experts to ensure that all aspects of the election would unfold as planned.

Securing space for several thousand polling stations throughout the province is a significant task. While returning officers had been contacting potential voting locations well in advance of the election call, it is only after the writs are issued that leases can be signed. For this election, Elections Saskatchewan relied heavily on schools throughout the province, which were closed to students on election day at the request of the Chief Electoral Officer. This allowed for ample physical distancing between polling stations and adequate space for voters who needed to line up.

Several precautions were put in place to keep voters and election workers safe. This work was done in conjunction with an independent Infection Protection and Control specialist and reviewed, where applicable, by the Office of the Chief Medical Health Officer. This included lightweight cardboard dividers used to provide a barrier between workers and voters and from each other. All election workers were required to wear masks while serving the public and voters were strongly encouraged to wear masks as well. Masks were on hand in every polling location for voters who wanted one but did not bring one.

Strategic Goal 3.1

We strive for operational excellence with specific emphasis in organizational readiness and electoral systems and processes that ensure ongoing readiness for election event management.

Strategic Goal 4.2

We strive for operational excellence with specific emphasis on building and sustaining important relationships to enhance election management processes.



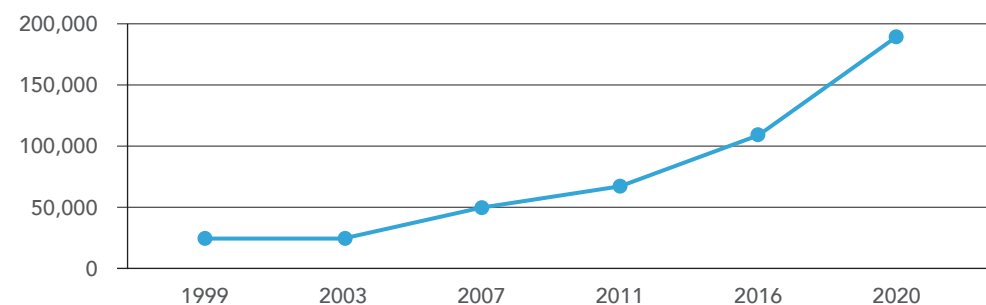
Voters were also provided with single use pencils to use while voting, after which they could keep it or discard it when they were finished voting. Hand sanitizer was available throughout the voting location and a cleaning schedule was implemented for high contact surfaces. Voters could also choose to receive their Voter Information Card (VIC) on their smart phone by text or email.

While Elections Saskatchewan designed and implemented an advertising campaign offering traditional election-related information (focusing on where, when and how to vote), it became increasingly clear that significant innovation would be needed on this front due to the presence of COVID-19. As a result, a separate, safety-related campaign was also introduced.

While Vote by Mail was a key voting method during this election, it was not realistic to think that all or even most voters would want to cast their ballot in this way. Adding to the complexity of the circumstances was that, from an administrative standpoint, Elections Saskatchewan had also determined that it could not create enough capacity within its Vote by Mail system to administer that many ballot packages within the timelines imposed by legislation. An advertising campaign, promoting that “Voting safely is our priority” was implemented and ran from the end of the Vote by Mail period through Election Day. It was important for voters to know that in-person voting would be safe and also important for election workers to feel that they would be protected while serving the province’s democratic processes. This feeling of safety and caution for election workers was reinforced at their in-person training events. Social distancing was maintained, no materials were exchanged amongst individuals and everyone, workers and trainers, wore masks at all times. In-person training was supplemented with an online application called “Take Part” that allowed for further reinforcement of key points with no requirement for individuals to gather.

Advance voting began on Tuesday, October 20 and ran through Saturday, October 24. For this election, voting took place from 12 noon to 8 p.m. each day of advance voting, a departure from previous events, where the hours were different for weekdays and weekends and only for seven hours each day. Continuing a trend seen in recent elections, the number of advance voters continued to rise. A provincial record 184,742 votes were cast at advance polls, a 66 percent increase over the 110,716 advance votes cast in 2016.

### Advance Voting Turnout 1999 to 2020



An advertising campaign ensured voters knew that in-person voting would be safe.

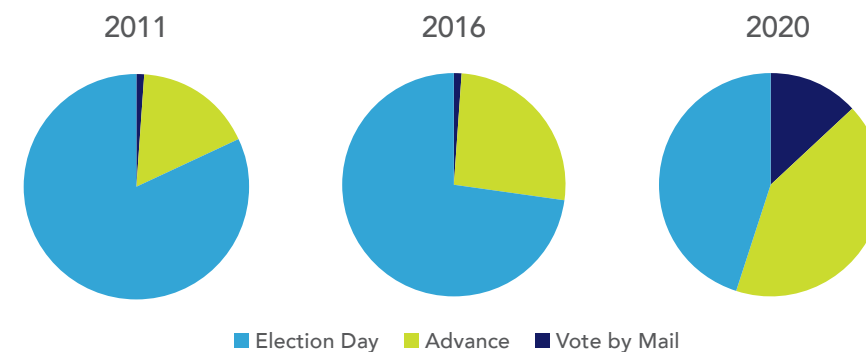
### Strategic Goal 1.1

We succeed by ensuring we meet the expectations of our stakeholders and by ensuring that voters understand the electoral process and have every opportunity to participate.

On Election Day, voting took place from 9 a.m. to 8 p.m. throughout the province. That morning, all 2,814 polling stations in more than 1,100 locations around the province opened on time to serve voters. The number of voters who voted on Election Day continued to fall. In Saskatchewan’s 27th General Election, held on November 7, 2011, the vast majority, 82.5 percent of all voters, cast their ballot on election day. In 2016, that fell to 73.4 percent and continued to fall in 2020 to less than half of all voters at 45 percent.

A longer term look at Saskatchewan’s provincial voting trends shows a shift away from election day voting and towards both advance and Vote by Mail options.

### Saskatchewan Voting Trends 2011 to 2020



There was one other type of voting offered during this election that was particularly innovative. Extraordinary voting was the option put in place by Elections Saskatchewan to serve voters forced to quarantine due to COVID-19 or who lived in communities under pandemic-related lockdowns after the deadline to Vote by Mail (October 15, 2020) had passed.

The Extraordinary Voting process was similar to Vote by Mail; however, it did not rely on the postal system to distribute ballot packages. Instead, applications were processed, and ballot kits were delivered by a combination of couriers, messengers, and personal delivery, whichever option could provide the best service to voters. Extraordinary Voters had the same deadline of 8 p.m. on Election Day, October 26, to place their completed ballot kit in the mail and again, consistent with Vote by Mail, it needed to be received by Elections Saskatchewan by November 5.

There were two distinct types of Extraordinary Voting implemented during the election. The first type was for voters forced to self-isolate due to having COVID-19 or due to having been a close contact with someone who had COVID-19. This type of Extraordinary Voting was available from October 16 through October 20.

A second type of Extraordinary Voting was implemented for voters in Peter Ballantyne Cree Nation communities that entered a formal lockdown during the writ period due to the presence of COVID-19. Elections Saskatchewan worked closely with the Chief and

A longer term look at Saskatchewan’s provincial voting trends shows a shift away from election day voting and towards both advance and Vote by Mail options.

### Strategic Goal 1.1

We succeed by ensuring we meet the expectations of our stakeholders and by ensuring that voters understand the electoral process and have every opportunity to participate.

Council from Peter Ballantyne Cree Nation in real-time to develop a plan to serve voters using an Extraordinary Voting process and not offering in-person voting. This type of Extraordinary Voting was also available from October 16 through October 20. Closer to Election Day, Peter Ballantyne Cree Nation leadership opted to lift the lockdown and Elections Saskatchewan was able to re-implement most of the planned in-person voting locations for October 26. Anyone who had applied to vote as an Extraordinary Voter was still able to vote in person, provided they did not also return their Extraordinary Voting ballot kit.

Vote counting for this election looked slightly different than it has for past elections, primarily due to the significant rise in mail in ballots. Typically, nearly all ballots are counted on election night with only a very small number counted at the Final Count, primarily absentee ballots and those cast in hospitals and remand centres.

During this election, however, the volume of Vote by Mail ballots had increased more than tenfold, meaning there were many ballots left to be counted after Election Day. For this reason, the Chief Electoral Officer determined that the ballot counting process for this election would look different than in past elections. This was an adaptation made possible through the Chief Electoral Officer's clarified authority to adapt legislation during an emergency such as a pandemic. A First Preliminary Count of ballots took place after voting ended on Election Day. As with past elections, this consisted of all ballots from advance, election day and personal care facility voting.

A Second Preliminary Count took place beginning October 28 (two days after election day) and continuing into October 29. This Count was conducted centrally in Regina and consisted of all Vote by Mail ballots received by October 26. Updated results were announced throughout the two days of counting. Candidate representatives from registered political parties were able to observe this central count and ensure the proceedings were carried out in a professional, objective and non-partisan manner.

The Final Count was held, as per legislation, twelve days after Election Day on Saturday, November 7. During

## How will ballots be counted?

### Results may not be known on October 26

Use of Vote by Mail ballots has increased significantly during this election. Winners in some constituencies may not be known on the night of Election Day. Candidates in some constituencies may have to wait until the completion of the final count for a winner to be declared.



#### 1 First Preliminary Count Election Day (October 26)

Ballots from advance voting, election day and personal care facilities are counted.



#### 2 Second Preliminary Count Two Days after Election Day (starting Oct. 28 until complete, 9-5 each day)

Vote by mail ballots received by Oct. 26 are counted. All constituencies collected and counted in Regina. Results cumulative.



#### 3 Final Count Twelve Days after Election Day (starting Nov. 7 until complete, 9-5 each day)

Final count to include Vote by Mail ballots received after Oct. 26; In-person Absentee ballots cast at returning offices, Hospital, Remand and Temporarily Displaced Voters ballots; and Extraordinary Voting ballots. Results cumulative and final results produced.



A central count of Vote by Mail ballots was held in Regina.

the Final Count, all Vote by Mail ballots that were received after October 26 were counted at a central location. Also counted were absentee ballots cast in returning offices, hospital, remand and temporarily displaced voter ballots and Extraordinary Voting ballots. With the conclusion of the Final Count, the results of the election became official.

To explain this new counting procedure, as well as other pandemic related changes, the Chief Electoral Officer held a series of media and registered political party briefings.

These briefings helped to ensure that key stakeholders, as well as the general public, understood what to expect in terms of the release of election results and when results would be publicly known.

As the provincial election process was heading toward a conclusion, voters in Saskatchewan were still preparing for another round of voting, as municipal elections were scheduled for Monday, November 9. While there was no overlap in voting between the two jurisdictions, the campaign periods did overlap, a situation that is not ideal for voters or candidates. Survey work conducted by Elections Saskatchewan found that about 20 percent of voters were confused about who was running in each election and whether issues were relevant provincially or municipally.

The provincial election officially concluded on Wednesday, November 18 when 61 returning officers returned the writs of election to the Chief Electoral Officer. Following this, the Chief Electoral Officer was able to certify the results of the election and inform the Clerk of the Legislative Assembly of the 61 newly elected MLAs.

Survey work conducted by Elections Saskatchewan found that about 20 percent of voters were confused about who was running in each election and whether issues were relevant provincially or municipally.

### Strategic Goal 1.3

We succeed by ensuring that we meet the expectations of our stakeholders and that key actors understand and trust electoral processes.



## EVENT CLOSEDOWN

While the conclusion of the election period marks a significant shift in the work of Elections Saskatchewan, it is by no means the end of work related to that event.

First, those 61 returning offices that had been opened with the call of the election must be orderly and professionally closed down. Furniture and technology must be picked up by external suppliers. All other material must be packaged and returned to Elections Saskatchewan's warehouse in Regina where it is sorted and managed appropriately. Certain items related to the election, including ballot boxes and other election materials, must be retained, by legislation, for one year before being securely destroyed. Items that can be reused, such as accessibility ramps, office supplies, and signage are catalogued and stored for use in future events.



Elections Saskatchewan provided election supplies, including dividers, for Nunavut to use in an April 2021 plebiscite.

Some returning offices had supplies of PPE that had not been used during the election. Many of these items, including masks and gloves, have expiry dates and may not have been able to be used during future elections (or may not have been needed if the risk of COVID-19 decreased). For this reason, Elections Saskatchewan opted to retain enough PPE to administer a several by-elections but donate the remainder to community groups, faith organizations, daycares and other organizations that would be able to use the supplies. By doing this, Elections Saskatchewan helped to ensure that no PPE would expire or become unusable on its warehouse shelves and that it was accountable in its use of funding.

At head office, a new set of activities must take place after the election. There is important legislated reporting that must take place. The Chief Electoral Officer will publish his report on the 29th General Election in four volumes:

1. The Statement of Votes: includes official poll by poll results as well as analysis of voter turnout;
2. Administrative Review: offers a detailed look at how the election was conducted based on in-person observations and detailed survey data of all major election processes and procedures;
3. Statement of Expenditures: captures and provides context to the four-year cost of the election; and
4. Chief Electoral Officer's Recommendations for Legislative Reform: offers recommendations on how legislation should be changed to modernize the province's election system and more effectively serve stakeholders.

A team began entering data from thousands of voter registration forms processed during voting to create an accurate voters list. This voters list, likely the most up to date, and comprehensive in the history of the province, was made available to registered political parties and MLAs in early March 2021.

Registered political parties and candidates must fulfill several requirements after the conclusion of the election period. Candidates must file an election expenses return within three months of polling day (deadline of January 26, 2021). Registered political parties must also file an election expense return, with a deadline of six months after polling day (April 26, 2021). For this election, both candidate and political party returns were completed using ELMS (Electoral Management System), a web-based filing application.

After receiving expense returns, Elections Saskatchewan reviews the return for completeness and accuracy in an impartial, objective manner. This work will continue into fiscal year 2021-2022 and is a key element of maintaining accountability and public confidence in the electoral process.

### Strategic Goal 2.2

We ensure accountability and sustainability by being responsive to the financial pressures of the elections management environment.

### Strategic Goal 1.2

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

## 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, 2017-2022.” The intention expressed in that Annual Report was that while a full assessment would be provided at the end of the period covered by the strategic plan in the 2021-22 annual report, both last year’s report and this one would provide an update on progress.

As described in the 2019-20 annual report, however, two significant factors arose that drastically influenced the prospects for achieving goals that seemed possible in 2017. The first of these occurred when public statements were made that raised the very real possibility of a spring election in 2020. Elections Saskatchewan was forced to suspend many of the initiatives that were planned for the original October 26 election date, including the planned modernization of advance voting services.

The second event that radically changed Elections Saskatchewan’s planning was the COVID-19 pandemic. 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.”

While the events of 2020 closed certain doors with respect to plans made early in the election cycle, they also provided a series of new challenges which afforded opportunities to continue to respond within the parameters established in our strategic plan. The success of the 29th General Election is a testament to the way Elections Saskatchewan and 11,000 election workers across the province administered a general election during a pandemic by relying on two values that lie at the very heart of Elections Saskatchewan’s vision and mission: innovation and professionalism.

Examples of Elections Saskatchewan’s innovative approach are captured throughout this report – from the revised and expanded Vote by Mail process to electronic Voter Information Cards (VICs) that voters could receive by email or text and pull up on their smart phone while voting. While in some ways these were short term solutions to immediate problems, they will also help to push the province towards longer term electoral modernization. In terms of professionalism, the team at Elections Saskatchewan, both at head office and in the field, managed to reframe and rework plans that had been developed years in advance to adapt to the changing environment that COVID-19 presented.

While the goals outlined in the strategic plan continue to provide Elections Saskatchewan’s touchstone for success, the altered circumstances of the past year provided the impetus for a dynamic and creative approach to those goals that will serve the voters of Saskatchewan well into the future.

This year’s annual report describes Elections Saskatchewan’s achievements from throughout the year. Many of those accomplishments have been directly linked to the strategic goal that they reinforce. The following provides a listing of some of the achievements that Elections Saskatchewan has made towards completing the goals found in its strategic plan.

## 1.0 Stakeholders

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

- Designed and implemented a communications campaign on voter registration for the 29th General Election.
- Designed and conducted a voter information campaign on where and when to vote.
- Created a special “Vote Safer” campaign responding to voter concerns about COVID-19 safety measures in the polls.
- Designed and implemented “Extraordinary Voting” to serve voters forced to quarantine due to COVID-19 or who lived in communities under pandemic-related lockdowns after the deadline to Vote by Mail had passed.

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

- Regular Communiqués issued to registered political parties throughout the election year.
- Implemented a system of CEO-Orders published on the Candidates and Parties page of the Elections Saskatchewan website to update parties on COVID-related changes to election procedures.
- Regular Annual Meetings held virtually to apprise all Registered Political Parties on vote by mail and other election innovations.
- The voters list was produced and made available to registered political parties and MLAs in March 2021.

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

- Established the Electoral Advisory Group with the Chief Medical Health Officer and the House Leaders to advise Chief Electoral Officer for his recommendation to the Premier on the advisability of holding an election during the COVID-19 pandemic.
- Worked closely with the Office of the Chief Medical Health Officer to design safer voting options.
- Worked with the SHA and the Ministry of Health to provide safer voting options at Hospitals and Personal Care Facilities.
- Conducted a series of technical briefings with representatives from the media to ensure clear understanding of election innovations.

The success of the 29th General Election is a testament to the way Elections Saskatchewan and 11,000 election workers across the province administered a general election by relying on two values that lie at the very heart of Elections Saskatchewan’s vision and mission: innovation and professionalism.



## 2.0 Finance

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

- Monthly forecasting was produced throughout the election year to ensure accountability

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

- Budgeting was refined to reflect changes in expenses due to uncertainty regarding the election date and COVID-19 related expenses.
- Elections Saskatchewan donated surplus PPE to community groups, faith organizations and other organizations to ensure that no PPE would expire or be wasted.

## 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

- Training for Field Leadership Team was modified to be delivered long distance using a combination of videos and online applications.
- "Take Part" an online training application module was introduced to supplement in-person learning
- Election worker training was modified to maintain social distancing at all stages.
- Head Office work was adapted to COVID-19 protocols with no interruption.
- Central Count was designed and implemented to accommodate large increase in Vote by Mail use.

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

- Worked with legislators to implement regulatory change to allow adaptation of electoral processes for COVID-19 mitigation.

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

- Electronic VICS were distributed for the first time in the province's history.
- A vote by mail system including web portal for application, centralized approval, ballot package fulfillment, ballot reception and adjudication was designed and implemented for the 29th General Election.



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

- During the 29th General Election, a full Administrative Review was conducted of all major processes and procedures. The results will be contained in Volume 2 of *A Report on the Twenty-Ninth General Election*.

## 4.0 Organizational Learning

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

- Project Management Approach adopted for the 29th General Election
- Vote by Process planned and executed with assistance of PMP certified project management.

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

- Infection Protection and Control Specialist was contracted to ensure all election processes and head office procedures were implemented to reduce risk of spreading COVID-19.
- External election administrative consultants were contracted to provide additional support throughout the election period.
- Relationships with First Nations Chiefs and Council were strengthened through communication and shared pursuit of common goals.
- Groups representing voters with disabilities were engaged before and after the election for ideas and feedback.

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

- Values-based recruitment, hiring and training.
- Training Provided for all head office staff on workplace stress management





# 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 FY2020-21 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. Regardless, Elections Saskatchewan must be accountable for both types of costs. Details on the total four-year cost of the most recent election will be found in Volume III of the Chief Electoral Officer’s Report on the 29th General Election, Statement of Expenditures.

**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 FY2020-21 is set out in the table below:

Elections Saskatchewan Total Expenditures vs. Budget, Fiscal Year 2020-2021		
	Budget	Actual
Ongoing Administration Costs	\$ 3,384,710	\$ 3,194,647
Event-Related Costs	\$ 21,304,290	\$ 24,383,371
Total	\$ 24,689,000	\$ 27,578,018

# APPENDICES

- A. Elections Saskatchewan Financial Statements 2020-21
- B. Registered Political Parties
- C. Annual Financial Reporting by Political Parties
- D. Saskatchewan’s Political Contributions Tax Credit System
- E. Annual Tax Credit Reporting





Management’s Responsibility for the Financial Statements

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

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

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



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



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

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

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



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, 2021, 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, 2021, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the 2020-21 annual report, but does not include the financial statements and our auditor’s report thereon.

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

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.

1500-1920 Broad Street, Regina, SK S4P 3V2  
t 306.787.6398 f 306.787.6383 e [info@auditor.sk.ca](mailto:info@auditor.sk.ca)  
[www.auditor.sk.ca](http://www.auditor.sk.ca)



**PROVINCIAL AUDITOR**  
*of Saskatchewan*

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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



Regina, Saskatchewan  
July 16, 2021

Tara Clemett, CPA, CA, CISA  
Acting Provincial Auditor  
Office of the Provincial Auditor

STATEMENT 1

APPENDIX A:  
**STATEMENT OF FINANCIAL POSITION**  
AS AT MARCH 31

	2021	2020
Financial Assets		
Due from the General Revenue Fund	\$ 2,334,134	\$ 2,447,482
	2,334,134	2,447,482
Liabilities		
Accounts Payable	2,064,327	2,333,828
Accrued Employee Costs	269,807	113,654
	2,334,134	2,447,482
Net Debt (Statement 3)	-	-
Non-financial Assets		
Tangible Capital Assets (Note 4)	1,167,954	1,308,377
Prepaid Expenses	16,536	44,864
	1,184,490	1,353,241
Accumulated Surplus (Statement 2)	\$ 1,184,490	\$ 1,353,241

(See accompanying notes to the financial statements)



## STATEMENT 2

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

	2021		2020
	Budget (Note 6)	Actual	Actual
Revenue			
General Revenue Fund	\$ 24,689,000	\$ 27,568,871	\$ 7,341,093
Miscellaneous Income	-	9,147	4,051
Total Revenue	24,689,000	27,578,018	7,345,144
Expenses			
Operating:			
Salaries and Benefits	2,076,194	2,052,535	1,879,551
Contractual Services	375,619	221,429	242,585
Communications and Advertising	19,000	9,393	42,961
Employee Travel	48,747	419	34,538
Supplies and Services	180,126	194,115	189,880
Office Rent, Insurance and Utilities	431,174	411,671	379,591
Equipment	153,850	188,912	165,909
Amortization (Note 4)	236,510	256,596	229,836
Total Operating Expense	3,521,220	3,335,070	3,164,851
Events:			
2020 General Election Costs (Note 10) (Schedule 1)	21,304,290	24,411,699	4,365,580
2018 Regina Northeast By-Election Costs (Schedule 2)	-	-	(569)
Total Events Expense	21,304,290	24,411,699	4,365,011
Total Expenses	24,825,510	27,746,769	7,529,862
Operating (Deficit)	\$ (136,510)	\$ (168,751)	\$ (184,718)
Accumulated Surplus, beginning of year		1,353,241	1,537,959
Accumulated Surplus, end of year (Statement 1)		\$ 1,184,490	\$ 1,353,241

(See accompanying notes to the financial statements)



## STATEMENT 3

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

	2021	2020
Operating (Deficit)	\$ (168,751)	\$ (184,718)
Acquisition of Tangible Capital Assets (Note 4)	(116,173)	(254)
Amortization of Tangible Capital Assets (Note 4)	256,596	229,836
Change in Prepaid Expenses	28,328	(44,864)
Increase (Decrease) in Net Debt	-	-
Net Debt, beginning of year	-	-
Net Debt, end of year (Statement 1)	\$ -	\$ -

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

	2021	2020
Cash from (used for) operating activities:		
General Revenue Fund appropriation received	\$ 27,691,366	\$ 5,440,652
Salaries and benefits paid	(10,091,636)	(2,398,820)
Supplies and other expenses paid	(17,511,885)	(2,996,714)
Cash from operating activities	87,845	45,118
Cash from (used for) capital activities:		
Purchase of Tangible Capital Assets (Note 4)	(116,173)	(254)
Change in Prepaid Expenses	28,328	(44,864)
Cash used for capital activities	(87,845)	(45,118)
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, 2021

**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, 2021, 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:

PSG-8, Purchased Intangibles (April 1, 2023)

PS1150, Generally Accepted Accounting Principles (April 1, 2021)

PS3160, Public Private Partnerships (April 1, 2023)

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

	2021						2020
	Hardware & Software	Machinery & Equipment	Office Equipment	Furniture & Building Improvements	System Development	Total	Total
<b>Cost:</b>							
Beginning of year	\$ 256,489	\$ 28,270	\$ 57,387	\$ 834,307	\$ 2,331,736	\$ 3,508,189	\$ 3,507,935
Additions	116,173	-	-	-	-	116,173	254
Disposals	(223,256)	-	(52,772)	(17,619)	-	(293,647)	-
End of year	149,406	28,270	4,615	816,688	2,331,736	3,330,715	3,508,189
<b>Accumulated amortization:</b>							
Beginning of year	250,709	16,962	57,387	820,187	1,054,567	2,199,812	1,969,976
Annual amortization	44,504	2,827	-	4,691	204,574	256,596	229,836
Disposals	(223,256)	-	(52,772)	(17,619)	-	(293,647)	-
End of year	71,957	19,789	4,615	807,259	1,259,141	2,162,761	2,199,812
Net Book Value, end of year	\$ 77,449	\$ 8,481	\$ -	\$ 9,429	\$ 1,072,595	\$ 1,167,954	\$ 1,308,377





5. Contractual Obligations

Operating Lease - Warehouse

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

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 initially appropriated for the year was \$24,689,000.

As a result of the impacts of the COVID-19 pandemic the Office was required to incur additional expenses beyond the initial appropriation to safely and effectively administer the 2020 General Election. The Office has statutory authority to spend money for a specific purpose and as such may incur additional costs as required above amounts initially appropriated.

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

7. Pension Plan

The Office participates in a defined contribution pension plan for the benefit of its employees. The Office’s financial obligation of the plan is limited to making payments of 8.6% of employees’ salaries for current service. Pension costs are not included in these statements as the costs are borne by other agencies (Note 8).

8. Costs Borne by Third Party Agencies

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

9. Financial Instruments

The Office’s financial instruments include Due from the General Revenue Fund, Accounts 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. The costs for 2020-21 have been reflected in these financial statements and include estimated costs. Any difference between estimated and actual expenses will be reflected in 2021-22. Additional expenses that were not estimated in 2020-21 relating to the event may be incurred in 2021-22. As such, the total cost of the event will not be known until the end of 2021-22.

(See accompanying notes to the financial statements)



OFFICE OF THE CHIEF ELECTORAL OFFICER  
2020 GENERAL ELECTION COSTS

SCHEDULE 1

2020 General Election	2021		2020
	Budget	Actual	Actual
Salaries and Benefits	\$ 7,922,771	\$ 8,195,254	\$ 549,157
Contractual Services	2,616,322	2,473,617	887,717
Communications and Advertising	1,030,000	1,072,963	592,428
Employee Travel	670,214	554,556	170,610
Supplies and Services	3,883,356	7,045,087	1,835,379
Office Rent and Utilities	893,892	1,309,111	245,430
Equipment	288,031	136,225	84,859
Reimbursement of Election Expenses	3,999,704	3,624,886	-
Total Event Expenses (Statement 2)	\$ 21,304,290	\$ 24,411,699	\$ 4,365,580

OFFICE OF THE CHIEF ELECTORAL OFFICER  
2018 REGINA NORTHEAST BY-ELECTION COSTS

SCHEDULE 2

2018 Regina Northeast By-Election	2021		2020
	Budget	Actual	Actual
Salaries and Benefits	\$ -	\$ -	\$ 99
Contractual Services	-	-	190
Communications and Advertising	-	-	526
Supplies and Services	-	-	(41)
Reimbursement of Election Expenses	-	-	(1,343)
Total Event Expenses (Statement 2)	\$ -	\$ -	\$ (569)



## APPENDIX B: REGISTERED POLITICAL PARTIES

As of March 31, 2021, 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
Buffalo Party of Saskatchewan *	Buffalo Party	Wade Sira	Barry Knight
New Democratic Party, Saskatchewan Section	New Democratic Party (N.D.P.)	Ryan Meili	Tim Williams
Progressive Conservative Party of Saskatchewan	PC Party of Saskatchewan	Vacant	Wayne Mastrachuk
Saskatchewan Green Party	Saskatchewan Green Party	Naomi Hunter	David Abbey
Saskatchewan Liberal Party	Saskatchewan Liberal Party	Robert Rudachyk	Pat Bellamy
Saskatchewan Party	Saskatchewan Party	Scott Moe	The Saskatchewan Party Fund Inc. (Patrick Bundrock)

\* Wexit Saskatchewan changed their Party Name to Buffalo Party of Saskatchewan on July 25, 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.

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 2020.

Calendar Year 2020						
Contributions			Expenses			
Registered Political Party	Total Contributions	Cash on Hand	Operating Expenses	Advertising	Other	Total
Buffalo Party of Saskatchewan	130,914.35	-	17,914.87	-	-	17,914.87
New Democratic Party, Saskatchewan Section	2,260,381.11	756,669.79	1,534,818.83	77,672.19	408,785.41	2,021,276.43
Progressive Conservative Party of Saskatchewan	12,600.84	75,698.00	292,751.11	30,138.94	-	322,890.05
Saskatchewan Green Party	30,395.00	3,907.38	9,151.64	-	11,570.00	20,721.64
Saskatchewan Liberal Association	13,609.04	33,046.06	5,375.77	2,293.08	5,400.00	13,068.85
Saskatchewan Party	5,055,948.33	1,259,508.00	2,409,578.36	249,526.34	1,853,216.00	4,512,320.70

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

APPENDIX D: SASKATCHEWAN’S POLITICAL CONTRIBUTIONS TAX CREDIT SYSTEM

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

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

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

Tax Receipts

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

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

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

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

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

APPENDIX E: ANNUAL TAX CREDIT REPORTING

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

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

The following table summarizes the value of the tax receipts issued by each registered political party for the years 2013 through 2020.

Registered Political Party	POLITICAL CONTRIBUTIONS RECEIPTED (CALENDAR YEAR 2013–2020)							
	Aggregate Receipted Contributions							
	2013	2014	2015	2016	2017	2018	2019	2020
Buffalo Party of Saskatchewan *	-	-	-	-	-	-	-	46,390.00
New Democratic Party, Saskatchewan Section	924,098.09	816,696.50	931,242.08	1,103,296.88	973,400.65	990,736.48	1,064,106.26	1,601,397.43
Progressive Conservative Party of Saskatchewan	-	8,010.00	10,070.00	22,964.00	10,594.00	5,880.00	2,476.68	12,045.84
Saskatchewan Green Party	5,950.76	4,503.09	6,379.95	9,857.35	9,003.80	11,528.45	11,220.90	17,025.00
Saskatchewan Liberal Association	28,524.96	28,609.96	38,069.96	75,847.01	34,440.03	17,195.90	13,444.35	13,584.04
Saskatchewan Party	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	4,649,051.83
Western Independence Party of Saskatchewan (WIP)**	300.00	135.00	160.00	4,597.0	6,200.00	800.00	-	-
Independent	-	-	-	-	-	-	-	14,910.00
Total	\$ 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	\$ 6,354,404.14

\* Wexit Saskatchewan was registered effective March 10, 2020 and changed their Party Name to Buffalo Party of Saskatchewan on July 25, 2020

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

**Note:** The political contributions reported as receipted for 2020 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.







## **SUSTAINING. LEADING. MODERNIZING.**

ADVANCING ELECTORAL  
EXCELLENCE IN SASKATCHEWAN



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OFFICE OF THE CHIEF ELECTORAL OFFICER  
(ELECTIONS SASKATCHEWAN)

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

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

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

EMAIL: [info@elections.sk.ca](mailto:info@elections.sk.ca)

WEBSITE: [www.elections.sk.ca](http://www.elections.sk.ca)