

DIRECTIVE NO.	CEODIR-2023-017
DATE	JUNE 29, 2023
DATE REVISED	N/APP
SUBJECT	AUDIT REQUIREMENTS FOR RETURNS WITH SUBSEQUENT ADJUSTMENTS
REFERENCE	N/APP
INTENT	TO OUTLINE THE PROCESS WHERE ADJUSTMENTS TO A CANDIDATE'S ELECTION EXPENSES RETURN RESULT IN THE RETURN REQUIRING AN AUDIT
AUDIENCE	FINANCIAL AGENTS, CANDIDATES

## CONTEXT

Section 261(2) of *The Election Act, 1996* (the Act) eliminates the need for a candidate's election expense return to be audited and accompanied by an auditor's report where:

- The total election expenses for the candidate are less than \$1,000;
- The total contributions for the candidate are less than \$1,000; and
- The total net proceeds from fundraising for the candidate are less than \$1,000.

It is established practice for Elections Saskatchewan to review all candidate election expense returns that are filed in accordance with section 261 of the Act. This review process will often result in amendments to the return as filed.

It is therefore possible for a candidate to file an election expense return without an auditor's report, but upon review and adjustment by the Chief Electoral Officer the return may be found to exceed one or more of the aforementioned thresholds and as such trigger the requirement for an audit of the election expenses return.

## PROCESS WHERE ADJUSTMENTS HAVE RESULTED IN RETURN EXCEEDING 1 OR MORE THRESHOLDS FOR AUDIT

While a candidate may not be required to submit an auditor's report with their election expense return based on section 261(2), each candidate is required to appoint an auditor as part of the nomination process.

In a case where an adjustment by Elections Saskatchewan results in the return exceeding any of the three thresholds in section 261(2), the following must occur:

- Elections Saskatchewan will provide the candidate and the candidate's financial agent, via email, a detailed summary of the adjustments made to the return and notification that the return has exceeded one of the thresholds in section 261(2). In addition, Elections Saskatchewan will contact the candidate's financial agent by phone to advise of the emailed notification.
- Elections Saskatchewan will immediately provide the candidate's financial agent with an electronic copy of all documents provided with the return on filing and during the review process.
- The notification will indicate that the candidate and financial agent must have the return audited within 15 business days of the date of notification and will specify the date on which the audited return must be provided to Elections Saskatchewan.

## **CONSEQUENCE OF FAILURE TO MEET DEADLINE FOR PROVISION OF AUDITOR'S REPORT**

Should the candidate's financial agent fail to provide Elections Saskatchewan with the audited return by the date specified in the notification, the candidate and the candidate's financial agent will be considered to be in violation of section 261. Accordingly, the following will apply:

- The candidate will forfeit their nomination deposit. If the nomination deposit has been returned to the candidate, the candidate will be required to provide a certified cheque or money order in the amount of \$500 made payable to the Minister of Finance to Elections Saskatchewan;
- Late filing fees of \$25 per day, to a maximum of \$750, will be levied in accordance with section 263.1 of the Act beginning on the day following the date specified in the notification;
- The candidate will no longer be eligible for reimbursement of election expenses, if they were otherwise eligible in accordance with section 265 of the Act; and
- The candidate will be considered a person not qualified to be a candidate in accordance with section 42(2)(d.1) of the Act.



# CEO Directive

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## ORDER TO EXTEND

A candidate may apply for the date specified in the notification to be extended by following the process outlined in section 263 of the Act. Elections Saskatchewan will apply the same standard for evaluation and approval of any such requests that would be applied to a request for extension to the original filing date required for the return.

MICHAEL D. BODA, D. PHIL., PH.D.  
CHIEF ELECTORAL OFFICER  
PROVINCE OF SASKATCHEWAN  
JUNE 29, 2023