

Registered Political Party's Return of Election Expenses

E-524

Form ZZ

The Election Act, 1996 Section 251 (Form E-525) Oct 2017

Saskatchewan Liberal Association

Name of Registered Political Party

September 7th 2017 Election Date

Saskatoon Fairview by-election

Event Name



As Reviewed





INDEPENDENT AUDITOR'S REPORT

Report on the Return

We have audited the accompanying Registered Political Party's Return of Election Expenses (the"Return") for the Saskatchewan Liberal Party, Saskatchewan Section, for the campaign ending September 7th, 2017. which comprises the Summary of Election Expenses, and Statements of Expenses for Petty Expenses, Hire of Premises, Advertising, Services, Goods Supplied, Travel and Hire of Vehicle, Undisputed Claims Unpaid, and Disputed Claims Unpaid for the election expenses ending September 7, 2017.

This return has been prepared by the Chief Official Agent for the Registered Party based on the financial reporting provisions of Section 251 of *The Election Act*, 1996 and the accounting guidelines issued by Elections Saskatchewan.

The Chief Official Agent's Responsibility for the Return

The Chief Official Agent of the registered party is responsible for the preparation of the Return in accordance with financial reporting provisions of Section251 of *The Election Act*, 1996 and the accounting guidelines issued by Elections Saskatchewan and for such internal control as the Chief Official Agent determines is necessary to enable the preparation of a Return that is free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Return based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Return is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Return. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation of the Return, 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 internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chief Official Agent, as well as evaluating the overall presentation of the Return.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of election expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the party's accounting records and we were not able to determine whether any adjustments might be necessary to expenses.

Qualified Opinion

In our opinion, except for the possible effects of the matter in the "Basis for Qualified Opinion" paragraph, the Registered Political Party's Return of Election Expenses for the Saskatchewan Liberal Party, Saskatchewan Section is prepared, in all material respects, in accordance with reporting provisions of Section 251 of *The Election Act*, 1996 and the accounting guidelines issued by Elections Saskatchewan.

Basis of Accounting and Restrictive on Use

Without modifying our opinion, we draw attention to the Note to the Return, which describes the basis of accounting. The Return is prepared to assist the Chief Official Agent to meet the requirements of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan. As a result, the Return may not be suitable for another purpose. Our report is intended solely for the Chief Official Agent and the Chief Electoral Officer, and should not be used by other parties.

Emphasis of Matter

Further we report the total election expenses of \$ NIL shown in the "Summary of Election Expenses," on the Registered Political Party's Return of Election Expenses are the same as the related total in the Return.

Report On Other Legal and Regulatory Requirements

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

Ted Lewis, CPA, CMA, ACMA

Saskatoon, Saskatchewan March 7, 2018

SASKATCHEWAN LIBERAL ASSOCIATION Notes to the Registered Political Party's Return of Election Expenses Saskatoon Fairview by-election held September 7, 2017

(This note must be attached to the Return)

NOTE 1 DESCRIBING THE FINANCIAL REPORTING FRAMEWORK APPLIED FOR PREPARING THE REGISTERED POLITICAL PARTY'S RETURN OF ELECTION EXPENSES

The Registered Political Party's Return of Election Expenses (the "Return") has been prepared in accordance with the financial reporting provisions of Section 251 of *The Election Act*, 1996 and the accounting guidelines issued by Elections Saskatchewan.

The Return is prepared to assist the Chief Official Agent to meet the requirements of *The Election Act*, 1996. The Return is intended solely for the use of the Chief Official Agent and the Chief Electoral Officer. Accordingly, readers are cautioned that the Return be made available for public inspection.

Registered Political Party:

Saskatchewan Liberal Association, Saskatchewan Section

Election Date:

March 7, 2018

Note

1. This Return must be transmitted to the Chief Electoral Officer within six (6) months after polling day of the election to which it relates.

Subsection 251 (1)

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

Subsection 251 (1)

- 3. The commercial value of goods and services donated (other than volunteer labour or goods valued at \$200.00 or less), and the difference between the amount paid and the commercial value of goods and services provided, are considered to be election expenses. If the total of "commercial value" is greater than the total of "amount paid" it is the larger of the two figures that is used in the calculation of election expenses incurred by the registered political party. See definition of "commercial value", subsection 220(c).
- 4. A statement, signed and receipted, by the donor and by the chief official agent, supported by a verification from an independent commercial source of the amount expensed must be submitted when making claim of commercial value as an election expense.

Subsections 220(c) and 251(2)(b)

5. All payments of more than \$25.00 must be accompanied by a supplier document that states the particulars of the election expense and by a receipt or cancelled cheque that provides proof of payment. The supplier documents and proofs of payment must be submitted with this Return.

Section 244

Subsection 251(2)(b)

17ch HARP, 2018

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the Province of Saskatcher	wan, being the cl	nief official agent of the	a above-named register	ed political
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Summary of Election Expenses

(a) Hire of Premises (total page 4)	\$ <u>0</u>
(b) Advertising (total page 6)	\$ _0
(c) Services (total page 8)	\$ <u>0</u>
(d) Goods Supplied (total page 10)	\$ <u>0</u>
(e) Travel and Hire of Vehicle (total page 11)	\$ <u>0</u>
(f) Undisputed Claims Unpaid (total page 12)	\$ 0
TOTAL EXPENSES	\$_0
(g) Disputed Claims Unpaid (total page 13)	\$ <u>0</u>

Note: Total Expenses (excluding (f) above) is used for the calculation of reimbursement.

Sash Sibral Party SFA Sept 7,2017

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(a) Hire of Premises

Set out below the name and address of every person, club, society, company and association from whom premises were acquired for with a description of the premises so acquired, the purpose for which and the length of time during which the same were used, the am commercial value thereof. Attach supplier documents, bills and proofs of payment, number them consecutively and list them

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(b) Advertising

Set out below the cost of acquiring the right to the use of time on the facilities of any broadcasting undertaking or of acquiring the right advertisement in any newspaper or magazine circulated in the province. Set out the name and address of each broadcaster and publications, the amount paid to each and the commercial value thereof. Attach supplier documents including proof of authorization payment, number them consecutively and list them in the proper columns below.

Consec No.	Name	Address	Name of Publication or Broadcaster	Date of issue	CH#	Tota invoid amou
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Advertising (continued)

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(c) Services

Set out below the name and address of every person, club, society, company and association who did work on behalf of the candidate nature of the work done, the amount paid to each and the commercial value thereof. Attach supplier documents, bills and proofs consecutively and list them in the proper columns below.

Consec No.	Name	Address	Nature of Work Done	CH#	Total invoice amoun
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(d) Goods Supplied

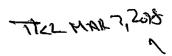
Set out below the name and address of every person, club, society, company or association who provided goods, with a description of amount paid to each and the commercial value thereof. Attach supplier documents, bills and proofs of payment, number them c the proper columns below.

Consec No.	Name	Address	Description of Goods Supplied	CH#	Total invoice amoun
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Goods Supplied (continued)

Set out below the name and address of every person, club, society, company or association who provided goods, with a description of amount paid to each and the commercial value thereof. Attach supplier documents, bills and proofs of payment, number them c the proper columns below.

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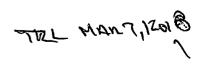


Expenses

(e) Travel and Hire of Vehicle

Set out below all travelling expenses incurred in conjunction with the election, including rental accounts for commercially hired vehicle each and the commercial value thereof. Attach supplier documents, bills and proofs of payment, travel claim forms, number th them in the proper columns below.

Consec No.	Name	Address	Nature of Claim	CH#	Total invoice amoun
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Expenses

(f) Undisputed Claims Unpaid

Claims Still Unpaid or Under the Direction of the Chief Electoral Officer or a Judge's Order

Set out below the names and addresses of all persons whose undisputed claims were received too late, or remained unpaid too long t direction of the Chief Electoral Officer or a judge's order and in respect of which such a direction or order has been, or is about to be a particulars of the nature of the claim, the amount and the commercial value thereof.

Name	Address	Nature of Claim	Date received	Paid or Unpaid	If Paid, date of direction, order or judgement	CI-
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Expenses

(g) Disputed Claims Unpaid

In addition, set out below the disputed and unpaid claims, the names and addresses of the claimants, the nature of the claims respecti commercial value thereof.

Name	Address	Character of Disputed Claim	CH#	Total Inve Amount
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Declaration of a Chief Official Agent of a Registered Political Party

E-525

Form AAA

The Election Act, 1996 Clause 251(1)(c) Oct 2017

Gerald Hiebert	of	
Name	Address	
being the Chief Official Agent of _	Saskatchewan Liberal assocation Name of Registered Political Party	, being a
registered political party, operatin	ng during an election held in Saskatchewan on the	1
day of September 2017	······································	
certified statements, to be transm	mined the Return of Election Expenses, along with any litted to the Chief Electoral Officer, and now shown to n ion is made, and that to the best of my knowledge and statements is correct;	ne by the
my knowledge and belief no other of the registered political party ma	at, except as appears from that Return, I have not and it person, nor any club, society, company or association ade any payment, or given, promised or offered any revation, or incurred any liability on account of or with respection;	n has on behalf ward, office,
advanced, given or deposited by a to or in the hands of any other per	e Return, no money, security or equivalent for money ha anyone to me or in my hands, or to the best of my know rson for the purpose of defraying any expenses incurred int of, or with respect to, the conduct or management of	riedge and belief, d on behalf of the
	on conscientiously believing it to be true, and knowing to ade under oath, and by virtue of the Canada Evidence	
	Signature of Chief Official Agent	<u>3</u> .
Signed and declared before me by	y the above-named Chief Official Agent at Moose s	<u>Jaw</u> in the
Province of Saskatchewan, on the	20th day of March	2018
	A Commissioner For Oaths in and for the Prosaskatchewan. My commission expires on the May	the <u>31 s</u> day

TKL WART, 2018