



# 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  
D.*

*IKL MAR 6, 2018*



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**INDEPENDENT AUDITOR'S REPORT**

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**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 7<sup>th</sup>, 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 Section 251 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.

**A1**  
**Accounting Group LLP**  
Tax ♦ Assurance ♦ Management

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**

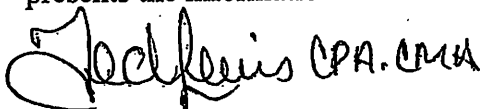
Without modifying our opinion, we draw attention to the Note to the Return, which describes the basis of accounting. The Return is prepared to assist the Chief Official Agent to meet the requirements of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan. As a result, 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.

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<b>Registered Political Party:</b> Saskatchewan Liberal Association, Saskatchewan Section	<b>Election Date:</b> March 7, 2018
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## 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 expended 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)

On Behalf of

Saskatchewan Liberal Association  
Name of Registered Political Party

**Return**

I, Gerald Hiebert of \_\_\_\_\_  
Name Address

\_\_\_\_\_ S6H 3X1  
Mailing Address (if different from the address above) Postal Code

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

Email \_\_\_\_\_

in the Province of Saskatchewan, being the chief official agent of the above-named registered political party, make the following Return respecting the election expenses of the said party, which were incurred during the election held on the 7th day of September, 2017.

Gerald Hiebert  
Signature of Chief Official Agent

March 20, 2018  
Date

TRE MAR 17, 2018

**Summary of Election Expenses**

(a) Hire of Premises (total page 4)	\$	<u>0</u>
(b) Advertising (total page 6)	\$	<u>0</u>
(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)	\$	<u>0</u>
TOTAL EXPENSES		\$ <u>0</u>
(g) Disputed Claims Unpaid (total page 13)	\$	<u>0</u>

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

*Sash. Liberal Party*  
*SFA*  
*Sept 7, 2017*

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*TKL MAR 7, 2018*



























# 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

I, Gerald Hiebert of \_\_\_\_\_  
Name Address

being the Chief Official Agent of Saskatchewan Liberal association, being a  
Name of Registered Political Party

registered political party, operating during an election held in Saskatchewan on the 7th  
day of September 2017, \_\_\_\_\_.

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

and I further solemnly declare that, except as appears from that Return, I have not and to the best of my knowledge and belief no other person, nor any club, society, company or association has on behalf of the registered political party made any payment, or given, promised or offered any reward, office, employment or valuable consideration, or incurred any liability on account of or with respect to the conduct or management of the election;

and that except as specified in the Return, no money, security or equivalent for money has been paid, advanced, given or deposited by anyone to me or in my hands, or to the best of my knowledge and belief, to or in the hands of any other person for the purpose of defraying any expenses incurred on behalf of the registered political party on account of, or with respect to, the conduct or management of the election;

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

[Signature]  
Signature of Chief Official Agent

Signed and declared before me by the above-named Chief Official Agent at Moose Jaw in the  
Province of Saskatchewan, on the 20th day of March, 2018.

John Morris - John Morris  
A Commissioner For Oaths in and for the Province of  
Saskatchewan. My commission expires on the 31st day  
of May, 2020.

TKL Mar 7, 2018  
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