



Registered Political Party's Return of Election Expenses

E-524

Form ZZ

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

Oct 2017

New Democratic Party, Sask. Section

Name of Registered Political Party

September 7, 2017

Election Date

Saskatoon Fairview By-Election

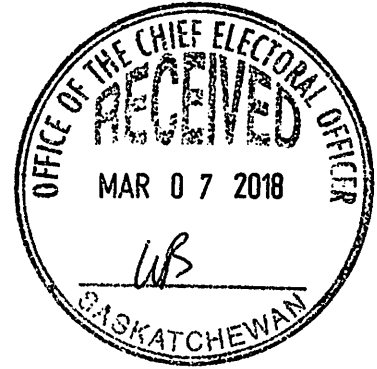
Event Name



As Reviewed
[Signature]



Chartered Professional
Accountants LLP



INDEPENDENT AUDITOR'S REPORT

To John Tzupa, Chief Official Agent for New Democratic Party, Saskatchewan Section for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 251 of the *The Election Act, 1996*.

Report on the Return

We have audited the accompanying Registered Political Party's Return of Election Expenses (the "Return") for New Democratic Party, Saskatchewan Section, in the by-election campaign for the constituency of Saskatoon Fairview for the period August 11, 2017 to September 7, 2017, which comprises the Summary of Election Expenses, and Statements of Expenses for Hire of Premises, Advertising, Services, Goods Supplied, Travel and Hire of Vehicle, Undisputed Claims Unpaid, and Disputed Claims Unpaid for the electoral campaign 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.

Auditors' 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 auditors' 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.

An asset to our clients, not an expense

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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 New Democratic 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 Restriction 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 \$25,891.17 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.



Chartered Professional Accountants

REGINA, Saskatchewan
March 6, 2018

NEW DEMOCRATIC PARTY, SASKATCHEWAN SECTION
Notes to the Registered Political Party's Return of Election Expenses
2017 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 may not be suitable for another purpose. *The Election Act, 1996* requires that the Return be made available for public inspection.

Registered Political Party	By-Election Date
New Democratic Party, Saskatchewan Section	September 7, 2017

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)

On Behalf of

New Democratic Party, Sask. Section

Name of Registered Political Party

Return

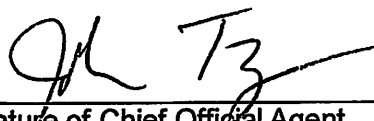
I, John Tzupa of _____
Name Address

Mailing Address (if different from the address above) _____ Postal Code _____

Telephone Number _____
Residence Business Mobile

Email jtzupa@saskndp.ca

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.


Signature of Chief Official Agent

March 7, 2018
Date

Summary of Election Expenses

(a) Hire of Premises (total page 4)	\$	_____	
(b) Advertising (total page 6)	\$	<u>17,773.79</u>	
(c) Services (total page 8)	\$	<u>4,824.45</u>	
(d) Goods Supplied (total page 10)	\$	<u>1,924.15</u>	
(e) Travel and Hire of Vehicle (total page 11)	\$	<u>1,368.78</u>	
(f) Undisputed Claims Unpaid (total page 12)	\$	_____	
TOTAL EXPENSES			\$ <u>25,891.17</u>
(g) Disputed Claims Unpaid (total page 13)	\$	_____	

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

New Democratic Party
SFA
Sept 7, 2017

(a) Hire of Premises

[illegible]

Expenses

(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 to the publication of an advertisement in any newspaper or magazine circulated in the province. Set out the name and address of each broadcaster and publisher, with a description of the advertising, the amount paid to each and the commercial value thereof. **Attach supplier documents including proof of authorization, bills and proofs of 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 #	Total invoice amount	WRIT PERIOD	
							Amount Paid (a)	Commercial Value (b)
A-1	Canadian Digital Network	#201-1916 Dewdney Ave., Regina	Billboard	Aug 18-29, 2017	53374	1,785.00	765.00	765.00
A-2	CFCR Radio	PO Box 7544, Saskatoon	Radio Ads	Aug 28-Sept 6, 2017	53331	1,200.00	1,200.00	1,200.00
A3	Outfront Media	377 Horner Ave., Toronto	Billboard	15	53332	1,725.15	450.04	450.04
A-4	Outfront Media	377 Horner Ave., Toronto	Billboard	Aug 16-Sept 4, 2017	53332	1,575.00	1,350.00	1,350.00
A-5	Outfront Media	377 Horner Ave., Toronto	Billboard	Aug 24 - Sept 7, 2017	53332	1,350.30	1,125.25	1,125.25
A-6	Outfront Media	377 Horner Ave., Toronto	Billboard	Sept 5 - Sept 7, 2017	53332	525.00	225.00	225.00
A-7	Rawlco Radio Ltd	715 Sask. Cres. W., Saskatoon	Radio Ads	Aug 30 - Sept 6, 2017	53329	12,658.50	12,658.50	12,658.50
Subtotal							17,773.79	17,773.79

Expenses

Advertising (continued)

[illegible]

(c) Services

Consec No.	Name	Address	Nature of Work Done	CH #	Total invoice amount	WRIT PERIOD	
						Amount Paid (a)	Commercial Value (b)
S-1	Paul Gross Software Development	29 Rideauview Terrace, Ottawa	Programming, Training, Consulting	53330	1,627.20	1,627.20	1,627.20
S-2	Strategic Communications	305-1770 West 7th Ave., Vancouver	IVR Polling	53295	3,197.25	3,197.25	3,197.25
					Subtotal	4,824.45	4,824.45

Services (continued)8

Expenses

(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 the goods supplied, the amount paid to each and the commercial value thereof. **Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below.**

Consec No.	Name	Address	Description of Goods Supplied	CH #	Total invoice amount	WRIT PERIOD	
						Amount Paid (a)	Commercial Value (b)
G-1	American Express	PO Box 2000, West Hill, Ontario	Meals & Accommodation	53287	1,611.16	190.12	190.12
G-2	American Express	PO Box 2000, West Hill, Ontario	Meals & Accommodation	53371	1,536.62	420.53	420.53
G-3	Nigel Detbrenner-Rempel	PO Box 66, Codette	Meals	53450	482.79	100.00	100.00
G-4	Sawyer Swan	1119 Grace St., Moose Jaw	Meals	53299	944.43	40.00	40.00
G-5	John Tzupa	PO Box 568, Regina Beach	Meals	53284	18,720.04	130.00	130.00
G-6	John Tzupa	PO Box 568, Regina Beach	Meals	53329	19,763.56	100.00	100.00
G-7	Printwest	1111 8th Ave., Regina	Mailer	53308	943.50	943.50	943.50
Subtotal						1,924.15	1,924.15

Expenses

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 the goods supplied, the amount paid to each and the commercial value thereof. **Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below.**

[illegible]

(e) Travel and Hire of Vehicle

(e) Travel and Hire of Vehicle

Consec No.	Name	Address	Nature of Claim	CH #	Total invoice amount	WRIT PERIOD	
						Amount Paid (a)	Commercial Value (b)
T-1	American Express Inc.	PO Box 5200, Agincourt, Ontario	Car Rental	53373	394.51	95.17	95.17
T-2	Nigel Detbrenner-Rempel	PO Box 66, Codette	Mileage	53450	482.79	221.86	221.86
T-3	Sawyer Swan	1119 Grace St., Moose Jaw	Mileage	53299	944.43	221.85	221.85
T-4	John Tzupa	PO Box 568, Regina Beach	Mileage	53284	18,720.04	481.60	481.60
T-5	John Tzupa	PO Box 568, Regina Beach	Mileage	53329	19,763.56	348.30	348.30
Subtotal						1,368.78	1,368.78
Total (greater of (a) or (b))						1,368.78	

(f) Undisputed Claims Unpaid

Set out below the names and addresses of all persons whose undisputed claims were received too late, or remained unpaid too long to be payable without the 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 applied for, together with particulars of the nature of the claim, the amount and the commercial value thereof.

12

(g) Disputed Claims Unpaid

[illegible]



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, John Tzupa of _____
Name Address

being the Chief Official Agent of New Democratic Party, Sask. Section, 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**.

John Tzupa
Signature of Chief Official Agent

Signed and declared before me by the above-named Chief Official Agent at Regina. in the

Province of Saskatchewan, on the 7th day of March, 2018.

Catherine Duncan
A Commissioner For Oaths in and for the Province of
Saskatchewan. My commission expires on the 31st day
of August, 2018.