



Registered Political Party's Return of Election Expenses

E-524

Form ZZ

The Election Act, 1996

Section 251

(Form E-525)

Oct 2017

Progressive Conservative Party of Saskatchewan

Name of Registered Political Party

September 12, 2018

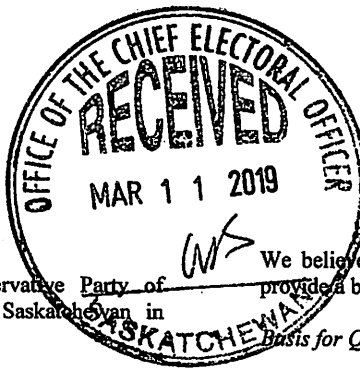
Election Date

Regina Northeast By-election

Event Name



As Reviewed
[Signature]



Independent Auditor's Report

To David Bucsis, Executive Director for the Progressive Conservative Party of Saskatchewan, for submission to the Chief Electoral Officer of Saskatchewan in accordance with section 261 of *The Election Act, 1996*.

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

Report on the Return

We have audited the accompanying Registered Political Party's Return of Election Expenses (the "Return") of the Progressive Conservative Party of Saskatchewan, a party at the election to serve in the Legislative Assembly of Saskatchewan, held on September 12, 2018. The return is comprised of the Summary of Election Expenses; and Schedules of Petty Expenses, Hire of Premises, Advertising, Services, Goods Supplied, Travel and Hire of Vehicle, Undisputed Claims Unpaid and Disputed Claims Unpaid.

Due to the inherent nature of the transactions of electoral campaigns, the completeness of expenses is not susceptible to 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 Audit Opinion

This Return has been prepared by the President of the Chief Official Agent of the party based on the financial reporting provisions of Section 261 of *The Election Act, 1996* and in the prescribed form issued by Elections Saskatchewan.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the Registered Political Party's Return of Election Expenses for the Progressive Conservative Party of Saskatchewan is prepared, in all material respects, in accordance with the reporting provisions of Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Chief Official Agent's Responsibility for the Return

Basis of Accounting and Restriction on Use

The Chief Official Agent of the party is responsible for the preparation of the Return in accordance with the financial reporting provisions of Section 261 of *The Election Act, 1996*, in the prescribed form 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 misstatement, whether due to fraud or error.

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 should not be used by any other parties.

Auditor's Responsibility

Report on Other Legal Regulatory Requirements

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.

As required by Subsection 261 of *The Election Act, 1996*, in our opinion, the Return represents the information contained in the financial records on which it is based.

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 entity's 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 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.

March 5, 2019
Regina, Saskatchewan

VIRTUS GROUP LLP
Chartered Professional Accountants

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

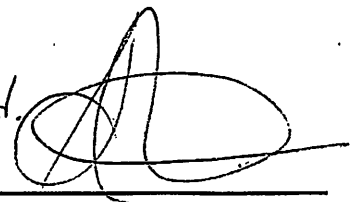
Progressive Conservative Party of Saskatchewan

Name of Registered Political Party

Return

I, Grant Schmidt
Name

Pres of Horizon Publishing Ltd.
Address



Mailing Address (if different from the address above)

Postal Code

Telephone Number

Residence

Business

Mobile

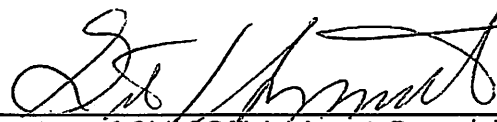
Email

President of the

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 12th day of September, 2018.



Signature of Chief Official Agent President

March 06, 2019
Date

Summary of Election Expenses

(a) Hire of Premises (total page 4)	\$	<u>-</u>	
(b) Advertising (total page 6)	\$	<u>-</u>	
(c) Services (total page 8)	\$	<u>2,131.89 1,942.09</u>	
(d) Goods Supplied (total page 10)	\$	<u>-</u>	
(e) Travel and Hire of Vehicle (total page 11)	\$	<u>-</u>	
(f) Undisputed Claims Unpaid (total page 12)	\$	<u>-</u>	
TOTAL EXPENSES			\$ <u>2,131.89 1,942.09</u>
(g) Disputed Claims Unpaid (total page 13)	\$	<u>-</u>	

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

Expenses

(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 the purpose of the election, with a description of the premises so acquired, the purpose for which and the length of time during which the same were used, 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]

(b) Advertising

[illegible]

Expenses

Advertising (continued)

[illegible]

(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, with a description of the nature of the work done, 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.**

Services (continued)

[illegible]

1942.09

(d) Goods Supplied

[illegible]

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]

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 vehicles. Set out the amount paid to each and the commercial value thereof. **Attach supplier documents, bills and proofs of payment, travel claim forms, number them consecutively and list them in the proper columns below.**

[illegible]

(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.

[illegible]

(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 respectively, the amount and commercial value thereof.

[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, Grant Schmidt *President* of _____
Name Address
President and
being the Chief Official Agent of Progressive Conservative Party of Saskatchewan, being a
Name of Registered Political Party

registered political party, operating during an election held in Saskatchewan on the 12th
day of September, 2018.

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 President

Signed and declared before me by the above-named Chief Official Agent at Nehalem in the
Province of Saskatchewan, on the 5th day of March, 2019.

[Signature]
A Commissioner For Oaths in and for the Province of
Saskatchewan. My commission expires on the 30th day
of June, 2019.