

Registered Political Party's Return of Election Expenses

SASKATCHEWAN GREEN PARTY

Name of Registered Political Party

SFA BY-ELECTION
SEPTEMBER 7, 2017



As Reviewed


TRK Nov 1/17



INDEPENDENT AUDITOR'S REPORT

The Saskatchewan Green Party
Chief Official Agent for The Green Party of Saskatchewan
Attention Mr. Dave Abbey

Report of the Return

We have audited the accompanying Registered Political Party's Return of Election Expenses for The Saskatchewan Green Party which comprises the Summary of Contributions-Part 1 and the Summary of Expenditures-Part 11 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 250 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Chief Official Agent's Responsibilities for the Return

The Chief Official Agent of the registered party is responsible for the preparation of the Return in accordance with the financial reporting provisions of Section 250 of *The Elections 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 the fiscal period 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 general 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 judgement, 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 internal controls. An audit also includes evaluating the appropriateness of the 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 contributions and other revenue and 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 contributions and expenses.

Qualified Opinion

In our opinion, except for the possible effects of the matter in the "Basis for Qualified Opinion" paragraph, the election expenses return for The Saskatchewan Green Party is prepared, in all material respects, in accordance with reporting provisions of Section 250 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan, for the electoral campaign ending September 7, 2017.


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 Elections 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.

Basis of Accounting and Restriction on Use

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.

Saskatoon, Canada
November 1, 2017


Ted Lewis
CPA, CMA, ACMA

THE SASKATCHEWAN GREEN PARTY

**Notes to the Registered Political Party's Election Expenses Return
Ending September 7, 2017.**

1. Basis of Accounting

The Registered Political Party's Period Return (the "Return") has been prepared in accordance with the financial reporting provisions of Section 250 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.

Note

1. This Return must be transmitted to the Chief Electoral Officer within six (6) months after polling day at 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)

TRL NOV 1, 2017

On Behalf of

SASKATCHEWAN GREEN PARTY

Name of Registered Political Party

Return

I, DAVID ABBEY of _____
Name Address

Mailing Address (if different from the residential address)

Postal Code

Telephone Number Residence () Business (-)

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

David Abbey

Signature of Chief Official Agent

2017 11 01

Date

TEL NOV 1, 2017

Summary of Election Expenses

(a) Petty Expenses (total page 4)	\$	<u>0</u>	
(b) Hire of Premises (total page 5)	\$	<u>0</u>	
(c) Advertising (total page 7)	\$	<u>0</u>	
(d) Services (total page 9)	\$	<u>0</u>	
(e) Goods Supplied (total page 11)	\$	<u>0</u>	
(f) Travel and Hire of Vehicle (total page 12)	\$	<u>0</u>	
(g) Undisputed Claims Unpaid (total page 13)	\$	<u>0</u>	
TOTAL EXPENSES			\$ <u>0</u>
(h) Disputed Claims Unpaid (total page 14)	\$	<u>0</u>	

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

*Shehachewin Green Party
SFA By-Election
September 7, 2017*

TEL NOV 1, 2017

Expenses

(b) 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.

Consec. No.	Name	Address	Description of Premises	Purpose for which used	Period for which used	Amount Paid		Commercial Value	
Subtotal						(a)		(b)	

Total:
(greater of (a) or (b))

0 00

FILE NO. 10001, 2017

Expenses

(c) 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, 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	Amount Paid		Commercial Value	
Subtotal					(a)	0	00	(b)

TR- 500 1/2014

Expenses

Advertising (continued)

Subtotal
(carried forward)

(a)		(b)	
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Consec. No.	Name	Address	Name of Publication or Broadcaster	Date of Issue	Amount Paid		Commercial Value	
					(a)	(b)	(a)	(b)
Subtotal					(a)		(b)	

Total:
(greater of (a) or (b))

0	00
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FYL NOV 1 2014

Expenses

(d) Services

Set out below the name and address of every person, club, society, company and association who did work on behalf of the registered political party, 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.

Consec. No.	Name	Address	Nature of Work Done	Amount Paid		Commercial Value	
				(a)	(b)	(a)	(b)
Subtotal				(a)	0	00	(b)

74 1000 1, 2019

Expenses

Services (continued)

Subtotal
(carried forward)

(a)		(b)	
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Consec. No.	Name	Address	Nature of Work Done	Amount Paid		Commercial Value	
				(a)	(b)	(a)	(b)
Subtotal				(a)	0 00	(b)	

Total:
(greater of (a) or (b))

0 00

FY 2001, 2019

Expenses

(e) 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 (if only hired, so state and give duration)	Amount Paid		Commercial Value	
Subtotal				(a)	0	00	(b)

7/21/2017

Expenses

Goods Supplied (continued)

Subtotal
(carried forward)

(a)		(b)	
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Consec. No.	Name	Address	Description of Goods Supplied (if only hired, so state and give duration)	Amount Paid		Commercial Value	
				(a)	(b)	(a)	(b)
Subtotal				(a)		(b)	

Total:
(greater of (a) or (b))

0 0 0

572-1001, 2017
 11

Expenses

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

(g) 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.

Name	Address	Nature of Claim	Date Received	Paid or Unpaid	If paid, date of direction, order or judgement	Amount of Claim	Commercial Value
Subtotal						(a)	(b)

Total:
(greater of (a) or (b))

0	10.01
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610021000 7711
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(h) 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.

Name	Address	Character of Disputed Claim	Amount of Claim		Commercial Value	
			(a)	(b)	(c)	(d)
Subtotal			(a)	(b)	(c)	(d)

Total:
(greater of (a) or (b))

0	00
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FEL 10001, 2017

Declaration of a Chief Official Agent of a Registered Political Party

I, DAVID ABBEY of _____
Name Address

being the Chief Official Agent of SASKATCHEWAN GREEN PARTY, being a
Name of Registered Political Party

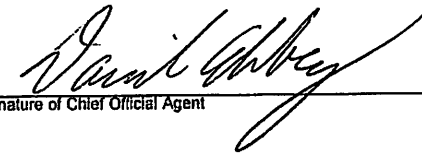
registered political party, operating during an election held in Saskatchewan on the 7th

day of SEPTEMBER 2017

solemnly declare that I have examined the Return of Election Expenses 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 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 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 of Chief Official Agent

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

Province of Saskatchewan, on the 1st day of NOVEMBER, 2017.




Person Authorized to Administer Oaths in Saskatchewan

TEL NOV 1, 2017