

Registered Political Party's Return of Election Expenses

THE SASKATCHEWAN PARTY

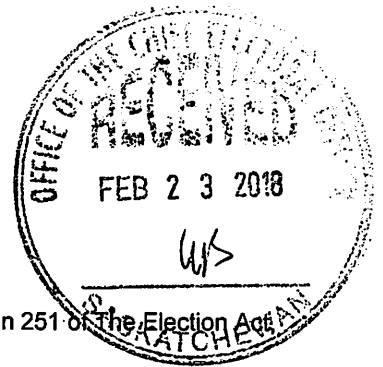
Name of Registered Political Party

SFA By-Election
Sept. 7/2017



As Reviewed
J.

INDEPENDENT AUDITORS' REPORT



To The Saskatchewan Party Fund Inc.
Chief Official Agent for The Saskatchewan Party
for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 251 of The Election Act, 1996

We have audited the accompanying registered political party's return of election expenses for The Saskatchewan Party for the campaign period from August 11, 2017 to September 7, 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 electoral campaign ended 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 of Election Expenses

The chief official agent is responsible for the preparation and fair presentation of the return of election expenses 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 the return of election expenses that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this return of election expenses 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 about whether the return of election expenses is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the return of election expenses. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the return of election expenses, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation of the return of election expenses 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 entity's internal controls. 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 of election expenses.

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 registered political 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 described in the Basis for Qualified Opinion paragraph, the return of election expenses 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 of election expenses is prepared to assist the chief official agent of the registered political party to meet the requirements of *The Election Act, 1996*. 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 \$48,676.65 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.


Dudley & Company LLP
Chartered Professional Accountants

Regina, Saskatchewan
January 18, 2018

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

(This note must be attached to the Return)

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.

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 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

The Saskatchewan Party

Name of Registered Political Party

Return

I, The Saskatchewan Party Fund Inc. of Regina, Saskatchewan
Name Address


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

Telephone Number Residence () _____ Business (306) _____

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

Date Feb 23 / 2018

Summary of Election Expenses

(a) Petty Expenses (total page 4)	\$	<u>0.00</u>	
(b) Hire of Premises (total page 5)	\$	<u>0.00</u>	
(c) Advertising (total page 7)	\$	<u>32,751.86</u>	
(d) Services (total page 9)	\$	<u>6,652.80</u>	
(e) Goods Supplied (total page 11)	\$	<u>0.00</u>	
(f) Travel and Hire of Vehicle (total page 12)	\$	<u>9,271.99 9,262.70</u>	
(g) Undisputed Claims Unpaid (total page 13)	\$	<u>0.00</u>	
TOTAL EXPENSES			\$ <u>48,676.65</u>
(h) Disputed Claims Unpaid (total page 14)	\$	<u>0.00</u>	48,667.56

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

Sash. Party
Sept. 7/2017

Expenses

(a) **Petty Expenses**

Set out below the petty expenses paid under the authority of the chief official agent pursuant to section 248. Attach and number consecutively, the statement(s) of particulars of the amounts expensed supported by supplier documents, bills and proofs of payment.

[illegible]

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)	0	00	(b)	0	00

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

0 | 00

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	
1	Creative Fire	313 Ontario Avenue Saskatoon, SK, S7K 1S3	Digital advertising	Aug. 10 - Sept. 6	3,675	00	✓ 3,675	00
1	Creative Fire	313 Ontario Avenue Saskatoon, SK, S7K 1S3	Radio advertising	Aug. 10 - Sept. 6	23,765	81	✓ 23,765	81
2	Harvard Broadcasting	1900 Rose Street, Regina, SK, S4P 0A9	Radio advertising	Aug. 13 - 26	2,940	00	✓ 2,940	00
3	Harvard Broadcasting	1900 Rose Street, Regina, SK, S4P 0A9	Radio advertising	Sept. 3	1,470	00	✓ 1,470	00
21	Facebook	1601 Willow Road, Mento Park, CA, USA 94025-1452	Advertising	Sept. 4-7	901	05	✓ 901	05
Subtotal					(a)	32,751 86	(b)	32,751 86

Advertising (continued)

(a) 32,751	86	(b) 32,751	86
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Total: (greater of (a) or (b))	32,751	86
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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	
4	Blue Direct	12 Spruce Centre SW Calgary, AB T3C 3B3	Voter ID, GO TV	6,652	80	✓ 6,652	80
Subtotal				(a) 6,652	80	(b) 6,652	80

Services (continued)

(a)	6,652	80	(b)	6,652	80
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(a)	6,652	80	(b)	6,652	80
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6,652	80
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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)	0 00

Goods Supplied (continued)

(a)	0 00	(b)	0 00
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Total:
(greater of (a) or (b))

0	00
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Expenses

(f) 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, number them consecutively and list them in the proper columns below.

Consec. No.	Name	Address	Nature of Claim	Amount Paid		Commercial Value	
5	Tye Hapke	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 15	38	33	✓ 38	33
6	Carter Zazula	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 28-29	94	40	✓ 94	40
7	Carter Zazula	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 14-15	107	35	✓ 107	35
8	Kelsie Rock	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 14-15	66	56	✓ 66	56
9	Sean Wilson	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Sept. 7	18	45	✓ 18	45
10	Ashley Schoff	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Sept. 7	185	66	✓ 185	66
11	Callan Kimber	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 31-Sept. 7	157	80	✓ 157	80
12	Paul Hamnett	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 31-Sept. 6	150	96	✓ 150	96
13	Dustin Clark	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 31-Sept. 6	58	82	✓ 58	82
14	Sean Wilson	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 28-29	34	65	✓ 34	65
15	Michelle Lang	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 15-Sept. 1	234	00	✓ 234	00
16	John Richardson	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 28-Sept. 7	1,385	92	✓ 1,385	92
17	Dale Richardson	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 11-16	336	64	✓ 336	64
17	Dale Richardson	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 12-16	772	65	✓ 772	65
Subtotal				(a)	3,642 19	(b)	3,642 19

224.71

3,632.90

Expenses

(f) 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, number them consecutively and list them in the proper columns below.

Consec. No.	Name	Address	Nature of Claim	Amount Paid		Commercial Value	
	Forward from page 12			3,642	19	3,642	19
18	Dale Richardson	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 28-Sept. 7	1,550	47	✓ 1,550	47
19	Tim Highmoor	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 14	221	95	✓ 221	95
20	Tim Highmoor	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 11-Sept. 1	2,448	86	✓ 2,448	86
20	Tim Highmoor	6135 Rochdale Boulevard, Regina, SK S4X 2R1	Travel Aug. 15-Sept. 7	1,408	52	✓ 1,408	52
Subtotal				(a) 9,271	99	(b) 9,271	99

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

$$\begin{array}{r} 9,271 \cancel{99} \\ \hline 9,262.70 \end{array}$$

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)	0	00	(b) 0 00

Total: (greater of (a) or (b))	0 00
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0	00
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Declaration of a Chief Official Agent of a Registered Political Party

I, The Saskatchewan Party Fund Inc. of Regina, Saskatchewan,
Name Address
being the Chief Official Agent of The Saskatchewan 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,

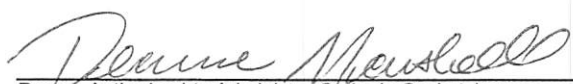
solemnly declare that I have examined the Return of Election Expenses to be transmitted to the Chief Electoral Officer, and now shown to me by the officer before whom this declaration is made, and that to the best of my knowledge and belief that Return is correct;

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 Regina in the
Province of Saskatchewan, on the 23rd day of February, 2018.


Person Authorized to Administer Oaths in Saskatchewan
A Commissioner for Oaths for
Saskatchewan. My appointment
expires May 31, 2021