



Registered Political Party's Return of Election Expenses

E-524

Form ZZ

The Election Act, 1996
Section 251
(Form E-525) Oct 2017



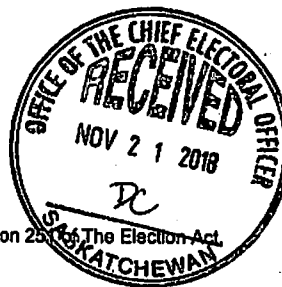
The Saskatchewan Party
Name of Registered Political Party

September 12, 2018
Election Date

Regina Northeast By-Election
Event Name

As Reviewed
[Signature]

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 Regina Northeast by-election expenses for The Saskatchewan Party for the campaign period from August 16, 2018 to September 12, 2018, 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 ended September 12, 2018.

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 \$46,340.06 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
November 14, 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 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)

*The Saskatchewan Party
Regina NE Byelection
September 12, 2018*

On Behalf of

The Saskatchewan Party

Name of Registered Political Party

Return

I, The Saskatchewan Party Fund Inc.

Name

at

-
Address

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 12th day of September, 2018.



Signature of Chief Official Agent

Nov 21 / 2018

Date

Summary of Election Expenses

| | | | |
|--|----|------------------|---------------------|
| (a) Hire of Premises (total page 4) | \$ | <u>0.00</u> | |
| (b) Advertising (total page 6) | \$ | <u>31,633.01</u> | |
| (c) Services (total page 8) | \$ | <u>14,707.05</u> | |
| (d) Goods Supplied (total page 10) | \$ | <u>0.00</u> | |
| (e) Travel and Hire of Vehicle (total page 11) | \$ | <u>0.00</u> | |
| (f) Undisputed Claims Unpaid (total page 12) | \$ | <u>0.00</u> | |
| TOTAL EXPENSES | | | \$ <u>46,340.06</u> |
| (g) Disputed Claims Unpaid (total page 13) | \$ | <u>0.00</u> | |

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

*The Saskatchewan Party
Regina NE Byelection
September 12, 2018*

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) |
| 1 | Creative Fire | 313 Ontario Avenue, Saskatoon, SK, S7K 1S3 | Radio/TV/Dropcards | Aug 20 - Sept 13 | 15753 | 32,470.53 | 31,633.01 | 31,633.01 |
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| Subtotal | | | | | | | 31,633.01 | 31,633.01 |



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, 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 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 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 21st day of November, 2018.



A Commissioner For Oaths in and for the Province of Saskatchewan. My commission expires on the 31 day of May, 2021.