



# Registered Political Party's Fiscal Period Return

**E-521**

The Election Act, 1996  
Section 250  
Revised: Jan 2021

**AS REVIEWED**

A handwritten signature in blue ink, appearing to be 'D. [unclear]', written below the 'AS REVIEWED' text.



Saskatchewan Liberal Party

Name of Registered Political Party

2022

For Fiscal Year Ending



## **INDEPENDENT AUDITOR'S REPORT**

To Reid Hill, chief official agent for the Saskatchewan Liberal Party for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 250 of *The Election Act, 1996*.

### **Report on the Return**

We have audited the accompanying Registered Political Party's Fiscal Period Return (the "Return") for the Saskatchewan Liberal Party (the "Party"), which comprises the Summary of Contributions -Part 1 and the Summary of Expenses Part II for the Fiscal Period Ending December 31, 2022.

This Return has been prepared by the chief official agent for the registered political party based on the financial reporting provisions Section 250 of *The Election 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 political party is responsible for the preparation of the Return in accordance with the financial reporting provisions of Section 250 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 misstatement, 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 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 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 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 financial 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 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 the Saskatchewan Liberal Party is prepared, in all material respects in accordance with the reporting provisions of Section 250 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan, for the year ending December 31, 2022.

**Basis of Accounting and Restriction on Use**

Without modifying our opinion, we draw attention to 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 of the registered political party and the Chief Electoral Officer and should not be used by parties other than the chief official agent or the Chief Electoral Officer.

**Report on Other Legal and Regulatory Requirements**

As required by Section 237(4) of *The Elections Act, 1996* in our opinion, the Return presents fairly the information contained in the financial records on which it is based.

Date: April 27, 2023

Signed

*Mortimer Kostiouchenko Patel CPAs LLP*

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**MORTIMER KOSTIOUTCHENKO PATEL**  
**Chartered Professional Accountants LLP**

**Saskatchewan Liberal Party**

**For the period ending December 31, 2022** (These notes must be attached to the Registered Political Party's Fiscal Period Return)

1) **Basis Of Accounting**

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

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, 1966* 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, 1966*. 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 Elections Act, 1966* requires that the Return be made available for public inspection.

- 2) This Return must be transmitted to the Chief Electoral Officer within four (4) months after the end of the fiscal period to which it relates.
  
- 3) 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.
  
- 4) The value of goods and services provided is the "Commercial Value" as defined in subsection 220 ( c ).

**On Behalf of**

Saskatchewan Liberal Party

Name of Registered Political Party

**Return**

I, Reid Hill

Name

of Regina, Saskatchewan

Address

Postal Code

Mailing Address (if different from the residential address)

Postal Code

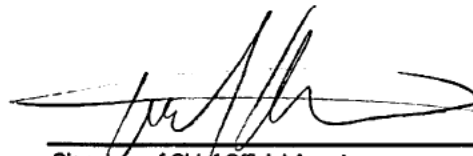
Telephone Number

Cellular (306)

( )

Email Address

in the Province of Saskatchewan, being the chief official agent of the above-named registered political party,  
make the following Return respecting the fiscal period of the party which commenced on the  
1 day of January, 2022, and which ended on the 31 day of December, 2022.



Signature of Chief Official Agent

April 26 2023

Date

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**Part I****Contributions****(a) Summary of Contributions****I. Value of Contributions**

List below, by class of contributor, the aggregate amounts of (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less, and the number of contributors of each class who, in the fiscal period, have provided money, goods or services for the use of the registered political party by way of a gift, loan, advance, deposit, or other form of assistance (includes goods or services donated or provided at other than their true value).

Class of Contributor	Number of Contributors	Value of Contributions
1. Individuals	126 <del>122</del>	\$ 29,500.04
2. Corporations	0	\$ 0.00
3. Trade Unions	0	\$ 0.00
4. Unincorporated Organizations or Associations	0	\$ 0.00
5. Any other Persons or Groups of Persons	0	\$ 0.00
6. Proceeds from Other Sources		\$ 90.00
<b>Total</b>	<b>126</b> <del><b>122</b></del>	<b>\$ 29,590.04</b>

**Note:** Amounts received in respect of membership fees or dues are deemed to be contributions (s. 250(5)).

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## Part I

### Contributions

#### (b) Detail of Contributions

Contributions include money provided to or on behalf of the registered political party without compensation from the registered political party and includes donations in kind and membership fees or dues paid to the registered political party.

Details of the name of and total amount received from each contributor included in classes 1 to 5 in Part (a) who have provided money, goods or services by way of a gift, loan, advance, deposit or other form of assistance must be reported in the aggregate by classification in the appropriate schedule. Such contributions are to be identified in one of three categories: (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less. The sum of the categories should reflect the total contributions received, in the fiscal period, for the use of the registered political party in each classification schedule.

Where a corporation, trust fund or constituency association makes a contribution, pursuant to subsection 240(6) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of the person who authorized the contribution on behalf of the corporation, trust fund or constituency association, and the name of and the amount contributed by each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the corporation, trust fund or constituency association.

Where a registered party makes a contribution, pursuant to subsection 240(7) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of and the amount contributed by each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the registered party.

A true and correct copy, certified by the Chief Official Agent, for each such statement of contribution received pursuant to subsections 240(6) and (7), must be affixed to this Return (s. 250).

Revenue received by a registered political party, during the fiscal period, from fund-raising activities, meetings and sales of material of a promotional nature are deemed contributions. The total net proceeds from each source indicated must be recorded and, in the aggregate, reported in this Return.

The value of donations in kind must be recorded and included as a contribution received by the chief official agent where claimed as an election expense. Accordingly, commercial value is an election expense and a contribution concurrently.

**Schedule: 1. Individuals**

**(A) Contributions in excess of \$250.00**

**Note:** List below all contributions where during the fiscal period the aggregate value of contributions exceeds \$250.00.

Name of Contributor	Amount
Bellamy, Pat	\$ 350.00
Bezaire, Leon	\$ 300.00
Brunet, Randy	\$ 300.00
Burnay, Dale	\$ 500.00
Cameron, Susan	\$ 350.00
Chomos, Jerome	\$ 420.00
Cote, Leo	\$ 700.00
Finucane, Helen	\$ 600.00
Goodale, Ralph	\$ 300.00
Hannan, Thomas	\$ 550.00
Hiebert, Gerry	\$ 600.00
Hiebert, Theresa	\$ 600.00
Hill, Reid	\$ 405.00
Howland, Ken	\$ 400.00
Ingram, Larry	\$ 295.00
Karwacki, Alix	<del>\$ 1,200.00</del>
Karwacki, David	<del>\$ 2,000.00</del>
Karwacki, Jonathan	<del>\$ 950.00</del>
Klenk, Maureen	\$ 345.00
Kochanik, Helen ,	\$ 700.00
Lees, Hugh	\$ 275.00
Loehr, Garry	\$ 300.00
McCrimmon, Eric	\$ 360.00
Morris, John	\$ 800.00
Nathan, Bruce	\$ 595.00
Schnell, Bruce	\$ 500.00
Solie, Sarah	<del>\$ 1,200.00</del>
Stearn, David	\$ 345.00
Steiner, Eric	\$ 685.00
Todos, Roman	\$ 315.00
Walters, Jeffrey	\$ 1,080.00
Widdifield-Konkin, Leslie	\$ 300.00
Zulynik, Mervin	\$ 800.00

\$700  
\$1,000  
\$450

\$700

Number of Contributors

~~37~~  
~~35~~

Karwacki, Laurie - \$1,000  
Karwacki, Brittany - \$500  
Goshawk, Connor - \$500  
Solie, Graham - \$500



<b>Total Amount of all Category (A) Contributions</b>		<b>\$ 19,420.00</b>
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<b>(B) Contributions of \$250.00 or less but more than \$25.00</b>		
<b>Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.</b>		
Number of Contributors	<u>84</u>	
<b>Total Amount of all Category (B) Contributions</b>		<b>\$ 10,000.04</b>
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<b>(C) Contributions of \$25.00 or less</b>		
<b>Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons of \$25.00 or less.</b>		
Number of Contributors	<u>5</u>	
<b>Total Amount of all Category (C) Contributions</b>		<b>\$ 80.00</b>
<hr/>		
<b>Total Number of Contributors</b>	<sup>126</sup> <del>122</del>	
<b>Total Contributions (Sum of Categories (A), (B), and (C))</b>		<b>\$ 29,500.04</b>

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**Schedule: 2. Corporations****(A) Contributions in excess of \$250.00**

**Note:** List below all contributions where during the fiscal period the aggregate value of contributions exceeds \$250.00.

Name of Contributor	Amount
Number of Contributors	<u>0</u>
Total Amount of all Category (A) Contributions	\$ <u>0.00</u>

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**(B) Contributions of \$250.00 or less but more than \$25.00**

**Note:** Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors	<u>0</u>
Total Amount of all Category (B) Contributions	\$ <u>0.00</u>

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**(C) Contributions of \$25.00 or less**

**Note:** Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons of \$25.00 or less.

Number of Contributors	<u>0</u>
Total Amount of all Category (C) Contributions	\$ <u>0.00</u>

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<b>Total Number of Contributors</b>	<u>0</u>
<b>Total Contributions</b> (Sum of Categories (A), (B), and (C))	\$ <u>0.00</u>

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**Schedule: 3. Trade Unions****(A) Contributions in excess of \$250.00**

**Note:** List below all contributions where during the fiscal period the aggregate value of contributions exceeds \$250.00.

Name of Contributor	Amount
Number of Contributors	<u>0</u>
Total Amount of all Category (A) Contributions	<u>\$ 0.00</u>

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**(B) Contributions of \$250.00 or less but more than \$25.00**

**Note:** Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors	<u>0</u>
Total Amount of all Category (B) Contributions	<u>\$ 0.00</u>

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**(C) Contributions of \$25.00 or less**

**Note:** Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons of \$25.00 or less.

Number of Contributors	<u>0</u>
Total Amount of all Category (C) Contributions	<u>\$ 0.00</u>

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<b>Total Number of Contributors</b>	<u><b>0</b></u>
<b>Total Contributions</b> (Sum of Categories (A), (B), and (C))	<u><b>\$ 0.00</b></u>

**Schedule: 4. Unincorporated Organizations or Associations**

**(A) Contributions in excess of \$250.00**

**Note:** List below all contributions where during the fiscal period the aggregate value of contributions exceeds \$250.00.

Name of Contributor	Amount
Number of Contributors	<u>0</u>
Total Amount of all Category (A) Contributions	\$ <u>0.00</u>

**(B) Contributions of \$250.00 or less but more than \$25.00**

**Note:** Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors	<u>0</u>
Total Amount of all Category (B) Contributions	\$ <u>0.00</u>

**(C) Contributions of \$25.00 or less**

**Note:** Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons of \$25.00 or less.

Number of Contributors	<u>0</u>
Total Amount of all Category (C) Contributions	\$ <u>0.00</u>

<b>Total Number of Contributors</b>	<u>0</u>
<b>Total Contributions</b> (Sum of Categories (A), (B), and (C))	\$ <u>0.00</u>

**Schedule: 5. Any Other Persons or Groups of Persons**

**(A) Contributions in excess of \$250.00**

**Note:** List below all contributions where during the fiscal period the aggregate value of contributions exceeds \$250.00.

Name of Contributor	Amount
Number of Contributors	<u>0</u>
Total Amount of all Category (A) Contributions	\$ <u>0.00</u>

**(B) Contributions of \$250.00 or less but more than \$25.00**

**Note:** Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors	<u>0</u>
Total Amount of all Category (B) Contributions	\$ <u>0.00</u>

**(C) Contributions of \$25.00 or less**

**Note:** Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons of \$25.00 or less.

Number of Contributors	<u>0</u>
Total Amount of all Category (C) Contributions	\$ <u>0.00</u>

<b>Total Number of Contributors</b>	<u>0</u>
<b>Total Contributions</b> (Sum of Categories (A), (B), and (C))	\$ <u>0.00</u>

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**Part I****Contributions****(c) Proceeds from Other Sources - Summary**

Set out below the aggregate value of net proceeds received by the registered political party during the fiscal period from the sources as indicated.

Source	Amount
1. Sales of tickets to or monies paid to each dinner, rally, public meeting and other fund-raising function.	\$ 0.00
2. Collections made at events mentioned in item 1 above or other events.	\$ 90.00
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	\$ 0.00
<b>Total</b>	<b>\$ 90.00</b>

**Part I**

**Other Revenue**

**(a) Income from Other Sources**

Set out below the total value of income received by the registered political party during the fiscal period from the sources as indicated.

Source	Amount
1. Election Expenses / Auditor Reimbursement(s)	\$ 0.00
2. Candidates' Excess Contributions	\$ 0.00
3. Interest / Investment Income	\$ 34.82
4. Other (Details Below)	
• <del>credit card error Bernard Yuzdowski</del>	<del>\$ 5,000.00</del>
• EFT returns	\$ 85.00
<b>Total</b>	<del>\$ 5,110.82</del> \$119.82

**(b) Cash on Hand**

Set out the amount of money, securities or the equivalent of money that the registered political party had on hand at the end of the fiscal period.

20,854.01  
\$ ~~16,920.63~~

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**Part II****Expenditures****(a) Operating Expenditures**

Set out below the total operating expenses of the registered political party during the fiscal period.

**Note:** Omit election expenses incurred which related to an election held during the fiscal period.

Operating Expenses		Amount
1.	Salaries, Wages and Employee Benefits	\$ 0.00
2.	Travelling Expenses	\$ 257.74
3.	Conventions and Meetings	\$ 4,258.28
4.	Rental (Premises, Equipment and Utilities)	\$ 257.25
5.	Advertising (Particulars to be set out in Part II (b))	\$ 16,986.78
6.	Printing, Stationery and Supplies	\$ 172.92
7.	Postage	\$ 96.60
8.	Legal and Audit Fees	\$ 4,557.61
9.	Interest	\$ 2,415.78
10.	Taxes (Property)	\$ 0.00
11.	Other (Provide Details)	
	• consulting	\$ 811.28
	• Flowers	\$ 123.78
	• <del>Credit Card Error Bernard Yuzdopoki</del>	\$ <del>5,000.00</del>



	<b>Total</b> <del>\$ 34,938.02</del> \$29,938.02
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## Part II

### Expenditures

#### (b) Advertising Expenditures

Set out below the particulars of expenditures on advertising of the registered political party during the first period.

**Note:** Subsection 243(4) limits the amount of money a registered party can spend during a fiscal period on advertising. This limit does not apply to election expenses which may be lawfully incurred by a registered political party.

#### Non Cap (NC)

Name of Broadcaster or Publisher	Date of Advertisement	Amount
Red Block Media NC	01-Jan-2022	\$ 692.45
Evoice NC	28-Feb-2022	\$ 52.18
Trusted NC	14-Mar-2022	\$ 888.00
Evoice NC	24-Mar-2022	\$ 52.64
Spadina Strategies NC	24-Mar-2022	\$ 86.86
Evoice NC	18-Apr-2022	\$ 51.74
Trusted NC	18-Apr-2022	\$ 555.00
Sharpe Signs and Graphics NC	25-Apr-2022	\$ 112.50
Postcard Portables NC	17-May-2022	\$ 414.06
Evoice NC	30-May-2022	\$ 53.52
Postcard Portables NC	01-Jun-2022	\$ 922.50
Future Print NC	10-May-2022	\$ 773.48
Postcard Portables NC	16-Jun-2022	\$ 362.25
Evoice NC	16-Jun-2022	\$ 52.53
Trusted NC	11-Jul-2022	\$ 971.25
Future Print NC	22-Jul-2022	\$ 249.75
Pattison Outdoor NC	25-Jul-2022	\$ 1,286.10
Out Front Media NC	25-Jul-2022	\$ 3,609.54
Evoice NC	02-Aug-2022	\$ 53.17
Future Print NC	09-Aug-2022	\$ 814.41
Out Front Media NC	11-Aug-2022	\$ 3,150.00
Out Front Media NC	15-Aug-2022	\$ 459.54
Evoice NC	06-Sep-2022	\$ 52.88
Evoice NC	03-Oct-2022	\$ 53.78
Nation Builder NC	03-Oct-2022	\$ 57.22
Field Edge NC	03-Oct-2022	\$ 68.38
Evoice NC	17-Oct-2022	\$ 56.51
Evoice NC	05-Dec-2022	\$ 40.83

Red Block Media NC	03-Jan-2023	\$	673.95
Evoice NC	03-Jan-2023	\$	56.13
Future Print NC	15-Jul-2022	\$	263.63
	<b>Total</b>	<b>\$</b>	<b>16,986.78</b>

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**Part II****Expenditures****(c) All Other Expenditures**

Set out below any transfer of monies or other expenses incurred by the registered political party during the fiscal period.

<b>Other Expenditures</b>		<b>Amount</b>	
<b>1.</b>	<b>Transfer to Provincial Constituencies and Candidates</b>	<b>\$</b>	<b>13,787.98</b>
<b>2.</b>	<b>Transfer to Federal Electoral Districts</b>	<b>\$</b>	<b>0.00</b>
<b>3.</b>	<b>Transfer to Registered Party</b>	<b>\$</b>	<b>0.00</b>
<b>Total</b>		<b>\$</b>	<b>13,787.98</b>



# Declaration of a Chief Official Agent of a Registered Political Party

I, Reid Hill  
Name

of Regina, Saskatchewan  
Address

[Redacted]  
Postal Code

Chief Official Agent of Saskatchewan Liberal Party

a registered political party, solemnly declare that I have examined the Fiscal Period Return, 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 are correct;


and I further solemnly declare 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, to the best of my knowledge and belief, to any other person for the purpose of defraying any expenses incurred on behalf of the registered political party or for promoting its aims;

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 person, club, society, company or association has, on behalf of the registered political party, made any payment or incurred any liability on account of or with respect to the conduct or management of the affairs of the registered political party;

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 28<sup>th</sup> day of April, 2013.  
Day Month Year

  
A Commissioner for Oaths in and for the Province of Saskatchewan.  
My commission expires on the \_\_\_\_\_ day of \_\_\_\_\_.  
Being a Solicitor