



# Registered Political Party's Return of Election Expenses

**E-524**

Form ZZ

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

New Democratic Party, Sask Section

Name of Registered Political Party

September 12, 2018

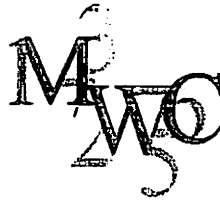
Election Date

2018 Regina Northeast

Event Name



*As reviewed*  
*[Signature]*



Chartered Professional  
Accountants LLP



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## INDEPENDENT AUDITOR'S REPORT

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To John Tzupa, Chief Official Agent for New Democratic Party, Saskatchewan Section for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 251 of the *The Election Act, 1996*.

### Report on the Return

We have audited the accompanying Registered Political Party's Return of Election Expenses (the "Return") for New Democratic Party, Saskatchewan Section, in the by-election campaign for the constituency of Regina Northeast for the period 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 ending 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

The Chief Official Agent of the registered party is responsible for the preparation of the Return 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 a Return that is free from material misstatements, whether due to fraud or error.

### Auditors' 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 auditors' 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 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 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.

(continues)

*An asset to our clients, not an expense*

*Independent Auditor's Report (continued)*

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 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 in the "Basis for Qualified Opinion" paragraph, the Registered Political Party's Return of Election Expenses for the New Democratic Party, Saskatchewan Section 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 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 the Chief Electoral Officer, and should not be used by other parties.

**Emphasis of Matter**

Further we report the total election expenses of \$43,464.23 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.

*MWC LLP*

Chartered Professional Accountants

REGINA, Saskatchewan  
March 8, 2019

**NEW DEMOCRATIC PARTY, SASKATCHEWAN SECTION**  
**Notes to the Registered Political Party's Return of Election Expenses**  
**2018 Regina Northeast By-Election held September 12, 2018**

*(This note must be attached to the Return)*

**NOTE 1 DESCRIBING THE FINANCIAL REPORTING FRAMEWORK APPLIED  
FOR PREPARING THE REGISTERED POLITICAL PARTY'S RETURN OF  
ELECTION EXPENSES**

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.

Registered Political Party	By-Election Date
New Democratic Party, Saskatchewan Section	September 12, 2018

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## 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.

### Subsection 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**

New Democratic Party, Sask Section

Name of Registered Political Party

## Return

I, John Tzupa

Name

of

**Address**

Postal Code

Mailing Address (if different from the residential address)

Postal Code

Telephone Number

Cellular

(

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 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

Date \_\_\_\_\_

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### Summary of Election Expenses

(a) Hire of Premises	\$	<u>0.00</u>	
(b) Advertising	\$	<u>26,289.38</u>	
(c) Services	\$	<u>15,792.11</u>	
(d) Goods Supplied	\$	<u>1,382.74</u>	
(e) Travel and Hire of Vehicle	\$	<u>0.00</u>	
(f) Undisputed Claims Unpaid	\$	<u>0.00</u>	
TOTAL EXPENSES			\$ <u>43,464.23</u>
(g) Disputed Claims Unpaid	\$	<u>0.00</u>	

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

Consec No.	Name	Address	Description of Premises	Purpose for which used	Period for which used	CH#	Total Invoice Amount	ELECTION PERIOD		
								Amount Paid (a)	Commercial Value (b)	
								Subtotal	\$	\$
								Total:	\$	
								(greater of (a) or (b))		



## 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	ELECTION PERIOD	
							Amount Paid (a)	Commercial Value (b)
B1	John Tzupa	PO Box 568 Regina Beach, SK, S0G4C0	OUTFRONT Media Canada LP	Aug 27, 2018 to Sep 9, 2018	5395 6	\$ 20,730.00	\$ 4,200.00	\$ 4,200.00
B2	Harvard Broadcasting Inc.	1900 Rose St Regina, SK, S4P0A9	Harvard Broadcasting (CFWF-FM the Wolf 104.9)	Aug 28, 2018 to Aug 31, 2018	5400 4	\$ 2,284.80	\$ 2,284.80	\$ 2,284.80
B3	Harvard Broadcasting Inc.	1900 Rose St Regina, SK, S4P0A9	Harvard Broadcasting (CHMX-FM my92.1)	Aug 28, 2018 to Aug 31, 2018	5400 4	\$ 1,570.80	\$ 1,570.80	\$ 1,570.80
B4	Harvard Broadcasting Inc.	1900 Rose St Regina, SK, S4P0A9	Harvard Broadcasting (CKRM-AM 620 CKRM the SOURCE)	Aug 28, 2018 to Aug 31, 2018	5400 4	\$ 2,034.90	\$ 2,034.90	\$ 2,034.90
B5	Harvard Broadcasting Inc.	1900 Rose St Regina, SK, S4P0A9	Harvard Broadcasting (CKRM-AM 620 CKRM the SOURCE)	Sep 1, 2018 to Sep 11, 2018	5406 6	\$ 5,595.98	\$ 5,595.98	\$ 5,595.98
B6	Harvard Broadcasting Inc.	1900 Rose St Regina, SK, S4P0A9	Harvard Broadcasting (CFWF-FM the Wolf 104.9)	Sep 1, 2018 to Sep 11, 2018	5406 6	\$ 6,283.20	\$ 6,283.20	\$ 6,283.20
B7	Harvard Broadcasting Inc.	1900 Rose St Regina, SK, S4P0A9	Harvard Broadcasting (CHMX-FM my92.1)	Sep 1, 2018 to Sep 11, 2018	5406 6	\$ 4,319.70	\$ 4,319.70	\$ 4,319.70
Subtotal							\$ 26,289.38	\$ 26,289.38

**Total: \$ 26,289.38**  
(greater of (a) or (b))

## Expenses

### (c) Services

Set out below the name and address of every person, club, society, company and association who did work on behalf of the 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	CH#	Total Invoice Amount	ELECTION PERIOD	
						Amount Paid (a)	Commercial Value (b)
C1	Insightrix Research, Inc.	1-3223 Millar Ave Saskatoon, SK, S7K5Y3	Polling	5382 8	\$ 1,575.00	\$ 1,575.00	\$ 1,575.00
C2	Insightrix Research, Inc.	1-3223 Millar Ave Saskatoon, SK, S7K5Y3	Polling	5397 5	\$ 3,276.00	\$ 3,276.00	\$ 3,276.00
C3	Strategic Communications Inc.	305-1770 West 7th Ave Vancouver, BC, V6J4Y6	Polling	5401 1	\$ 6,138.72	\$ 6,138.72	\$ 6,138.72
C4	Paul Gross Software Development	29 Rideauview Terr Ottawa, ON, K2C3R9	Data analysis & programming	5399 5	\$ 889.88	\$ 889.88	\$ 889.88
C5	Logan Seidlik	1311-5200 Parliament Ave Regina, SK, S4W0R5	Graphic Design	5399 1	\$ 2,202.15	\$ 2,202.15	\$ 2,202.15
C6	Direct Leap Technologies, Inc.	417-215 Spadina Ave Toronto, ON, M5L2C7	Polling	5397 3	\$ 1,636.40	\$ 109.42	\$ 109.42
C7	Direct Leap Technologies, Inc.	417-215 Spadina Ave Toronto, ON, M5L2C7	Polling <i>#158.85 215C3)</i>	5416 0	\$ 590.14	\$ 281.33	\$ 281.33
C8	Canada Post	2701 Riverside Dr Ottawa, ON, K1A1L7	Neighbourhood Mail (Mail Delivery)	5401 3	\$ 2,430.38	\$ 1,319.61	\$ 1,319.61
Subtotal						\$ 15,792.11	\$ 15,792.11

**Total: \$ 15,792.11**  
(greater of (a) or (b))

## Expenses

### (d) 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.**

						ELECTION PERIOD	
Consec No.	Name	Address	Description of Goods Supplied	CH#	Total Invoice Amount	Amount Paid (a)	Commercial Value (b)
D2	Allied Printers Ltd	1775 Park St Regina, SK, S4N2G3	Leaflet	5402 1	\$ 1,215.45	\$ 1,215.45	\$ 1,215.45
D3	Ramada Plaza Regina	1818 Victoria Ave Regina, SK, S4P0R1	Ramada Plaza Regina for Stacey Dyck Jiricka on Sep 11, 2018. Paid to AmEx.	1810 10	\$ 553.34	\$ 167.29	\$ 167.29
						<b>Subtotal</b>	<b>\$ 1,382.74</b>
						<b>Total:</b>	<b>\$ 1,382.74</b>

(greater of (a) or (b))

## 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.**

Consec No.	Name	Address	Nature of Claim	CH#	Total Invoice Amount	ELECTION PERIOD						
						Amount Paid (a)	Commercial Value (b)					
Subtotal						\$	\$					
Total:						\$						

(greater of (a) or (b))

## Expenses

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

### (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.

							ELECTION PERIOD	
ConsecNo.	Name	Address	Nature of Claim	Date Received	Paid or Unpaid	If paid, date of direction, order or judgment	Amount Claimed (a)	Commercial Value (b)
							Subtotal	\$
							Total: \$	\$
							(greater of (a) or (b))	

## Expenses

### (g) Disputed Claims

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.

				ELECTION PERIOD	
Consec No.	Name	Address	Character of Disputed Claim	Amount Claimed (a)	Commercial Value (b)
				Subtotal	\$
				Total:	\$
				(greater of (a) or (b))	



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

**E-525**

Form AAA

The Election Act, 1996  
Clause 251(1)(c)

I, John Tzupa

Name

of

Address

Postal Code

being the Chief Official Agent of New Democratic Party, Sask Section

being a 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 is correct 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 12<sup>th</sup> day of March, 2019.

Day

Month

Year

A Commissioner for Oaths in and for the Province of Saskatchewan.  
My commission expires on the 31<sup>st</sup> day of August, 2020