



Registered Political Party's Return of Election Expenses

E-524

Form ZZ

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

AS REVIEWED



New Democratic Party

Name of Registered Political Party

August 10, 2023

Election Date

2023 Lumsden-Morse

Event Name





Chartered Professional
Accountants LLP



INDEPENDENT AUDITOR'S REPORT

To Tim Williams, chief official agent for New Democratic Party, Saskatchewan Section for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of *The Election Act, 1996*

REPORT ON THE RETURN

Qualified Opinion

We have audited the accompanying Registered Political Party's Return of Election Expenses (the "Return") for New Democratic Party, Saskatchewan Section for the by-election campaign held in Lumsden Morse for the period from July 13, 2023 to August 10, 2023, which comprises the Summary 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 August 10, 2023.

This Return has been prepared by the chief official agent for the registered political party based on the financial reporting provisions Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraphs, the return of New Democratic Party, Saskatchewan Section is prepared in all material respects in accordance with the reporting provisions of Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

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.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Return section of our report. We are independent of the Registered Political Party in accordance with the ethical requirements that are relevant to our audit of the Return in Saskatchewan, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

(continues)

An asset to our clients, not an expense

102 – 4701 Parliament Ave, Regina, SK S4W 0T9 ☎306-352-8621 📠306-565-8476 🌐mwc-cpa.ca

**Auditor's Report To Tim Williams, chief official agent for New Democratic Party, Saskatchewan
Section for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section
261 of *The Election Act, 1996 (continued)***

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 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.

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 261 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.

Those charged with governance are responsible for overseeing the registered political party's financial reporting process.

Auditor's Responsibilities for the Audit of the Return

Our objectives are to obtain reasonable assurance about whether the Return as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Return. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Return, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the chief official agent.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by subsection 238(6) of *The Election Act, 1996*, in our opinion, the Return presents the information contained in the financial records on which it is based.

(continues)

**Auditor's Report To Tim Williams, chief official agent for New Democratic Party, Saskatchewan
Section for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section
261 of *The Election Act, 1996 (continued)***

**REPORT ON THE CHECKLIST FOR AUDITS IN ACCORDANCE WITH THE ELECTION ACT, 1996
REQUIREMENTS**

In accordance with Section 222 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan, we have been engaged to complete the attached E-540 - Registered Political Party Election Expense Return Audit Checklist. This other reporting responsibility relates to our audit of the Return. We prepared the E-540 - Registered Political Party Election Expense Return Audit Checklist.

This report has been prepared in accordance with Canadian Standard on Related Services (CSRS) 4460, Reports on Supplementary Matters Arising from an Audit or a Review Engagement. Our responsibility is to report on the E-540 - Registered Political Party Election Expense Return Audit Checklist. This standard requires us to comply with ethical requirements and to plan and perform procedures to address the other reporting responsibility. The procedures were selected based on our professional judgment to enable us to form a basis for this report. The procedures vary in nature from, and are less in extent than for, those required when providing an audit opinion or review conclusion. Users are cautioned that the procedures performed may not be suitable for their purposes.

Accordingly, we do not express an audit opinion or a review conclusion on the E-540 - Registered Political Party Election Expense Return Audit Checklist.

In response to the other reporting responsibility, we completed the E-540 - Registered Political Party Election Expense Return Audit Checklist using knowledge obtained during our audit of the Return.

This report is intended solely for use by the Chief Electoral Officer of Saskatchewan and should not be used by other parties.

MWCLLP

Chartered Professional Accountants

Regina, SK.
February 12, 2024

NEW DEMOCRATIC PARTY, SASKATCHEWAN SECTION
Notes to the Registered Political Party's Return of Election Expenses
Lumsden Morse By-election held August 10, 2023

(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 261 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.

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

Name of Registered Political Party

Return

I, Tim Williams

Name

of Regina, Saskatchewan

City, Province

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 10th day of August, 2023.

Timothy M. Webb

Signature of Chief Official Agent

Feb 12, 2024

Date

Summary of Election Expenses

(a) Hire of Premises	\$	<u>270.76</u>	
(b) Advertising	\$	<u>27,304.73</u>	
(c) Services	\$	<u>14,896.28</u>	
(d) Goods Supplied	\$	<u>362.88</u>	
(e) Travel and Hire of Vehicle	\$	<u>1,030.97</u>	
(f) Undisputed Claims Unpaid	\$	<u>0.00</u>	
TOTAL EXPENSES			\$ <u>43,865.62</u>
(g) Disputed Claims Unpaid	\$	<u>0.00</u>	

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

August 10, 2023

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)
A1	Cheryl Oates	Calgary, AB	Hotel	Campaign Director accommodation	Aug 2, 2023 to Aug 4, 2023	etrn02	\$ 1,557.97	\$ 167.30	\$ 167.30
A2	AmEx Bank of Canada	West Hill, ON	AirBnB	Accommodation Robert Doucette	Aug 8, 2023 to Aug 10, 2023	online	\$ 4,322.82	\$ 103.46	\$ 103.46
Subtotal								\$ 270.76	\$ 270.76

Total Election Expense (greater of (a) or (b) for each transaction): \$ 270.76

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	Metric Strategies Inc.	Vancouver, BC	Creative & Production	Jul 13, 2023 to Aug 10, 2023	VP14 15	\$ 32,238.20	\$ 10,746.07	\$ 10,746.07
B2	Metric Strategies Inc.	Vancouver, BC	Facebook, Meta Platforms Inc, 1601 Willow Rd, Menlo Park, CA 94025-1452 Google (Youtube)	Jul 13, 2023 to Aug 10, 2023	VP14 15	\$ 27,694.52	\$ 9,231.51	\$ 9,231.51
B3	AmEx Bank of Canada	West Hill, ON	Meta Platforms Inc, 1601 Willow Rd, Menlo Park, CA 94025-1452 USA	Jul 20, 2023 to Jul 20, 2023	onlin e	\$ 4,322.82	\$ 83.37	\$ 83.37
B4	AmEx Bank of Canada	West Hill, ON	Meta Platforms Inc, 1601 Willow Rd, Menlo Park, CA 94025-1452 USA	Aug 2, 2023 to Aug 10, 2023	onlin e	\$ 4,322.82	\$ 282.47	\$ 282.47
B5	AmEx Bank of Canada	West Hill, ON	Meta Platforms Inc, 1601 Willow Rd, Menlo Park, CA 94025-1452 USA	Aug 7, 2023 to Aug 10, 2023	onlin e	\$ 1,627.12	\$ 263.25	\$ 263.25
B6	AmEx Bank of Canada	West Hill, ON	Meta Platforms Inc, 1601 Willow Rd, Menlo Park, CA 94025-1452 USA	Aug 10, 2023 to Aug 10, 2023	onlin e	\$ 1,627.12	\$ 251.06	\$ 251.06
B7	Rawlco Radio Ltd	Saskatoon, SK	Z99 Radio, 210-2401 Saskatchewan Dr, Regina, SK, S4P 4H8	Jul 27, 2023 to Jul 30, 2023	etrn0 6	\$ 1,176.00	\$ 392.00	\$ 392.00
B8	Rawlco Radio Ltd	Saskatoon, SK	980 CJME Radio, 210-2401 Saskatchewan Dr, Regina, SK, S4P 4H8	Jul 27, 2023 to Jul 30, 2023	etrn0 6	\$ 991.20	\$ 330.40	\$ 330.40
B9	Rawlco Radio Ltd	Saskatoon, SK	980 CJME Radio, 210-2401 Saskatchewan Dr, Regina, SK, S4P 4H8	Jul 31, 2023 to Aug 10, 2023	5605 9	\$ 2,725.80	\$ 908.60	\$ 908.60
B10	Rawlco Radio Ltd	Saskatoon, SK	Z99 Radio, 210-2401 Saskatchewan Dr, Regina, SK, S4P 4H8	Jul 31, 2023 to Aug 10, 2023	5605 9	\$ 3,234.00	\$ 1,078.00	\$ 1,078.00
B11	MasterCard Affinity Credit Union	Saskatoon, SK	The Wolf 104.9 Radio, c/o Harvard Broadcasting Inc, 1900 Rose St, Regina, SK, S4P 0A9	Jul 28, 2023 to Aug 10, 2023	onlin e	\$ 12,710.27	\$ 1,197.00	\$ 1,197.00
B12	MasterCard Affinity Credit Union	Saskatoon, SK	play 92.1 Radio, c/o Harvard Broadcasting Inc, 1900 Rose St, Regina, SK, S4P 0A9	Jul 28, 2023 to Aug 10, 2023	onlin e	\$ 12,710.27	\$ 1,071.00	\$ 1,071.00
B13	MasterCard Affinity Credit Union	Saskatoon, SK	800 CHAB Radio, c/o Golden West, 1704 Main St N, Moose Jaw, SK, S6J 1L4	Jul 28, 2023 to Aug 10, 2023	onlin e	\$ 12,710.27	\$ 840.00	\$ 840.00
B14	MasterCard Affinity Credit Union	Saskatoon, SK	Mix 103.9 FM, c/o Golden West, 1704 Main St N, Moose Jaw, SK, S6J 1L4	Jul 28, 2023 to Aug 10, 2023	onlin e	\$ 12,710.27	\$ 630.00	\$ 630.00
Subtotal							\$ 27,304.73	\$ 27,304.73

Total Election Expense (greater of (a) or (b) for each transaction): **\$ 27,304.73**

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	PollScience Inc	Toronto, ON	Polling	5603 9*	\$ 42,840.00	\$ 14,280.00	\$ 14,280.00
C2	Cheryl Oates	Calgary, AB	Per diems	etm0 2	\$ 1,557.97	\$ 38.33	\$ 38.33
C3	Robert Doucette	Saskatoon, SK	Per diems	etm0 8	\$ 240.00	\$ 66.67	\$ 66.67
C4	Cheryl Oates	Calgary, AB	Per diems	etm0 4	\$ 1,442.04	\$ 13.33	\$ 13.33
C5	ClviCentric	Ottawa, ON	Server capacity increase for writ period	etm1 1	\$ 392.11	\$ 130.70	\$ 130.70
C6	Alex McPhee	Val Marie, SK	Geomapping services	5605 7	\$ 16,380.00	\$ 210.00	\$ 210.00
C7	Logan Seidlík	Regina, SK	Graphic design	etm0 1	\$ 1,681.65	\$ 157.25	\$ 157.25
Subtotal						\$ 14,896.28	\$ 14,896.28
Total Election Expense (greater of (a) or (b) for each transaction):						\$ 14,896.28	

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.**

Consec No.	Name	Address	Description of Goods Supplied	CH#	Total Invoice Amount	ELECTION PERIOD	
						Amount Paid (a)	Commercial Value (b)
D1	Allied Printers & Promotions	Regina, SK	Buttons	etm10	\$ 1,221.00	\$ 162.80	\$ 162.80
D2	Allied Printers & Promotions	Regina, SK	Leaflet Carla Beck	56033	\$ 4,801.86	\$ 200.08	\$ 200.08
Subtotal						\$ 362.88	\$ 362.88

Total Election Expense (greater of (a) or (b) for each transaction): \$ 362.88

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)
E1	Matthew Buck	Regina, SK	Mileage	etm05	\$ 394.80	\$ 221.07	\$ 221.07
E2	Cheryl Oates	Calgary, AB	Airfare	etm02	\$ 1,557.97	\$ 313.69	\$ 313.69
E3	Cheryl Oates	Calgary, AB	Airfare, taxi	etm04	\$ 1,442.04	\$ 183.34	\$ 183.34
E4	AmEx Bank of Canada	West Hill, ON	Gas	online	\$ 456.48	\$ 123.49	\$ 123.49
E5	AmEx Bank of Canada	West Hill, ON	Gas	online	\$ 56.51	\$ 18.84	\$ 18.84
E6	AmEx Bank of Canada	West Hill, ON	Gas	online	\$ 1,230.19	\$ 9.23	\$ 9.23
E7	American Express Inc.	Scarborough, ON	Car rentals	online	\$ 1,326.87	\$ 61.21	\$ 61.21
E8	Matthew Buck	Regina, SK	Mileage	etm09	\$ 347.24	\$ 100.10	\$ 100.10
Subtotal						\$ 1,030.97	\$ 1,030.97

Total Election Expense (greater of (a) or (b) for each transaction): \$ 1,030.97

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.

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

Total (greater of (a) or (b) for each transaction): \$

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.

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

Total (greater of (a) or (b) for each transaction): \$



Declaration of a Chief Official Agent of a Registered Political Party

E-525

Form AAA

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

I, Tim Williams
Name

of Regina, Saskatchewan
City, Province

being the Chief Official Agent of New Democratic Party

being a registered political party, operating during an election held in Saskatchewan on the

10th day of August, 2023

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**.

Timothy M. Williams
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 12 day of February, 2024
Day Month Year

[Signature]
A Commissioner for Oaths in and for the Province of Saskatchewan.
My commission expires on the 30 day of JUNE, 2027