



Registered Political Party's Return of Election Expenses

E-524

Form ZZ

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

AS REVIEWED



Saskatchewan United Party

Name of Registered Political Party

August 10, 2023

Election Date

2023 Lumsden-Morse

Event Name



INDEPENDENT AUDITOR'S REPORT

To Pat Rutherford, the chief official agent of The Saskatchewan United Party for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of The Election Act, 1996

Qualified Opinion

We have audited the accompanying Registered Political Party's Elections Expense Return (the "Return") for The Saskatchewan United Party (the "Party"), for the campaign period from July 10, 2023 to August 10, 2023, which comprises the Summary of Election Expenses, Statement 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.

The 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* section of our report, the Return of The Saskatchewan United Party is prepared, in all material respects in accordance with the reporting provision of Section 261 of the 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 the election expenses is not susceptible to 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. Our audit opinion on the Return was modified accordingly because of the possible effects of this limitation in scope.

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 The Saskatchewan Party in accordance with 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 audit opinion.

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, the candidate and the Chief Electoral Officer and should not be used by parties other than the chief official agent, the candidate or the Chief Electoral Officer.

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Independent Auditor's Report to Pat Rutherford, the chief official agent of The Saskatchewan United Party for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of The Election Act, 1996 (*continued*)

Chief Official Agent 's Responsibility for the Return

The chief official agent is responsible for the preparation of the Return in accordance with the reporting provision of Section 261 of the Elections Act, 1996 in the prescribed form issued by Elections Saskatchewan and for such internal control as the chief official agent determines is necessary to enable the preparation of the Return that are 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 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 judgement 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 organization'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.

Report on The Checklist for Audits in Accordance with 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 Audit or 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 judgement 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.

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Independent Auditor's Report to Pat Rutherford, the chief official agent of The Saskatchewan United Party for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of The Election Act, 1996 (*continued*)

Accordingly, we do not express an audit opinion or review conclusion on E-540 – Registered Political Party Election Expense Return Audit Checklist using knowledge obtained during our audit of the Return

In response to the other reporting responsibility, we completed the E-540 - Registered Political Party Election Expense Return Audit Checklist.

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

L&A CPA LLP

Lloydminster, Saskatchewan
February 8, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS

THE SASKATCHEWAN UNITED PARTY
Notes to Return of Election Expenses
Electoral Campaign Ended August 10, 2023

1. BASIS OF PRESENTATION

The Registered Political Party's Election Expenses Return (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

Saskatchewan United Party

Name of Registered Political Party

Return

I, Pat Rutherford

Name

of Lloydminster, 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.**



Signature of Chief Official Agent

FEB 3, 2024

Date

Summary of Election Expenses

(a) Hire of Premises	\$	<u>4,095.83</u>	
(b) Advertising	\$	<u>0.00</u>	
(c) Services	\$	<u>8,068.00</u>	
(d) Goods Supplied	\$	<u>2,911.56</u>	
(e) Travel and Hire of Vehicle	\$	<u>0.00</u>	
(f) Undisputed Claims Unpaid	\$	<u>0.00</u>	
TOTAL EXPENSES			\$ <u>15,075.39</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)
A1	102165038 Saskatchewan Ltd.	Saskatoon, SK	Hotel. AirBNB Rentals	Door knocking, campaign workers accomodations	Jul 23, 2023 to Jul 30, 2023	Direct	\$ 3,241.65	\$ 3,241.65	\$ 3,241.65
A2	102165038 Saskatchewan Ltd.	Saskatoon, SK	Hotel Rental	Hotels for Byelection workers	Jul 31, 2023 to Aug 11, 2023	Direct	\$ 854.18	\$ 854.18	\$ 854.18
Subtotal								\$ 4,095.83	\$ 4,095.83
Total Election Expense (greater of (a) or (b) for each transaction):								\$ 4,095.83	

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)
Subtotal							\$	\$

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

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	Rob Anders	Calgary, AB	Door knocking, Polling, Travel	eTrans	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
C2	102165038 Saskatchewan Ltd.	Saskatoon, SK	Polling	Direct	\$ 4,068.00	\$ 4,068.00	\$ 4,068.00
Subtotal						\$ 8,068.00	\$ 8,068.00

Total Election Expense (greater of (a) or (b) for each transaction): **\$ 8,068.00**

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	102165038 Saskatchewan Ltd.	Saskatoon, SK	Supplies, Meals, Fuel for Campaign Workers	Direct	\$ 1,353.76	\$ 1,353.76	\$ 1,353.76
D2	102165038 Saskatchewan Ltd.	Saskatoon, SK	Meals, Supplies, Fuel for campaign/workers	Direct	\$ 1,557.80	\$ 1,557.80	\$ 1,557.80
Subtotal						\$ 2,911.56	\$ 2,911.56

\$15.05
266(1)(d)
\$122.99
266(1)(g)(i)
\$379.71
266(1)(g)(i)

Total Election Expense (greater of (a) or (b) for each transaction): **\$ 2,911.56**

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

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)
E3 N/A	101240181 Saskatchewan Ltd.	St. Walburg, SK	Remained unpaid too long.	7/01/2023			\$ 1,074.87	0.00
E4 N/A	101240181 Saskatchewan Ltd.	St. Walburg, SK	Remained unpaid too long.	8/04/2023			\$ 1,155.86	0.00
Subtotal							\$ 2,230.73	0.00

Total (greater of (a) or (b) for each transaction): \$ 2,230.53

40.00
PL

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, Pat Rutherford
Name

of Lloydminster, Saskatchewan
City, Province

being the Chief Official Agent of Saskatchewan United 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**.


Signature of Chief Official Agent

Signed and declared before me by the above-named Chief Official Agent at Lloydminster in the

Province of Saskatchewan, on the 8th day of February, 2024.


A Commissioner for Oaths in and for the Province of Saskatchewan.

My commission expires on the 28 day of Feb, 2024.



Notary Public