

## Registered Political Party's Return of Election Expenses

Saskatchewan Liberal Party

Name of Registered Political Party



AS Reviewed  
D.

Saskatoon Meewasin By-Election  
March 2, 2017



---

## INDEPENDENT AUDITOR'S REPORT

---

### Report on the Return

We have audited the accompanying Registered Political Party's Return of Election Expenses (the "Return") for the Saskatchewan Liberal Party, Saskatchewan Section, for the campaign period February 1, 2017 to March 2, 2017 which comprises the Summary of Election Expenses, and Statements of Expenses for Petty Expenses, Hire of Premises, Advertising, Services, Goods Supplied, Travel and Hire of Vehicle, Undisputed Claims Unpaid, and Disputed Claims Unpaid for the electoral campaign ending March 2, 2017.

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.

### 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 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.

# A1

## Accounting Group LLP

Tax ♦ Assurance ♦ Management

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 Saskatchewan Liberal 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 Restrictive 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.

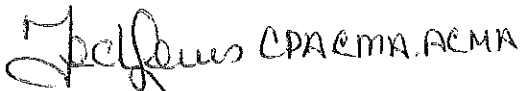
### **Emphasis of Matter**

Further we report the total election expenses of \$4459.98 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.

Ted Lewis, CPA, CMA, ACMA



Ted Lewis CPA CMA ACMA

Saskatoon, Saskatchewan

April 28, 2017

A1 Accounting Group LLP

605 - 33<sup>rd</sup> Street West ~ Saskatoon, Saskatchewan ~ S7L 0V9 ~ Canada

(306) 653 - 4885 ~ info@a1tax.ca ~ http://www.a1tax.ca

**SASKATCHEWAN LIBERAL PARTY**  
**Notes to the Registered Political Party's Return of Election Expenses**  
**2017 By- Election held March 2, 2017**

*(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 be made available for public inspection.

---

**Registered Political Party:**  
Saskatchewan Liberal Party, Saskatchewan Section

**Election Date:**  
March 2, 2017

---

**Note**

1. This Return must be transmitted to the Chief Electoral Officer within six (6) months after polling day at 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)

TRL Apr 5/11

**On Behalf of**

Saskatchewan Liberal Party

Name of Registered Political Party

**Return**

I, Gerald Hiebert of \_\_\_\_\_  
Name Address

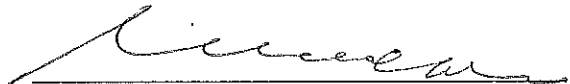
Mailing Address (if different from the residential address) \_\_\_\_\_ Postal Code \_\_\_\_\_

Telephone Number Residence ( ) \_\_\_\_\_ Business ( ) \_\_\_\_\_

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 2nd day of March, 2017.

  
Signature of Chief Official Agent

June 14/2017  
Date

TRL April 25/17

**Summary of Election Expenses**

(a) Petty Expenses (total page 4)	\$	<u>NIL</u>	✓
(b) Hire of Premises (total page 5)	\$	<u>NIL</u>	✓
(c) Advertising (total page 7)	\$	<u>339.90</u>	✓
(d) Services (total page 9)	\$	<u>4120.08</u>	✓
(e) Goods Supplied (total page 11)	\$	<u>NIL</u>	✓
(f) Travel and Hire of Vehicle (total page 12)	\$	<u>NIL</u>	✓
(g) Undisputed Claims Unpaid (total page 13)	\$	<u>NIL</u>	✓
TOTAL EXPENSES			
(h) Disputed Claims Unpaid (total page 14)	\$	<u>NIL</u>	✓
	\$		<u>4,459.98</u>

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

Saskatchewan Liberal Party  
Saskatoon Meewasin By-Election  
March 2, 2017

TRL Apr 25/17

**Expenses**

(a) Petty Expenses

Set out below the petty expenses paid under the authority of the chief official agent pursuant to section 248. Attach and number consecutively, the statement(s) of particulars of the amounts expended supported by supplier documents, bills and proofs of payment.

Consec. No.	Particulars	Amount Paid	
	Total	NIL	

TRIL APR 25/17



**Expenses**

(b) 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	Amount Paid		Commercial Value	
						(a)	(b)	(a)	(b)
Subtotal						(a)	(b)		

Total:  
(greater of (a) or (b))

NIL	
-----	--

TMC  
 APR 25/17

Expenses

(c) 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, 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	Amount Paid		Commercial Value	
1	FACEBOOK ADS	1 HACKERWAY <sup>GRAND</sup> PARK, CA	FACEBOOK	FEB 3-MAR 6	339	90		
13								
16	175.34 USD							
22	11.72 USD							
25	65.12 USD							
	252.18 USD	x 1.34787	=	339.90				
Subtotal					(a) 339	90	(b)	

TRK  
APR 25, 17

Expenses

Advertising (continued)

Subtotal  
(carried forward)

(a)	339.90	(b)	
-----	--------	-----	--

Consec. No.	Name	Address	Name of Publication or Broadcaster	Date of Issue	Amount Paid		Commercial Value	
Subtotal					(a)	339.90	(b)	

Total:  
(greater of (a) or (b))

339.90	
--------	--

339.90

TK  
7  
Apr 25 19

Expenses

(d) Services

Set out below the name and address of every person, club, society, company and association who did work on behalf of the registered political 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.

Pg  
31  
32  
33

Consec. No.	Name	Address	Nature of Work Done	Amount Paid		Commercial Value	
1	DARRIN LAMOUREUX	2800 4th AVE N. REGINA, SK	CAMPAIGN WORK	4000	00		
2	EVOICE	LOCKED BAG 370 ST. LEONARDS NSW	PHONE	40	49		
3	NATION BUILDER	520 S. GRAND AVE. LA, CA	DATABASE	79	59		
Subtotal				(a) 4120	08	(b)	

TRIAL APPR 2019

Expenses

Services (continued)

Subtotal  
(carried forward)

(a) 4120.08	(b)
-------------	-----

Consec. No.	Name	Address	Nature of Work Done	Amount Paid		Commercial Value	
Subtotal				(a) 4120.08	(b)		

TRC APPR 25, 17

Total:  
(greater of (a) or (b))

<del>7526</del>
-----------------

4120.08

Expenses

(e) 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 (if only hired, so state and give duration)	Amount Paid		Commercial Value	
Subtotal				(a)	NIL	(b)	

TAN  
1992/93/94

**Expenses**

Goods Supplied (continued)

					Subtotal (carried forward)		(a)	(b)
Consec. No.	Name	Address	Description of Goods Supplied (if only hired, so state and give duration)	Amount Paid	Commercial Value			
					Subtotal	(a)	(b)	
					Total: (greater of (a) or (b))	NIL		

11  
 11/19/2011  
 11

**Expenses**

(f) 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, number them consecutively and list them in the proper columns below.

Consec. No.	Name	Address	Nature of Claim	Amount Paid		Commercial Value	
				(a)	(b)	(a)	(b)
Subtotal				(a)	(b)		

Total:  
(greater of (a) or (b))

<i>MBC</i>	
------------	--



**Expenses**

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

(g) 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.

Name	Address	Nature of Claim	Date Received	Paid or Unpaid	If paid, date of direction, order or judgement	Amount of Claim		Commercial Value	
Subtotal						(a)		(b)	

Total:  
(greater of (a) or (b))

NIL
-----

18  
172  
APR 25 11

(h) Disputed Claims Unpaid

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.

Name	Address	Character of Disputed Claim	Amount of Claim		Commercial Value	
			(a)	(b)	(a)	(b)
Subtotal			(a)	(b)		

Total:  
(greater of (a) or (b))

NZL	
-----	--

TILL 6088 85111



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

GERALD HERBERT of \_\_\_\_\_  
Name Address

being the Chief Official Agent of SASKATCHEWAN LIBERAL, being a  
Name of Registered Political Party

registered political party, operating during an election held in Saskatchewan on the 2

day of MARCH, 2017.

solemnly declare that I have examined the Return of Election Expenses 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 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 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]  
Signature of Chief Official Agent

Signed and declared before me by the above-named Chief Official Agent at Moose Jaw in the  
Province of Saskatchewan, on the 6th day of June, 2017.

John Morris  
Person Authorized to Administer Oaths in Saskatchewan

My commission expires  
May 31, 2020

TRC APR 25 17