



Candidate Election Expense Return Audit Checklist

E-440
The Election Act, 1996
Section 222
Revised: 2023

PART A: ELECTION EXPENSE RETURN INFORMATION

Candidate Name: _____ Political Affiliation: _____
 Event Date: _____ Constituency: _____
 Financial Agent Name: _____

PART B: AUDITOR'S INFORMATION

Name of firm (if applicable): _____
 Name of auditor licensed to sign on behalf of firm: _____

PART C: AUDIT CHECKLIST

#	Requirements	Compliance			Comments
		Y	N	NA	
Contributions					
1.	Reconcile deposits in campaign account to contributions recorded on the return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	Review records for contributions received to ensure amounts are appropriately aggregated and disclosed on the return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	Review records for contributions received to ensure any anonymous contributions received in excess of \$250 were appropriately reported and forfeited	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	Ensure financial agent confirmed Canadian citizenship for any contributions from contributors with non-Canadian addresses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5.	Review records for contributions to ensure contributors have been appropriately classified on the return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6.	Review records for fundraising contributions to ensure expenses have been appropriately deducted from gross income and appropriately disclosed on the return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7.	Ensure number of contributors and totals are included on Schedule 5 of the return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8.	Obtain confirmation from financial agent that all donations in kind have been appropriately disclosed on the return as both a contribution and an expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9.	Vouch amounts reported as donations in kind to appropriate evidence of commercial value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10.	Review records of contributions to ensure any disclosures for contributions made through agents appropriately disclose the original contributor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



Candidate Election Expense Return Audit Checklist

E-440

The Election Act, 1996

Section 222

Revised: 2023

#	Requirements	Compliance			Comments
		Y	N	NA	
11.	Ensure all contributions received from Corporations acting as an agent, Trusts, Constituency Associations, or Registered Political Parties are supported by an appropriate Statement of Contribution and that details of underlying contributions have been adequately disclosed on the Statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12.	Review bank records for evidence of funds received via loan and ensure any amounts are disclosed appropriately where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13.	Obtain confirmation from financial agent that any loans received from a financial institution have not been forgiven or written off	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Expenses					
14.	Review disclosed personal expenses and ensure they are appropriately disclosed as personal expenses and are supported by appropriate documentation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15.	Review disclosed campaign expenses and ensure they are appropriately disclosed as campaign expenses and are supported by appropriate documentation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16.	Obtain confirmation from financial agent that all expenses recorded on the return were for goods or services used during the election period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17.	Ensure that any expenses for goods and services that were used for a period greater than the election period are properly pro-rated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18.	Ensure that no amounts for exempt election expenses as defined by section 220(h) of the Election Act have been recorded on the return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
19.	Vouch all election expenses greater than \$25 to supporting invoice and proof of payment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20.	Vouch all expenses incurred under joint agreement to copy of the agreement, vendor invoice, and proof of payment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21.	Vouch all advertising expenses to proof of "authorization by the financial agent of the candidate"	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
22.	Review all election expenses for items of a capital nature, verify that the amount reported is 20% of the acquisition cost or commercial value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
23.	Review all election expenses for cell phones, computers and computer equipment, ensure amounts are appropriately recorded in accordance with CEODIR-2016-002 and CEODIR-2016-003	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
General					
24.	Did the financial agent and candidate provide you with all information and documents requested?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
25.	Did the financial agent maintain proper accounting records?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	