



Registered Political Party Election Expense Return Audit Checklist

E-540
The Election Act, 1996
Section 222
Revised: 2020

PART A: ELECTION EXPENSE RETURN INFORMATION

Registered Political Party Name: _____

Event Name: _____

Chief Official 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	
Expenses					
1.	Obtain confirmation from chief official 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"/>	
2.	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"/>	
3.	Ensure that no amounts for exempt elections 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"/>	
4.	Vouch all election expenses more than \$25 to supporting invoice and proof of payment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5.	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"/>	
6.	Vouch all advertising expenses to proof of "authorization by the chief official agent for the registered political party"	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
General					
7.	Did the chief official agent provide you with all information and documents requested?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8.	Did the registered political party maintain proper accounting records?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	