Elections Saskatchewan

A Guide for the
Auditor of a Candidate or Registered Political Party to the Electoral Management System (ELMS)

December, 2021

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1 Introduction

The audit of election expense and annual fiscal period returns as required by *The Election Act, 1996* (the Election Act) serves an important role in enhancing public confidence in the financing of the electoral process. Elections Saskatchewan is committed to supporting the external audit process and enhancing the overall quality of electoral finance reporting.

This guide has been prepared to assist auditors in the use of ELMS for the review of the Election Expense Returns of both candidates and parties.

Auditors are encouraged to contact Elections Saskatchewan should they need assistance in the use of ELMS. We can be reached at 1-866-351-0448 or elms@elections.sk.ca.

Copies of this guide are available on Elections Saskatchewan's website at
www.elections.sk.ca/candidates-political-parties/forms-and-guides/.

2 Electoral Management System (ELMS)

Beginning in fall of 2018, Elections Saskatchewan requires that all candidates and registered political parties use our secure web-based application, Electoral Management System (ELMS), to complete their respective election expense returns.

ELMS allows party officials and business managers to:
- electronically prepare their election expense returns;
- submit the prepared return to auditors for their review;
- accept or reject their auditor's proposed changes; and
- print a final copy of the returns and some supporting documentation for submission to Elections Saskatchewan.

ELMS allows auditors to:
- propose changes to transaction amounts or classifications;
- add notes or clarifying comments regarding specific transactions for the business manager; and
- indicate that the audit is complete.

Auditors will be provided their own ELMS user accounts to aid in the audit process.

2.1 Features and Functions

ELMS has been designed with many security features and application functionality in mind. Examples include:
- ELMS is a secure, web-based application that you can access any time of day, from any computer using a web browser.
- ELMS allows business managers and party officials to record expenses online with automated calculations and totalling.
- ELMS provides the flexibility to capture information in the system when it is convenient for the user and allows the user to save their progress and return to work on it at a later time.
- ELMS provides the user with the ability to complete and print off the Election Expense Return and some of the required supporting forms.
- ELMS contains built-in tips and reminders to assist the user while they are completing the return online.
- ELMS contains functionality that allows for auditor access to review return, accept or modify transactions for COA/business manager consideration and finalization of the review of the election expense return.

2.2 ELMS Roles

For a party, ELMS allows for two types of party officials to have access to prepare the return. The Party Admin role can enter and edit transactions up to the point the return is submitted to the auditor. The Chief Official Agent (COA) may enter and edit transactions and is the only party role which can submit the return to the auditor electronically; accept or override auditor's suggested changes; and lock the return for finalization.

For a candidate only the business manager has access to prepare the return, can submit the candidate's return to the auditor electronically; accept or override auditor's suggested changes; and lock the return for finalization.

The Auditor role allows the auditor to accept or suggest changes to the transactions on the return entered by the party officials/business manager and to mark the return as audited in the ELMS system.

2.3 Process Overview

In addition to allowing COA's and business managers to complete their respective Election Expense Returns online, ELMS allows auditors to review and suggest changes to the return. The flowchart below illustrates how the return proceeds through the entry and audit processes with the COA and the auditor. Note that the auditor review and COA review stages may be repeated as many times as necessary until all transactions are agreed to by both parties. The same steps are applicable to a candidate election expense return with the business manager being the contact.
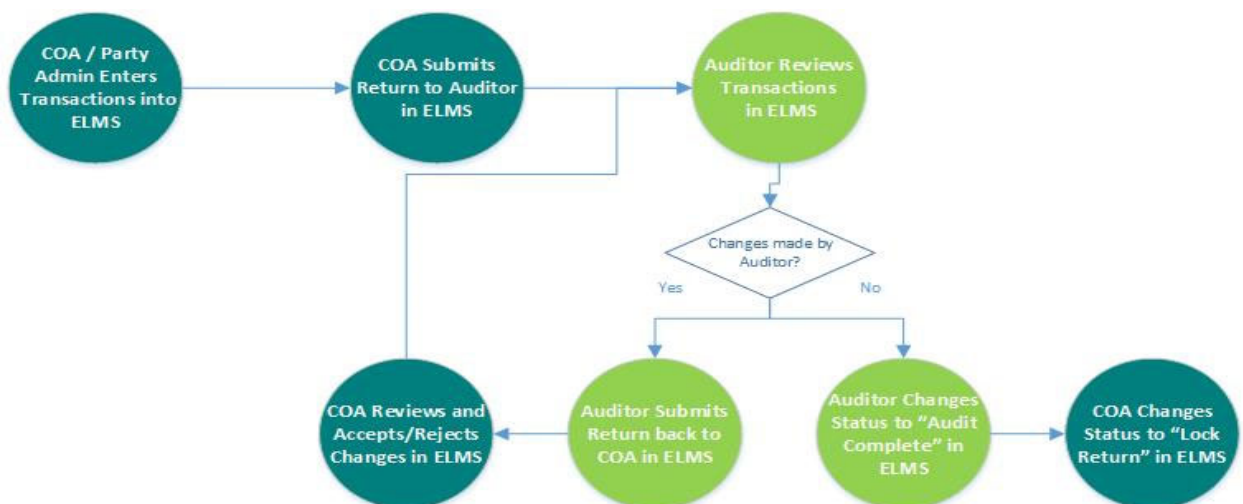
The same steps are applicable to a candidate election expense return with the business manager being the contact.

3 Getting Started in ELMS

3.1 Computer Requirements

To access ELMS, you will require:
- A web browser[1] and internet access;
- Adobe Reader (version 6.0 and higher); and
- An email account.

3.2 ELMS Access

Elections Saskatchewan will create an ELMS account for each auditor and the users will be contacted by email to set up their passwords.

3.3 Logging in to ELMS

ELMS is a web-based application you can access from any computer with Internet access, using your email address. To log in to the ELMS application, open your internet browser and type the following URL in the address bar: https://elms.elections.sk.ca/

3.4 ELMS Password Policy

You will need to establish a password for your user account in ELMS. For security reasons, passwords must conform to the following requirements:

> ### *Password Policy*
>
> 1) *Passwords must be at least 8 characters long*
> 2) *Passwords must contain all four of the following elements:*
>   a. *At least one uppercase letter;*
>   b. *At least one lowercase letter;*
>   c. *At least one number; and*
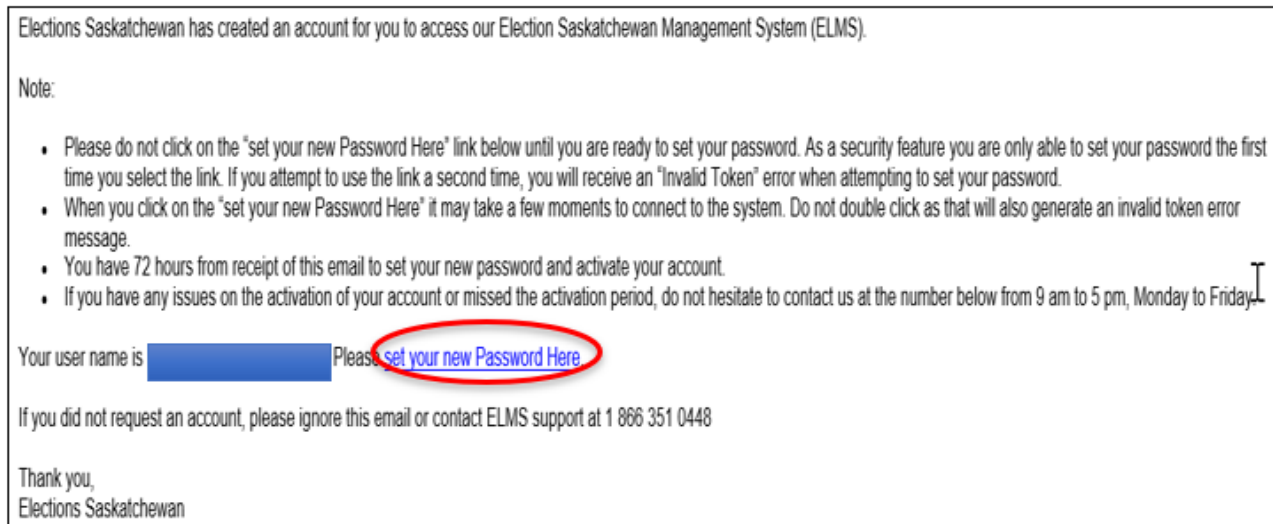>   d. *At least one special character (e.g., !, #, *)*

[1] Recommended browsers are: Chrome, Internet Explorer and Firefox.

3.5 First Time Access

Once your user account has been set up by Elections Saskatchewan, you will receive an email message that an account has been set up for you. It includes a link to the application login page.

1. Open the email and click the **Set your Password Here** link appearing in the message.

Elections Saskatchewan has created an account for you to access our Election Saskatchewan Management System (ELMS).

Note:

- Please do not click on the "set your new Password Here" link below until you are ready to set your password. As a security feature you are only able to set your password the first time you select the link. If you attempt to use the link a second time, you will receive an "Invalid Token" error when attempting to set your password.
- When you click on the "set your new Password Here" it may take a few moments to connect to the system. Do not double click as that will also generate an invalid token error message.
- You have 72 hours from receipt of this email to set your new password and activate your account.
- If you have any issues on the activation of your account or missed the activation period, do not hesitate to contact us at the number below from 9 am to 5 pm, Monday to Friday.

Your user name is [redacted]   Please set your new Password Here.

If you did not request an account, please ignore this email or contact ELMS support at 1 866 351 0448
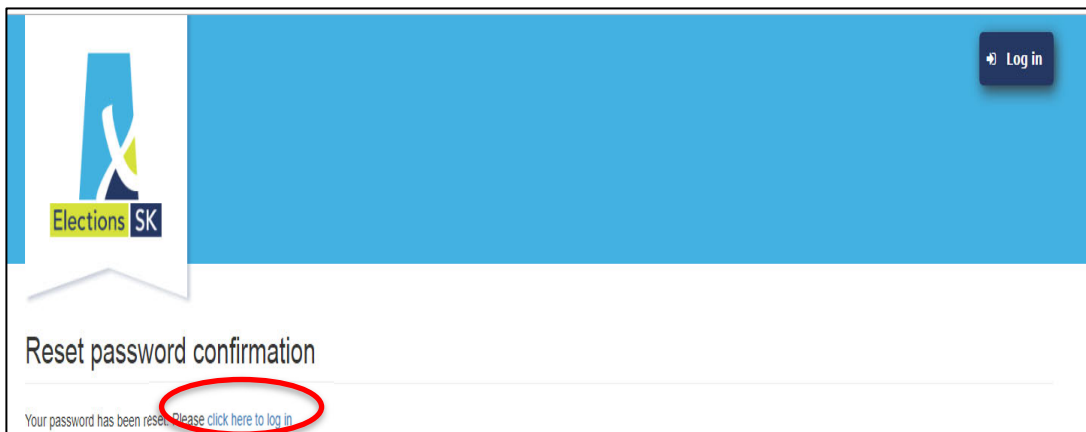
Thank you,
Elections Saskatchewan

2. After clicking on the link, the **Reset password** screen will appear. Type in your email address in the **Email** field, enter your password in the **Password** field and then re-enter that same password in the **Confirm password** field and click **Reset**.
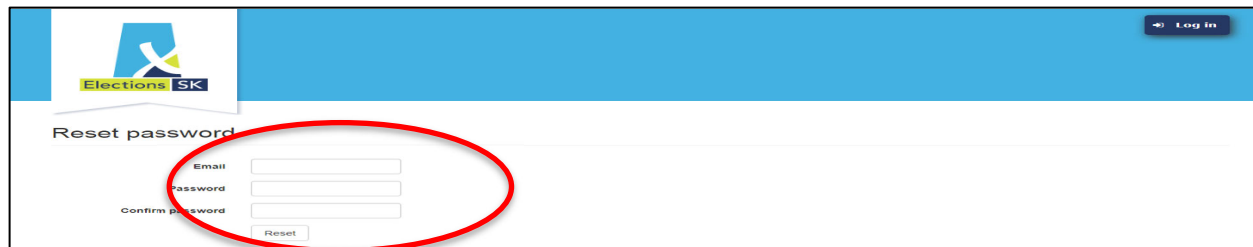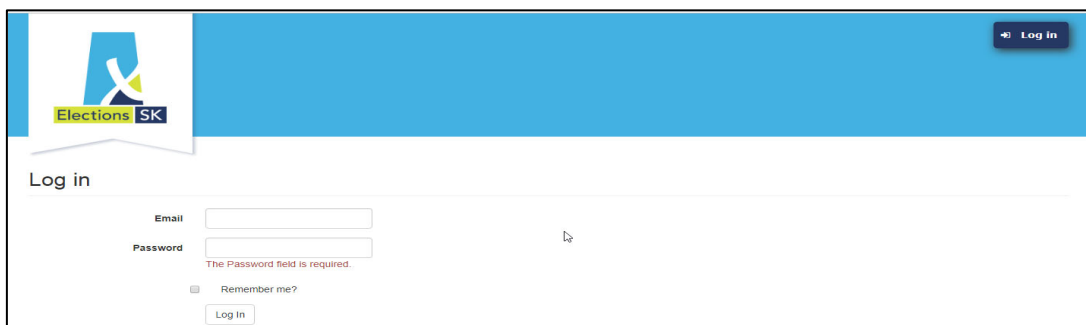
3. A screen will appear to confirm your password has been reset. When this screen appears, click on the **click here to log in** link provided in the email message. This link will take you to the ELMS Log in screen.

4. On the ELMS Log in screen, type in your email and password in the fields provided and click the **Log In** button.

3.6 Forgot Password

If you forget your password once you have established your account, you can request a password reset through the application by following the steps outlined below.

1. To reset your password, click on the **Forgot your password?** link.

2. Next, type in your email address in the **Email** field and click the **Email Link** button.

3. You will see the following confirmation screen.

4. You will receive an email message providing a link to reset your password. Open the email and click the **Reset your Password Here** link appearing in the message.

5. The **Reset password** screen appears. This is the same screen that you see when you log in to ELMS for the first time. Type in your email address in the **Email** field, enter your password in the **Password** field and then re-enter that same new password in the **Confirm password** field and click **Reset**.

6. A screen will appear to confirm your password has been reset. Click on **click here to log in** which will take you to the ELMS Login screen.

7. On the ELMS Log in screen, type in your email and password in the fields provided and click the **Log In** button.

3.7 Navigating in the System

The screens in ELMS consist of tabs that allow you to easily move from one screen to another, as well as between data entry fields. You can navigate within ELMS using your computer's mouse and keyboard.

- Using your mouse to navigate:
  - o Move your mouse to a location on screen, or to a field and click your mouse.
  - o For a data entry field (i.e., fields requiring information to be typed into them), move your mouse to the field and click the mouse. You can then begin typing in the field.

- Using your keyboard to navigate:
  - o Click the **Tab** key on your keyboard to move between data entry fields (i.e., fields requiring information to be typed into them).
  - o Once your cursor is in the field, you can begin typing in the field.
  - o Tabbing does not navigate between screens or allow you to select tabs located on screens.

3.8 Updating Contact Details

Elections Saskatchewan will create the party and the associated users of the party (candidate and associated users of the candidate) using the information in the party register (nomination papers of the candidate). Registered political parties have an obligation to notify Elections Saskatchewan of any changes to key roles including the Party Leader, the Chief Official Agent and the party auditor within 30 days. Business managers are required to contact Elections SK for any information that needs changing to the candidate information.

Updating User Profile

Each user (party officials and business manager) has access to their user profile and can make any necessary corrections to their contact information.
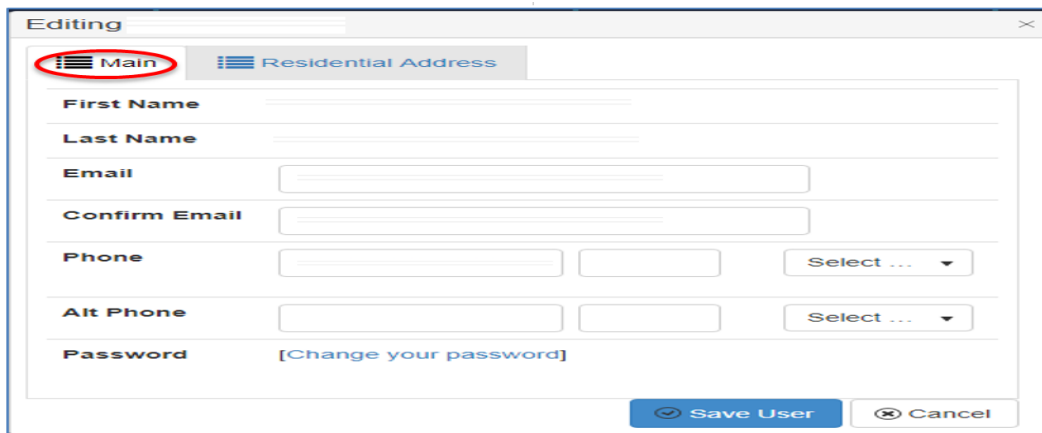
1. From ELMS Home Page, click on the **Edit Profile** button located in the top right corner of the screen.
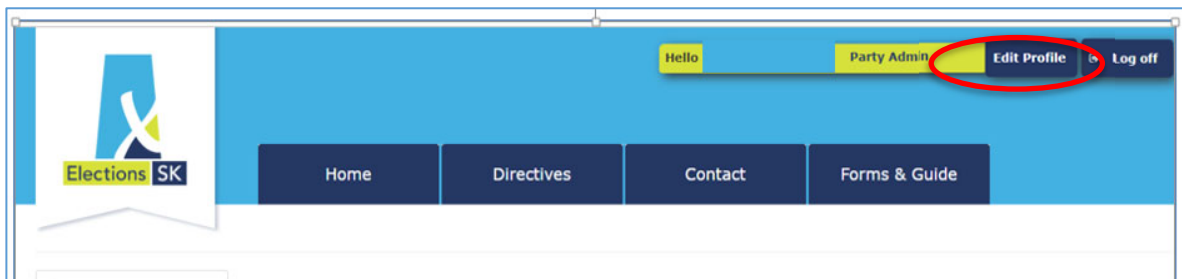
2. An Edit pop-up window will appear where you can edit or update your user information in any of the following 3 tabs:

- **Main** – To record name, email and phone numbers and password

- **Residential Address** – To revise residential address information

- **Mailing Address** - To record information on an alternate address.

The Mailing Address tab only appears if you checked the Mailing Address checkbox on the Residential Address tab.
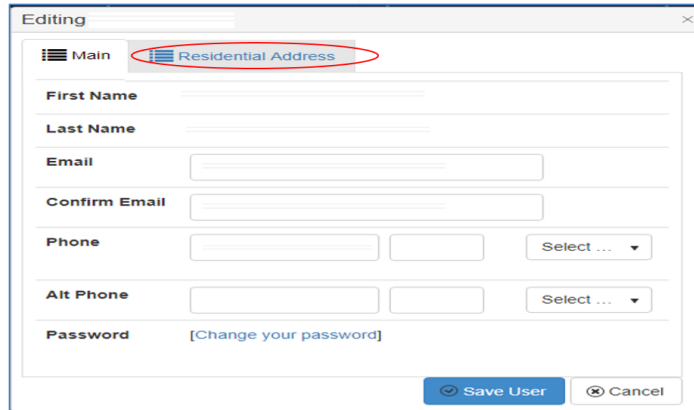
3. Select either the Main or Residential Address tab.

4. The **Main** tab will automatically appear in a pop-up window. Use this tab to update your email address and phone numbers or to reset your password.

Note: Please notify Elections Saskatchewan if a user exists in the system but has changed their name.
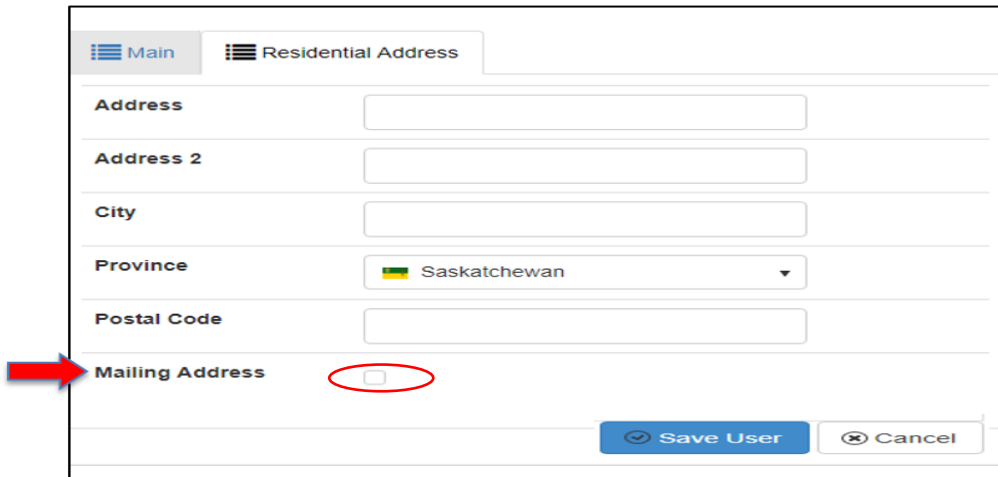
If you click on "change your password" it takes you to the screen as explained in section 3.6. If you are making other changes, save those changes first prior to changing your password. If you don't all information will be lost.

5. If you want to update any address information, click the Residential Address tab.

- Update the user's residential address information, as required.
- If the user's mailing address is different than their primary address, remember to click the Mailing Address checkbox.
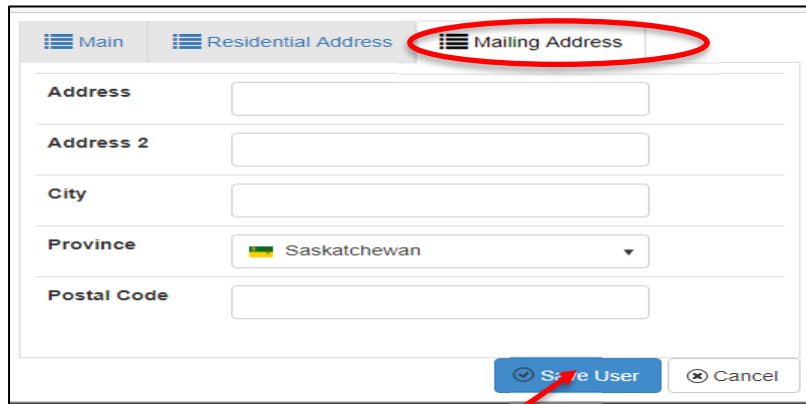

- The Mailing address tab is only available if the user clicks the Mailing Address checkbox on the Residential Address tab. This is used when a user's mailing address is different than their residential address.
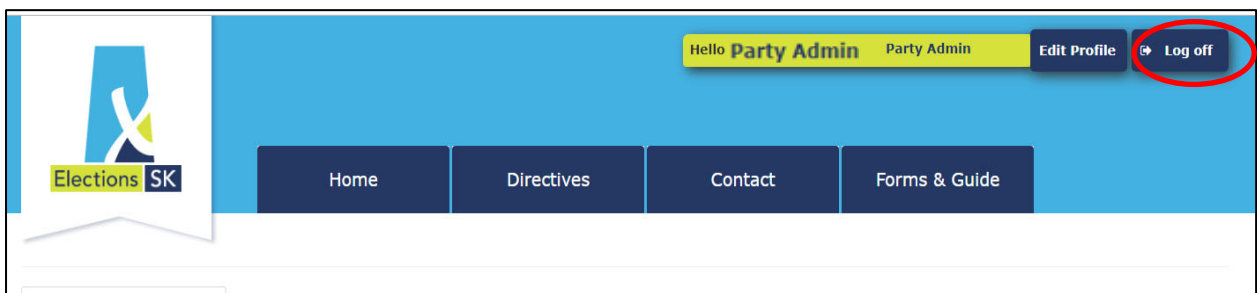
If applicable, update the mailing address fields on the Mailing Address tab (shown below).

- When all updates are complete, click Save User.

3.9 Logging Off

- You can log off of the ELMS application by clicking the Log off button on the top right-hand corner of the screen.
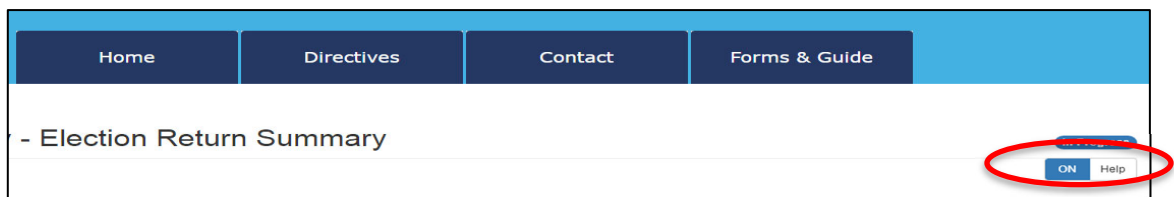
3.10 Online Help

The system has online help available to assist you while you are using ELMS to review the election expense return of the party or candidate.

1. Turning Online Help On/Off

- When you are in the Election Return, the online Help button is located in the top right corner of your screen.
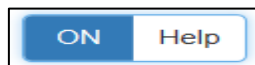

- By default, the ELMS Help function is "**ON**", enabling you to access the Online Help features built into the system. We recommend you leave this on.
- To turn online help off, click on the word Help on the button.

> *You will not see any additional help information if help is turned off.*

- To turn online help back on, click on the Help button.

3.11   How to Access Online Help

- When you see the question mark ❓ icon, online help is available for additional information.
- To access the online help, hover directly over the ❓ icon and a pop-up screen will appear with additional information. For example, if you move your mouse to the ❓ beside Service Expenses, the following online help will appear:

a) Hire of Premise Expenses ❓

b) Advertising Expenses

Expenses

c) Service Expenses ❓

Service expenses are expenses incurred for the acquisition of services during an election.
Examples of service expenses include the costs associated with utilities, insurance,
equipment rentals, and salaries (e.g., consultants). Do not include service and salary
expenses incurred for the ongoing operations of the party.

d) Goods Supplied ❓

e) Travel & Hire of Vehicle Expenses ❓

4 Election Return Audit Process

Under the Election Act, the chief official agent must prepare Form E-524, Party's Return of Election Expenses and submit it to Elections Saskatchewan within 6 months of polling day[2].

Under the Election Act, the business manager must prepare Form E-412, Candidate's Return of Election Expenses and submit it to Elections Saskatchewan within 3 months days of polling day[3].

This section describes the election return audit process in ELMS.

4.1 Submitting the Return to Auditor for Review

When the Return of Election Expenses is ready for the auditor to review, the COA/business manager will print the "draft" election expense return along with all of the supporting forms. All copies of invoices, cancelled cheques, proof of advertising and other documentation required by the auditor should be included with the return when it is sent to the auditor.

In ELMS, the COA/business manager must electronically submit the return to the auditor so that the auditor can review the transactions. Once the COA/business manager submits the return to the auditor in ELMS, the COA/business manager will not be able to make any changes until the auditor releases the return back to the COA/business manager. Whenever the COA/business manager submits the return to the auditor in ELMS, they must contact the auditor by phone or email to advise them that the return is ready for their review as there is currently no automated workflow in ELMS.

> *After a return has been submitted to the auditor, the COA/business manager will no longer be able to delete any transactions already entered. Amounts may be changed to zero dollars, but the transaction will remain in the application to preserve the integrity of the audit process. **These zero-dollar amounts will not appear on the printed Return of Election Expenses**.*

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[2] *The Elections Act 1996*, Section 251(1)
[3] *The Elections Act 1996*, Section 261(1)

4.2 Auditor Review

The below refers to COA and party. The same process is applicable to the candidate election expense returns except there are contributions in the candidate's election expense return.

Once the COA has sent the return to the auditor in ELMS, the auditor can start the review process. Once the auditor is logged in, if they have both candidate and party returns, they will have to choose which one they are auditing by choosing the applicable tab in the top right section of the screen. Once choosing candidate or party, the auditor will be able to see all returns that are assigned to them in that return type and are in the audit review stage. If the auditor is only auditing candidates or a party, only that choice is available.
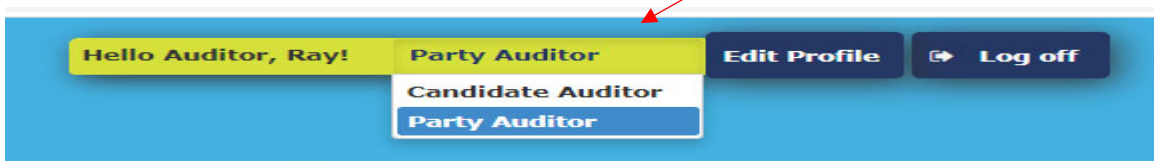
The status column indicates which user currently has control of the return. The returns that have the status **Auditor Review** are available to the auditor to start/continue their review of the return. The returns with the status of COA Review are visible to the auditor, but the auditor cannot make changes.

When the return is in the Audit Review stage, the auditor can open and print the election return in PDF format. A draft watermark will appear on the printed copy until the audit has been complete and the COA/ "Locks" the return.

To start the review process for a return, the auditor will click on the Election Return button.
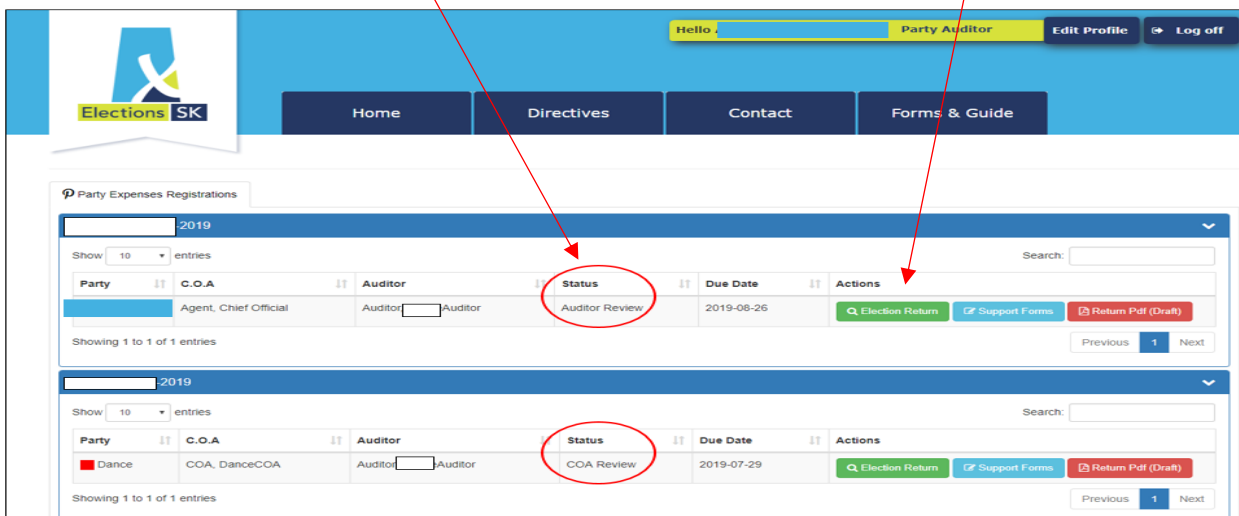
4.2.1 Transaction Review

Once a return has been submitted to the auditor, the auditor must review each transaction and indicate whether they agree with the transaction as recorded or if there are changes required.

Below displays what an auditor will see when they first go into a **party** election expense return in ELMS.

Below displays what an auditor will see when they first go into a **candidate's** election expense return in ELMS. Note the addition of the contribution tab and the expense tab is labeled Expenses.

4.2.2   Review of the Election Expenses

We will start with the review of election expenses as it is applicable to both the party and candidate election expense returns.

In the candidate election expense return there are a few additional expense categories in comparison to the party election expenses. The two additional categories in a candidate's election expense return are Personal Expenses and Campaign Expenses.

The Election Expenses tab will take you to the same area as the Party Expenses tab. Note – the auditor review process for the personal expense and campaign expense categories are the same as the election expenses/party expense category explained below.

> **The below refers to COA and party. The same process is applicable to the candidate election expense return except the reference person is the business manager.**

To begin the review process, the auditor will click on the Expense tab to view the transaction details.

The expense categories are displayed in the same format and layout as is visible to the COA. Transactions entered by the COA displayed with a white background with a Review button that allows the auditor to review the transaction:

To review a transaction, the auditor will click on the Review button and the Audit Change Review screen appears.

The Audit Change Review screen displays the information entered by the party in the **COA** column. The first time a transaction is reviewed, there will be no information in the Auditor column. An Override column with the information entered by the COA will also be available to the auditor. Any notes that the COA has entered about the specific transaction will also appear in the Expense Notes panel.

Audit Change Review	COA	Auditor	Override	Expense Notes
Number	A2		A2	
Vendor's Name	Ramada Hotel		Ramada Hotel	
Period Start Date*	2018-11-27		2018-11-27	
Period End Date*	2018-11-27		2018-11-27	
Total Invoice Amount*	$450.00		$450.00	
Cheque#*	145		145	
	ELECTION PERIOD			
Amount Paid*	$450.00		$450.00	
Commercial Value*	$450.00		$450.00	
Description*	Novus Room, Ramada Hotel		Novus Room, Ramada H	
Purpose of Use*	Post-election party		Post-election party	
Joint Agreement	✖ NO		✖ NO	
	Accept		Override	

If the auditor agrees with the transaction information as entered by the COA, the auditor will click the green Accept button. Once the auditor has accepted a transaction, the transaction will appear at the bottom of the listing of transactions with a green background.

			Period				ELECTION PERIOD		
Number	Vendor's Name	Address	Start Date	End Date	Invoice Amt.	CH#	Amount Paid	Commercial Value	
A1	A1 Realty	111 Elm street re SK S4S4S4	2018-11-26	2018-11-26	$1,500.00	1	$1,200.00	$1,500.00	🔍 Review
A2	Ramada Hotel	45 Greens Meadow Regina SK S4S4S4	2018-11-27	2018-11-27	$450.00	145	$450.00	$450.00	🔍 Review

1 - 2 of 2 items

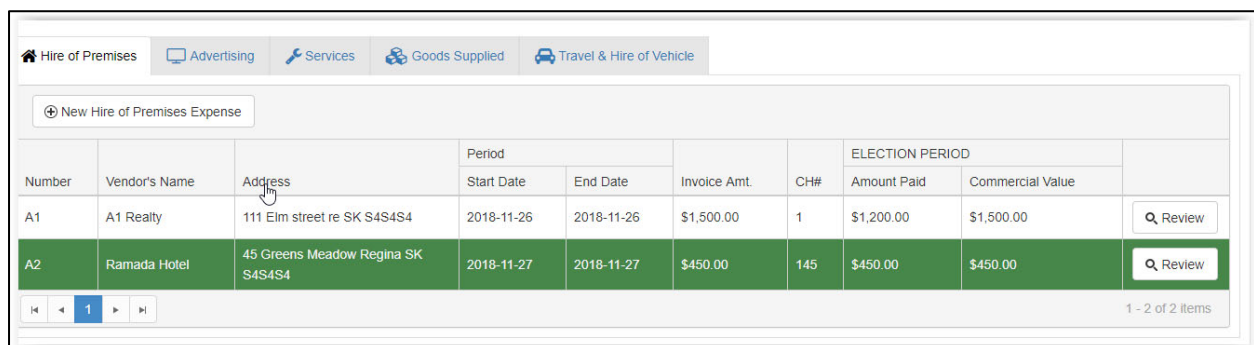🏠 Hire of Premises 💻 Advertising 🔧 Services 🔗 Goods Supplied 🚗 Travel & Hire of Vehicle

⊕ New Hire of Premises Expense

If the auditor disagrees with any of the information entered by the COA, the auditor should enter the recommended change(s) in the Override column and click the `Override` button to record the change. The auditor can also add any notes to capture the reason for the override to assist the COA in understanding the rationale.

When a transaction is overridden by the auditor, the transaction will appear at the top of the transaction list with a red background to signify that the transaction requires further review by the COA or auditor.

In the transaction below, the auditor is overriding the total invoice amount and has provided an explanation for the COA in the Expense Notes section. The explanation in the notes will assist the COA in their review/acceptance of the change once the auditor sends (in ELMS) the return back to the COA for their acceptance.

Audit Change Review	COA	Auditor	Override	Expense Notes
Number	A1	A1	A1	Campaign Office
Period Start Date	2019-01-29	2019-01-29	2019-01-29	Total invoice amount Changed to total of invoice. The amount recorded for the expense is just the writ.
Period End Date	2018-11-26	2018-11-26	2018-11-26	
Total Invoice Amount	500.00	700.00	$700.00	
Cheque#	1	1	1	
WRIT PERIOD				
Amount Paid	500.00	500.00	$500.00	
Commercial Value	500.00	500.00	$500.00	
Description	Rent of campaign office for writ period	Rent of campaign office for writ period	Rent of campaign office	
Purpose of Use	Campaign	Campaign	Campaign	
Joint Agreement	✖ NO	✖ NO	✖ NO	
	Accept		Override	

Once the auditor clicks on the red `Override` button, the overridden transaction is displayed in the transaction list with a red background. The transaction detail entered by the auditor replaces the original information entered by the COA and the transaction is moved to the top of the expense list, so it is easier to see which items are still under review.

			Period				WRIT PERIOD ❓		
Number	Vendor's Name	Address	Start Date	End Date	Invoice Amt.	CH#	Amount Paid	Commercial Value	
A1	Rental PLace	123 Main St Somewhere SK S1S1S1	2019-01-29	2018-11-26	$700.00	1	$500.00	$500.00	🔍 Review
A2	Rental PLace	123 Main St Somewhere SK S1S1S1	2019-02-12	2019-02-12	$100.00	2	$100.00	$100.00	🔍 Review

Hire of Premises | Advertising | Services | Goods Supplied | Travel & Hire of Vehicle

⊕ New Hire of Premise Expense

1 - 2 of 2 items

If a transaction was previously overridden by the auditor in error, the auditor must open the Audit Change Review screen for that transaction and click the `Accept` button in the COA column. This will convert the transaction back to what the COA had originally recorded and the transaction background colour will change to green.

An auditor cannot delete a transaction. If the auditor does not agree that the transaction should be recorded on the return, the auditor should enter $0.00 in the Invoice Paid, Amount Paid and Commercial Value fields in the Override column. The auditor may wish to record a note in the Expense Notes panel for the COA to explain the reason and then click the `Override` button.
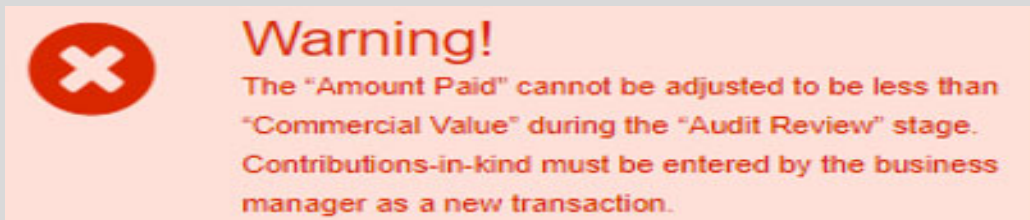
If the COA agrees the transaction should be zeroed out, the COA should accept the auditor's override. The transaction will remain in ELMS as a zero-dollar transaction but it will not be printed on the final copy of the return.

> *ELMS will not allow an auditor to create a transaction. If the auditor determines that a transaction is missing, the auditor should contact the COA and advise them to create the expense and vendor once the return has returned to the COA in ELMS.*

Once the auditor has reviewed every transaction, the auditor will release the return back to the COA. The COA will then review and accept or reject the suggested changes made by the auditor.

Note – In the audit review stage an existing expense line cannot be changed to allow for a contribution in kind.

If it is tried by the auditor or business manager, the following message appears:

Warning!
The "Amount Paid" cannot be adjusted to be less than "Commercial Value" during the "Audit Review" stage. Contributions-in-kind must be entered by the business manager as a new transaction.
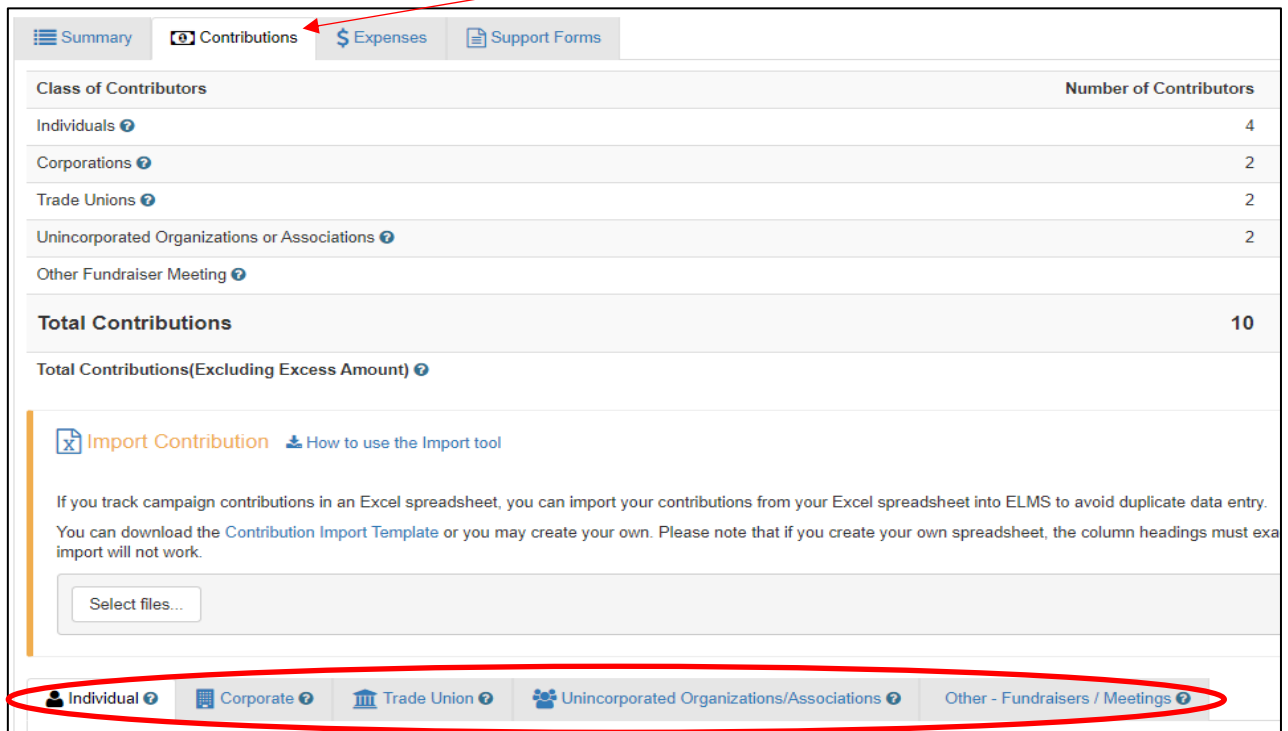
If a contribution in kind is needed to be created in the audit review stage, the auditor will send the item back to the business manager to create a new transaction with the contribution in kind. The existing transaction must be zeroed out. As best practice, add a note referencing the new transaction.

If an expense entry already included a contribution in kind, the auditor can adjust the amounts in the transaction.

Also, please note that you can not edit contributor or vendor information in the audit review stage. If a transaction has an incorrect contributor or vendor, the business manager must enter $0 for the amount and create a new transaction with the correct contributor or vendor information. $0 transactions will appear in the ELMS application but **not** on the final printed return.

4.2.3 Review of Contributions in a Candidate Election Expense Return

To begin the contribution review process, the auditor will click on the Contribution tab to display the contribution categories.
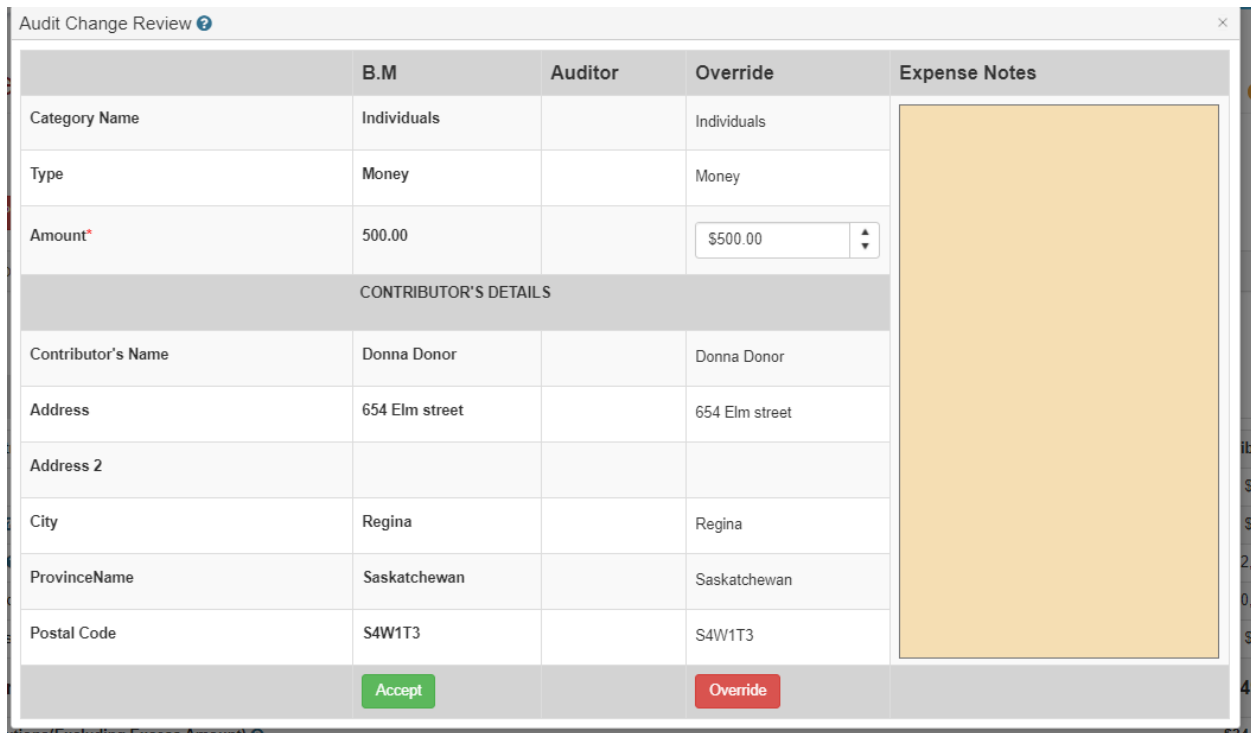

The contribution categories are displayed in the same format and layout as is visible to the business manager. Transactions entered by the business manager are displayed with a white background with a Review button that allows the auditor to review the transaction.

As was explained in the expense section, to review a transaction, the auditor will click on the Review button and the Audit Change Review screen appears.

Amount	Type	Contributor's Name	Address	
$120.00	Donations in kind ❷	Business Manager	123 Main St Regina SK S1S1S1	
$200.00	Donations in kind ❷	Donna Donor	654 Elm street Regina SK S4W1T3	
$500.00	Money	Donna Donor	654 Elm street Regina SK S4W1T3	Review

Note – the Donations in Kind are to be reviewed in the applicable expense claim

The Audit Change Review screen displays the information entered by the business manager in the **B.M.** column. The first time a transaction is reviewed, there will be no information in the Auditor column. An Override column with the information entered by the business manager will also be available to the auditor. Any notes that the business manager has entered about the specific transaction will also appear in the Expense Notes panel.

Audit Change Review	B.M	Auditor	Override	Expense Notes
Category Name	Individuals		Individuals	
Type	Money		Money	
Amount*	500.00		$500.00	
	CONTRIBUTOR'S DETAILS			
Contributor's Name	Donna Donor		Donna Donor	
Address	654 Elm street		654 Elm street	
Address 2				
City	Regina		Regina	
ProvinceName	Saskatchewan		Saskatchewan	
Postal Code	S4W1T3		S4W1T3	
	Accept		Override	

The only amount that can be overridden by the auditor is the amount. If any of the contributor details are incorrect, the auditor will make a note for what the business manager has to review and hit the override button.

Same as in the expense section, an auditor cannot delete a transaction. If the auditor does not agree that the transaction should be recorded on the return, the auditor should enter $0.00 in the Amount field in the Override column. The auditor may wish to record a note in the Expense Notes panel for the business manager to explain the reason and then click the Override button.

> *ELMS will not allow an auditor to create a transaction. If the auditor determines that a transaction is missing, the auditor should contact the business manager and advise them to create the expense and vendor once the return has returned to the business manager in ELMS.*

This review of contributions is the same for the Individual, Corporate, Trade Union and Unincorporated Organizations/Association sections. For the Other – Fundraisers/Meetings section, there are more details that an Auditor can adjust and more screens that an auditor can view.

Below is the screen when you hit the review button in the Other – Fundraisers/Meetings section. The details screen will automatically appear when you click the review button and is displayed in white. Should you wish to look at another section just click on the title of the section (Expenses, Donations or Misc)

You can open and view all of the sections at the same time. (See next page)

Elections SK

	B.M	Auditor	Override	Expense Notes
Audit Change Review ❓				✕
Contribution Total	$375.00		375.00	
Details	$500.00		$500.00	
Description	Comedy Night		Comedy Night	
Location	Community Hall		Community Hall	
Date held on*	2020-02-15	0001-01-01	2020-02-15	
Tickets Sold	50		50.00	
Ticket Price	$10.00		$10.00	
Expenses	$250.00		$250.00	
Ticket Costs				
Food Costs				
Beverages Costs				
Beverages Costs	$50.00		$50.00	
Fees	$200.00		$200.00	
Fees Details	Comedian		Comedian	
Other Expenses				
Other Expenses Details				
Donations	$100.00		$100.00	
Contribution Under 25 Dollars	$100.00		$100.00	
Misc	$25.00		$25.00	
Items Sold	10		10.00	
Misc Item Cost	$5.00		$5.00	
Misc Item Cost	$2.50		$2.50	
	Accept		Override	

Once the auditor has reviewed every transaction, the auditor will release the return back to the business manager. The business manager will then review and accept or reject the suggested changes made by the auditor.
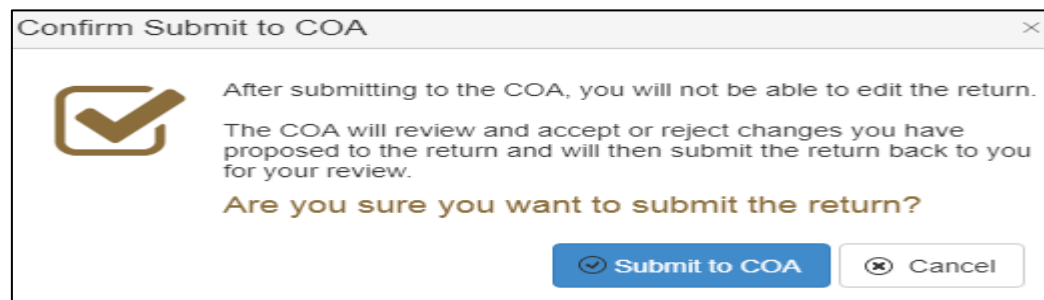
4.2.4   Send to COA/Business Manager for Review

The below refers to COA. The same process is applicable to the candidate election expense return except the reference person is the business manager.

If the auditor has overridden a transaction there will be outstanding transactions that need to be reviewed/accepted by the COA. To do this, the auditor clicks the Send to COA for Review/ button.


When the auditor clicks the Send to COA for Review button, a confirmation screen will pop up asking the auditor to confirm that they want to submit the return to the COA. If the auditor wants to proceed, the auditor will click the Submit to COA button. If the auditor does not want to proceed, the auditor will click Cancel and the return will remain in the Audit Review status.

If, when the auditor clicks the Submit to COA button, there are transactions that have not yet been reviewed by the auditor (i.e. transactions with a white background) or if there are any transactions that had been last modified by the COA and not yet reviewed by the auditor (i.e. transactions with a red background), a warning message will appear.

In order to assist the auditor with locating transactions last modified by the COA, the transaction number(s) of the transactions requiring review will appear in the warning message.
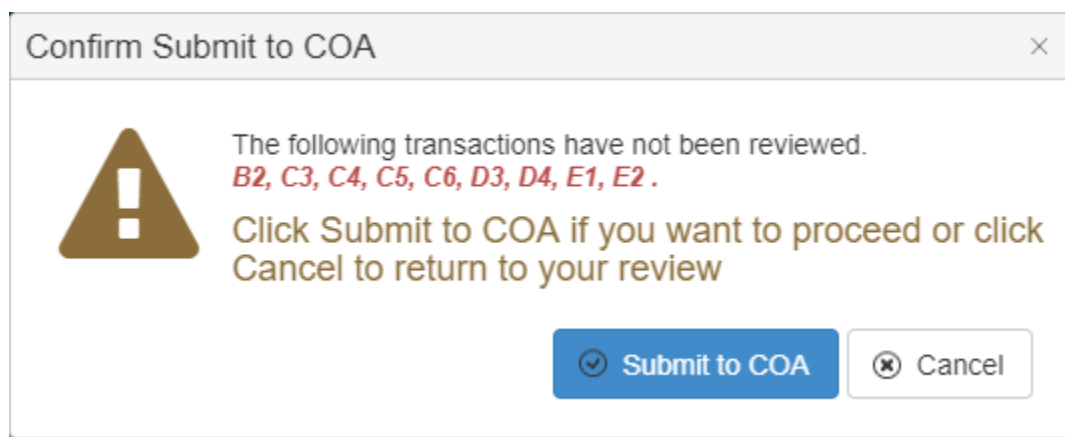
The auditor can choose to proceed with the submission or cancel and return to the return. If the auditor is waiting for documentation or other information about the transaction(s) in question, the auditor may decide to release the return to the COA for their review so as not to delay the process.

If the auditor simply missed reviewing the transaction(s) in question, the auditor should cancel the submission and complete their review before releasing the return back to the COA.

Once the auditor submits the return to the COA, the return status will change from Audit Review to COA Review. While the return is in COA Review Status, the auditor can view the return but will not be able to make any changes until the COA releases the return and the status changes back to Audit Review.
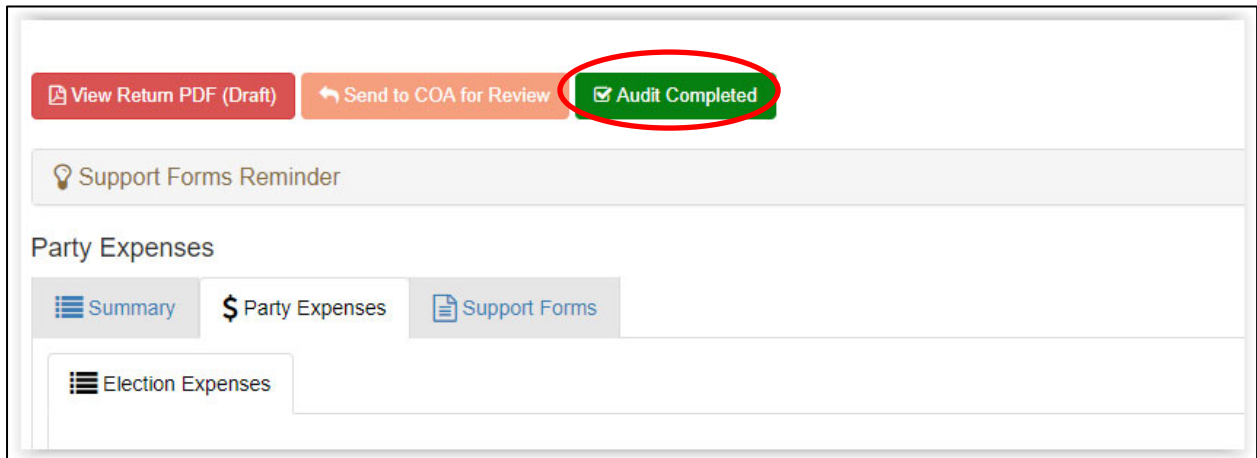
Whenever the auditor submits the return back to the COA, the auditor must contact the COA by phone or email to advise the COA that they have transferred the return to the COA, as there is currently no automated workflow in ELMS.

The back and forth between the COA and the auditor will continue until both the COA and auditor accept all the transactions.
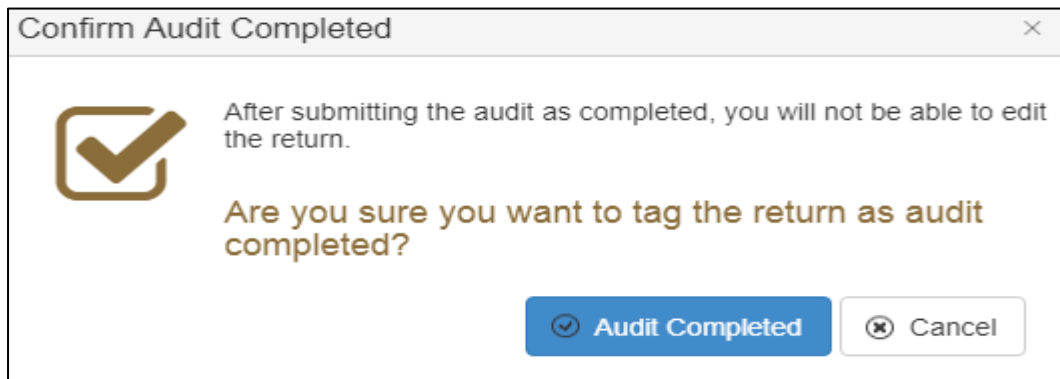
4.2.5   Audit Completed

The below refers to COA. The same process is applicable to the candidate election expense return except the reference person is the business manager.

When the auditor and the COA agree on all transactions, the auditor can complete the audit in ELMS by clicking on the green Audit Completed button.


If all transactions have been approved by both the COA and the auditor, the auditor can complete the audit in ELMS. After clicking the Audit Completed button, a confirmation message will appear:

In order for the audit to be successfully completed in ELMS, all transactions must be approved by the auditor (i.e. must appear with a green background). If there are outstanding transactions – either new transactions with a white background or outstanding transactions with a red

background – the auditor will receive the following error message from ELMS. It will include a list of the outstanding transactions.
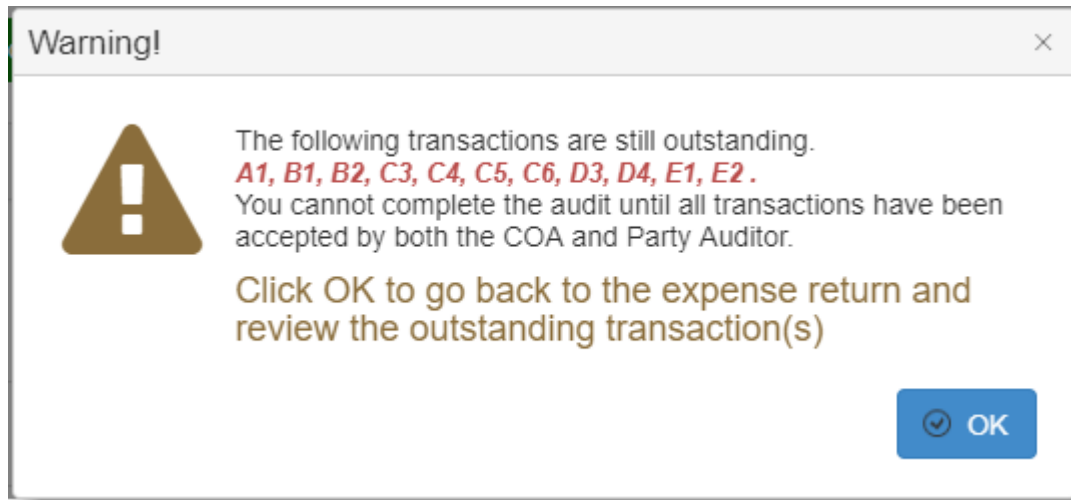
The auditor must either accept all transactions and then click on the Audit Complete button again or leave the transactions(s) outstanding and click the Send to COA for Review button.

Once the audit has been successfully completed in ELMS, no further changes can be made by the auditor or the COA. The auditor will still have access to view the final return in pdf format.

When the auditor sets the return to audit complete they should contact the COA to advise them that they have completed the audit. The COA will then generate a final copy of the return without the "DRAFT" watermark and obtain any necessary signatures and a copy of the Auditor's Report for submission to Elections Saskatchewan.