*Elections Saskatchewan*

A Guide for the
# Chief Official Agent
*Using Electoral Management System (ELMS)*
*To Complete the Election Expense Return*

*December, 2021*

Elections SK

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# 1. Introduction

Elections Saskatchewan (referred to in legislation as The Office of the Chief Electoral Officer) is the province's independent, impartial, election management body. Under a legal mandate established by the Legislative Assembly of Saskatchewan, Elections Saskatchewan plans, organizes, conducts, and reports on provincial electoral events.

Under *The Election Act, 1996* (the Election Act), Elections Saskatchewan administers provincial electoral events and oversees registered political parties' and candidates' administration of their electoral finances.

Elections Saskatchewan has developed the Electoral Management System (ELMS) to help registered political parties (including chief official agents and other staff who may be involved in completing financial returns, referred to in this guide as party officials) and party auditors complete the Registered Political Party's Return of Election Expenses.

This guide describes how party officials will use ELMS to prepare the Registered Political Party's Return of Election Expenses.

For information and help on completing the return, including definitions of the different categories of expenses, party officials should refer to *The Election Act, 1996* and A Guide for the Chief Official Agent to *The Election Act, 1996*, which are available on Elections Saskatchewan's website.

Once all information is entered into ELMS and the audit has been completed, the Chief Official Agent (COA) will:
- lock the return in ELMS;
- print and sign a paper copy of the return for submission;
- print all supporting forms;
- attach original supporting documentation (invoices, receipts, cancelled cheques, bank statements, copies (and scripts for radio and tv) of all advertising expenses, supporting forms, etc);
- attach a copy of the auditor's report; and
- submit to Elections Saskatchewan.

This return must be submitted to Elections Saskatchewan within 6 months of polling day[1].  It is recommended that you make a copy of the return and all supporting documentation for your records before submission to Elections Saskatchewan.

If you have any questions about how to complete the Registered Political Party Election Return or about using ELMS, call 1-877-958-8683 or email info@elections.sk.ca.

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

# 2. ELMS Overview

## 2.1 What is ELMS?

**ELMS** is Elections Saskatchewan's web-based **El**ectoral **M**anagement **S**ystem. It allows party officials to:

- enter and track the party's expenses;
- share the expense return with the auditor electronically to facilitate the audit process;
- generate and print the Registered Political Party Election Expense Return; and
- print supporting forms.

## 2.2 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 you to record expenses online with automated calculations and totalling.
- ELMS provides the flexibility to capture information in the system when it is convenient for you and allows you to save your progress and return to work on it at a later time.
- ELMS provides you with the ability to complete and print off the Registered Political Party Election Return and some of the required supporting forms.
- ELMS contains built-in tips and reminders to assist you while you are completing the return online.
- ELMS contains functionality that allows for auditor access to review return, accept or modify transactions for COA consideration and finalization of the review of the election expense return.

## 2.3 ELMS Roles

ELMS allows for two types of party officials with various functionality in ELMS:

- **Party Admin** –the Party Admin role can:
  - o Enter expense date into ELMS;
  - o View a copy of the draft return at any time;

- o Can view the status of transactions being reviewed by the auditor; and
- o Can view the final return after the audit has been completed.

- ▪ Chief Official Agent (COA) – the COA role can has all functionality provided to Party Admin plus:
  - o Can submit the return to the auditor electronically in ELMS;
  - o Can accept or override the auditor's suggested changes; and
  - o Can lock the return for finalization.

In addition to the roles available to party officials, ELMS also allows the auditor to accept or suggest changes to the transactions recorded by the COA and to finalize the audit of the election expense return.

## 2.4 Process Overview

In addition to allowing COA's to complete 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. 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.
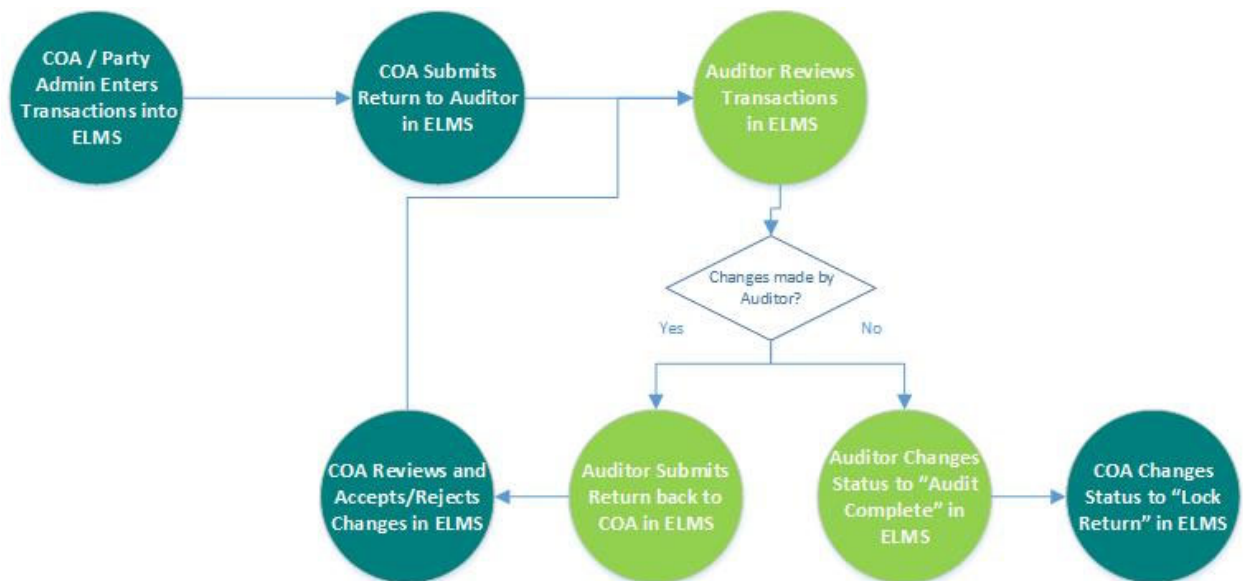
# 3. Getting Started in ELMS

## 3.1 Computer Requirements

To access ELMS, you will require:
- A web browser[2] 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 Chief Official Agent. Additional accounts may be requested by the Chief Official Agent for Party Admin staff by contacting Elections Saskatchewan. Elections Saskatchewan will set up the requested users in ELMS 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., !, #, \*)*

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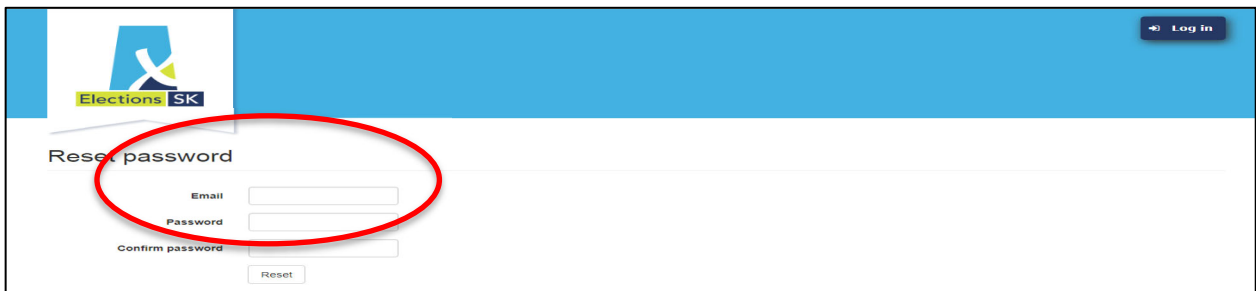[2] Recommended browsers are: Chrome, Internet Explorer and Firefox.

## 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.

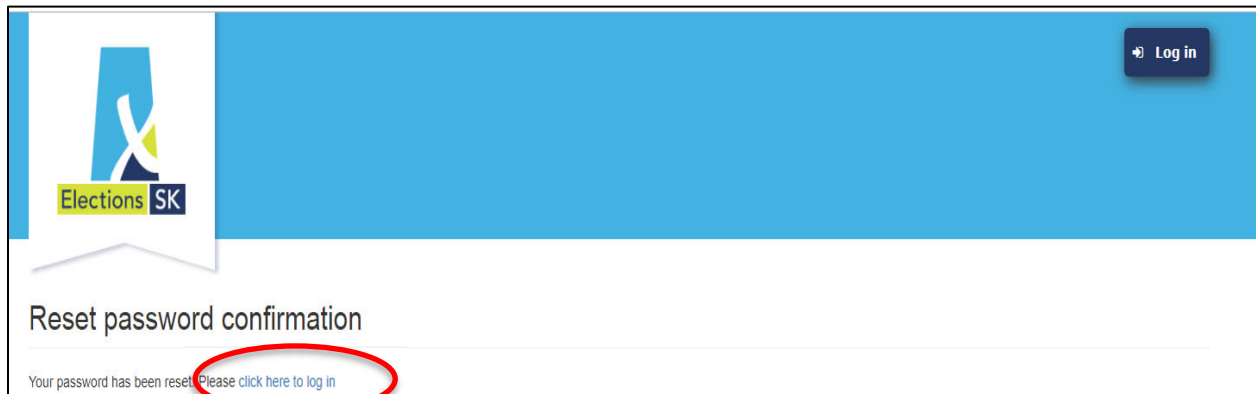1.  Open the email and click the **Set your Password Here** link appearing in the message.

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

Your user name is _____. Please set your new Password Here.

If you did not request an account, please ignore this email or contact ELMS support at 1-866-247-5404

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**.
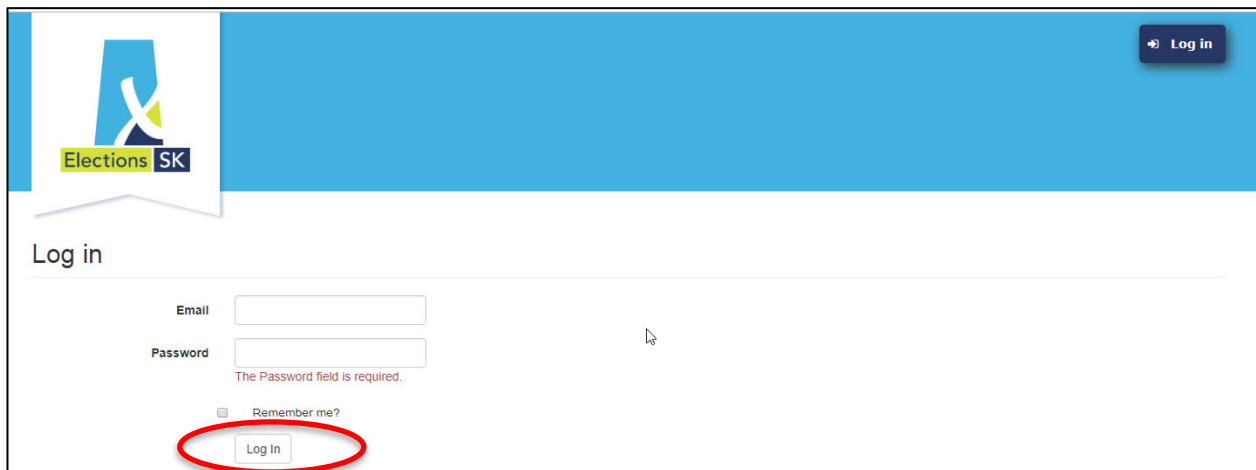
Reset password

Email

Password

Confirm password

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.
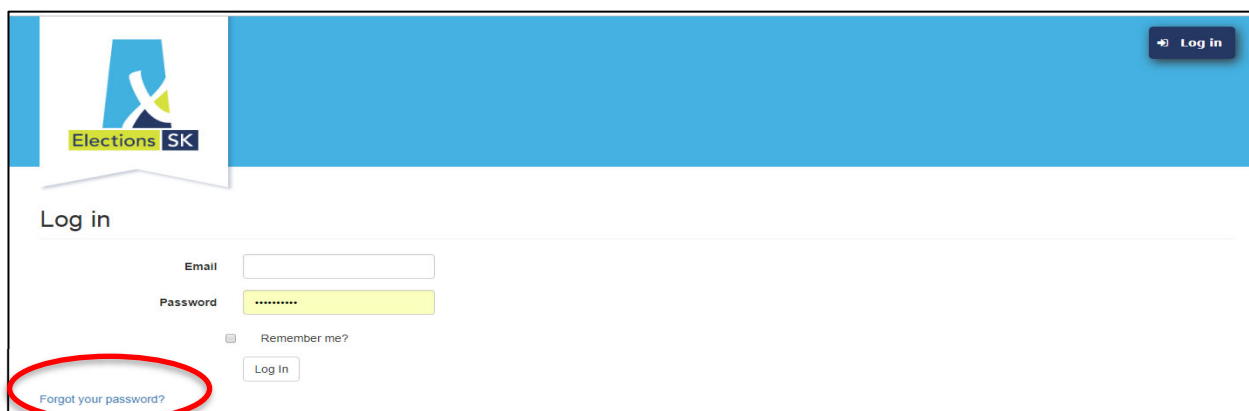


4. On the ELMS Log in screen, type in your email and password in the fields provided and click the **Log In** button.
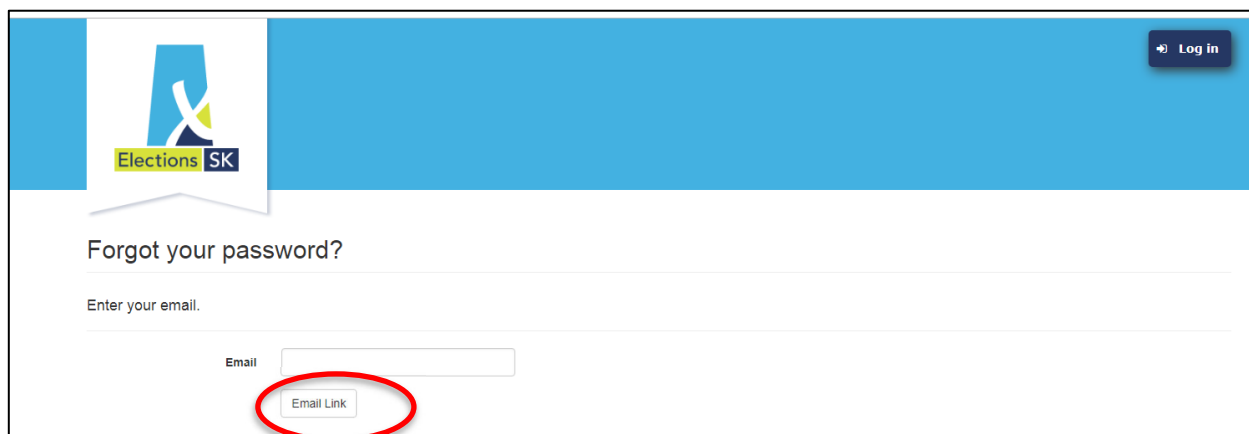
## 3.6 Forgot Password

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.

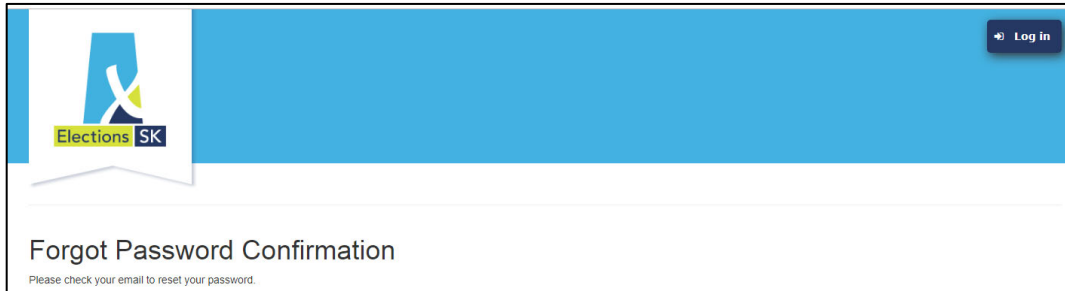1. To reset your password, click on the **Forgot your password?** link.



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.
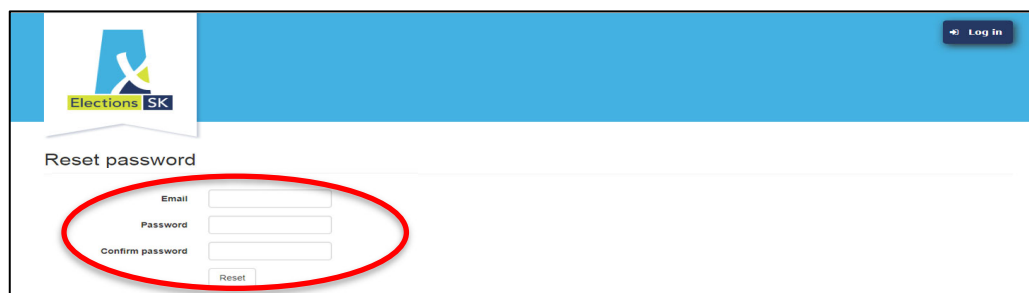


> A password reset has been requested for your Election Saskatchewan Management System (ELMS) account.
>
> Please Reset your Password Here.
>
> If you did not request a password reset, please ignore this email or contact ELMS support at 1-866-247-5404
>
> Thank you,
> Elections Saskatchewan

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
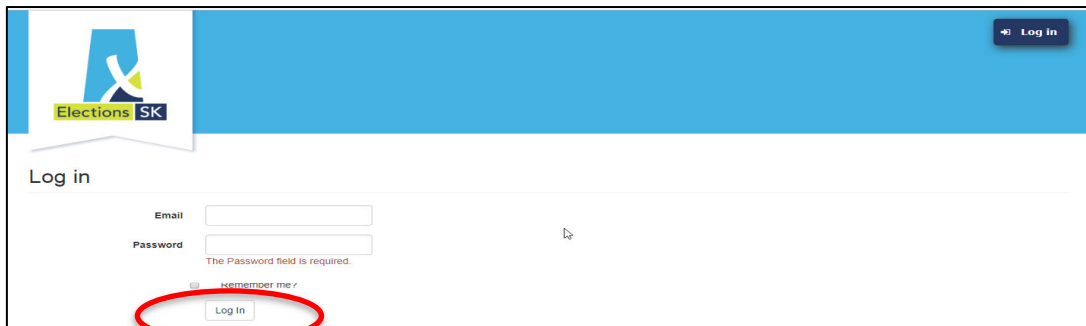


the **Confirm password** field and click **Reset**.

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.
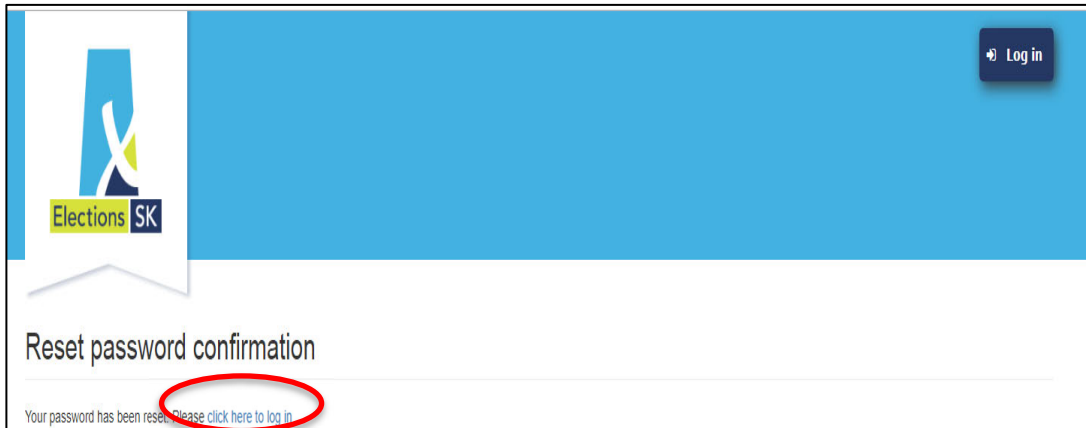


7.  On the ELMS Log in screen, type in your email and password in the fields provided and click the **Log In** button.



## 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:

- Move your mouse to a location on screen, or to a field and click your mouse.

- 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:

- Click the **Tab** key on your keyboard to move between data entry fields (i.e., fields requiring information to be typed into them).

- Once your cursor is in the field, you can begin typing in the field.

- 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 respective users of the party using the information in the party register.  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.

**Updating User Profile**

Each user has access to their user profile and can make any necessary corrections to their contact information.
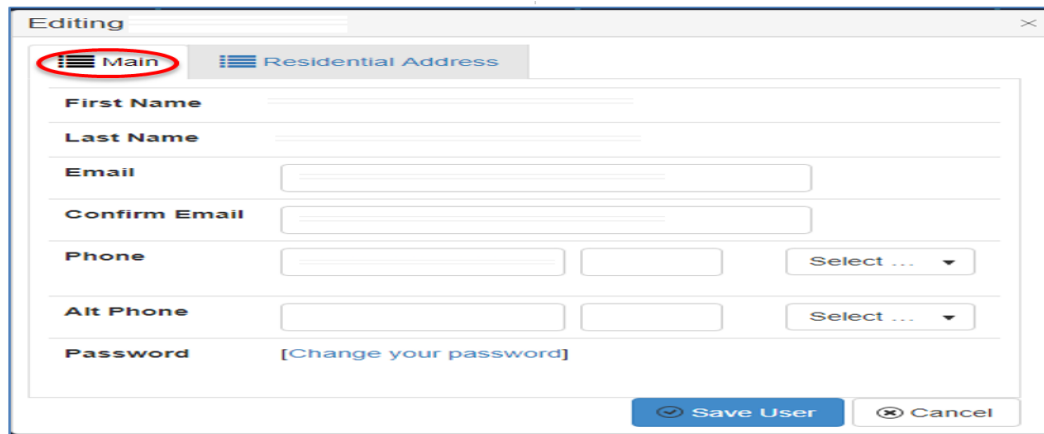
1. From ELMS Home Page, click on the **Edit Profile** button located in the top right corner of the screen.
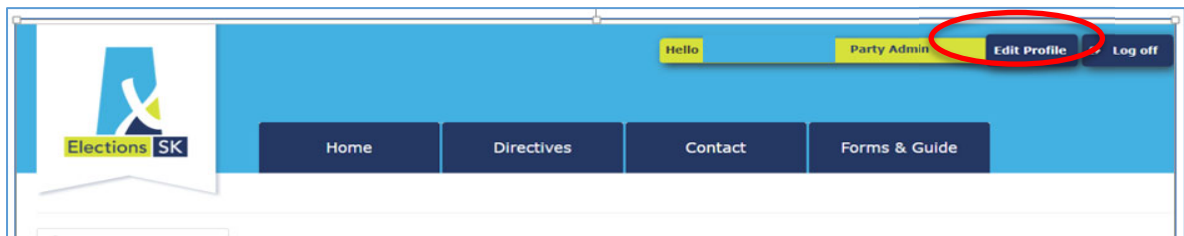


2. An Edit pop-up window will appear where you can edit or update your user information in any of the following 3 tabs:

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

   2. **Residential Address** – To revise residential address information

   3. **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.
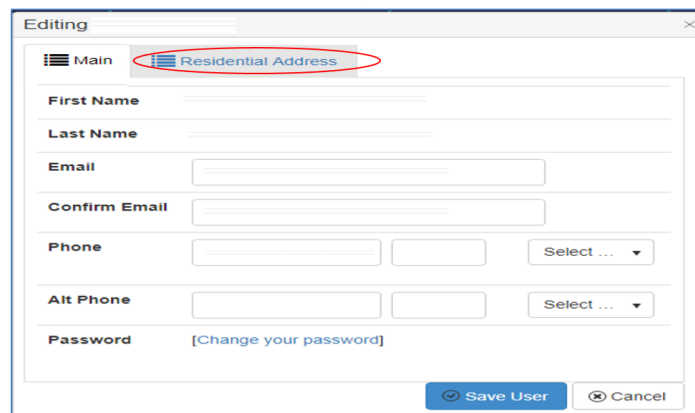


Note: Please notify Elections Saskatchewan if a user exists in the system but has changed their name.

Change Password

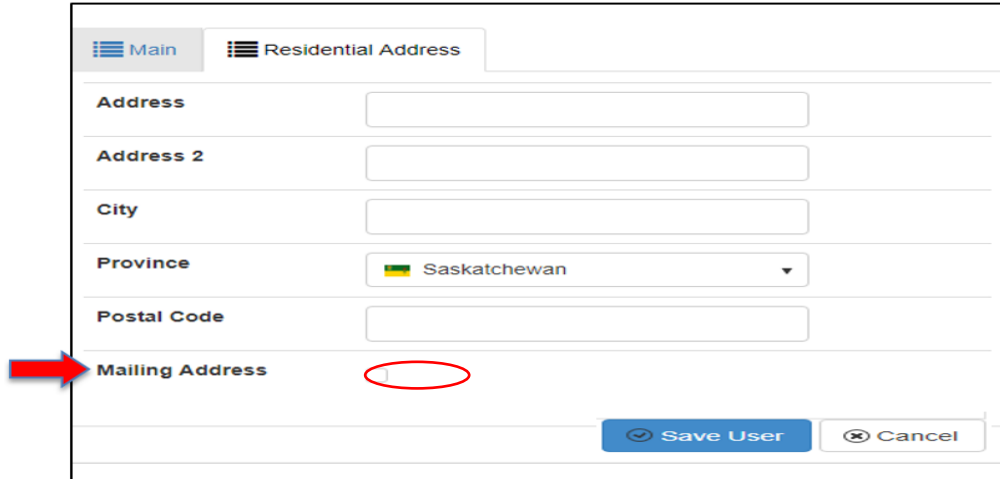- If you click on "change your password" it takes you to the screen as explained in section 3.6. Please note, if you are making other changes save those changes first prior to changing your password. If you don't, all information you entered will be lost.

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



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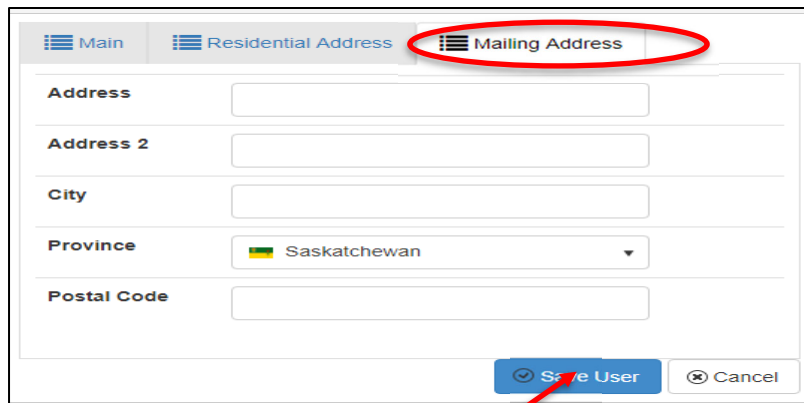
2. If the user's mailing address is different than their primary address, remember to click the **Mailing Address** checkbox.



3. 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.
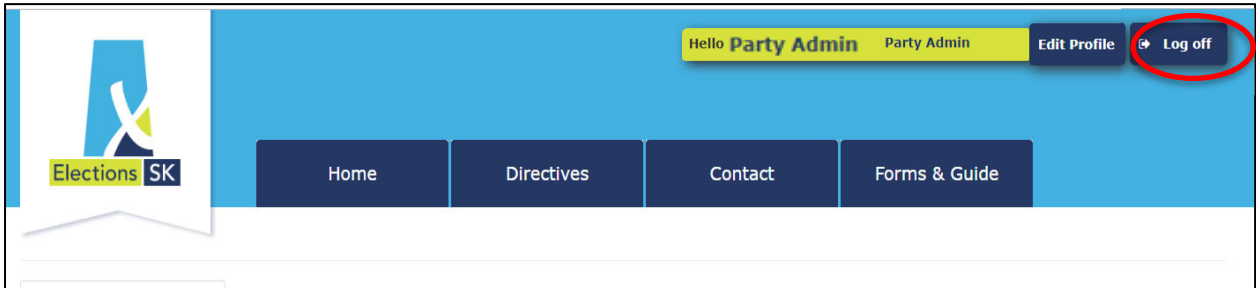


If applicable, update the mailing address fields on the **Mailing Address** tab (shown below).



4. 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 track expenses and generate the Party Election Return.

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.
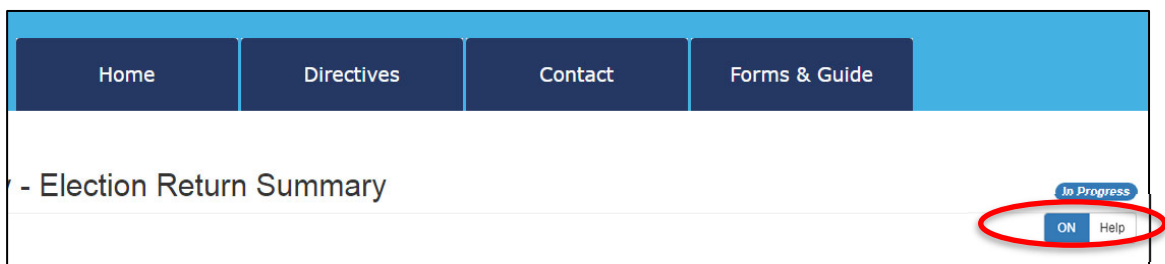


By default, the ELMS Help function is "**ON**", enabling you to access the Online Help features built into the system. We recommend you leave this on.

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.

ON | Help

2. 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:
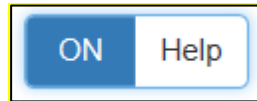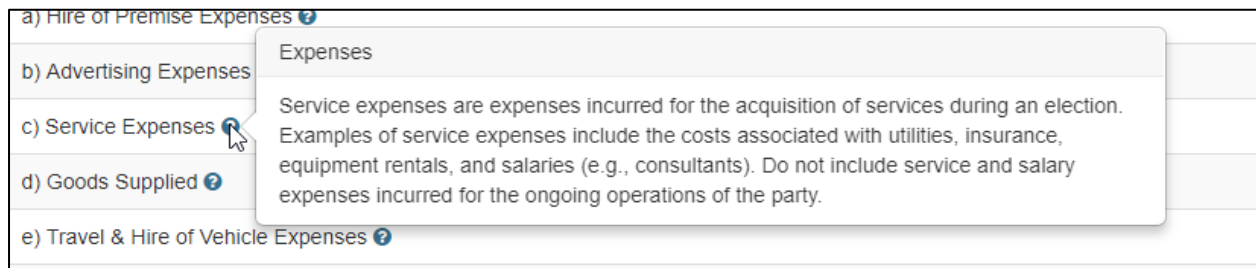
a) Hire of Premise Expenses 🔵

b) Advertising Expenses

c) Service Expenses 🔵

d) Goods Supplied 🔵

e) Travel & Hire of Vehicle Expenses 🔵

**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.

## 3.11 Other Helpful Information

Elections Saskatchewan's website contains additional information to assist you with completing the Registered Political Party Election Return.

The website can be found at: http://www.elections.Saskatchewan.ca

The following associated documents are available online:

- *The Elections Act*, 1996;
- A Guide for the Party Leader to *The Election Act, 1996*;
- A Guide for the Chief Official Agent to *The Election Act, 1996*;
- A Guide for the Auditor of a Registered Political Party; and
- A Guide for the Chief Official Agent to *The Political Contributions Tax Credit Act, 2001*.

# 4. Accessing the Election Return

## Elms Home Page and User Actions

Open your Internet browser and type the ELMS URL in the address bar:
**https://elms.elections.sk.ca**

The ELMS login screen will appear.



To log in, enter your email address in the **Email** field and your password in the **Password** field and click the **Log In** button.

The ELMS home page will appear. What is displayed on this screen depends on the role you have in the system.

There are two user roles defined in ELMS:

- Party Admin
- Chief Official Agent (COA)

Your name and role will appear in the top right-hand corner of the screen. You may have different roles for different election events. To switch between user roles, click on the role in the top right-hand corner and select the appropriate role.
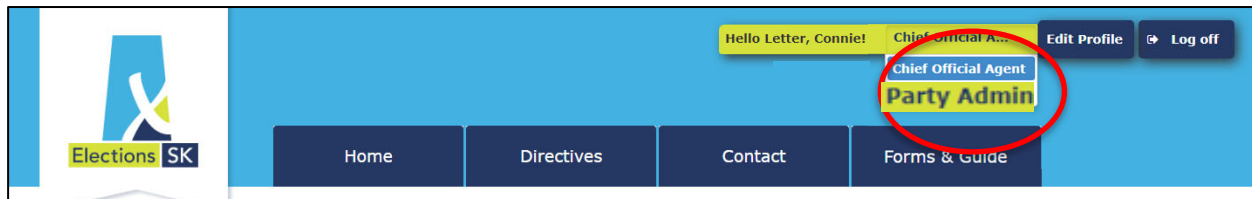
There are three action buttons located under the Actions heading available to you:



The functionality associated with each of these buttons is described below.
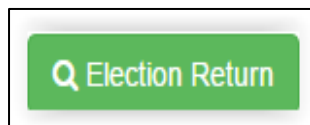
 **ELECTION RETURN** – This button provides access to the party's Election Return. This is the primary screen used to access all the party's Election Return details, including entering of expenses and completing supporting forms.
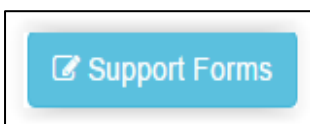
 **SUPPORT FORMS** – This button provides access to supporting forms that will accompany the election return (e.g., expense forms, travel claims, etc.).
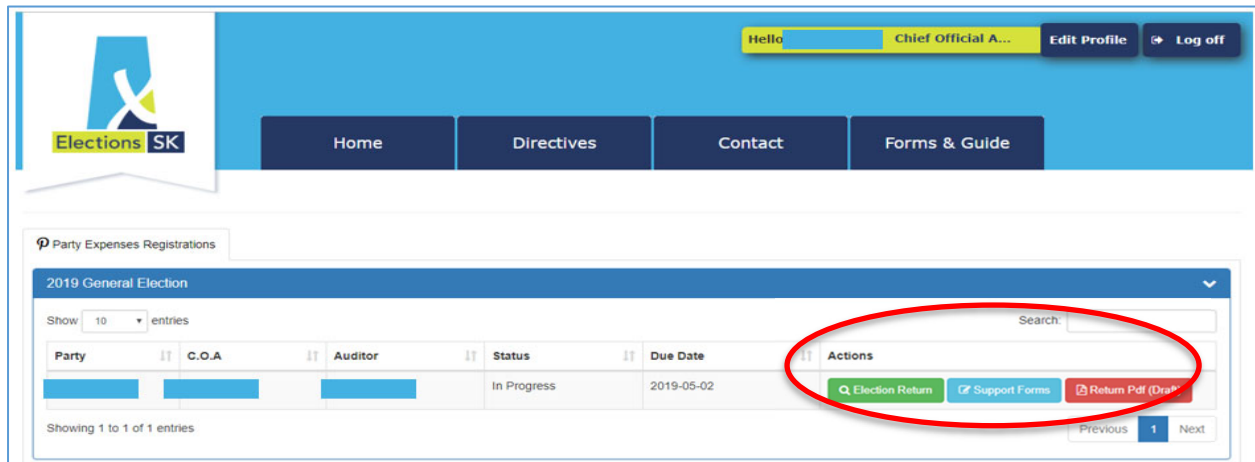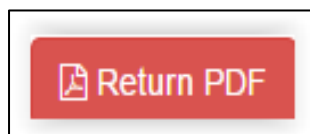
 **RETURN PDF** – This button opens the party's Election Return in PDF format. The chief official agent and party admin can see and print a copy of the return at any time. A draft watermark will appear on the printed copy until the return has been "Locked" by the COA.

# Accessing the Election Return

The Chief Official Agent and Party Admin will access the expense details and the election return by clicking the **Election Return** button.

## Election Return Overview

Click the **Election Return** button to navigate to the **Election Return Summary** screen.



The first time a Registered Political Party's Election Return is opened, it will be blank. As you enter expenses, the summary totals on the home page will automatically update to reflect the value of the transactions entered to date.
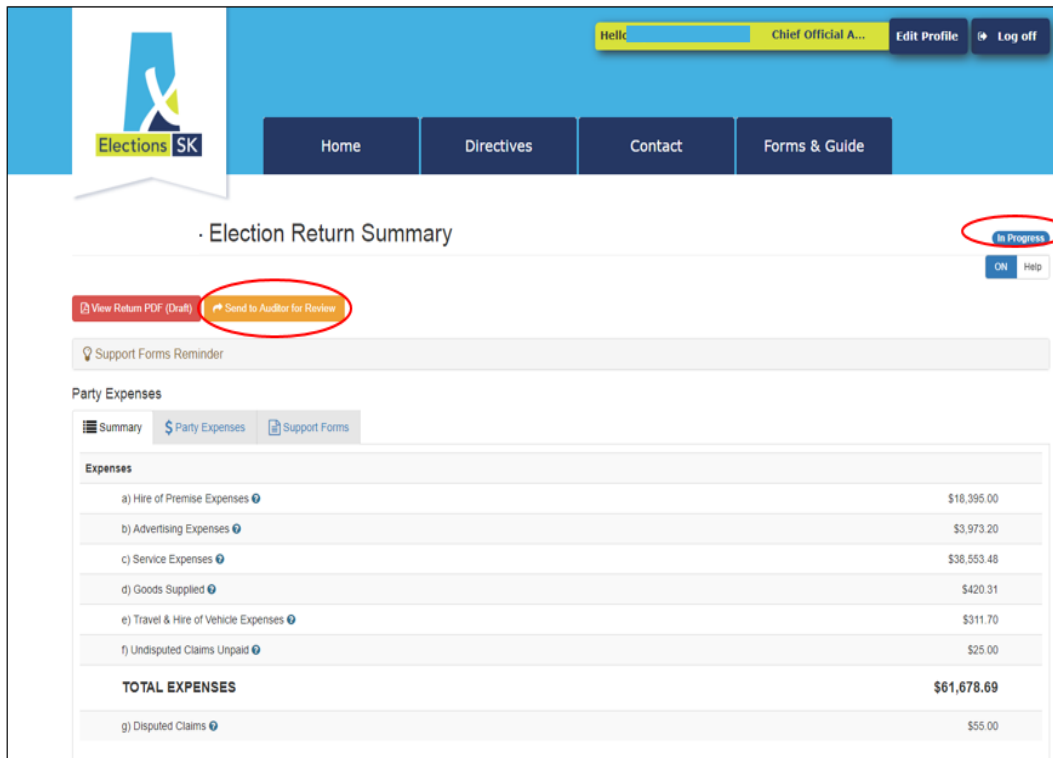
The COA and Party Admin roles can add, delete and modify any transactions in the application to prepare the return for audit review.  Only the COA role c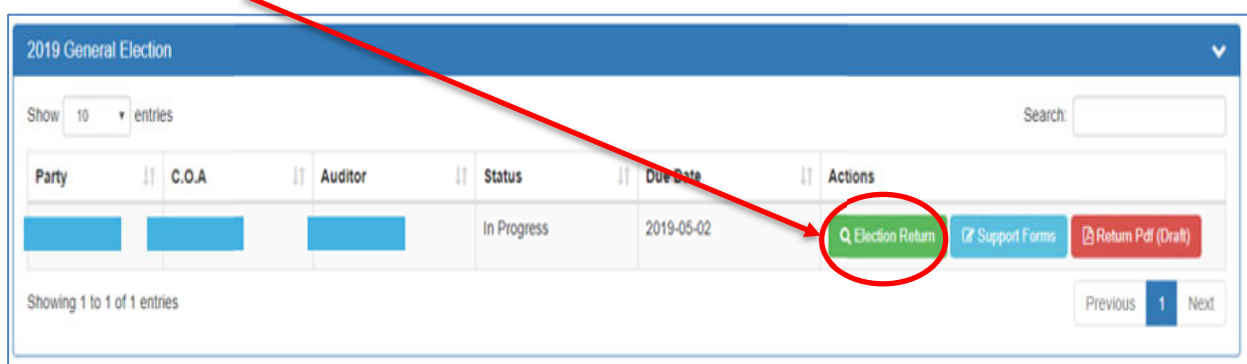an submit the return to the auditor through the application.  Once the return has been submitted to the auditor by the COA, the Party Admin role will no longer be able to make any changes to the return, but they will have access to the supporting documents and can print and view the Election Expense return.  The COA role will only have access to modify the return once the Auditor "returns" access back to the COA.

After a return has been submitted to the auditor, the COA 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.  Zero-dollar transactions will not be displayed on the final Registered Political Party Election Expense Return.

> *If further changes are required after the return is submitted/locked down, you will need to contact Elections Saskatchewan to unlock the return.*

Once you click on the **Election Return** button a summary page will open up.

1.  For the Chief Official Agent the following screen appears.
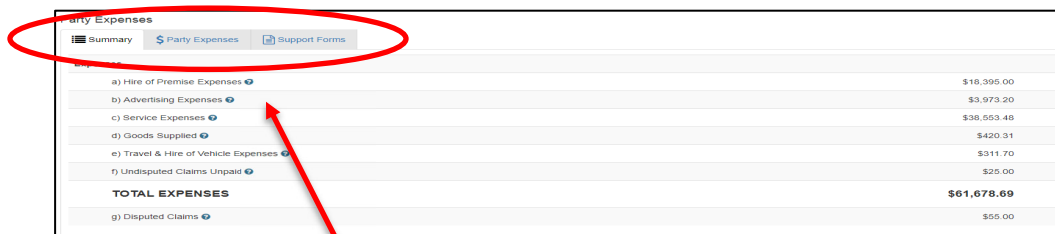


2.  The Party Admin will have the same Home screen as the COA but without the **Send to Auditor for Review** button.

The **Election Return Summary** page provides a summary view of the following information:

1.  **View Return PDF (Draft)** – this button provides a draft PDF view of the Registered Political Party Election Return which can be generated at any time during the process. You can view a copy of the return as often as you like. A draft watermark will appear until the return has been "Locked" by the COA.

2.  **Send to Auditor for Review** **(Available to COA only)** – this button is used when you are ready to send the return to the auditor for review. ELMS will set the return's status to **Audit Review** and will start the review process by the auditor. Once the COA clicks on this button, the COA will not be able to make any changes to the return until the auditor releases the return back to the COA. If the auditor has

suggested any changes, the auditor will send the return back to the COA using ELMS. The COA must then review the auditor's changes and send it back to the auditor. If this button was clicked in error and the return is not ready for the auditor, you will have to contact Elections Saskatchewan to set the return back to the **In Progress** status.

3. **Support Forms Reminder** – this provides access to the supporting forms required to accompany the election return. When you start a return, this folder will be unpopulated. As you enter data into ELMS, this folder will populate with the supporting forms required based on the data entered.

4. **Party Expenses** - this section displays a summary view of all of the expenses currently entered into this return. It also provides easy access to the detailed information comprising the summary data.



Under the **Party Expenses** heading, the following tabs appear:

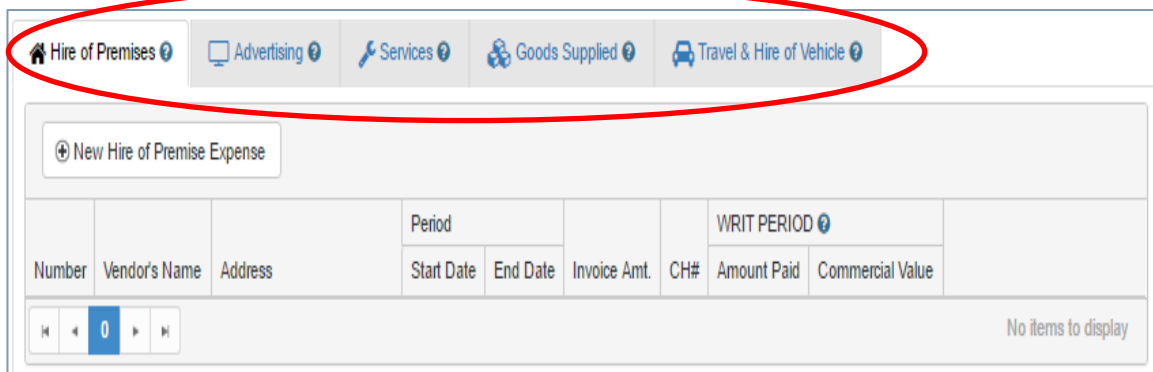- **Summary** – The **Summary** tab is the default view that automatically appears when you are in the Election Return Summary.
- **Party Expenses** – Click the **Party Expenses** tab to view, revise or add expenses.
- **Support Forms** – Click the **Support Forms** tab to access the required supporting forms to accompany the Party's Election Return. ELMS provides an online link to access the forms for you to print and complete.

# 5. Party Expenses

Party expenses are expenses incurred relating to hire of premises, advertising, services, goods supplied and travel & hire of vehicle.  **Do not include costs that are regular, ongoing operating costs for the party (examples - office and meeting rooms, copier lease, etc.).**

## 5.1  Overview

Each party expense screen is designed to capture the specific information required for the category of expense and is accessed by clicking on the heading related to the type of expense being entered.



Each category is described in detail further on in this section.  However, there are some common fields that are important to understand prior to beginning data entry of the transactions.  These fields are:

- Joint Agreements;
- Disputed with Vendor;
- Undisputed but outstanding more than 90 days; and
- Notes.

Information about how to use these fields can be found in sections 5.3 to 5.5 of this guide.

## 5.2  Party Expenses

Click on **Party Expenses** tab to record any of the following campaign expenses: **Hire of Premises**, **Advertising**, **Services**, **Goods Supplied**, **Travel and Hire** of **Vehicle**.
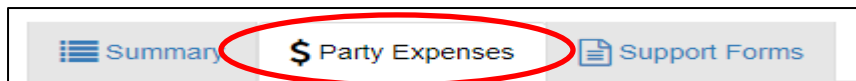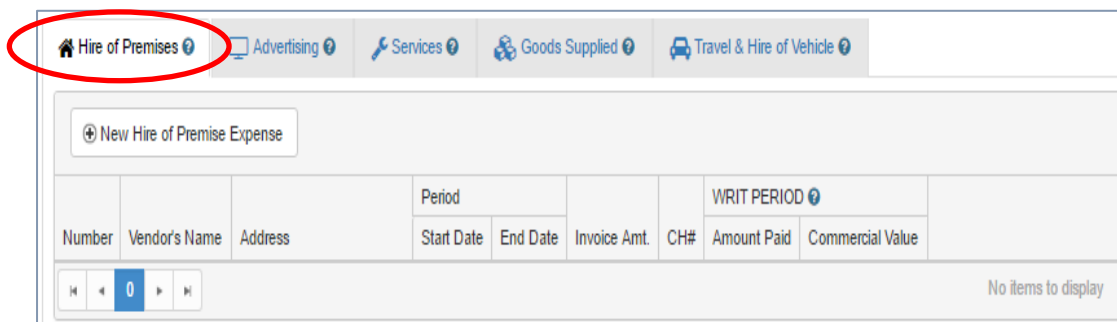


When entering party expenses, the Amount Paid and Commercial Value are the amounts that apply to the election period.  There may be invoices for expenses that include goods and services that were consumed before, during and after the election period.  In these situations, enter the total amount of the invoice in the Total Invoice Amount (which maybe different than the Amount Paid and Commercial Value amounts) field along with the cheque number used to pay the invoice.

### 5.2.1 Hire of Premises

This category should be used to record all expenses incurred for offices and meeting spaces used for the election campaign.

The leases and agreements that substantiate these expenses must be submitted with the return. They must describe the premises, the location of the premises, the purpose of the premises, and the length of time they were leased/rented. They must also provide the name and address of the proprietor. To add a new Hire of Premises expense, click on the **Party Expenses** tab and then select the **Hire of Premises** tab from the tabs along the top.  Click the **New Hire of Premise Expense** button.

The following data entry screen will appear:



*See Section 5.3 for information about Joint Agreements and Section 5.4 for information on Disputed or Undisputed Transactions.*

1. Complete all the fields.  Fields marked with an asterisk (*) are mandatory.

2. The **Description** filed should be used to describe the type of premises (example hotel meeting room or banquet room).

3. The **Purpose of Use** Field should be used to describe what the premises were used for.

4. If the vendor does not appear in the drop-down list, click **New** to add a new vendor.

5. When you are done entering, click **Save** to save the transaction.

6. To edit an existing expense, locate the expense in the Hire of Premises list and click **Edit**. Make the required changes and click **Save**.

7. To delete an existing expense, locate the expense in the Hire of Premises list and click **Delete**. ELMS will prompt you to confirm that you want to delete the transaction.  Click **OK** to delete the transaction or **Cancel** to navigate back without deleting the transaction.

*After a return has been submitted to the auditor, the COA 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.  **Zero-dollar transactions will not be displayed on the final Registered Political Party Election Expense Return**.*

## 5.2.2 Advertising

The Advertising category should be used to record all expenses incurred for the production and placement of broadcast and print advertisements during the election campaign.

The documents that substantiate these expenses must be submitted with the return.

- Every advertisement that promotes the party or a candidate must be supported by an authorization statement. See section 215 of the Election Act.
- Advertising through broadcast media must be supported by a schedule of date(s) and time(s) airing as well as a script or electronic copy of the advertisement.
- Every print media advertisement must be supported by a tear sheet or electronic equivalent of the advertisement, indicating the date(s) of placement.

To add a new Advertising expense, click on the **Party Expenses** tab and then select the **Advertising** tab from the tabs along the top.   Click on the **New Advertising Expense** button to add new advertising expense.

The following data entry screen will appear:



See *Section 5.3* for information about Joint Agreements and *Section 5.4* for information on Disputed or Undisputed Transactions.

1. Complete the fields. The Period Start Date should be used to record the first date that the advertisement ran.

2. The Period End Date should reflect the last day that the advertisement ran.

3. If the vendor does not exist, click **New** to add the vendor. Complete all the fields and then navigate to the **Publication/Broadcaster** tab**.**

4. Under the **Publication/Broadcaster** tab, enter the name and address of each broadcaster or publisher that published or broadcast the advertisement.



5. Click **Save** when all information has been entered.

6. To edit an existing expense, locate the expense in the Advertising list and click **Edit**. Make the required changes and click **Save**.

7. To delete an existing expense, locate the expense in the Advertising list and click **Delete**. ELMS will prompt you to confirm that you want to delete the transaction.  Click **OK** to delete the transaction or **Cancel** to navigate back without deleting the transaction.

*After a return has been submitted to the auditor, the COA 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.  **Zero-dollar transactions will not be displayed on the final Registered Political Party Election Expense Return***.
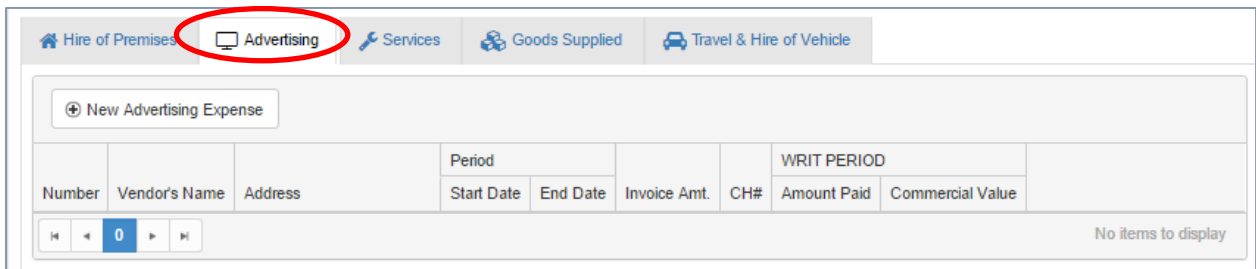
## 5.2.3  Services
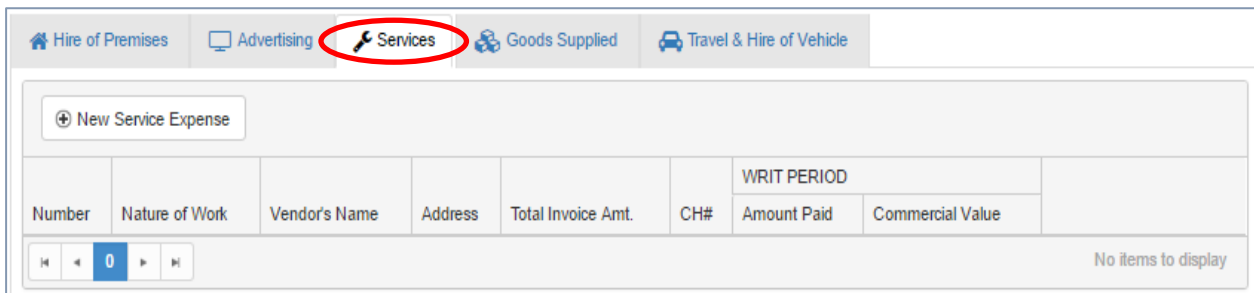
The Services category should be used to record the expenses incurred for services during the election; include expenses for utilities, insurance, equipment rentals, and salaries as they help maintain operations during an election campaign.

The supplier documents that substantiate these expenses must be submitted with the return. Each supplier document must provide a detailed description of the service and the date(s) the service was supplied.

For every service donated by a contributor who is not a commercial supplier of the service, the following documents must be submitted with the return:

- a signed and dated service agreement that identifies the service provided, the date(s) it was provided, and the amount paid;
- a signed and dated donor's statement; and
- a commercial supplier's written statement or estimate.

To add a new Services expense, click on the **Party Expenses** tab, then select the **Services** tab from the tabs along the top.   Click on the **New Service Expense** button to add new service expense.

The following data entry screen will appear:
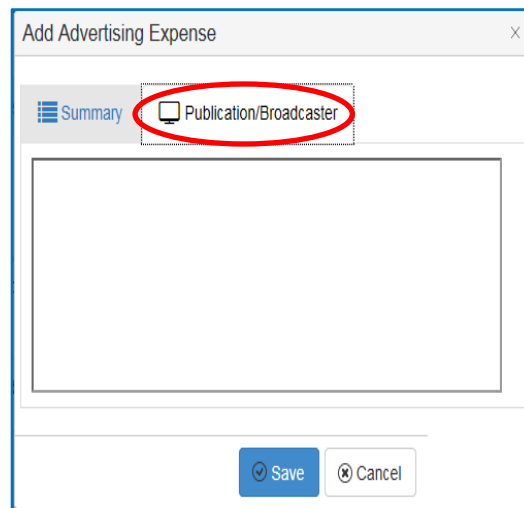


*See Section 5.3 for information about Joint Agreements and Section 5.4 for information on Disputed or Undisputed Transactions.*

1. Complete the fields.
2. If the vendor does not exist, click **New** to add the vendor.
3. Click **Save** when all information has been entered.
4. To edit an existing expense, locate the expense in the Services list and click **Edit**. Make the required changes and click **Save**.
5. To delete an existing expense, locate the expense in the Services list and click **Delete**. ELMS will prompt you to confirm that you want to delete the

transaction.  Click **OK** to delete the transaction or **Cancel** to navigate back without deleting the transaction.

> *After a return has been submitted to the auditor, the COA 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.* ***Zero-dollar transactions will not be displayed on the final Registered Political Party Election Expense Return****.*

## 5.2.4 Goods Supplied

The Goods Supplied category should be used to record the value of goods supplied and used during the election period. Goods are tangible items such as wood stakes, signs, pamphlets, photos, food, and office supplies.

The supplier documents that substantiate these expenses must be submitted with the return. Each supplier document must include a detailed description of the goods supplied and the date(s) the goods were supplied.

For all goods donated by a contributor who is not a commercial supplier of the goods, the following documents must be submitted with the return:
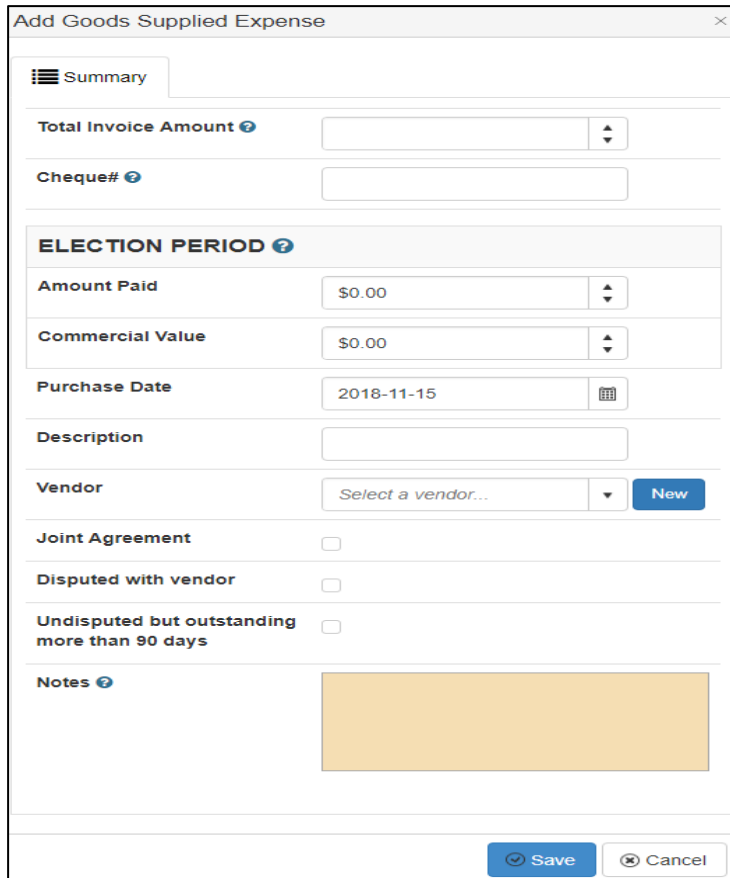
- a signed and dated agreement that includes a detailed description of the goods provided, the date(s) they were provided, and the amount paid;
- a signed and dated donor's statement; and
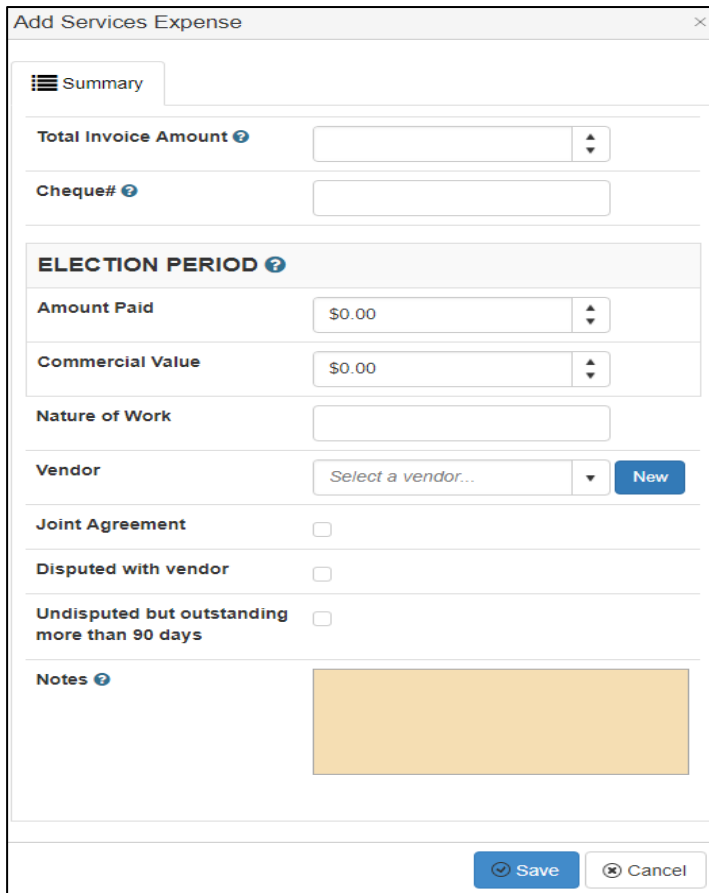- a commercial supplier's written statement or estimate.

To add a new Goods Supplied expense, click on the **Party Expenses** tab, then select the **Goods Supplied** tab from the tabs along the top.   Click on the **New Goods Supplied Expense** button to add new Goods Supplied expense.

| 🏠 Hire of Premises | 🖵 Advertising | 🔧 Services | 🐜 Goods Supplied | 🚗 Travel & Hire of Vehicle | | | |
|---|---|---|---|---|---|---|---|
| ⊕ New Goods Supplied Expense | | | | | | | |
| | | | | | | WRIT PERIOD | |
| Number | Vendor's Name | Address | Purchase Date | Total Invoice Amt. | CH# | Amount Paid | Commercial Value |
| ⋈ ◄ 0 ► ⋈ | | | | | | | No items to display |

The following data entry screen will appear:



*See Section 5.3 for information about Joint Agreements and Section 5.4 for information on Disputed or Undisputed Transactions.*

1. Complete the fields.

2. If the vendor does not exist, click **New** to add the vendor.

3. Click **Save** when all information has been entered.

4. To edit an existing expense, locate the expense in the Goods Supplied list and click **Edit**. Make the required changes and click **Save**.

5. To delete an existing expense, locate the expense in the Goods Supplied list and click **Delete**. ELMS will prompt you to confirm that you want to delete the transaction.  Click **OK** to delete the transaction or **Cancel** to navigate back without deleting the transaction.

*After a return has been submitted to the auditor, the COA 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.* **Zero-dollar transactions will not be displayed on the final Registered Political Party Election Expense Return**.
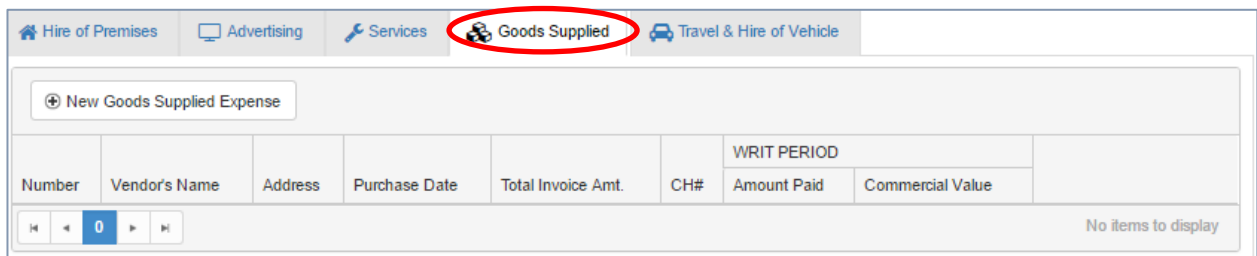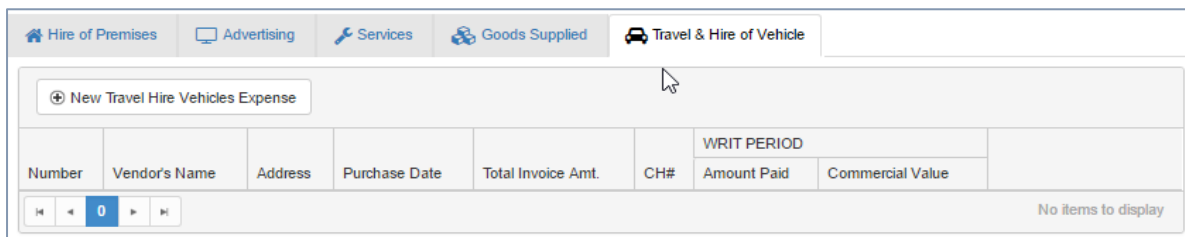
## 5.2.5  Travel and Hire of Vehicle

This category should be used to record the expenses incurred for mileage, vehicle maintenance, and hired vehicles.

The documents that substantiate these expenses must be submitted with the return.

- The rates used to calculate mileage expenses should be reasonable and similar to the current reimbursement rates established by the Saskatchewan Public Service Commission; see PS 601-A Travel Allowance.
- Vehicle maintenance, gasoline, oil, and insurance expenses must be substantiated by signed expense claims. See Delegation of Authority to Pay on page 20.
- Mileage expenses must be substantiated by signed travel claims.
- Expenses for commercially hired vehicles must be substantiated by dated and signed lease agreements that specify the time period and the related charges.
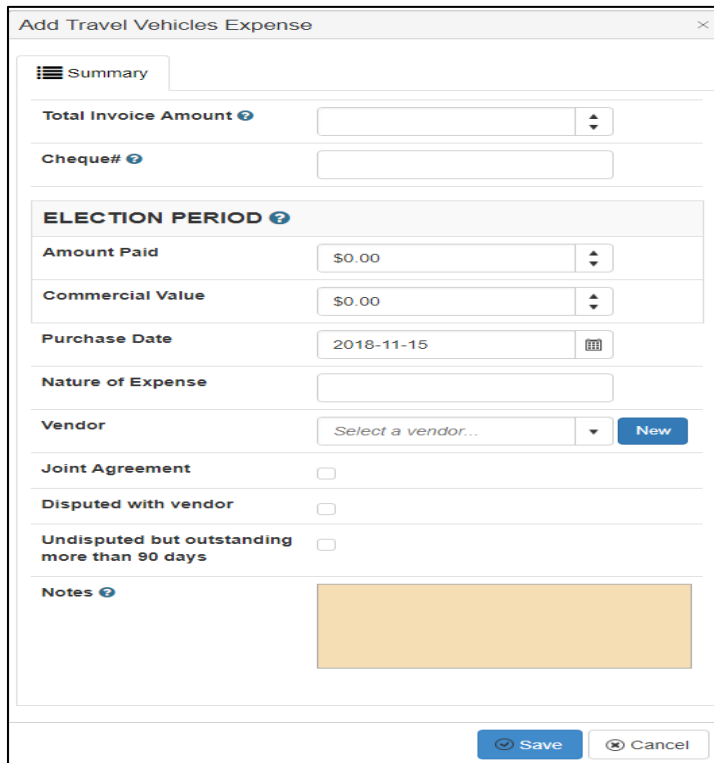
*Expenses may be claimed with signed expense claims **OR** signed travel claims based on a mileage rate—but not both.*

To add a new Travel and Hire of Vehicle expense, click on the **Party Expenses** tab, then select the **Travel and Hire of Vehicle** tab from the tabs along the top.  Click on the **New Travel and Hire of Vehicle Expense** button to add new Travel and Hire of Vehicle expense.

| | | | | | | WRIT PERIOD | | |
|---|---|---|---|---|---|---|---|---|
| Number | Vendor's Name | Address | Purchase Date | Total Invoice Amt. | CH# | Amount Paid | Commercial Value | |

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

⊕ New Travel Hire Vehicles Expense

No items to display

The following data entry screen will appear:



1. Complete the fields.

2. If the vendor does not exist, click **New** to add the vendor.

3. Click **Save** when all information has been entered.

4. To edit an existing expense, locate the expense in the Travel & Hire of Vehicles list and click **Edit**. Make the required changes and click **Save**.

5. To delete an existing expense, locate the expense in the Travel & Hire of Vehicles list and click **Delete**. ELMS will prompt you to confirm that you want to delete the transaction.  Click **OK** to delete the transaction or **Cancel** to navigate back without deleting the transaction.

*After a return has been submitted to the auditor, the COA 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.  **Zero-dollar transactions will not be displayed on the final Registered Political Party Election Expense Return**.*

## 5.3 Joint Agreements

A party may enter into a written agreement or arrangement with candidates or constituency associations for the purpose of jointly incurring and paying for election expenses. For any expense associated with a joint agreement, check the **Joint Agreement** box.



The Joint Agreement administrator (can be party or candidate) must keep the original agreement and give a copy of it to the business managers of the candidates and/or party (chief official agent) participating in the agreement. When the administrator submits the election expense return (either the party or the candidate), the original joint agreement and any original bills, invoices, receipts, proof of advertising, and cancelled checks must be submitted as well.

If the registered political party is the administrator of a joint agreement, the party should enter the gross amount of all expenses associated with the joint agreement in the same manner as other expenses but also checking the Joint Agreement checkbox. Repeat the process for all invoices associated with the joint agreement.

To enter the amount recovered from candidates, create a new vendor named Candidate's Share of Joint Expenses with the registered political party's address and make **ONE** entry for the total amount recovered. The entries are displayed as positive amounts for the gross amounts paid by the joint agreement administrator with a negative amount equal to the total amount recovered by candidates to offset the amount claimed. The net effect is an election expense equal to the joint agreement administrator's share of the joint agreement being reported as an election expense.

| Number | Vendor's Name | Address | Period Start Date | End Date | Invoice Amt. | CH# | ELECTION PERIOD Amount Paid | Commercial Value | | |
|---|---|---|---|---|---|---|---|---|---|---|
| B3 | All Access Ads | 59 Chatter Blvd. Regina SK S4S 4S4 | 2018-11-30 | 2018-11-30 | $20,000.00 | 124 | $20,000.00 | $20,000.00 | ⊘ Edit | ✕ Delete |
| B2 | Candidate's Share of Joint Agreements | Party Headquarters Regina SK S4S 4S4 | 2018-11-30 | 2018-11-30 | -$40,000.00 | 88 | -$40,000.00 | -$40,000.00 | ⊘ Edit | ✕ Delete |
| B1 | Cracker Jack Ads | 1457 Rogers Road Regina SK S4S 4S4 | 2018-11-30 | 2018-11-30 | $50,000.00 | 88 | $50,000.00 | $50,000.00 | ⊘ Edit | ✕ Delete |

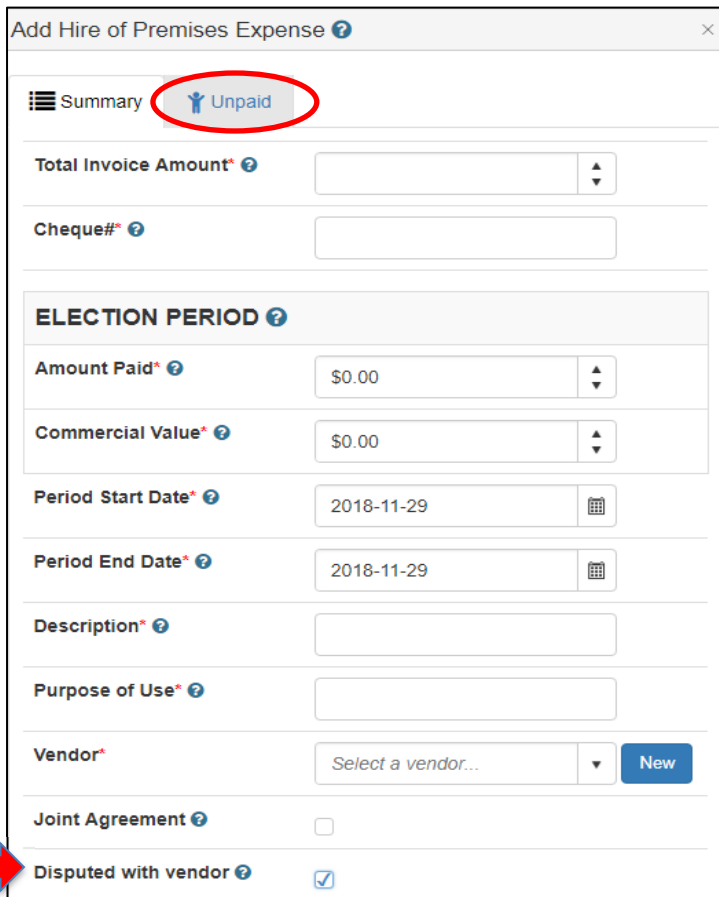⊕ New Advertising Expense

1 - 3 of 3 items

## 5.4 Disputed with Vendor and Undisputed but outstanding more than 90 days

Any expense may be classified as **Disputed with vendor** or **Undisputed but outstanding more than 90 days.**

**Disputed with Vendor**

The **Disputed with Vendor** box should be checked if the invoice is still outstanding at the end of the 90-day limit to pay invoices because the party has refused to process a payment for some reason (goods were damaged, supplier has overcharged, etc). Until the invoice is paid, the claim will not be included in the summary of election expenses and will not be included in the total expenses used in the calculation for reimbursement.

For any applicable expense screen, click the **Disputed with Vendor** checkbox located on the bottom of the expense screen. Once this checkbox is checked, the **Unpaid** tab appears.



*Enter the amount of any payment made in the **Amount Paid** field. Any amount entered in this field must be applicable to the election period and may be $0 for a disputed invoice.*

Click on the **Unpaid** tab and complete the Nature of the Claim, Amount Claimed and Invoice Date fields.  The Nature of Claim field should be used to describe the nature of the dispute.



## Undisputed but outstanding more than 90 days

The **Undisputed but outstanding more than 90 days** box should be checked if the invoice or expense claim is valid but where payment has not been made within the 90-day payment period (because the invoice was lost or misplaced) or because the supplier did not submit the invoice within the 60-day billing period.  Until these invoices are paid, unpaid claims will not be included in the total expenses used in the calculation for reimbursement.

*You cannot check both the Disputed and Undisputed checkboxes for the same invoice*

For any valid expense that did not get paid within the 90-day legislated time requirements, click the **Undisputed but outstanding more than 90 days** checkbox and complete the fields.  The Nature of Claim field should be used to indicate why the invoice is still outstanding.

## Add Hire of Premises Expense ⊘                                    ✕

**≡ Summary**    **♟ Unpaid**

| Total Invoice Amount* ⊘ | [                    ] ▲▼ |
| Cheque#* ⊘ | [                    ] |

### ELECTION PERIOD ⊘

| Amount Paid* ⊘ | $0.00 ▲▼ |
| Commercial Value* ⊘ | $0.00 ▲▼ |
| Period Start Date* ⊘ | 2018-11-29 ▦ |
| Period End Date* ⊘ | 2018-11-29 ▦ |
| Description* ⊘ | [                    ] |
| Purpose of Use* ⊘ | [                    ] |
| Vendor* | Select a vendor... ▼   [New] |
| Joint Agreement ⊘ | ☐ |
| Disputed with vendor ⊘ | ☐ |
| Undisputed but outstanding more than 90 days ⊘ | ☑ |
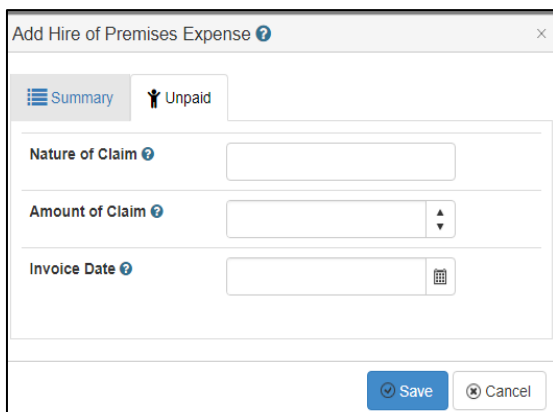
*Enter the amount of any payment made in the Amount Paid field. Any amount entered in this field must be applicable to the election period and may be $0 for a disputed invoice.*

## Add Hire of Premises Expense ⊘                        ✕

**≡ Summary**    **♟ Unpaid**

| Nature of Claim ⊘ | [                    ] |
| Amount of Claim ⊘ | [                    ] ▲▼ |
| Invoice Date ⊘ | [                    ] ▦ |

[✓ Save]   [✗ Cancel]

ELMS will complete sections (h) Undisputed Claims Unpaid <u>or</u> (i) Disputed Claims of the Return based on this selection and the data you entered.

## 5.5  Notes

The **Notes** field is for your reference and can be used for showing calculations, sharing information about the invoice, etc. The field can be seen by the COA, Party Admin and Auditor roles but will not be printed on the election return.

This field may be useful to record information related to how an amount was calculated or for correspondence between a Party Admin and a COA or between a COA and an auditor about specifc transactions.

Notes can be edited or deleted at any time.

Below is an example of the auditor making an adjustment with an explanation of the change and the COA responding and accepting the adjustment

| Note from Auditor | Response from Chief Official Agent |
| --- | --- |



**Expense Notes**

Audit Note - the $1500.00 invoice includes two days that were outside the election period.  the commercial value and amount paid should be adjusted.



**Expense Notes**

Audit Note - the $1500.00 invoice includes two days that were outside the election period.  the commercial value and amount paid should be adjusted.

You are correct. I have accepted your adjustment. COA

# 6. Support Forms

In some cases, supporting forms will be required to be submitted with the Registered Political Party Election Return. ELMS will prompt you to create the following supporting forms based on information entered in the return:

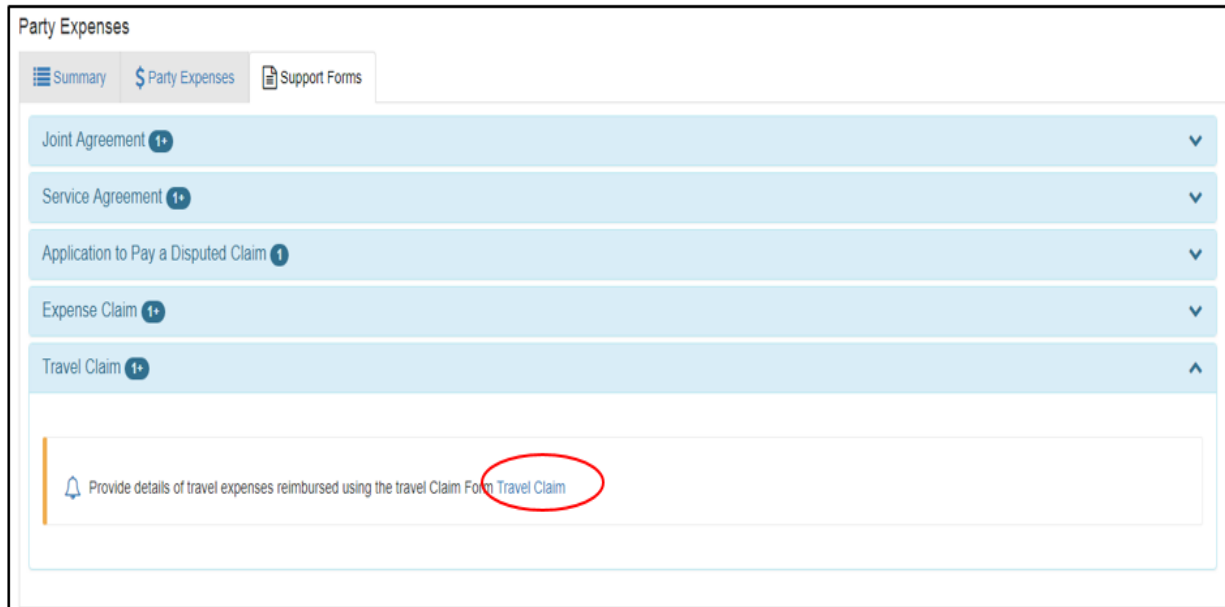| Form Name | Description |
|---|---|
| Service Agreement | Agreement used by Party for using a contractor during the election. **Used only if the vendor does not supply an agreement** |
| Expense Claim | Itemized listing of amount incurred by the claimant |
| Travel Claim | Itemized listing of travel incurred by the claimant. **Applies to claimants claiming mileage (no receipts) as details are required** |
| Application to Pay a disputed claim | Itemized listing of disputed claims unpaid. |
| Joint Agreement | Agreement between party and candidates for joint expenses. |

## Accessing the Support Forms

To access the Support forms, first go to the **Election Return Summary** screen.

Click on either the **Support Forms Reminder tab** **or the** **Support Forms** tab to access the support forms.
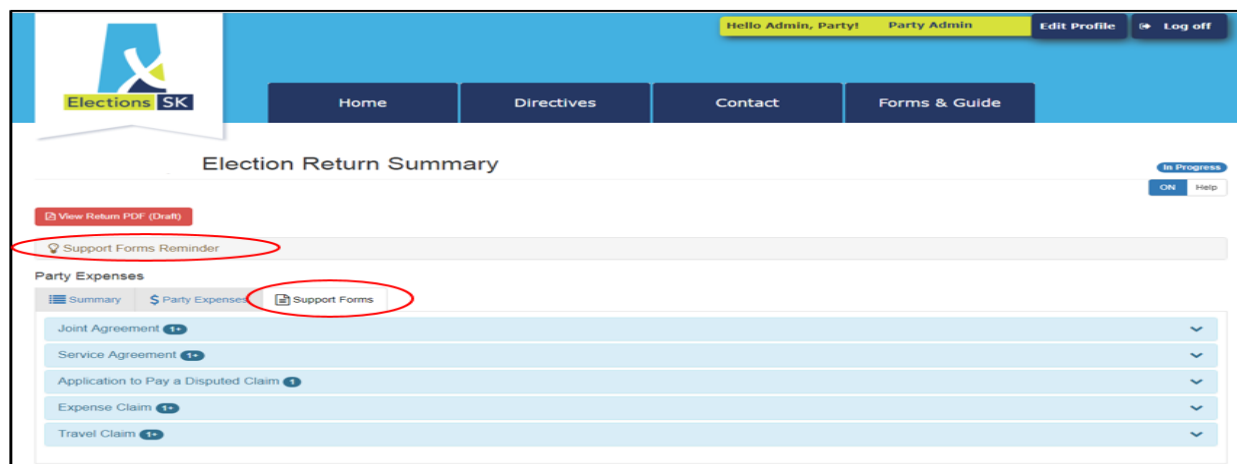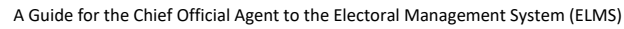


From the screen shown above, select any form by clicking on the form's name. This will expand your view to provide you with additional information, or access to the form.

The list of supporting forms that appears is customized based on what is entered in the *Party Election Return.*

As the forms are not populated by ELMS, you must manually complete them. When you click on the form name, ELMS will provide you with information about the form as well as a link to a downloadable version of the form that you must print and complete on paper. **Note – the forms are fillable forms so you can complete the form and then print for any required signatures.** An example of the Travel Claim form is below. You can access the form by clicking on the **Travel Claim** link.

The Travel Claim form (located on Elections Saskatchewan website) will appear.

**Travel Claim**

For Registered Political Party

Mar 2017

**Note:** Claim only kilometres travelled under the authorization of the chief official agent. Details of each day travelled required. Summary is not sufficient.

Campaign Official _____

| Date | From | To | Remarks (Nature of Service) | Kilometres Travelled |
|------|------|-----|----------------------------|----------------------|
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                            |                      |
|      |      |     |                  Total Kilometres         |                      |

Total kilometres travelled_____at _____ cents per kilometre
The Government of Saskatchewan rate can be found at www.ito.gov.sk.ca/601-A

Total $ _____

_____
Signature of Claimant

These forms are fillable and the majority of the details can be completed prior to printing for required signatures. These forms must be submitted with the return, and the accompanying invoices, receipts, etc.  Repeat for every form listed in the **Support Forms** tab.

# 7. Party's 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[3].

This section describes the election return audit process in ELMS.

## 7.1  COA Submitting the Return to Auditor for Review

When the Return of Election Expenses is ready for the auditor to review, the COA 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, you must electronically submit the return to the auditor so that the auditor can review the transactions. Once you submit the return to the auditor in ELMS, you will not be able to make any changes until the auditor releases the return back to you. Whenever you submit the return to your auditor in ELMS, you must contact your 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 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****.*

---

[3] *The Elections Act 1996*, Section 251(1)
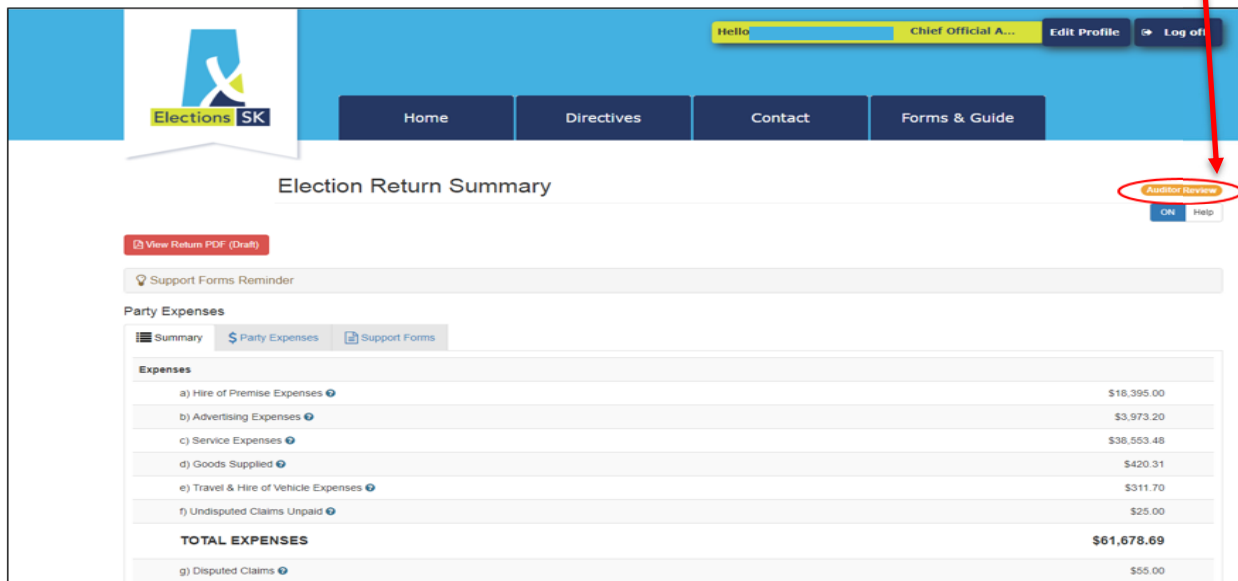
1. When you are ready to submit the return to your auditor, click on the Send to Auditor for Review button.
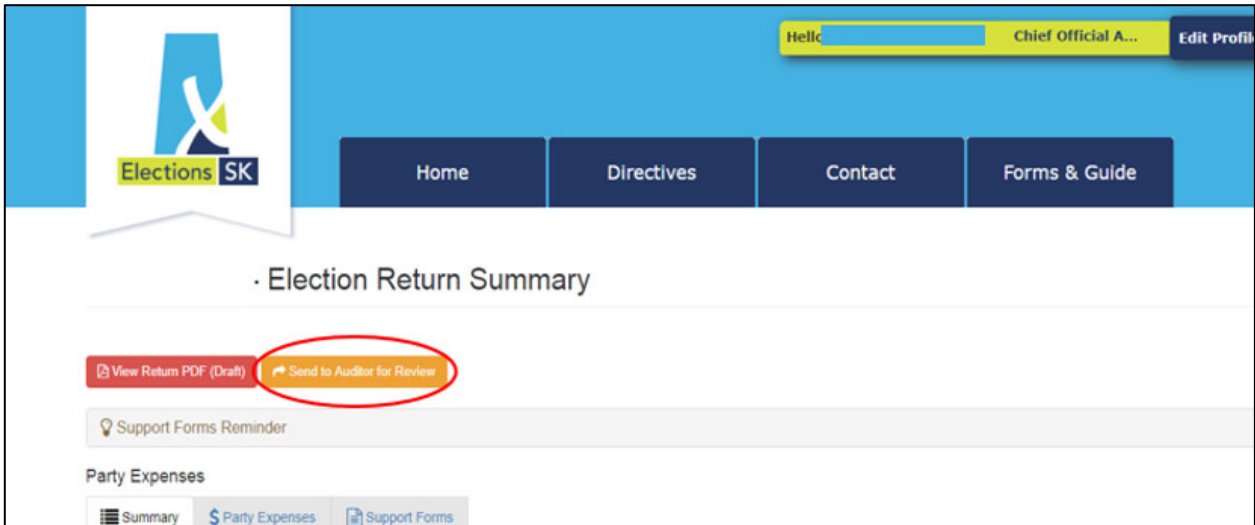


2. ELMS will confirm that you wish to submit to auditor. If you wish to submit, click on the Submit to Auditor button. If you do not want to submit the return to the auditor, click Cancel.
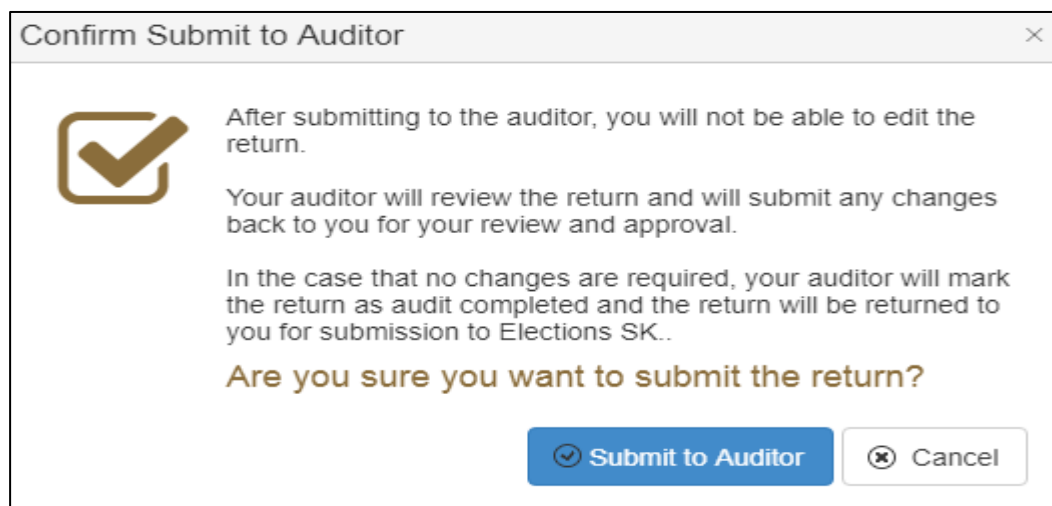
Once the return has been successfully submitted, the status changes to Auditor Review. You will be able to review the return but will not be able to make any changes or edits until the auditor sends the return back to review/accept suggested changes and corrections.



As the auditor reviews and either accepts or overrides transactions in ELMS, the background colour of the transaction will change from white to either green (accepted) or red (overridden).  This allows both the COA and Party Admin roles to track the progress made by the auditor.  Any notes made by the auditor will not be visible until the auditor has released the return back to the COA in ELMS.
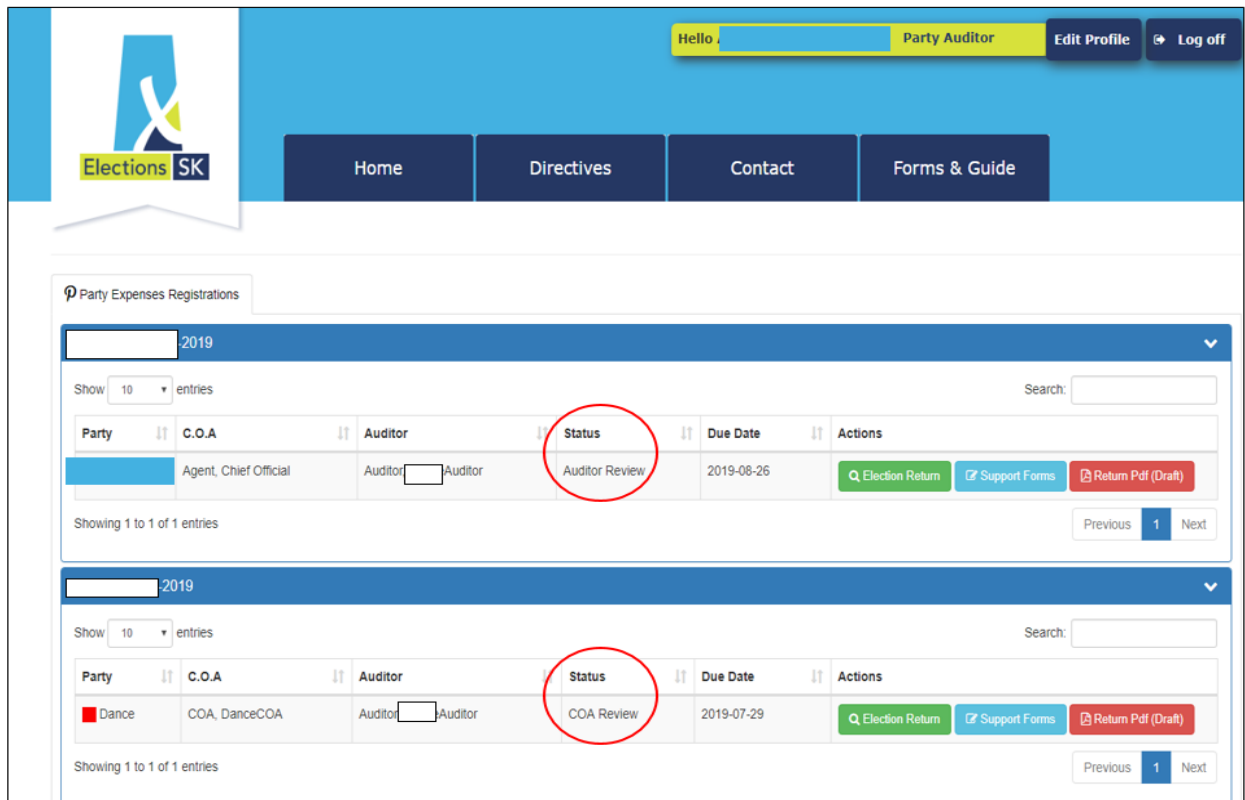
## 7.2 Auditor Review

Once the COA has sent the return to the auditor in ELMS, the auditor can start the review process. When the auditor logs into ELMS they will be able to see all returns that are assigned to them and are in the audit review stage.

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.
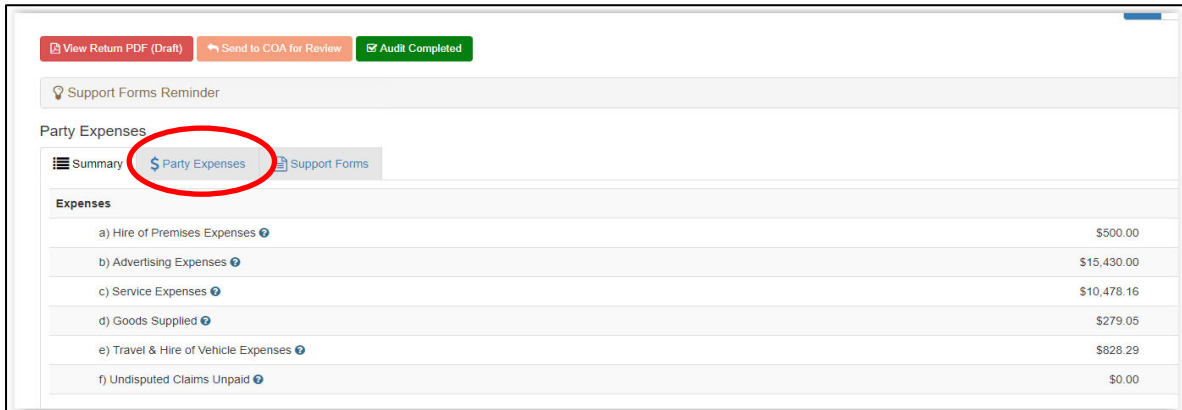
## 7.2.1 Transaction Review

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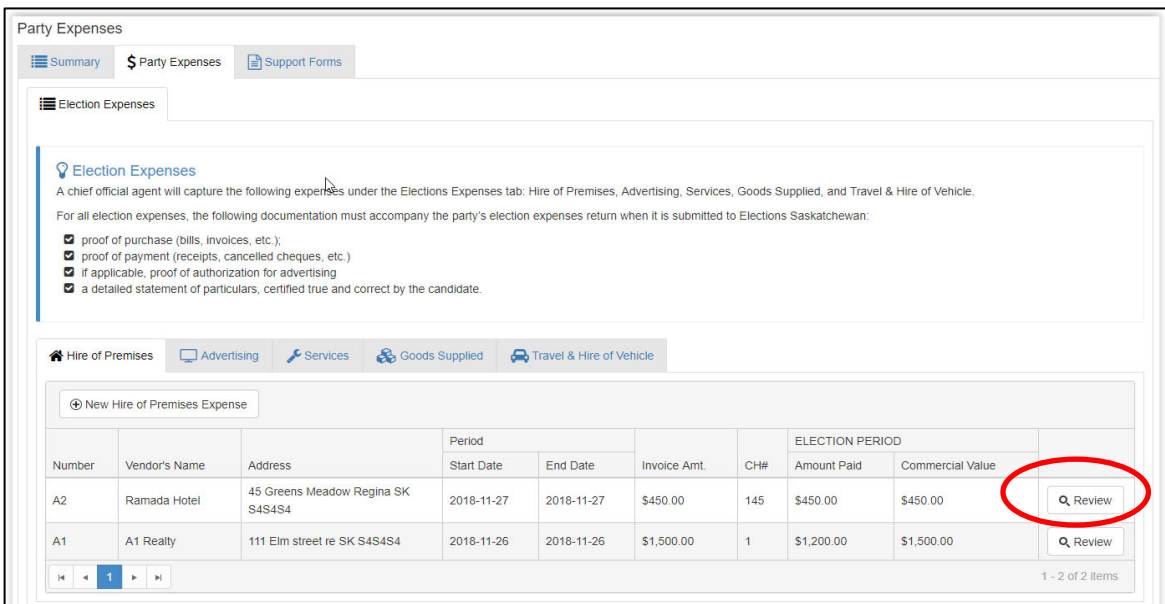


The expense categories are displayed in the same format and layout as is visible to the COA.  Transactions entered by the COA are displayed with a white background with a Review button that allows the auditor to review the transaction:
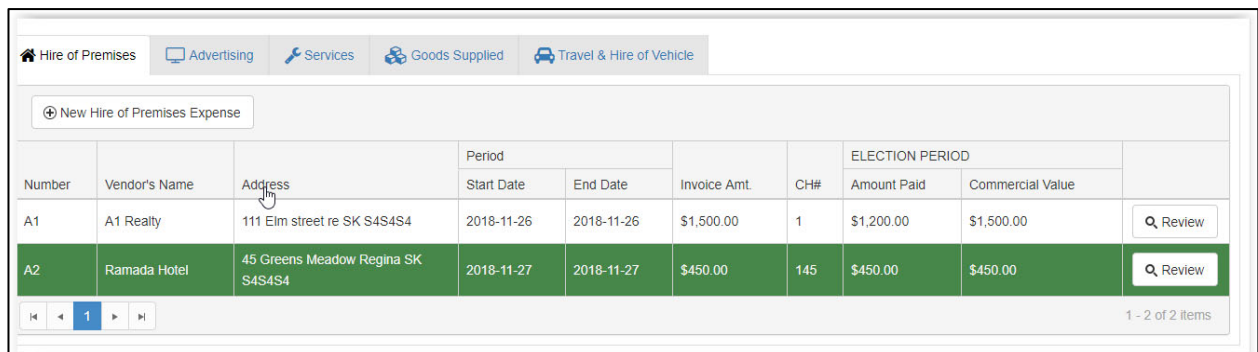
To review a transaction, the auditor will click on the Review button and the Audit Change Review screen appears.

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.



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.

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.

| Number | Vendor's Name | Address | Period | | Invoice Amt. | CH# | WRIT PERIOD ❓ | | |
| | | | Start Date | End Date | | | 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 |

Tabs: 🏠 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.

Once the auditor has completed the data entry and saved the transaction, the transaction will appear in the list with a red background to signify to the COA that it is an outstanding transaction that requires review.

> *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.

## 7.2.2 Send to COA for Review

If the auditor has overridden or added any transactions, 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.
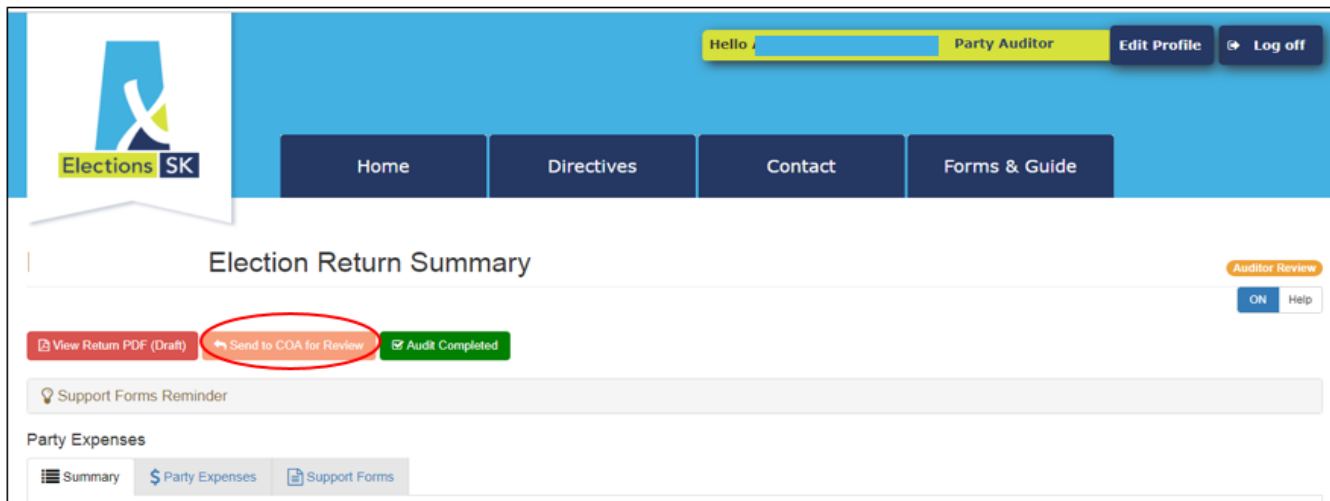


When the auditor clicks the Send to COA for Review button, a confirmation screen will pop up asking the auditor to confirm that they want to submit the return to the COA. If the auditor wants to proceed, the auditor will click the Submit to COA button. If the auditor does not want to proceed, the auditor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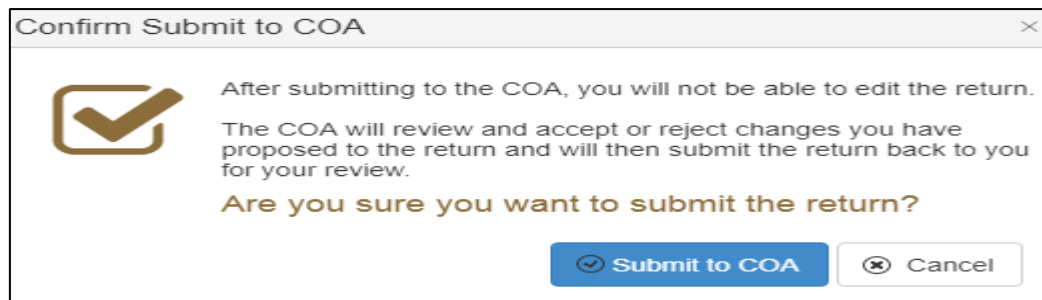


If, when the auditor clicks the Submit to COA button, there are transactions that have not yet been reviewed by the auditor (i.e. transactions with a white background) or if there are any transactions that had been last modified by the COA and not yet

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.
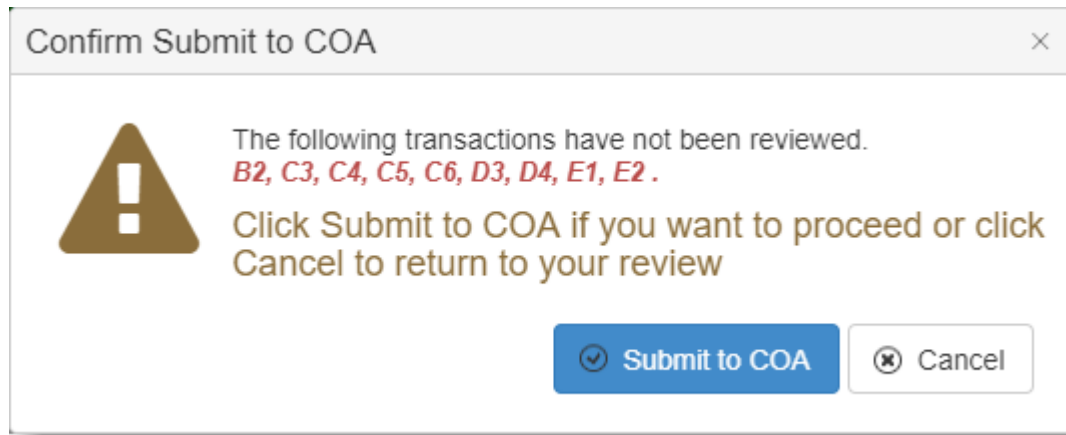


The auditor can choose to proceed with the submission or cancel and return to the return. If the auditor is waiting for documentation or other information about the transaction(s) in question, the auditor may decide to release the return to the COA for their review so as not to delay the process.

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.
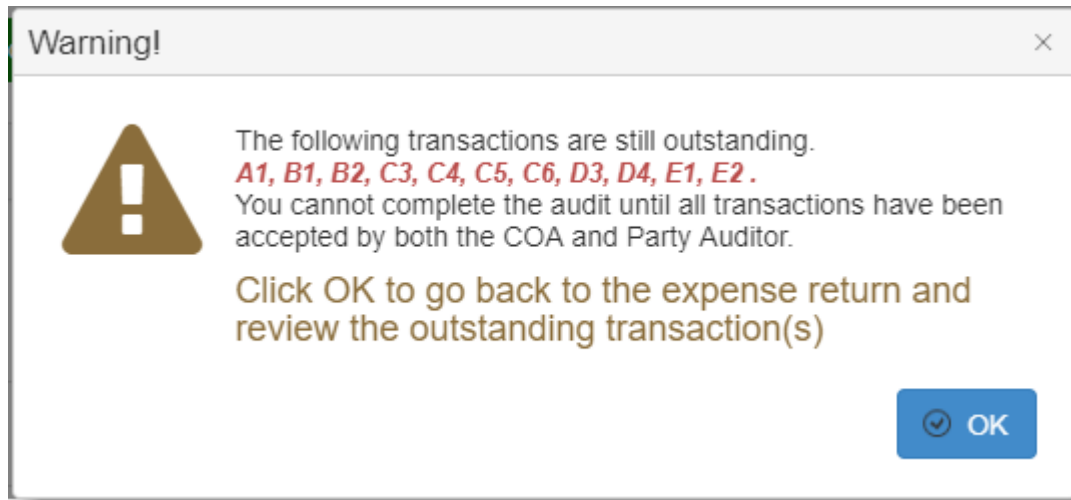
## 7.2.3 Audit Completed

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.
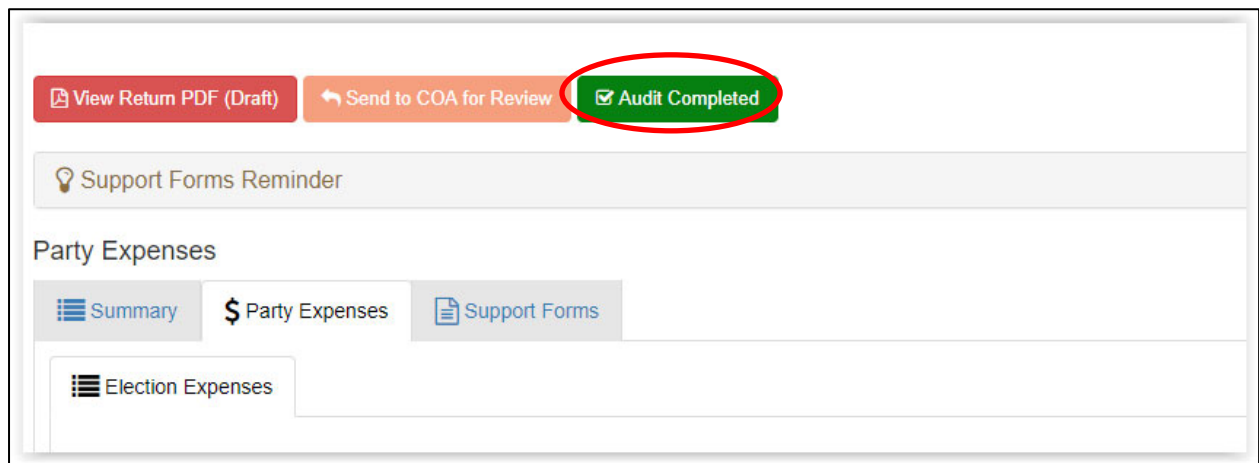


If all transactions have been approved by both the COA and the auditor, the auditor can complete the audit in ELMS. After clicking the Audit Completed button, a confirmation message will appear:
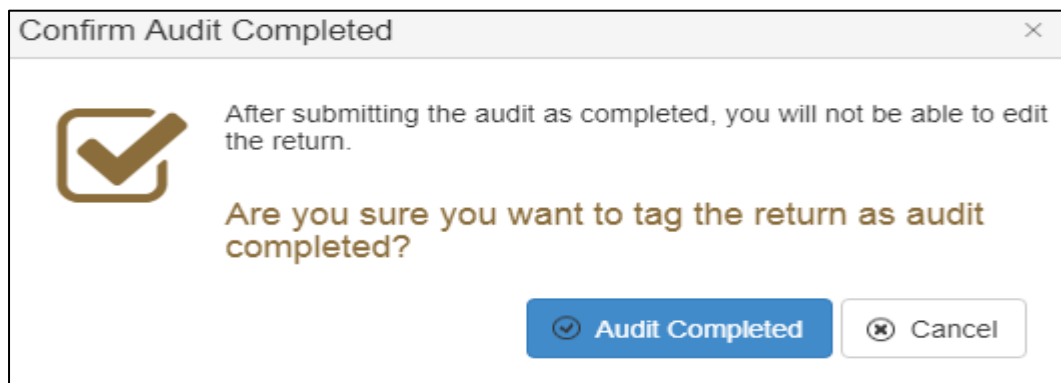


In order for the audit to be successfully completed in ELMS, all transactions must be approved by the auditor (i.e. must appear with a green background). If there are outstanding transactions – either new transactions with a white background or outstanding transactions with a red background – the auditor 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.
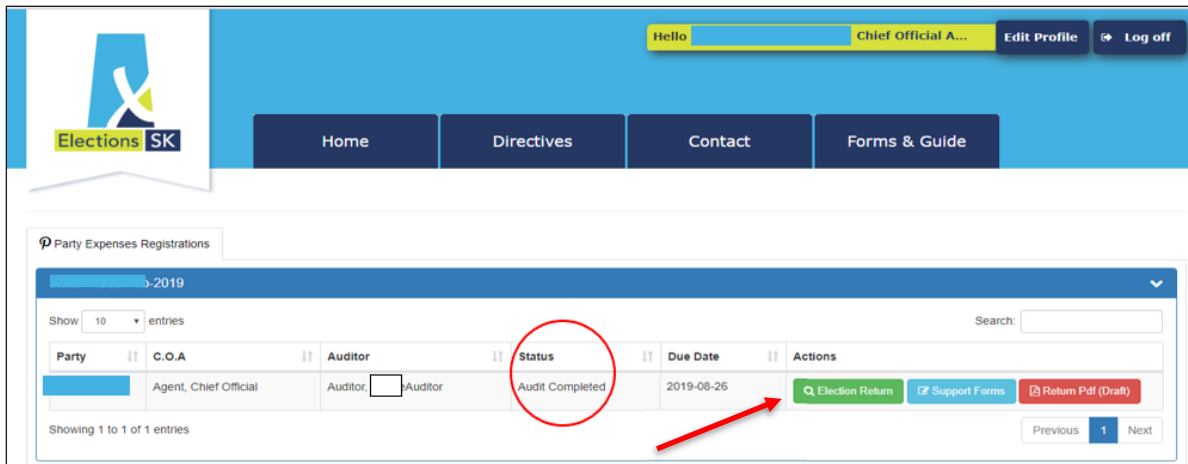
When the auditor sets the return to audit complete they should contact the COA to advise them that they have completed the audit. The COA will then generate a final copy of the return without the "DRAFT" watermark, obtain any necessary signatures and a copy of the Auditor's Report.

# 8. Locking the Return

After the auditor completes the audit and has successfully sent the return back to the COA using the Audit Completed button, the COA must finalize ("Lock") the return for submission to Elections Saskatchewan.  This can only be done if the return status is displayed as Audit Completed.

The COA will print the completed return, get any required signatures, attach any required supporting documentation and obtain the return to the auditor for their final review and attachment of the final Auditor's Report. Once the return and all supporting documentation has been complied, the documents can be delivered to Elections Saskatchewan.
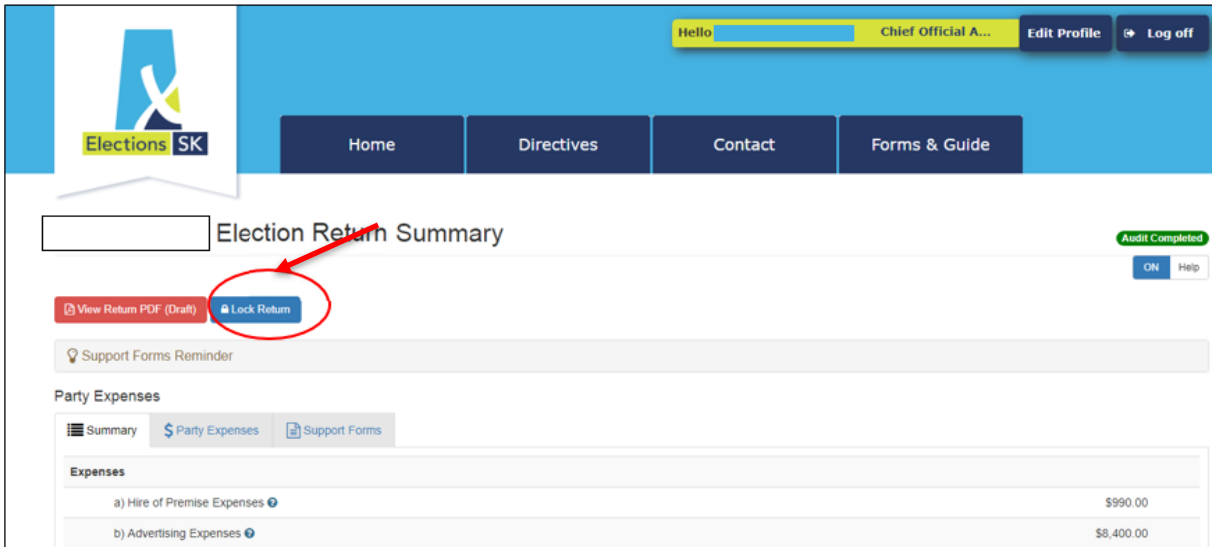
1. When the status of the return is Audit Completed, the COA will click on the green Election Return button.

2. The option to submit to auditor has disappeared and will be replaced with a Lock Return button.
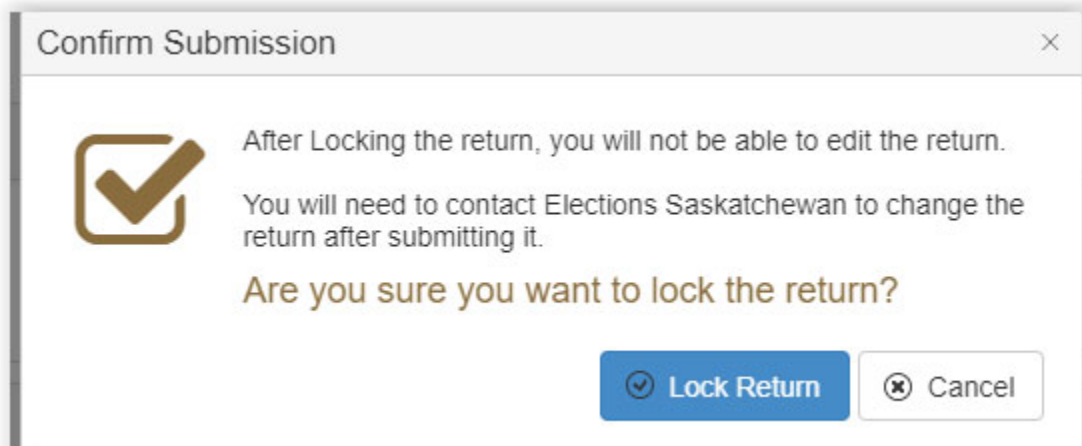


3. Click on the Lock Return Button and the Lock confirmation screen pops up.
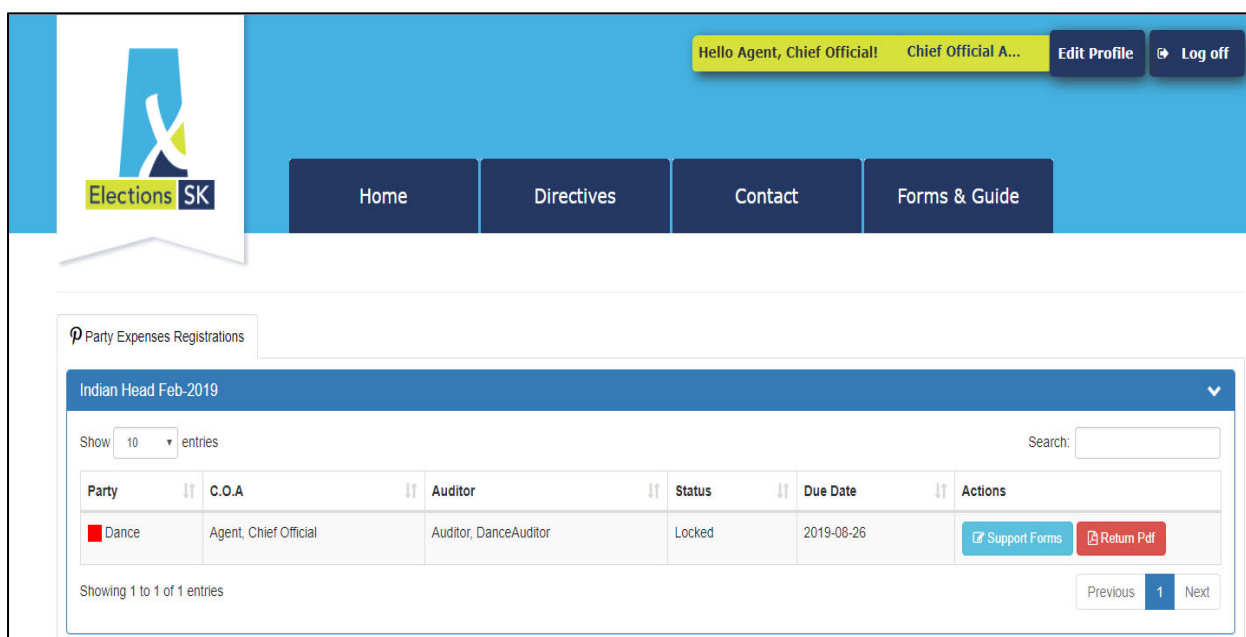
4. After confirming the locking of the return, the following message will appear:
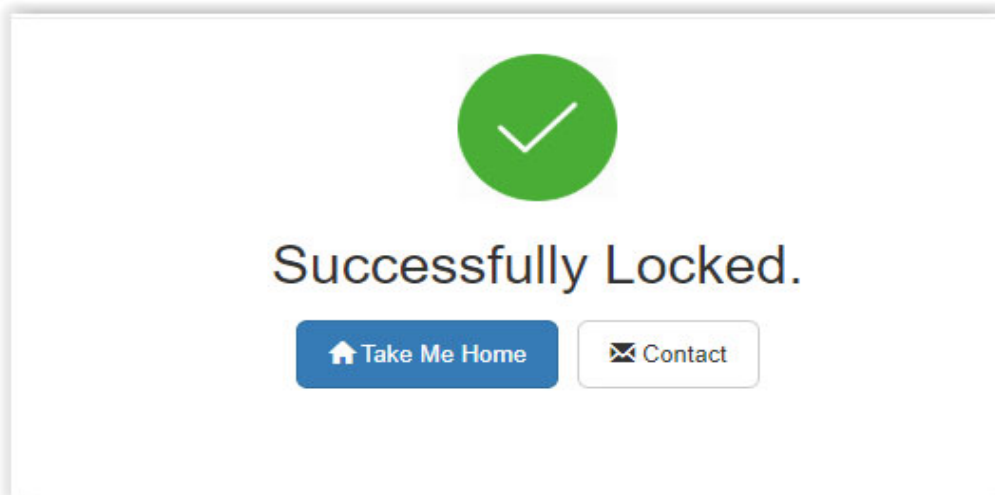


5. After clicking on the Take Me Home button to return to the ELMS home screen with only two options:  Supporting Forms and Return PDF.

6.  Click the Return PDF button to generate a final copy of the return without the "DRAFT" watermark.  Click on the Supporting Forms to complete and print any missing supporting forms.  Obtain any necessary signatures and a copy of the Auditor's Report.

7.  The Election Expense Return, Auditor's Report and supporting forms and documentation should be delivered to Elections Saskatchewan. Ensure you include all receipts, invoices, proof of payments, bank statements and copies of advertisements with your return. Keep copies of everything you send to Elections Saskatchewan as there may be follow up questions that will require you to refer to your backup documentation.

    If you have any questions about how to complete the Party Election Expense Return or about using ELMS, call 1-877-958-8683 or email info@elections.Saskatchewan.ca .