

OFFICE OF THE CHIEF ELECTORAL OFFICER

FINANCIAL STATEMENTS

For the Year Ended March 31, 2010

**to accompany the Annual Report of the Chief Electoral Officer of Saskatchewan
2009-2010, which was tabled on July 28, 2010.**



Provincial Auditor Saskatchewan

1500 Chateau Tower
1920 Broad Street
Regina, Saskatchewan
S4P 3V2

Phone: (306) 787-6398
Fax: (306) 787-6383
Web site: www.auditor.sk.ca
Internet E-mail: info@auditor.sk.ca

SASKATCHEWAN

AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statements of financial position of the Office of the Chief Electoral Officer as at March 31, 2009 and March 31, 2010 and the statements of operations and accumulated surplus, change in net debt, and cash flows for the years then ended. The Office is responsible for preparing these financial statements. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer at March 31, 2009 and March 31, 2010 and the results of its operations and its cash flows for the years then ended in accordance with Canadian generally accepted accounting principles.

Regina, Saskatchewan
September 22, 2010

Brian Atkinson, FCA
Acting Provincial Auditor

**OFFICE OF THE CHIEF ELECTORAL OFFICER
STATEMENT OF FINANCIAL POSITION
As at March 31**

	<u>2010</u>	<u>2009</u>
Financial Assets		
Due from the General Revenue Fund	\$ 134,436	\$ 110,374
Accounts Receivable	<u>---</u>	<u>83</u>
	<u>134,436</u>	<u>110,457</u>
Liabilities		
Accounts payable (includes By-Election Payable)	98,884	82,737
Personal services payable	<u>35,552</u>	<u>27,720</u>
	<u>134,436</u>	<u>110,457</u>
Net Debt	---	---
Non-financial Assets		
Inventory held for consumption	176,544	181,537
Tangible Capital Assets (Note 3)	196,943	203,404
Systems Development - WIP (Note 2(c))	<u>23,230</u>	<u>---</u>
	396,717	384,941
Accumulated Surplus	<u>\$ 396,717</u>	<u>\$ 384,941</u>

(See accompanying notes to the financial statements)

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**OFFICE OF THE CHIEF ELECTORAL OFFICER
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
For the Year Ended March 31**

	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Note 4)		
Revenue			
General Revenue Fund	\$ 1,229,000	\$ 1,702,185	\$ 1,165,852
Miscellaneous Income	<u>2,500</u>	<u>297</u>	<u>104</u>
Total Revenue	<u>1,231,500</u>	<u>1,702,482</u>	<u>1,165,956</u>
Expenses			
<u>Operating Expenses</u>			
Salaries	641,291	681,251	393,116
Returning Officer Payments	110,632	41,216	45,392
Office Rent & Utilities	120,144	120,693	115,037
General Contractual Services	35,976	65,990	105,695
Other Contractual Services	82,704	121,531	119,220
Advertising	55,633	33,759	14,512
Travel and Business	87,377	33,023	21,835
Supplies and Services	19,674	14,480	9,510
Amortization	---	61,919	51,905
Total Operating Expenses	<u>1,153,431</u>	<u>1,173,862</u>	<u>876,222</u>
<u>Election Expenses</u>			
Regina Douglas Park By-Election (Schedule 1)	---	246,332	---
Saskatoon Riversdale By-Election (Schedule 2)	---	239,191	---
2011 General Election (Schedule 3)	---	31,321	---
Cumberland By-Election (Schedule 4)	---	---	210,924
2007 General Election (Schedule 5)	---	---	88,334
Total Election Expenses	<u>---</u>	<u>516,844</u>	<u>299,258</u>
Total Expenses	<u>\$ 1,153,431</u>	<u>1,690,706</u>	<u>1,175,480</u>
Surplus/Deficit		11,776	(9,524)
Accumulated Surplus, beginning of year		<u>384,941</u>	<u>394,465</u>
Accumulated Surplus, end of year		<u>\$ 396,717</u>	<u>\$ 384,941</u>

(See accompanying notes to the financial statements)

**OFFICE OF THE CHIEF ELECTORAL OFFICER
STATEMENT OF CHANGE IN NET DEBT
As at March 31**

	<u>2010</u>	<u>2009</u>
Annual Surplus	\$ 11,776	\$ (9,524)
Consumption of inventory	4,993	---
Acquisition of tangible capital assets	(55,458)	(42,381)
Acquisition of System Development assets	(23,230)	---
Amortization of tangible capital assets	<u>61,919</u>	<u>51,905</u>
	(11,776)	9,524
(Increase) in Net debt	<u>---</u>	<u>---</u>
Net debt, beginning of year	<u>---</u>	<u>---</u>
Net debt, end of year	<u>\$ ---</u>	<u>\$ ---</u>

(See accompanying notes to the financial statements)

**OFFICE OF THE CHIEF ELECTORAL OFFICER
STATEMENT OF CASH FLOWS
For the Year Ended March 31**

	<u>2010</u>	<u>2009</u>
Cash Flows from (used in) operating activities:		
General Revenue Fund appropriation received	\$ <u>1,678,503</u>	\$ <u>2,707,962</u>
Salaries paid	(673,419)	(400,472)
Supplies and other expenses paid	<u>(926,396)</u>	<u>(2,265,109)</u>
	(1,599,815)	(2,665,581)
Cash provided by operating activities	<u>78,688</u>	<u>42,381</u>
Cash Flows from (used in) investing activities:		
Purchase of tangible capital assets	55,458	42,381
Purchase of system development assets	<u>23,230</u>	<u>---</u>
Cash from (used in) investing activities	<u>(78,688)</u>	<u>(42,381)</u>
Increase (decrease) in cash and cash equivalents	---	---
Cash and cash equivalents, beginning of the year	<u>---</u>	<u>---</u>
Cash and cash equivalents, end of the year	<u>\$ ---</u>	<u>\$ ---</u>

(See accompanying notes to the financial statements)

**OFFICE OF THE CHIEF ELECTORAL OFFICER
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2010**

1. Authority and Purpose

The Chief Electoral Officer (Office) is an officer of the Legislative Assembly and is appointed by resolution of the Assembly. The mandate of the Office is to administer provincial elections, enumerations other than during an election, and provincial election finances under *The Election Act, 1996*. The Office maintains the province's political contributions tax credit disclosure regime under *The Political Contributions Tax Credit Act, 2001* and administers referenda, plebiscites and time votes according to *The Referendum and Plebiscite Act* and *The Time Act*. The net cost of the operations of the Office is borne by the General Revenue Fund of the province of Saskatchewan.

2. Summary of Accounting Policies

These financial statements are prepared in accordance with Canadian Generally Accepted Accounting Principles as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The following policies are considered significant:

- (a) **Reporting Entity** – The reporting entity is the Office of the Chief Electoral Officer, for which the Chief Electoral Officer is responsible.
- (b) **Revenue** – The Office receives statutory appropriations from the General Revenue Fund to carry out its work. General Revenue Fund Appropriations are included in revenue when amounts are spent or committed.
- (c) **Tangible Capital Assets** – Tangible capital assets are reported at cost less accumulated amortization. All capital assets are amortized on a straight-line basis over three to ten years. All tangible capital assets of \$50 or more have been capitalized. System improvement-Work In Progress (WIP) is used for capital expenditures that do not yet meet the definition of tangible capital assets.

3. Tangible Capital Assets

	2010				2009	
	Hardware & Software	Office Equipment	Furniture & Building Improvements	System Development	Total	Total
Opening costs of tangible capital assets	\$ 118,114	\$ 18,852	\$ 17,618	\$ 219,327	\$373,911	\$331,530
Additions during year	40,566	4,306	10,586	---	55,458	42,381
Disposals during year	---	---	---	---	---	---
Closing costs of tangible capital assets	158,680	23,158	28,205	219,327	429,370	373,911
Opening accumulated amortization	88,315	10,076	12,186	59,930	170,507	118,602
Annual amortization	32,348	3,879	3,760	21,933	61,920	51,904
Closing accumulated amortization	120,663	13,955	15,946	81,863	232,427	170,506
Net book value of tangible capital assets	\$ 38,017	\$ 9,203	\$ 12,259	\$ 137,464	\$196,943	\$203,404

4. Budget

These amounts represent funds appropriated annually by the Board of Internal Economy for the Office to carry out its duties under *The Elections Act, 1996*.

5. Costs Borne by Third Party Agencies

During the year the Office received certain administrative services from the Ministry of Finance and the Legislative Assembly without charge. No provision for these costs has been made in these statements.

6. Financial Instruments

The Office's financial instruments include Due from the General Revenue Fund, Accounts payable, and Accrued employee payables. The carrying amount of these instruments approximates fair value due to their immediate or short-term maturity. These instruments have no significant interest rate or credit risk.

7. Pension Plan

The Office participates in a defined contribution pension plan for the benefit of its employees. The Office's financial obligation of the plan is limited to 7.0% of employees' salaries for current service.

8. Lapsing of Appropriation

The Office follows *The Financial Administration Act, 1993* with regards to its spending. If the Office spends less than its appropriation by March 31, the difference is not available to acquire goods and services in the next fiscal year.

OFFICE OF THE CHIEF ELECTORAL OFFICER
By-Election Costs: Constituency of Regina Douglas Park

Elections Saskatchewan

2010

Administration

General Contractual Services	\$ 15,666
Postal/Courier/Freight	6,768
Equipment Lease/Rental/Purchase	1,676
Advertising	44,723
Printing/Duplicating	440
Travel and Business	607
Supplies and Services	6,821

Registered Political Parties

Reimbursement of Registered Political Party Election Expense	20,902
Reimbursement of Auditors' Fees	1,100
Interest	---

Elections Saskatchewan Expenditures

98,703

ConstituencyElection Officials

Returning Officer	6,079
Election Clerk	4,140
Enumerators	15,362
Polls (Officials/Rental of Space)	34,448

Administration

General Contractual Services	8,732
Postal/Courier/Freight	96
Rent of Grounds/Building/Office Space	3,600
Rent of Office Equipment	8,911
Communications	1,483
Advertising	916
Printing/Duplicating	2,028
Travel and Business	250
Supplies and Services	184
Late Payment Charges	---

Candidates

Reimbursement of Candidate Election Expenses	59,141
Reimbursement of Auditors' Fees	2,259
Interest	---

Constituency Expenditures

147,629

Total Election Expenditures**\$ 246,332**

OFFICE OF THE CHIEF ELECTORAL OFFICER
By-Election Costs: Constituency of Saskatoon Riversdale

Elections Saskatchewan

	2010
Administration	
General Contractual Services	\$ 21,407
Postal/Courier/Freight	6,965
Equipment Lease/Rental/Purchase	1,676
Advertising	42,001
Printing/Duplicating	535
Travel and Business	6,062
Supplies and Services	6,953
Registered Political Parties	
Reimbursement of Registered Political Party Election Expense	20,878
Reimbursement of Auditors' Fees	1,100
Interest	--
Elections Saskatchewan Expenditures	107,577

Constituency

Election Officials	
Returning Officer	9,047
Election Clerk	4,926
Enumerators	10,543
Polls (Officials/Rental of Space)	21,486
Administration	
General Contractual Services	9,481
Postal/Courier/Freight	40
Rent of Grounds/Building/Office Space	3,612
Rent of Office Equipment	11,088
Communications	1,588
Advertising	454
Printing/Duplicating	2,075
Travel and Business	1,984
Supplies and Services	96
Late Payment Charges	8
Candidates	
Reimbursement of Candidate Election Expenses	52,121
Reimbursement of Auditors' Fees	3,065
Interest	---
Constituency Expenditures	131,614
Total Election Expenditures	\$ 239,191

**OFFICE OF THE CHIEF ELECTORAL OFFICER
2011 General Election Costs**

Elections Saskatchewan

2010

Administration

General Contractual Services	\$ 10,774
Postal/Courier/Freight	---
Equipment Lease/Rental/Purchase	---
Advertising	---
Printing/Duplicating	---
Travel and Business	284
Supplies and Services	9,040

Registered Political Parties

Reimbursement of Registered Political Party Election Expense	---
Reimbursement of Auditors' Fees	---
Interest	---

Elections Saskatchewan Expenditures

20,098

ConstituencyElection Officials

Returning Officer	7,954
Election Clerk	585
Enumerators	---
Polls (Officials/Rental of Space)	---

Administration

General Contractual Services	---
Postal/Courier/Freight	10
Rent of Grounds/Building/Office Space	---
Rent of Office Equipment	---
Communications	---
Advertising	---
Printing/Duplicating	---
Travel and Business	2,604
Supplies and Services	70
Late Payment Charges	---

Candidates

Reimbursement of Candidate Election Expenses	---
Reimbursement of Auditors' Fees	---
Interest	---

Constituency Expenditures

11,223

Total Election Expenditures

\$ 31,321

**OFFICE OF THE CHIEF ELECTORAL OFFICER
By-Election Costs: Constituency of Cumberland**

Elections Saskatchewan

	2009
Administration	
General Contractual Services	\$ 14,558
Postal/Courier/Freight	5,881
Equipment Lease/Rental/Purchase	1,874
Advertising	29,365
Printing/Duplicating	702
Travel and Business	1,683
Supplies and Services	935
Registered Political Parties	
Reimbursement of Registered Political Party Election Expense	21,646
Reimbursement of Auditors' Fees	495
Interest	---
Elections Saskatchewan Expenditures	77,139

Constituency

Election Officials	
Returning Officer	5,395
Election Clerk	3,840
Enumerators	12,961
Polls (Officials/Rental of Space)	24,692
Administration	
General Contractual Services	14,690
Postal/Courier/Freight	114
Rent of Grounds/Building/Office Space	4,151
Rent of Office Equipment	1,397
Communications	1,224
Advertising	5,020
Printing/Duplicating	3,280
Travel and Business	2,820
Supplies and Services	18
Late Payment Charges	---
Candidates	
Reimbursement of Candidate Election Expenses	52,093
Reimbursement of Auditors' Fees	2,090
Interest	---
Constituency Expenditures	133,785
Total Election Expenditures	\$ 210,924

**OFFICE OF THE CHIEF ELECTORAL OFFICER
2007 General Election Costs**

Elections Saskatchewan**2009**Administration

General Contractual Services	\$ 61,027
Postal/Courier/Freight	10
Equipment Lease/Rental/Purchase	5,927
Advertising	---
Printing/Duplicating	---
Travel and Business	3,278
Supplies and Services	---

Registered Political Parties

Reimbursement of Registered Political Party Election Expense	---
Reimbursement of Auditors' Fees	---
Interest	---

Elections Saskatchewan Expenditures**70,242****Constituency**Election Officials

Returning Officer	5,635
Election Clerk	---
Enumerators	---
Polls (Officials/Rental of Space)	---

Administration

General Contractual Services	160
Postal/Courier/Freight	4
Rent of Grounds/Building/Office Space	7,143
Rent of Office Equipment	324
Communications	31
Advertising	4,567
Printing/Duplicating	---
Travel and Business	228
Supplies and Services	---
Late Payment Charges	---

Candidates

Reimbursement of Candidate Election Expenses	---
Reimbursement of Auditors' Fees	---
Interest	---

Constituency Expenditures**18,092****Total Election Expenditures****\$ 88,334**