



**A REPORT OF THE
CHIEF ELECTORAL OFFICER**



**ANNUAL
REPORT**

2019-20

Under the Election Act and Election Finances and Contributions Disclosure Act

www.elections.ab.ca





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November 2020

Mr. Joseph Schow, Chair
Standing Committee on Legislative Offices
6th Floor, Federal Building
9820 107 Street NW
Edmonton, Alberta T5K 1E7

Dear Mr. Schow:

It is my honour to submit to you, Elections Alberta's 2019-20 Annual Report on the *Election Act* and *Election Finances and Contributions Disclosure Act*.

This Report is submitted pursuant to section 4(7) of the Election Act, RSA 2000, Chapter E-1 and section 4(2) of the Election Finances and Contributions Disclosure Act, RSA 2000, Chapter E-2. The Report also includes this Office's financial statements as at March 31, 2020 and the financial statements of the former Office of the Election Commissioner as at November 22, 2019.

Should you require clarification or additional information, I would be pleased to respond.

Sincerely,

A handwritten signature in blue ink, appearing to read "Glen Resler".

Glen Resler, CPA, CMA
Chief Electoral Officer and Election Commissioner

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Message from the Chief Electoral Officer and Election Commissioner



The 2019-20 fiscal year was a year of change for my Office, with new challenges to overcome and opportunities to improve the way we operate. We conducted and reported on the 2019 Provincial General Election, completed the transfer of the Election Commissioner mandate back to Elections Alberta, introduced a new system for financial reporting, prepared for democratic reform and responded to the COVID-19 pandemic.

This report reflects on our year, focusing on activities related to election finance, compliance and enforcement. We reviewed the annual activities of political parties, constituency associations and third party advertisers, and the campaign activities of leadership contestants. The report includes a review of the complaints received, as well as findings and decisions of the Election Commissioner. We also provide the Office's audited financial statements and our results analysis showing how my Office has been successful in reducing costs by pursuing efficiencies. Although the 2019 Provincial General Election held on April 16, 2019 falls within the reporting period, its activities have been reported separately and are available through the Elections Alberta website.

The passage of Bill 22, on November 22, 2019, resulted in significant changes, including the dissolution of the Office of the Election Commissioner, and the transfer of all enforcement responsibilities back to Elections Alberta. The investigative unit is now referred to as Compliance and Enforcement, recognizing the value in being proactive in our interactions with stakeholders to achieve compliance through education, remediation and advice. This approach facilitates resolution in a timely manner and minimizes the need for formal investigations. All investigations commenced by the former Office continued under Elections Alberta's statutory mandate.

My Office reviewed the activities conducted by the former Office of the Election Commissioner and made several key improvements:

- Implemented a new investigative management system to improve data security, information access and records management at a reduced cost;
- Streamlined the investigative process through increased collaboration with Elections Alberta Finance staff and improved access to internal systems/data;
- Created a penalty framework to ensure the fair, equitable and fully transparent application of administrative penalties;
- Engaged two additional contract investigators to help address the backlog of complaints; and
- Implemented training initiatives for all investigative staff.

Overall, the return of the Election Commissioner responsibilities to Elections Alberta has allowed us to not only create efficiencies, but to leverage the benefits of collaboration between finance and compliance staff, with a focus on continually improving our processes.

On the financial reporting side, we continue to build the Online Financial System (OFS) as our financial reporting and compliance tool for all political participants, including third party advertisers. We were very fortunate to release the online financial reporting module for constituency associations to report their 2019 activities in February 2020. This allowed my staff to support the legislated activities of the Office remotely during the COVID-19 pandemic with minimal impact to stakeholders. Fulfilling our duties during a pandemic has highlighted the importance of modernizing legislation and processes to allow election administrators the flexibility to deliver an electoral event while maintaining the integrity of the electoral process.

There is a significant amount of democratic reforms underway. At this time, it is not known what impact the 2021 municipal elections will have on my Office. Bill 23: *An Act to Renew Local Democracy in Alberta*, expanded my mandate as Election Commissioner to oversee spending limits, contribution restrictions and rules for third parties for all municipal, school board, Métis Settlements and Irrigation District elections. Legislation was also passed to allow Albertans to select Senate nominees and to have a direct say on important issues through a referendum. Both are anticipated to be conducted in conjunction with the municipal elections. Elections Alberta is working with Alberta Municipal Affairs and local municipalities to deliver these voting opportunities.

My Office has also been asked to make presentations, and provide support, to the Select Special Democratic Accountability Committee. This committee has been appointed with a mandate to review both the *Election Act* and the *Election Finances and Contribution Disclosure Act*, in addition to two new pieces of legislation: Citizen's Initiative and Recall. The opportunity to share our learnings and recommendations, as well as hear from stakeholders and Albertans on how the electoral process can be improved has been appreciated. We look forward to the introduction of amended legislation in the spring 2021 legislative session, allowing us ample time to implement changes for the 2023 Provincial General Election.

As we move into 2020-21, Elections Alberta staff continue to address the challenges presented by the pandemic in delivering our services. After a temporary closure of the Office and the transition to remote duties, we have implemented safety measures that have allowed for a safe re-integration of staff into our workplace. We must stay vigilant, follow public health measures, and adjust course as needed.



Glen Resler, CPA, CMA
Chief Electoral Officer and Election Commissioner

ABOUT US

1

Overview

Elections Alberta is an independent, non-partisan office of the Legislative Assembly responsible for administering provincial elections, by-elections, and referenda.

We must always be ready to administer an electoral event and we work to ensure that Alberta's election laws are followed and enforced.

VO  **As the regulator of Alberta's electoral legislation, we work to promote the democratic rights of citizens living in Alberta; and, under the Canadian *Charter of Rights and Freedoms*, we protect Albertan's right to vote and the right to stand for public office.**

One of our core roles is to educate and guide Albertans, and all political participants, in understanding, navigating, and complying with electoral legislation.

We continually look for opportunities to inform and educate stakeholders on the electoral process to increase knowledge and ensure lawful participation.

In Section 1 of this report, readers can learn about our mandate, main stakeholders, organizational structure, business plan, and the provincial statutes we currently administer.

Section 2 provides insight into financial compliance and the results of our audits of political participant financial reports.

Section 3 highlights the activities of our Compliance and Enforcement unit.

In Section 4 we feature news and events of interest.

Finally, in Section 5 we present the financial statements for the Office of the Chief Electoral Officer and former Office of the Election Commissioner.

VISION, MISSION, AND MANDATE

VISION

Albertans have confidence in an easily accessible electoral process

MISSION

Deliver effective, non-partisan services that meet the electoral needs of Albertans

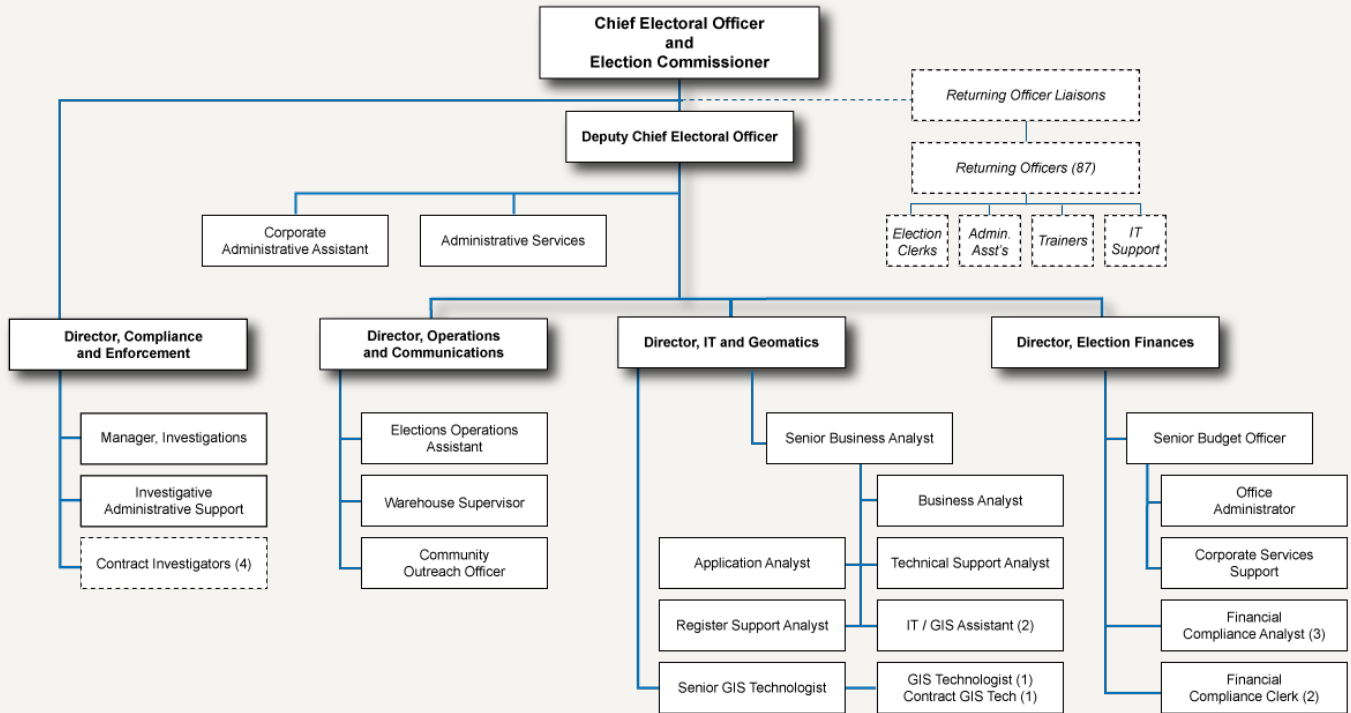
MANDATE

- Administer open, fair, and impartial elections
- Provide stakeholders with the necessary information and means to participate in the democratic process
- Provide support to election officers to ensure impartial service delivery
- Serve in an advisory and regulatory role to achieve compliance in electoral activities
- Provide the public with disclosure through the publication of reports and financial statements
- Embrace partnership opportunities and innovative ideas by adopting best practices and new technologies from the service, business, and election communities
- Support a positive, respectful, cohesive, and rewarding work environment where individual aspirations can be achieved

STAKEHOLDERS

- Alberta residents, voters and prospective voters
- Political participants: political parties, constituency associations, candidates, nomination contestants, leadership contestants, and third party advertisers
- Returning officers and other election workers
- Federal, provincial, and municipal election administrators
- Members of the Legislative Assembly
- The Standing Committee on Legislative Offices
- External data providers
- Media

ORGANIZATIONAL CHART



BUSINESS PLAN

Our office operates on a four-year cycle, which is the standard interval from one Provincial General Election to the next. Our core lines of service, along with organizational goals and strategies contained in our 2020-2024 Business Plan are outlined below. Refer to the Elections Alberta website under Resources > Reports for our complete business plan.

Core Lines of Service

- | | |
|-----------------------|---|
| • Corporate Services | • Compliance and Enforcement |
| • Election Operations | • Voter Registration and Register Maintenance |
| • Election Finance | • Education, Communications, and Outreach |

Organizational Goals and Strategies

<p>INCREASE THE EFFICIENCY AND EFFECTIVENESS OF ELECTORAL ADMINISTRATION</p>	<ul style="list-style-type: none"> • Review and update the voting process to find opportunities for modernization and cost savings, while maintaining a timely, efficient, and accessible system that ensures election integrity, and communicates election results on a timely basis • Collaborate with Municipal Affairs and with Alberta municipalities in preparing for the anticipated October 18, 2021 Senate Election and Referendum Vote
<p>INCREASE SERVICES AND ACCESSIBILITY FOR STAKEHOLDERS</p>	<ul style="list-style-type: none"> • Provide more accessible information to political participants • Review and improve polling place and voting opportunities for electors, considering polling subdivision boundaries, standards for determining polling place locations, and communication of accessibility criteria • Modernize the Register of Electors, IT infrastructure, Election Management System, and Geographic Information Systems to increase usability and efficiency • Review and update register-to-vote activities using best practices to maintain and improve the quality of the Register
<p>PROVIDE EFFECTIVE OVERSIGHT OF ELECTORAL ACTIVITIES</p>	<ul style="list-style-type: none"> • Contributors and political participants are fully informed about electoral finance legislation and policies • Systems and processes are in place to safeguard and strengthen public confidence in the electoral process • Deliver efficient and effective corporate services • Investigation activities utilize a structured, best practice, balanced, non-partisan approach, centered on compliance, prevention, and intervention
<p>INCREASE ALBERTANS' AWARENESS AND KNOWLEDGE OF THE ELECTORAL PROCESS</p>	<ul style="list-style-type: none"> • Promote knowledge and awareness between and during events, including sharing information on new legislation and the <i>Alberta Senate Election Act</i> • Expand ongoing community partnerships • Expand educational outreach • Build and communicate safeguards and structures to strengthen confidence in the electoral process

Legislation We Administer

Election Act

Elections Alberta is responsible for:

- **Conducting** provincial elections, enumerations, by-elections and plebiscites
- **Maintaining** an up-to-date permanent Register of Electors
- **Investigating** complaints of possible breaches of the *Act* and consenting to prosecution, if warranted

Election Finances and Contributions Disclosure Act

Elections Alberta is responsible for:

- **Compliance** filing, examination, and public disclosure of financial documents submitted by political participants (political parties, constituency associations, candidates, nomination contestants, leadership contestants, and third party advertisers)
- **Maintaining** a register of political participants
- **Assisting** groups forming new political parties
- **Investigating** complaints of possible breaches of the *Act* and consenting to prosecution, if warranted

Local Authorities Election Act

Local authority elections include elections held for municipal councillors/mayors, school board trustees, irrigation district board members, and Métis Settlement councillors

Effective August 1, 2019, the Election Commissioner is responsible for investigating complaints related to campaign finance and contribution disclosure rules, and third party advertising rules

Alberta Senate Election Act

Senate elections can be held with a provincial general election, a local authority election, or as a stand-alone election

Referendum Act

Constitutional and non-constitutional referendums can be held with a provincial general election, a local authority election, or as a stand-alone event

Public Disclosure

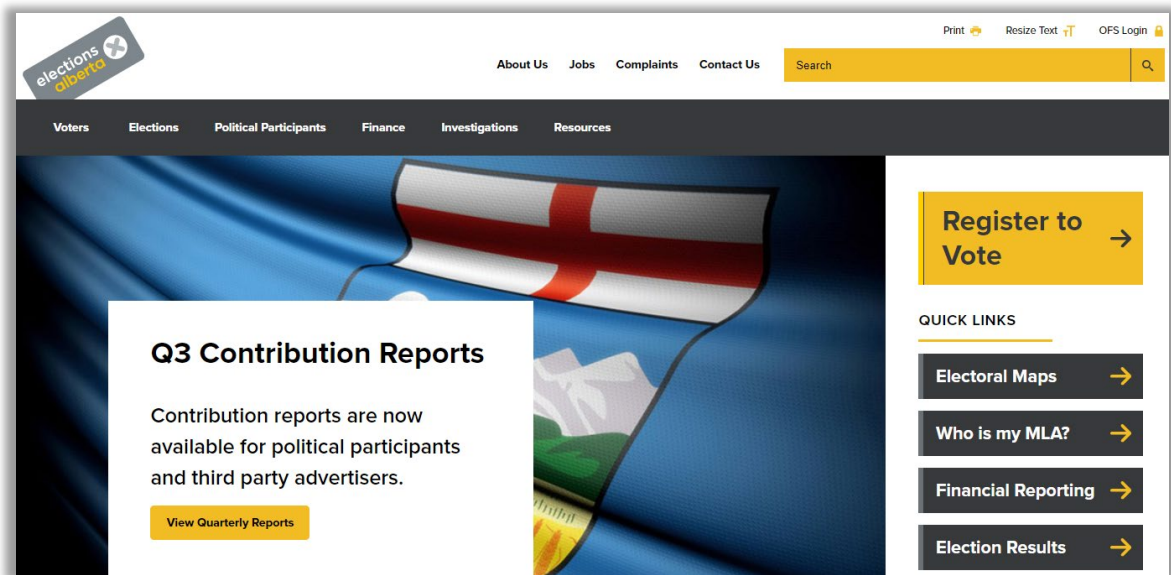
We offer many different services and resources on our website at www.elections.ab.ca which has recently been updated to improve ease-of-access to information for anyone visiting the site. Figure 1 shows our website home page.

One of the services we provide in meeting our legislative mandate is the disclosure of public reports and information such as:

- Elections Alberta Annual, Election and Enumeration Reports
- Election Commissioner Investigation Findings and Decisions
- Political Participant Financial Reports

Political participant financial reports dating back to 2004 are disclosed on our website. Additional archived reports are maintained in the public files located at our office.¹

Figure 1: Elections Alberta Website Home Page



¹ The Public Files contain information for 43 consecutive calendar years including 12 Provincial General Elections starting March 14, 1979, 28 By-elections starting November 21, 1979 and four Senate Nominee elections held from 1989 to 2012. Records are available for public examination at Elections Alberta's office in Edmonton. Photocopies are available at a rate prescribed under authority of section 11 of the EFCDA.

POLITICAL PARTICIPANTS

2

Overview

In this section, we focus on registration and annual financial information relating to political parties, constituency associations (CA), and third party advertisers (TPA). We also spotlight how we assist political participants to comply with legislation, and how we monitor and disclose their financial activities.

Political participants and what they do

Political parties aim to build memberships and get candidates elected to the Legislative Assembly. CAs act on behalf of their parties at the electoral division level to fund-raise, build memberships, find potential candidates, and help to get them elected. TPAs are individuals or groups that advertise to promote or oppose political parties, candidates, and issues.

What we do

We ensure that political participants are registered under the *Election Finances and Contributions Disclosure Act* (EFCDA) and submit financial reports promptly to disclose their revenue sources and spending activities.

We provide guidance to political participants on the rules and policies regarding registration, financial reporting, and disclosure

We provide timely in-person, telephone, and email support and advice to political participants, contributors and the public regarding contributions and election finances



We provide proactive reminders to political participants about filing deadlines, and the form and content of required submissions

We receive financial reports from political participants, follow up with late-filers to ensure they file, apply legislated sanctions, and refer violators for investigation, as appropriate

PERFORMANCE MEASURE:

Publish political participant financial submissions on our website on a timely basis

GOAL: 100% posted within five business days of filing deadline

RESULTS: Quarterly reports – Q1 was posted within 12 business days; Q2, Q3, and Q4 were posted within 5 business days

Annual financial statements – 100% were posted within 5 business days

We disclose quarterly and annual financial reports as received from political participants.

We examine financial statements to ensure that the information is appropriately reported, and disclose the results of our audits. If new information becomes available, we re-open financial statements to make further changes and re-publish the results.

Potential breaches of legislation may be identified in the course of our financial review, or by someone viewing the publicly disclosed information. Breaches are followed up by the Election Commissioner.

Reporting and disclosure of political participants' financial activities is regulated under the EFCDA. The law is in place to ensure transparency and fairness for all—a level playing field!



(Jagendorf, B., 2008)

ONLINE FINANCIAL SYSTEM (OFS)

New! Registered CAs accessed our Online Financial System to file their 2019 annual financial statements. The new module was rolled out in early February 2020, giving CAs two months to enter and submit their financial statements electronically.

Figure 2: Screenshot of OFS Data Entry Screen

The screenshot displays the 'online financial system' interface. The top navigation bar includes 'Main Menu', 'Finance', 'Financial Reporting', and 'Financial Reporting Review'. The main heading is 'FINANCIAL REPORTING' with a sub-heading 'Enter operating expenses details'. The left sidebar shows a navigation menu for '2019 ANNUAL' reporting for 'CONSTITUENCY ASSOC. 17-CALGARY-MCCALL', with sections for 'ACCOUNT ACCEPTED', 'WELCOME', 'ANNUAL REVENUE', and 'ANNUAL EXPENSES'. The main form area contains fields for 'Date' (m/m/d/yyyy), 'Supplier' (Enter supplier information), 'Nature of expense' (Enter nature of expense), and 'Amount' (Enter amount). A button at the bottom of the form reads 'Add another operating expense line item'. Navigation buttons '< Back', 'Cancel', and 'Done' are located at the bottom of the screen.

The new financial statement format eliminated the need for CA volunteers to sign and deliver hard-copy paper documents to Elections Alberta by the March 31, 2020 filing deadline. When the COVID-19 pandemic emerged in March, it highlighted the timeliness of the new system. Elections Alberta staff members were able to continue providing prompt “help desk” support while working from home.

To recognize difficulties CAs encountered due to the pandemic, we delayed assessing automatic late filing penalties by one month. Only six CAs needed the additional month to complete their financial submission.

We also allowed political parties and TPAs to submit scanned copies of their financial statement paperwork by email to meet the filing deadline, followed up with originals within one month. All parties and TPAs met these deadlines. **For the 2020 reporting year, parties and TPAs will be able to enter and file their financial statements in OFS.**

PERFORMANCE MEASURE:

Political participants meet annual financial statement filing deadline

GOAL: 95%

RESULT: 99% by March 31 and remainder by April 30



OFS Survey

In April 2020 we asked OFS users to rate their experience with the new electronic data entry and submission process, and to rate the support they received from Elections Alberta.

- ✓ Our survey was sent to 418 CA CFOs and Presidents. The response rate was 30% (125 respondents) and OFS got excellent reviews:
 - 92%** Said that it was clear what information went where
 - 94%** Found the instructions to be helpful
 - 93%** Said that it was easy to submit electronically

- ✓ Users who contacted Elections Alberta for help rated us **4.5 out of 5** for being timely, helpful, courteous, and professional

- ✓ ***“I found the entire process relatively easy and very seamless. I did not file any reports under the old system but judging by the mounds of paper left by the outgoing CFO, this is far better.” - CA CFO***

- ✓ ***“I really appreciate the new system. I feel it made the reporting more accurate. The staff were amazing...” - CA CFO***

We also received feedback identifying areas for improvement, and will be implementing OFS improvements for the 2020 reporting year.

MONITORING POLITICAL PARTICIPANT ACTIVITIES

We record and manage the registration of participants using internal systems, and grant political participants access to our Online Financial System to record and submit financial information.

The EFCDA holds contributors responsible for ensuring they qualify to make contributions and chief financial officers (CFOs) are responsible for accepting contributions from eligible donors.

The EFCDA mandates Elections Alberta to provide information and resources on the rules, monitor and bring contributors and political participants into compliance, and when necessary, refer matters to the Election Commissioner.

With OFS and related tools, we can:



Help political participants prevent prohibited contributors and contributions, as some contributors donate more than once and/or donate to different political affiliations



Quickly detect prohibited contributors or contributions and have political participants correct or refund them



Expand our use of risk-focused auditing procedures to ensure legislative compliance



Refer contribution violations to the Election Commissioner on a timely basis

An overview of the EFCDA rules governing political donations in 2019 is shown below.

Table 1: 2019 Contribution Limits

POLITICAL PARTICIPANT TYPE	2019 CONTRIBUTION LIMIT	TAX DEDUCTIBLE FOR CONTRIBUTORS
Political Party	Persons ordinarily resident in Alberta can contribute up to \$4,000 per person per calendar year , to any combination of these five entities ²	Yes
Constituency Association		
Candidate		
Nomination Contestant		
Leadership Contestant		
Political TPA	Any persons, corporations, trade unions, employee organizations can contribute any amount	No
Election TPA	Only Persons ordinarily resident in Alberta, and corporations, trade unions, employee organizations operating in Alberta, can contribute any amount	No

For the 2019 reporting year, we closely monitored contributions reported in OFS and quickly followed up with the political participants and contributors.

Out of 50,000+ contributors across all political participants, we identified 99 individuals who were over their \$4,000 contribution limit, and we were able to resolve all the over-contributions before tax receipts were issued.

Our quick follow up and resolution prevented the 99 individuals from referral to the Election Commissioner for further investigation.

PERFORMANCE MEASURE:
Contributor compliance with EFCDA eligibility and annual dollar limits

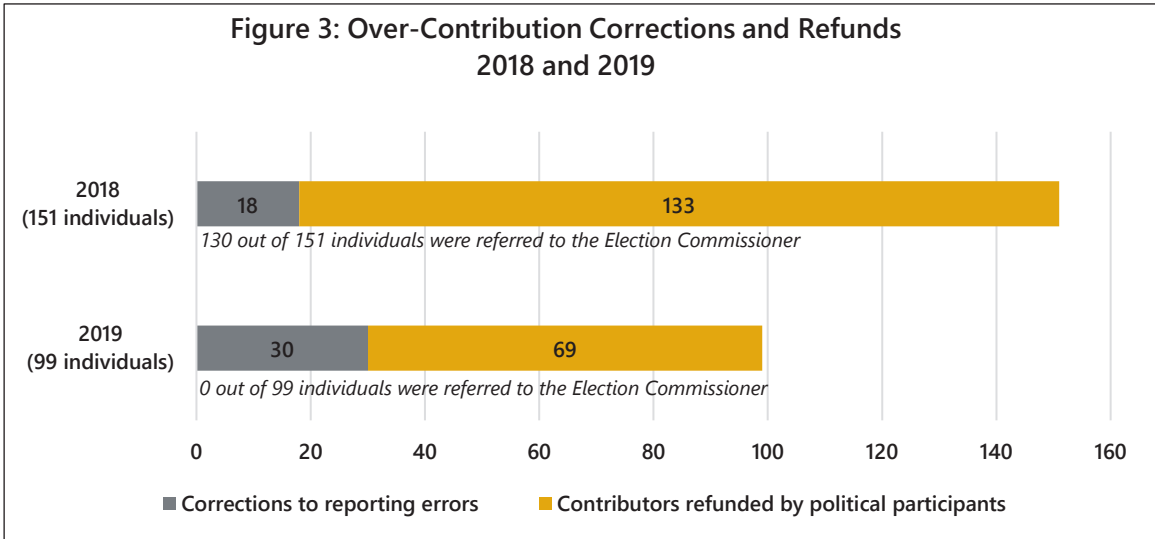
GOAL: 100%

RESULT: 100%

In the previous reporting year (2018), we identified 151 over-contributors. As this was a manual process at that time, many contributors had already received their contribution tax receipts which resulted in a breach of the EFCDA and we were obligated to refer 130 individuals to the Election Commissioner. Many of the referrals resulted in administrative penalties or letters of reprimand. See Figure 3 on the next page for more information.

² For 2020 limits, see Section 4, Contribution and Expense Limits Inflation Adjustments.

Figure 3 shows total over-contributors identified, total contributors refunded, and total corrections made to reporting errors.



Evolving Compliance Tools

Our objective is to apply continuous quality-improvement methods to identify and grow best practices in the regulation of election finances including:

- **Continuing to build and improve OFS** to enable political participants to submit more accurate and timely financial reports, including tools to help them easily detect, correct and resolve non-compliance issues before Elections Alberta intervenes,
- **Developing analytics tools** to automate verifications for accuracy and reasonableness of submissions, and
- **Designing a risk-focused approach** to better allocate election finance resources to manage the potential for legislative non-compliance in contributions and financial submissions.

2019 REPORTING PERIODS

Figure 4 shows the 2019 calendar divided into quarters. It also highlights how the 2019 Provincial General Election campaign period dominated the first half of 2019, spanning 4½ months from February to mid-June, including the election period.

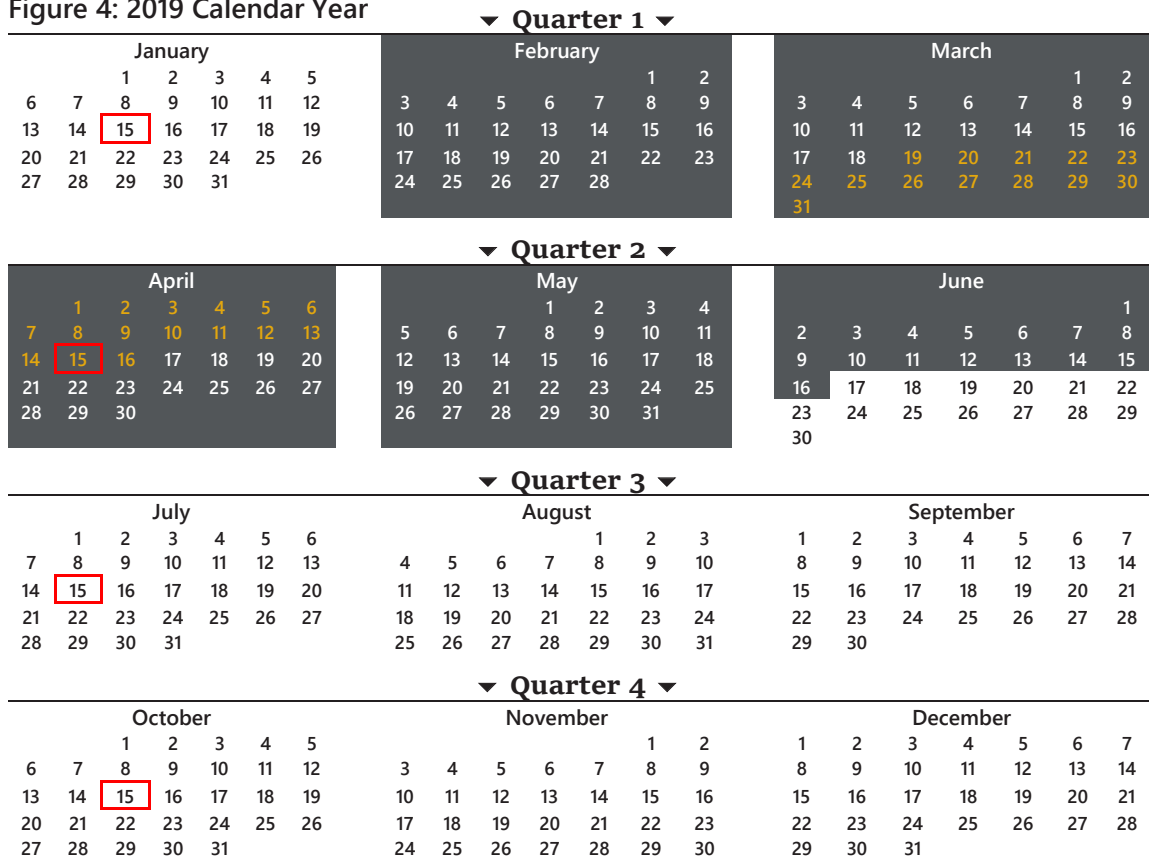
QUARTERLY REPORTS Political parties, CAs, and Political TPAs must file quarterly reports regarding the contributions they have received.

In election years, CAs and Political TPAs are subject to prohibitions. In 2019, CAs were prohibited from accepting contributions from February 1 to June 16. PTPAs were prohibited from engaging in political advertising from January 1 to April 16.

ANNUAL FINANCIAL STATEMENTS Political parties, CAs and Political TPAs must file annual financial statements reporting their revenue and expenses, assets and liabilities. Election TPAs are only

required to file annual financial statements if they have surplus funds or financial activity outside of an election.

Figure 4: 2019 Calendar Year



Legend: Provincial General Election Campaign Period Election Period

Quarterly report due date for previous quarter

Political Parties

REGISTRATION

The 13 political parties listed below were in the Register of Political Parties as of December 31, 2019 and all had financial reporting obligations for the 2019 calendar year.

By March 31, 2020, there were two fewer parties in the Register after the Progressive Conservative Association of Alberta and Wildrose Party merged with the United Conservative Party. Refer to Section 4 What's New for more information.

AAP	ALBERTA ADVANTAGE PARTY
LIB	ALBERTA LIBERAL PARTY
NDP	ALBERTA NEW DEMOCRATIC PARTY
AP	ALBERTA PARTY
CP-A	COMMUNIST PARTY – ALBERTA
FCPA	FREEDOM CONSERVATIVE PARTY OF ALBERTA
GPA	GREEN PARTY OF ALBERTA
IPA	INDEPENDENCE PARTY OF ALBERTA*
PAPA	PRO-LIFE ALBERTA POLITICAL ASSOCIATION
PC	PROGRESSIVE CONSERVATIVE ASSOCIATION OF ALBERTA
REF	REFORM PARTY OF ALBERTA
UCP	UNITED CONSERVATIVE PARTY
WRP	WILDROSE PARTY

*Formerly Alberta Independence Party (AIP)

2019 CONTRIBUTIONS TO PARTIES

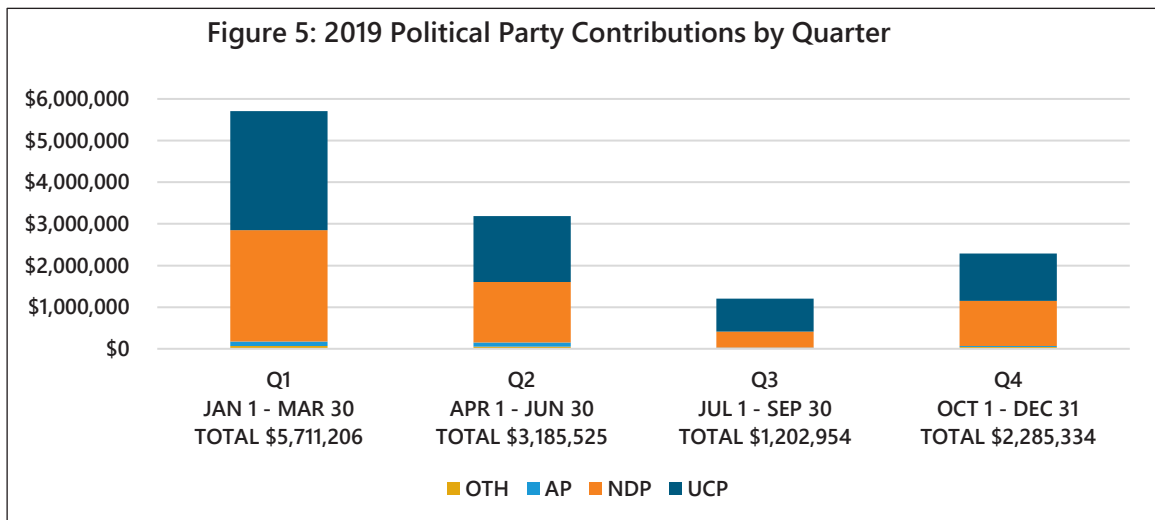
Using OFS, parties enter details of contributions received or submit data files for upload every quarter. Throughout the year, contributions are reviewed, corrected, and the data is used by parties to generate official tax receipts to contributors. Tax receipts must be issued before parties file their financial statements, and any receipt errors or omissions must be addressed promptly.

PARTY	2019 TOTAL
AAP	\$ 5,455
LIB	128,129
NDP	5,589,718
AP	237,661
CP-A	550
FCPA	24,683
GPA	25,179
IPA	4,015
PAPA	-
PC	-
REF	1,500
UCP	6,368,129
WRP	-
TOTAL	\$ 12,385,019

Registered political parties received contributions of \$12.4 million in 2019.

Parties' 2019 quarterly reports disclose all contributions received—including during the 2019 Provincial General Election campaign period.

Figure 5 below summarizes contribution totals by quarter. The first and second quarters recorded the highest totals, and most were campaign period contributions. For contribution details, refer to Appendices A and B.



2012-2019 PARTY CONTRIBUTIONS HISTORY

Figure 6 shows the total contributions reported by registered political parties over an eight-year period. All years, except for 2013, include both annual and campaign contributions due to general elections and/or by-elections that occurred in those years.

A combined total of \$67 million was contributed to registered parties from 2012 to 2019.

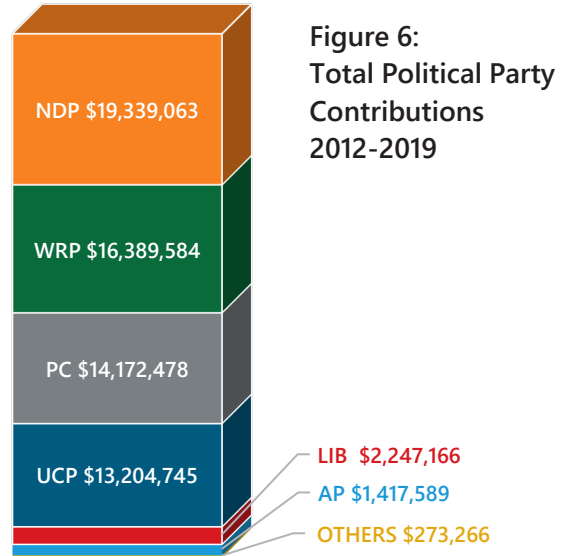
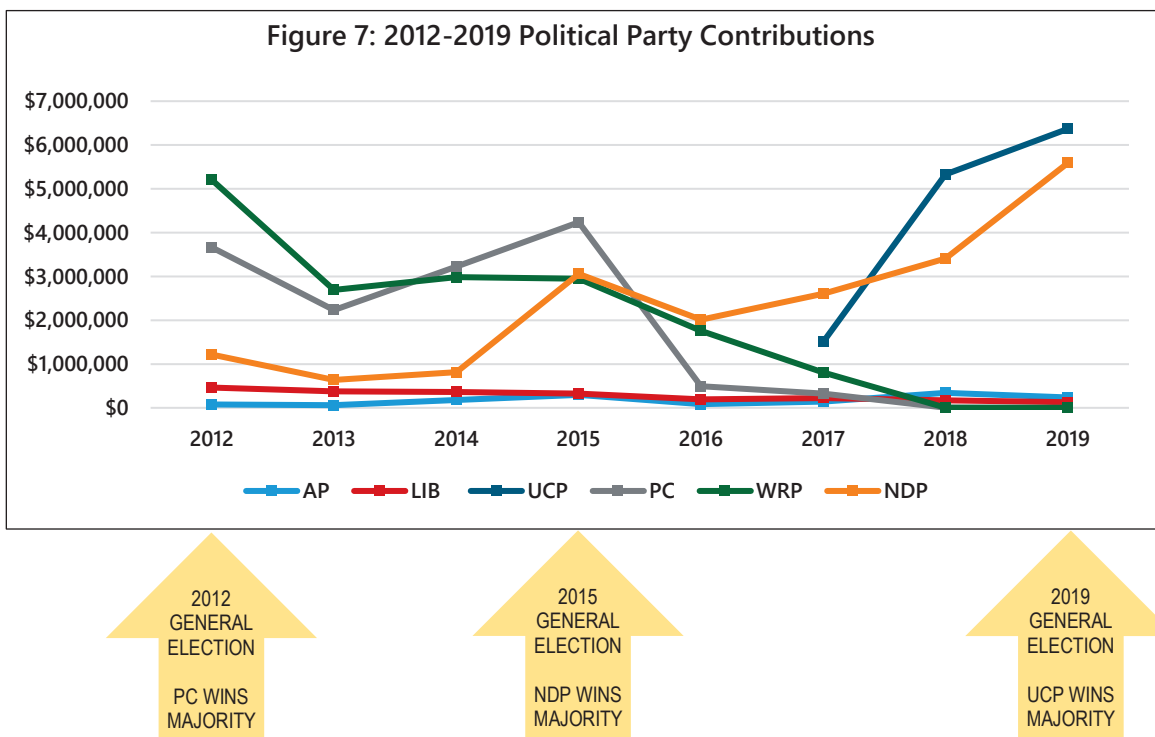


Figure 7 provides an annual breakdown of contributions. The chart reveals a pattern of higher contributions in general election years: 2012, 2015 and 2019. After the 2015 Provincial General Election, corporate and union donations to parties were prohibited and contribution limits were lowered. Yet, 2019 saw some of the highest contribution totals.



ANNUAL FINANCIAL STATEMENTS

All 13 registered parties submitted their 2019 annual financial statements on time. Eleven parties had annual period revenues or expenses over \$1,000 and were required under the EFCDA to file an independent auditor's report with their statements.³ No late fees were assessed.

Parties reported a total of \$6.7 million raised and \$7.1 million spent in the 2019 annual period (outside the campaign period).

The annual financial statements report on parties' revenues and expenses for the year, excluding their campaign period revenues and expenses for the 2019 Provincial General Election. Table 2 provides summary information for revenues and expenses. Assets and liabilities are summarized in Table 3 on the next page and provide a snapshot of the overall financial position as of December 31, 2019.

Table 2: 2019 Political Party Annual Revenues and Expenses (excludes Campaign)

PARTY	OPENING BALANCE	R E V E N U E S			E X P E N S E S			NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER	TRANSFERS	OPERATING	OTHER	TRANSFERS	
AAP	\$ (4,750)	\$ 1,320	\$ 2,819	\$ 116	\$ 3,832	\$ -	\$ -	\$ (4,327)
LIB	13,157	50,389	4,684	760	71,978	-	636	(3,625)
NDP	(1,179,697)	1,919,492	174,541	73,137	1,066,813	-	252,075	(331,415)
AP	(12,812)	58,875	20,524	22,818	64,414	-	4,464	20,527
CP-A	268	550	-	-	501	-	-	317
FCPA	1,796	10,811	333	1,249	11,872	-	-	2,317
GPA	29,281	12,776	4,793	7,850	32,621	-	-	22,079
IPA	-	4,015	5,913	-	5,414	-	-	4,514
PAPA	32	-	-	-	-	-	-	32
PC	(156,682)	-	384,254	-	139,863	-	87,709	-
REF	(145)	1,500	-	-	1,018	-	-	337
UCP	260,469	2,788,084	782,544	344,413	5,090,436	-	137,096	(1,052,022)
WRP	81,597	-	26,498	13,097	75,073	-	46,119	-
TOTAL	\$ (967,486)	\$ 4,847,812	\$ 1,406,903	\$ 463,440	\$ 6,563,835	\$ -	\$ 528,099	\$ (1,341,266)

Annual financial statement contributions exclude contributions from the 2019 Provincial General Election campaign period (see Appendix A)

³ Financial statements must be audited by an independent professional accounting firm registered under the *Chartered Professional Accountants Act* if revenues or expenses of the party exceed \$1,000. The Communist Party-Alberta and Pro-Life Alberta Political Association reported revenues or expenses below the audit requirement threshold and filed unaudited statements.

Table 3: Political Party Net Assets (Liabilities) as of December 31, 2019

PARTY	ASSETS			LIABILITIES		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
AAP	\$ -	\$ -	\$ -	\$ 4,327	\$ -	\$ (4,327)
LIB	21,714	-	1,056	26,395	-	(3,625)
NDP	184,601	202,611	60,018	778,645	-	(331,415)
AP	35,239	892	2,053	17,657	-	20,527
CP-A	317	-	-	-	-	317
FCPA	887	7,730	-	6,300	-	2,317
GPA	27,396	72	3	5,392	-	22,079
IPA	6,168	-	-	1,654	-	4,514
PAPA	32	-	-	-	-	32
PC	-	-	-	-	-	-
REF	1,679	-	-	1,342	-	337
UCP	4,046	178,934	234,926	586,459	883,469	(1,052,022)
WRP	-	-	-	-	-	-
TOTAL	\$ 282,079	\$ 390,239	\$ 298,056	\$ 1,428,171	\$ 883,469	\$ (1,341,266)

PARTY NAMES ON RESERVE

Reserving a political party name and abbreviation with Elections Alberta is the first step a person or group must undertake in the process of qualifying to register a political party in Alberta.

The list at right shows the names reserved with us as of March 31, 2020. Visit our website for the most up-to-date list of reserved names.

To find out how to register a political party in Alberta, visit our website information under Political Participants > Parties > How to Register a Party.

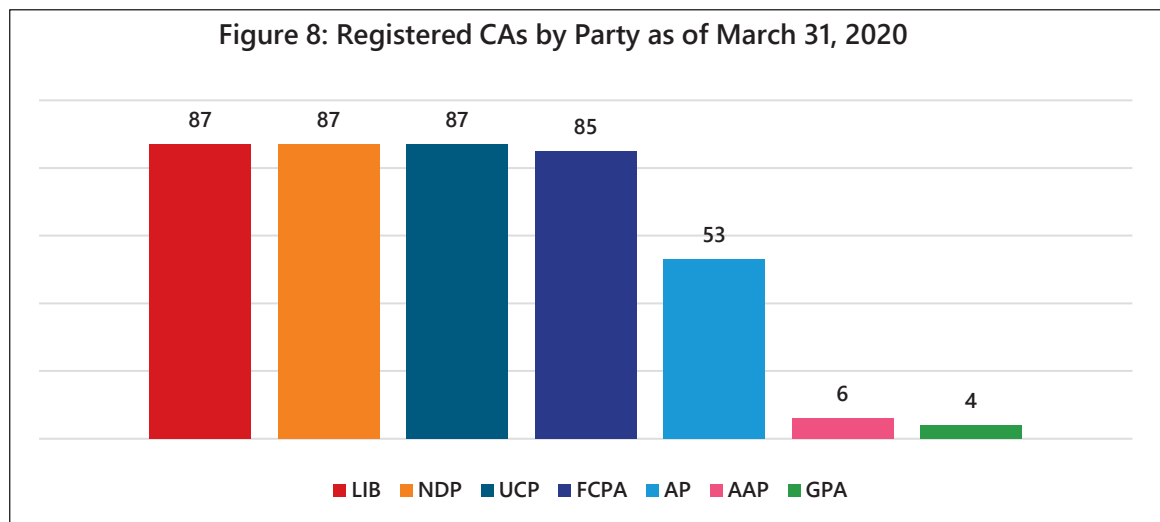
PROGRESSIVE COALITION PARTY	PCP
PEOPLE'S PARTY OF ALBERTA	PPA
ALBERTA FREEDOM ALLIANCE	AFA
THE JUSTICE ENGAGED DEMOCRATIC INITIATIVE PARTY	JEDI
UNITED INDEPENDENCE PARTY	UIP
WEXIT ALBERTA	W-A
WILDROSE INDEPENDENCE PARTY OF ALBERTA	WIPA

In the last five years, nearly 40 party names have come and gone from the reserve list. Of these, three met the qualifications for registration and were added to the Register of Political Parties.

Constituency Associations

REGISTRATION

For the 2019 calendar year, there were 426 registered CAs across seven political parties, and all had financial reporting obligations. By March 31, 2020, the number of registered CAs was down to 409, following the de-registration of 17 Alberta Party CAs on request of the party. See Appendix G for the list of registered CAs. Figure 8 summarizes the number of CAs registered by party as of March 31, 2020.



In 2019, we de-registered the last remaining old electoral boundary CAs—118 in all—to make way for the new boundaries which took effect on March 19, 2019 when the Writs of Election were issued. Ninety-nine of the de-registered CAs had no assets or liabilities from the previous year and no subsequent activity. Nineteen had assets of \$121,544 in aggregate and filed final annual financial statements verifying disbursement of their remaining funds. Most CAs transferred funds to their new boundary CA counterparts, and the rest transferred to their parties or spent the funds.

2019 CONTRIBUTIONS TO CAs

Using OFS, CAs enter details for contributions received. Throughout the year, contributions are reviewed, corrected, and the data is used by CAs to generate official tax receipts to contributors. The tax receipts must be completed before CAs file their annual financial statements, and any receipt errors or omissions must be addressed promptly.

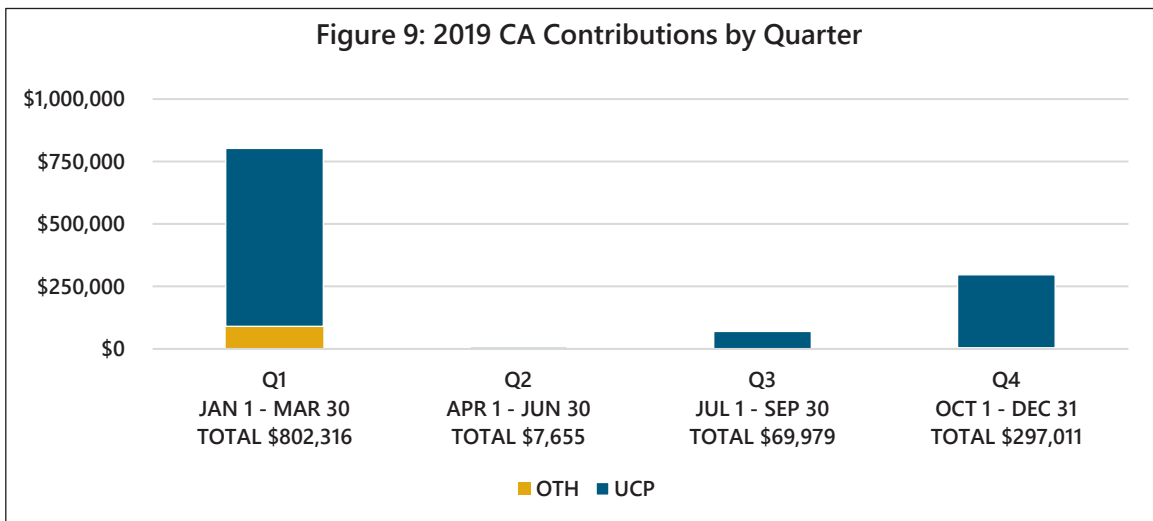
PARTY	2019 TOTAL
AAP (1)*	\$ 700
LIB (5)	1,290
NDP (0)	-
AP (38)	91,489
FCPA (1)	100
GPA (2)	2,820
UCP (77)	1,080,562
TOTAL	\$ 1,176,961

*Number of CAs that reported receiving contributions

Nearly \$1.2 million was contributed to CAs in 2019.

Not all parties have registered CAs, and party policy can determine if their CAs can accept contributions directly.⁴

Figure 9 below summarizes contribution totals per quarter. January was the only month in the first quarter that CAs were allowed to accept contributions, yet that quarter recorded the highest total. CAs were not allowed to accept contributions during the 2019 Provincial General Election campaign period from February 1st to June 16th. For more contribution details refer to Appendices C and D



⁴ The Alberta New Democratic Party's policy does not allow their CAs to accept contributions directly. The party filed nil quarterly contribution reports on behalf of their CAs.

2012-2019 CA CONTRIBUTIONS HISTORY

Figure 10 consolidates contributions reported by CAs for the past eight years. The 2012, 2018 and 2019 years include contributions reported by both old boundary and new boundary CAs. In those years, electoral division boundaries changed (2012, 2019) or were in transition (2018).

\$9.8 million was contributed to registered constituency associations across all parties from 2012 to 2019.

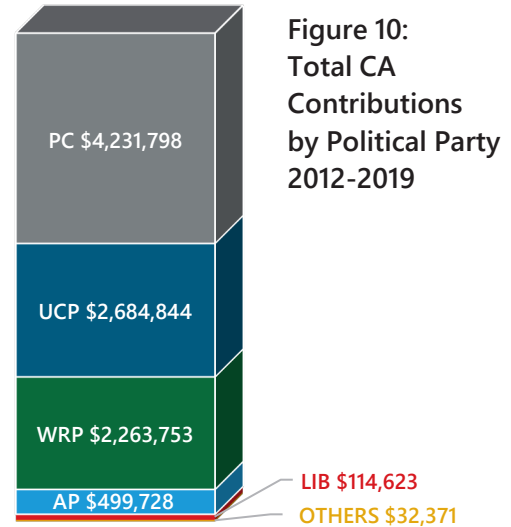
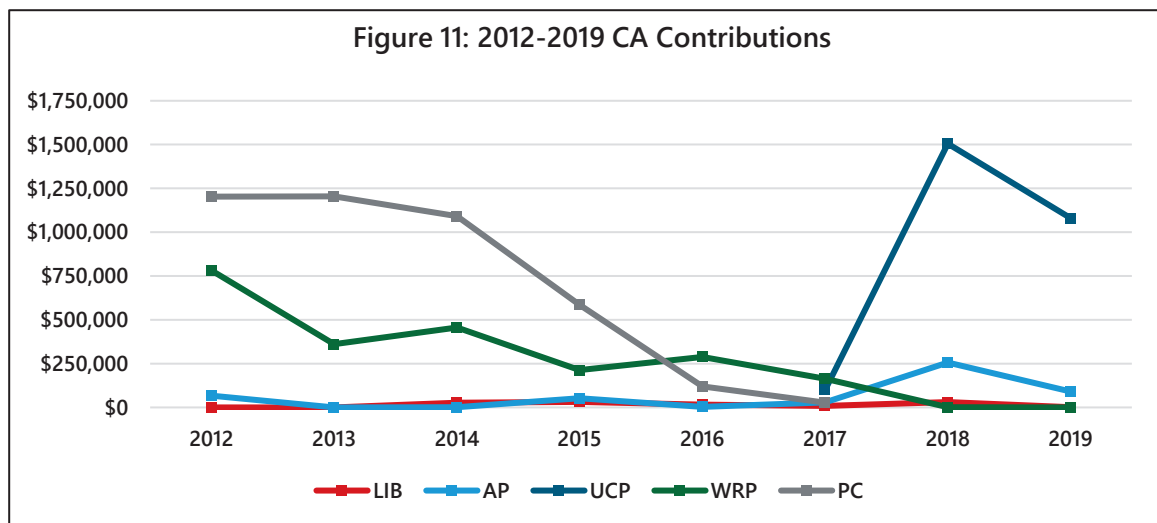


Figure 10: Total CA Contributions by Political Party 2012-2019

Figure 11 shows annual contributions to CAs by party for the past 8 years. The graph shows a decrease in contributions to PC and WRP CAs, as all PC CAs were de-registered by the end of 2017 and all WRP CAs were de-registered over three years from 2017 to 2019. A sharp rise in UCP CA contributions reflects the registration of the UCP and its CAs starting in 2017.



ANNUAL FINANCIAL STATEMENTS

All 426 CAs that were registered as of December 31, 2019 submitted their 2019 annual financial statements on time. No late fees were assessed.

CAs reported \$3.3 million raised and \$5.5 million spent in 2019.

The annual financial statements report on all CA revenues and expenses for the year, which is summarized in Table 4. Assets and liabilities are summarized in Table 5 and provide a snapshot of the overall financial position as of December 31, 2019.

Table 4: 2019 Constituency Association Revenues and Expenses

PARTY	OPENING BALANCE	R E V E N U E S			E X P E N S E S			NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER	TRANSFERS	OPERATING	OTHER	TRANSFERS	
AAP (6)*	\$ 1,599	\$ 700	\$ 200	\$ -	\$ 509	\$ -	\$ 1,449	\$ 541
LIB (87)	152,546	1,290	4,170	13,201	8,420	5,526	83,318	73,943
NDP (87)	1,814,675	-	20,001	962,021	422,040	670,477	1,237,273	466,907
AP (70)	302,423	91,489	27,779	47,886	78,001	18,412	313,766	59,398
FCPA (85)	12,350	100	9	10,000	9	-	22,400	50
GPA (4)	10,146	2,820	502	498	100	1,114	7,075	5,677
UCP (87)	1,537,166	1,080,562	188,335	888,236	570,064	113,254	2,016,187	994,794
TOTAL	\$ 3,830,905	\$ 1,176,961	\$ 240,996	\$ 1,921,842	\$ 1,079,143	\$ 808,783	\$ 3,681,468	\$ 1,601,310

*Number of CAs that filed financial statements

Table 5: Constituency Association Net Assets (Liabilities) as of December 31, 2019

PARTY	A S S E T S			L I A B I L I T I E S		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
AAP (6)*	\$ 541	\$ -	\$ -	\$ -	\$ -	\$ 541
LIB (87)	73,533	400	189	179	-	73,943
NDP (87)	463,547	5,427	343	2,410	-	466,907
AP (70)	55,601	611	3,208	22	-	59,398
FCPA (85)	50	-	-	-	-	50
GPA (4)	5,677	-	-	-	-	5,677
UCP (87)	953,593	56,639	8,628	24,066	-	994,794
TOTAL	\$ 1,552,542	\$ 63,077	\$ 12,368	\$ 26,677	\$ -	\$ 1,601,310

*Number of CAs that filed financial statements

Third Party Advertisers

DEFINITIONS

Election Third Party Advertisers (ETPAs) engage in “Election Advertising” which is advertising to promote or oppose a registered party or candidate during an election advertising period, including advertising that takes a position on an issue with which a registered party or candidate is associated.

Political Third Party Advertisers (PTPAs) engage in “Political Advertising” which is advertising at any time other than an election advertising period to promote or oppose a registered party, a party’s leader, a member of the Legislative Assembly, a nomination contestant, a leadership contestant, or the election of a candidate. Political advertising includes advertising that takes a position on an issue with which any of these are associated.

REGISTRATION

Following a sharp rise in third party advertiser registrations leading up to the 2019 Provincial General Election. In the months following the election, we processed 12 ETPA and three PTPA de-registrations, and registered only two new PTPAs.

The third party advertisers listed in Table 6 on the following page were in our registration records for all or part of the 2019-20 fiscal period. TPAs that were de-registered and new TPAs that were registered in the period are indicated in the table.

Table 6: Status of Third Party Advertiser Registrations for 2019-20

ABBR.	THIRD PARTY ADVERTISER	ETPA	PTPA
1ABVOTE	1ABVOTE	D	-
AFL	ALBERTA FEDERATION OF LABOUR INC.	R	R
AFB	ALBERTA FIGHTS BACK	R	R
AMA	ALBERTA MEDICAL ASSOCIATION	R	R <small>NEW 2020</small>
AB-PROUD	ALBERTA PROUD	R	R
ARHCA	ALBERTA ROADBUILDERS AND HEAVY CONSTRUCTION ASSOCIATION	R	-
AUPE	ALBERTA UNION OF PROVINCIAL EMPLOYEES	R	-
AVF	ALBERTA VICTORY FUND	R	R
ACSM	ASSOCIATION OF CANADIANS FOR SUSTAINABLE MEDICARE	D	-
BAF	BALANCED ALBERTA FUND INC.	-	D
CCH	CALGARY CLIMATE HUB	D	-
CAPE-AB	CANADIAN ASSOCIATION OF PHYSICIANS FOR THE ENVIRONMENT – ALBERTA COMMITTEE	R	-
CUPE-AB	CANADIAN UNION OF PUBLIC EMPLOYEES - ALBERTA DIVISION	R	R
CASH	CASHCO	D	-
EQUUS	EQUUS REA LTD.	D	D
FAIR	FAIR ALBERTA INJURY REGULATIONS	-	R <small>NEW 2019</small>
FFA	FIREFIGHTERS FOR ALBERTA	R	-
FOM	FRIENDS OF MEDICARE	R	R
HSAA	HEALTH SCIENCES ASSOCIATION OF ALBERTA	R	R
HMC	HIGHWAY MAINTENANCE CONTRACTORS	R	-
IBEW	INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 424	-	R
JV	JACQUI VANDERFLUIT	R	R
KG	KENNETH GREGORY	D	-
MCA	MERIT CONTRACTORS ASSOCIATION	D	D
PROG-AB	PROGRESS ALBERTA	D	R
PROJ-AB	PROJECT ALBERTA	R	R
PAKBT	PROTECT ALBERTA KIDS FROM BIG TOBACCO	D	-
PIA	PUBLIC INTEREST ALBERTA SOCIETY	R	R
REST	RESTAURANTS CANADA	D	-
SAF	SHAPING ALBERTA'S FUTURE	D	R
ACC	THE ALBERTA CHAMBERS OF COMMERCE	R	-
ATA	THE ALBERTA TEACHERS' ASSOCIATION	D	-
CCC	THE CALGARY CHAMBER OF COMMERCE	R	-
		SUB-TOTAL "R"	18
		SUB-TOTAL "D"	12
		TOTAL	30
			18

R denotes active registration during the 2019-20 fiscal year
D denotes de-registered during the 2019-20 fiscal year

2019 CONTRIBUTIONS TO PTPAs

Using OFS, PTPAs submit details of advertising contributions received on a quarterly basis. Throughout the year contributions are reviewed, corrected, and the data is used by TPAs to generate official receipts to

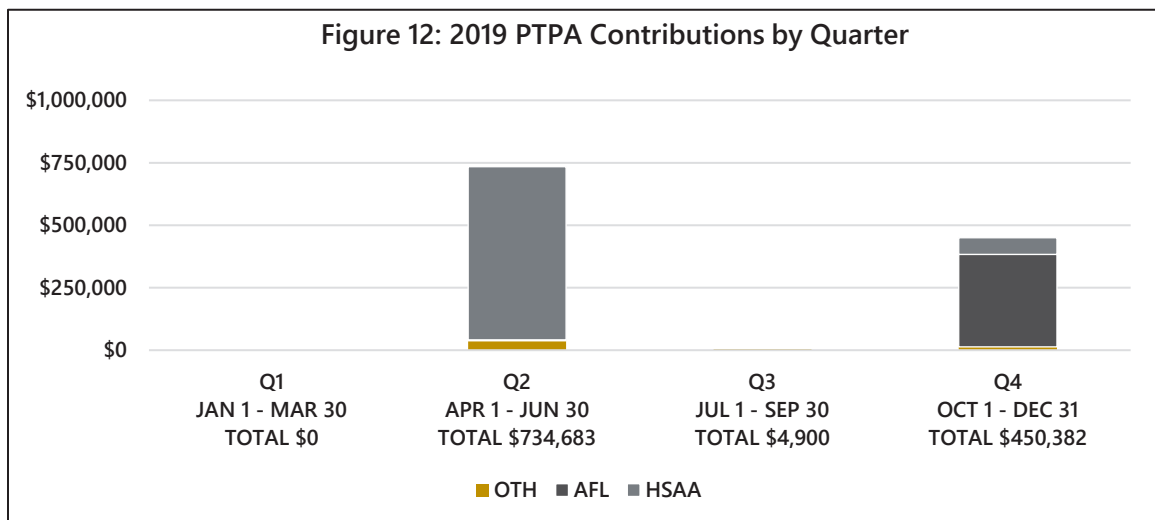
contributors. The receipts must be completed before PTPAs file their financial statements, and any receipt errors or omissions must be addressed promptly.

Official receipts issued to contributors by PTPAs cannot be claimed for refundable Alberta tax credits.

PTPA	2019 TOTAL
AFL	\$ 373,484
AFB	2,075
AB-PROUD	200
AVF	-
ACSM	-
BAF	-
CUPE-AB	-
EQUUS	-
FAIR	12,301
FOM	989
HSAA	760,165
IBEW	-
JV	-
MCA	-
PROG-AB	-
PROJ-AB	-
PIA	4,500
SAF	36,250
TOTAL	\$ 1,189,964

Approximately \$1.2 million in total was contributed to PTPAs in 2019. Only 8 PTPAs reported receiving contributions.

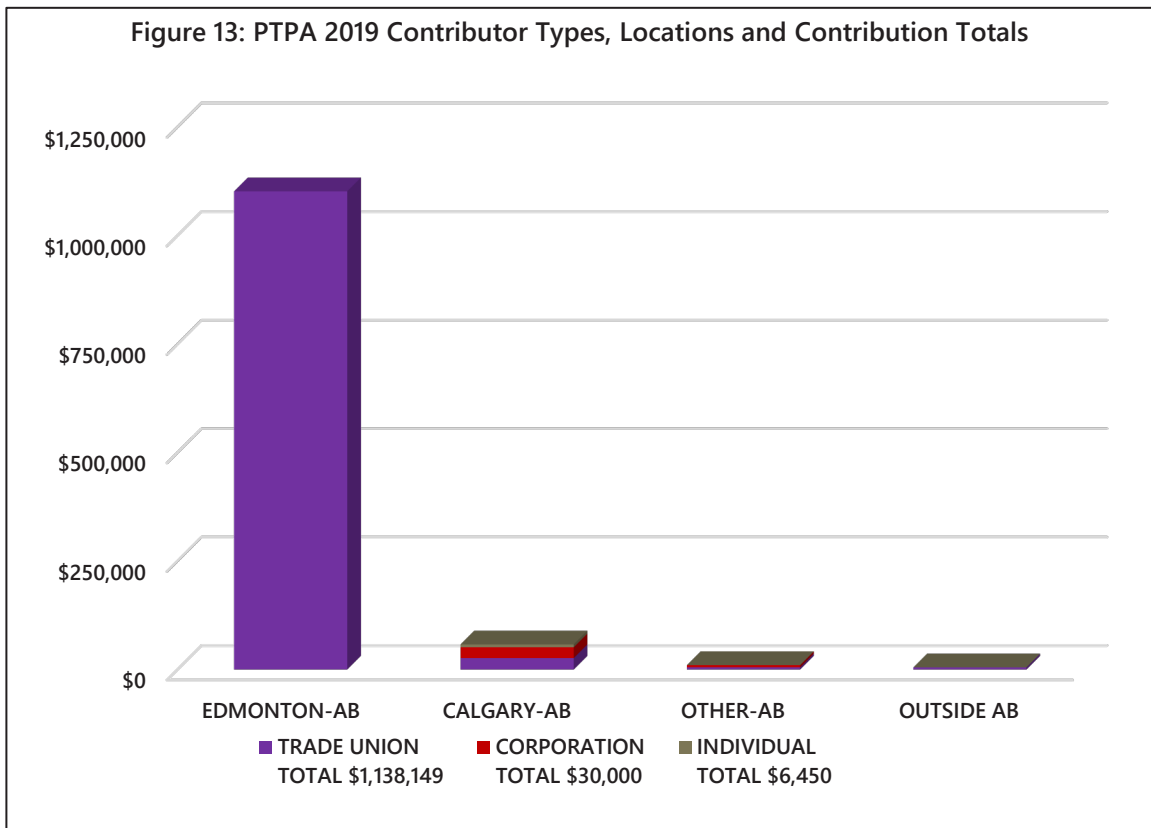
Figure 12 below summarizes contribution totals by quarter. There is no limit on how much can be contributed, but PTPAs can only use contributions for political advertising outside of the election period. In 2019, this meant that political advertisers were prohibited from advertising until after April 16, 2019 (Election Day). For details on contribution data, refer to Appendices E and F.



2019 PTPA CONTRIBUTORS

PTPAs can accept contributions from any eligible individual (**IN**), corporation (**CO**), or trade union (**TU**). In 2019, most contributions were received from contributors within Alberta. A few contributions were received from outside of Alberta, but none from outside of Canada. Figure 13 summarizes where contributions came from and the types of contributors.

97% of 2019 contributions to PTPAs were made by trade unions. Contributions were highest in Edmonton.

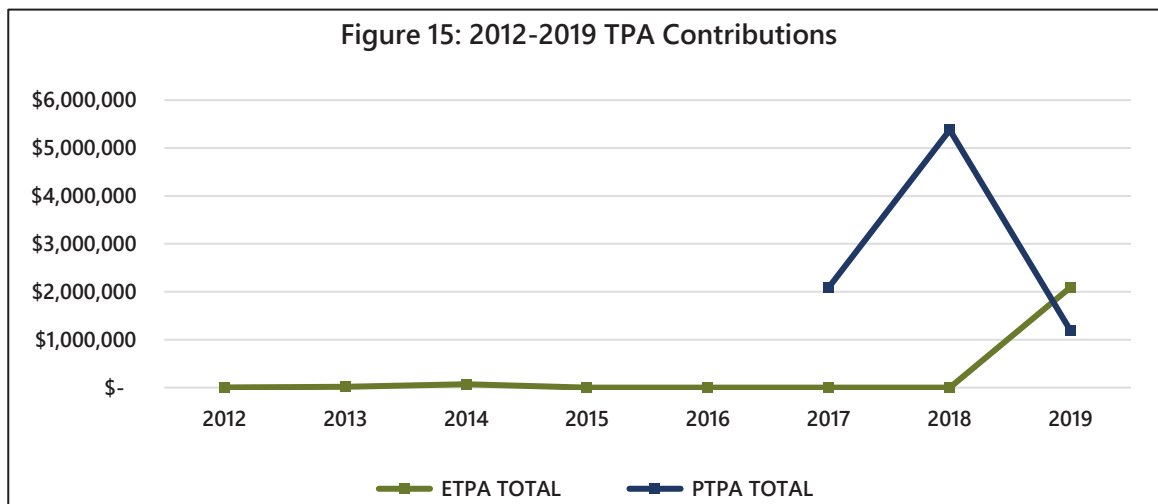
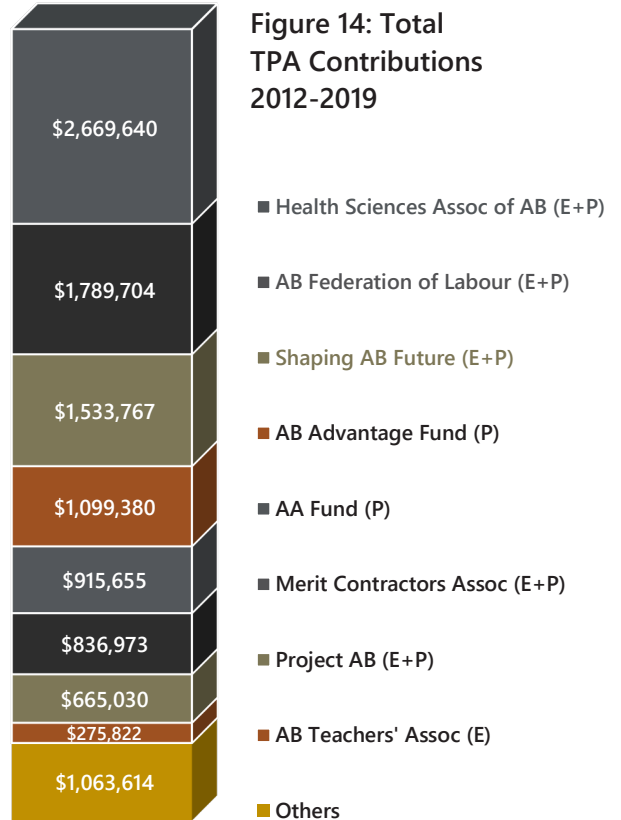


2012-2019 TPA CONTRIBUTIONS HISTORY

Alberta's third party advertising legislation came into force for the 2012 Provincial General Election. Figure 14 shows the total contributions reported by all TPAs over the subsequent eight-year period. Nearly 100% of contributions reported were received over three years from 2017 to 2019, meaning there was little TPA involvement in the 2012 and 2015 general elections.

A combined total of \$10.9 million was contributed to third party advertisers from 2012 to 2019, with 80% contributed in the last two years.

Figure 15 shows total advertising contributions year-by-year, with little fund-raising activity until 2017 when legislative changes split TPAs into two types—Election and Political—and propelled an increase in TPA registrations and advertising leading up to the Provincial General Election.



ANNUAL FINANCIAL STATEMENTS

POLITICAL THIRD PARTY ADVERTISERS

Out of 18 PTPAs registered for all or part of 2019, 14 were required to file annual financial statements. All met the filing requirement and no late fees were assessed. The other four PTPAs were not required to file due to de-registration and verified nil balances and activity: Association of Canadians for Sustainable Medicare, Balanced Alberta Fund Inc., EQUUS REA LTD. and Merit Contractors Association.

PTPAs reported nearly \$1.4 million raised and \$1.5 million spent in 2019.

The annual financial statements report on all PTPA advertising revenues and expenses for the year which is summarized in Table 7. Assets and liabilities are summarized in Table 8 and provide a snapshot of the overall financial position as of December 31, 2019.

Table 7: 2019 Political Third Party Advertiser Revenues and Expenses

PTPA	OPENING BALANCE	R E V E N U E S			E X P E N S E S		NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER	TRANSFERS	ADVERTISING	TRANSFERS	
AFL	\$ (2,858)	\$ 373,484	\$ 19,867	\$ 7,627	\$ 410,825	\$ -	\$ (12,705)
AFB	-	2,075	191	-	1,908	-	358
AB-PROUD	(593)	200	-	-	43,703	-	(44,096)
AVF	202,512	-	21,000	-	19,292	150,000	54,220
CUPE-AB	-	-	-	-	-	-	-
FAIR	-	12,301	-	-	12,301	-	-
FOM	-	989	-	-	989	-	-
HSAA	-	760,165	-	-	760,165	-	-
IBEW	230	-	-	-	25	-	205
JV	-	-	-	-	-	-	-
PROG-AB	-	-	3	5,257	2,351	-	2,909
PROJ-AB	26,641	-	-	-	26,641	-	-
PIA	56,116	4,500	-	-	628	55,435	4,553
SAF	296	36,250	775	124,120	26,667	-	134,774
TOTAL	\$282,344	\$ 1,189,964	\$ 41,836	\$ 137,004	\$ 1,305,495	\$ 205,435	\$ 140,218

Third party advertiser names have been abbreviated to fit this table. See page 27.

Table 8: Political Third Party Advertiser Net Assets (Liabilities) as of December 31, 2019

PTPA	ASSETS			LIABILITIES		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
AFL	\$ 23,023	\$ -	\$ -	\$ 35,728	\$ -	\$ (12,705)
AFB	358	-	-	-	-	358
AB-PROUD	200	8	-	44,304	-	(44,096)
AVF	54,220	-	-	-	-	54,220
CUPE-AB	-	-	-	-	-	-
FAIR	-	-	-	-	-	-
FOM	-	-	-	-	-	-
HSAA	-	-	-	-	-	-
IBEW	205	-	-	-	-	205
JV	-	-	-	-	-	-
PROG-AB	2,909	-	-	-	-	2,909
PROJ-AB	-	-	-	-	-	-
PIA	4,553	-	-	-	-	4,553
SAF	134,837	-	-	63	-	134,774
TOTAL	\$ 220,305	\$ 8	\$ -	\$ 80,095	\$ -	\$ 140,218

Third party advertiser names have been abbreviated to fit this table. See page 27.

ELECTION THIRD PARTY ADVERTISERS

Out of 30 ETPAs registered for all or part of 2019, nine were required to file annual financial statements, as they confirmed they had a surplus or had financial activity after the 2019 Provincial General Election. All filed by the deadline and no late fees were assessed. The annual period for ETPAs started on April 17th (the day after Election Day) and ended December 31, 2019.

ETPAs reported little to no financial activity after the Provincial General Election.

Table 9 summarizes revenues and expenses, excluding revenues and expenses from the election advertising period. Assets and liabilities are summarized in Table 10 which provides a snapshot of the overall financial position as of December 31, 2019.

Table 9: 2019 Election Third Party Advertiser Annual Revenues and Expenses (excludes 2019 Election Advertising Period)

ETPA	OPENING BALANCE	R E V E N U E S			E X P E N S E S		NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER	TRANSFERS	ADVERTISING	TRANSFERS	
AFL	\$ 25,503	\$ -	\$ -	\$ -	\$ -	\$ 15,382	\$ 10,121
AB-PROUD	48,387	-	-	-	-	-	48,387
AUPE	19,209	-	-	-	-	19,209	-
AVF	15,221	-	-	-	-	-	15,221
CUPE-AB	-	-	-	-	-	-	-
FOM	-	-	167	-	-	-	167
KG	16,971	-	-	-	-	16,971	-
REST	-	-	-	-	-	-	-
SAF	126,149	-	550	-	-	126,699	-
TOTAL	\$ 251,440	\$ -	\$ 717	\$ -	\$ -	\$ 178,261	\$ 73,896

Third party advertiser names have been abbreviated to fit this table. See page 27.

Table 10: Election Third Party Advertiser Net Assets (Liabilities) as of December 31, 2019

ETPA	A S S E T S			L I A B I L I T I E S		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
AFL	\$ 10,121	\$ -	\$ -	\$ -	\$ -	\$ 10,121
AB-PROUD	48,384	3	-	-	-	48,387
AUPE	-	-	-	-	-	-
AVF	15,221	-	-	-	-	15,221
CUPE-AB	-	-	-	-	-	-
FOM	167	-	-	-	-	167
KG	-	-	-	-	-	-
REST	-	-	-	-	-	-
SAF	-	-	-	-	-	-
TOTAL	\$ 73,893	\$ 3	\$ -	\$ -	\$ -	\$ 73,896

Third party advertiser names have been abbreviated to fit this table. See page 27.

Leadership Contestants

REGISTRATION

The Green Party of Alberta was the only party to hold a leadership contest in 2019-20. Two individuals registered, and voting day was March 28, 2020.

Table 11: Registered Leadership Contestants

LEADERSHIP CONTESTANT (WINNER IN BOLD)	CHIEF FINANCIAL OFFICER	REGISTRATION DATE
BRIAN DEHEER	DON BOLLINGER	JANUARY 27, 2020
JORDAN WILKIE	SHENIZ WILKIE	JANUARY 29, 2020

LEADERSHIP CAMPAIGN FINANCIAL STATEMENTS

Both registered leadership contestants submitted financial returns for their leadership campaigns by the July 28, 2020 filing deadline. Their campaign periods started on the date they registered, and ended two months after the leadership vote. When the returns were due, the contestants were required to have issued official contribution receipts to their contributors using OFS. Table 12 summarizes contributions received and the average contribution amount. Table 13 summarizes the total revenues and expenses reported.

Table 12: Leadership Contestant Campaign Contributions

CONTESTANT	UP TO \$250	OVER \$250	TOTAL (\$)	COUNT (#)	AVERAGE (\$)
BRIAN DEHEER	\$ 270	\$ 358	\$ 628	4	\$ 157
JORDAN WILKIE	332	-	332	3	111
TOTAL	\$ 602	\$ 358	\$ 960	7	\$ 137

Table 13: Leadership Contestant Campaign Revenues and Expenses

NAME	R E V E N U E S			E X P E N S E S			SURPLUS (DEFICIT)
	CONTRIBUTIONS	OTHER	TRANSFERS	CAMPAIGN	OTHER	TRANSFERS	
B. DEHEER	\$ 628	\$ 20	\$ -	\$ 648	\$ -	\$ -	\$ -
J. WILKIE	332	-	-	332	-	-	-
TOTAL	\$ 960	\$ 20	\$ -	\$ 980	\$ -	\$ -	\$ -

COMPLIANCE & ENFORCEMENT

3

Overview

After the passing of legislative changes effective **November 22, 2019**, the Office of the Election Commissioner was dissolved and all responsibilities were transferred to Elections Alberta. All investigations initiated by the former Office of the Election Commissioner continued under Elections Alberta's statutory mandate.

A global review of the activities of the former Office of the Election Commissioner was completed by Elections Alberta to determine budgetary, workload, and resource needs. In March 2020, all investigations staff, active and pending investigation files, and equipment were physically moved to Elections Alberta.

Elections Alberta is once again in charge of performing the regulatory role of receiving complaints and conducting all investigations regarding non-compliance with Alberta's election laws.

Many complaints expose opportunities to bring political entities into compliance without leading to a costly investigation or enforcement action.



Since assuming the role of Election Commissioner, the Chief Electoral Officer has applied the following changes, efficiencies, and restructuring:

- Implemented a new investigation records management and tracking system (RMS) and completed the manual conversion and entry of all previous data as well as hundreds of investigative records to a new, highly secure server environment
- Provided staff with training on the fundamentals of administrative law and procedural fairness in addition to training on the use of other internal databases and operating systems

- Renamed the former investigations team "Compliance and Enforcement" and hired two additional contract investigators to address resource needs
- Defined and published a penalty framework model to be used in cases where the Election Commissioner decides to apply a reprimand or administrative penalty
- Developed new business rules and naming conventions, while continuing to develop go-forward policies and procedures

ROLE AND POWERS OF THE ELECTION COMMISSIONER

The Election Commissioner is authorized to investigate potential violations of the *Election Act*, the *Election Finances and Contributions Disclosure Act*, the *Local Authorities Election Act*, and the *Alberta Senate Election Act*.

For the purpose of conducting an investigation, the Election Commissioner has all the powers of a commissioner under the *Public Inquiries Act*, as though the investigation were an inquiry under that Act. An investigation may be as a result of a complaint/allegation or on the Election Commissioner's initiative.

The Election Commissioner has the authority to:

- conduct investigations
- enter into compliance agreements
- issue letters of reprimand
- levy administrative penalties
- apply to the Court for an injunction (during an election period)
- recommend prosecutions to Alberta Justice

Complaints

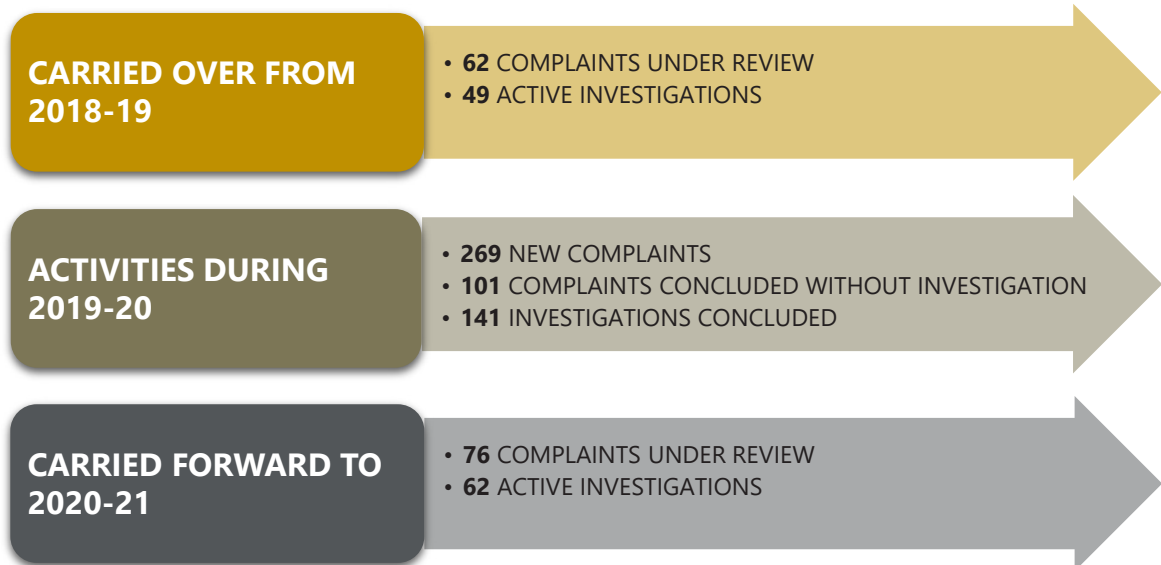
The Compliance and Enforcement Unit accepts and reviews complaints, and conducts investigations on behalf of the Election Commissioner. Every complaint is initially reviewed to determine if the complaint is within our jurisdiction, if there is a violation, and whether an investigation is warranted.

An investigation can only occur with the approval of the Election Commissioner.

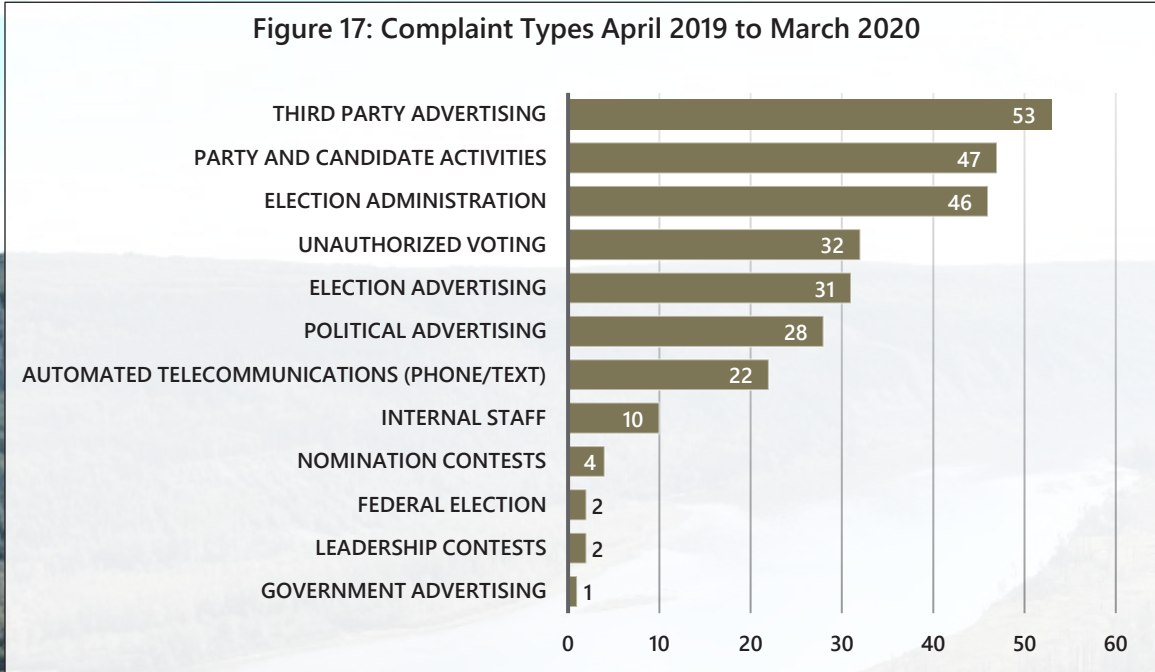
When the Election Commissioner approves opening an investigation, contracted investigators are used to conduct the investigation in a thorough and timely manner.

The Election Commissioner may refuse to conduct or cease an investigation if a matter is frivolous or vexatious, or if there are insufficient grounds to warrant an investigation or the continuation of an investigation. Figure 16 provides a snapshot of complaints and investigations over the fiscal year.

Figure 16: Complaints and Investigations



The 242 complaints and investigations concluded in 2019-20 resulted in 278 complaint types, as a complaint can contain multiple allegations that fall into more than one classification. Figure 17 illustrates the complaints by type.



Investigation Process

When an investigation is conducted, it is performed by an investigator appointed by the Election Commissioner. Investigators have the same powers and authority as the Election Commissioner.

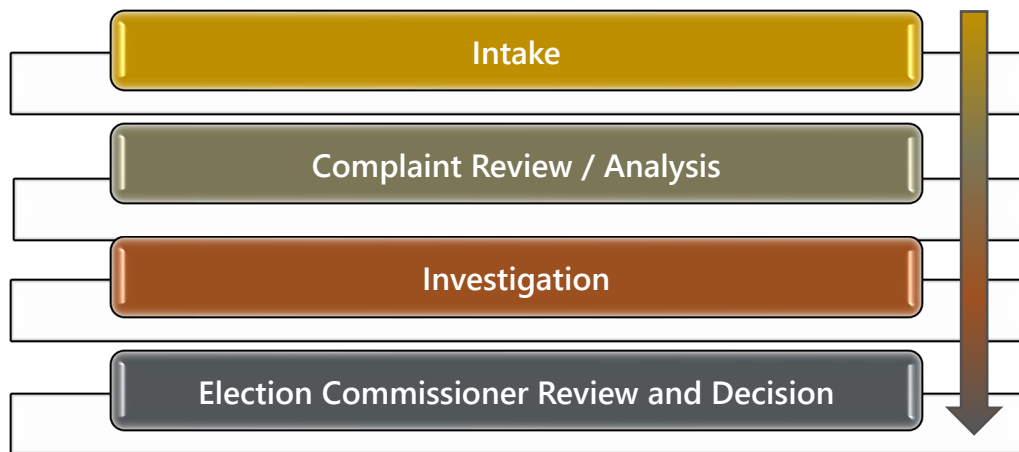
At the conclusion of an investigation, the information and evidence gathered is compiled into a detailed report and presented to the Election Commissioner. The Election Commissioner, who has unfettered access to all documentation and material relevant to the investigation, reviews the matter and makes a finding and decision.

The Election Commissioner cannot make an adverse finding against any person or organization unless that person or organization has had reasonable notice of the substance of the allegations and a reasonable opportunity to present their views.

To ensure reasonable notice, every subject of an investigation is provided with comprehensive notice of the investigation findings.

Figure 18 briefly outlines the investigation process.

Figure 18: Investigation Process At-a-Glance

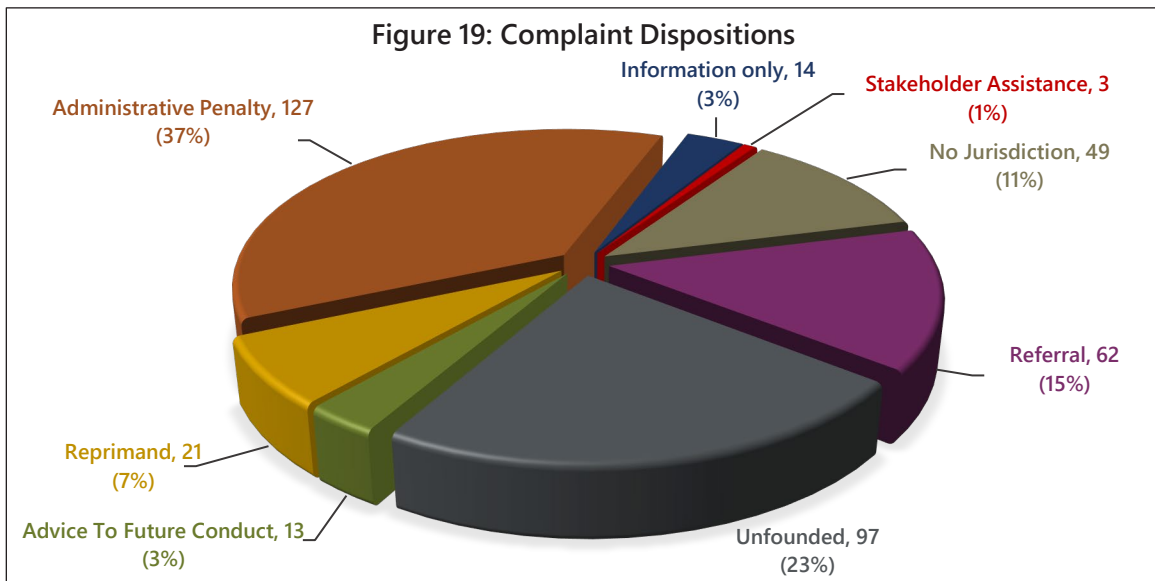


The duration and complexity of an investigation is determined by the evidence and nature of the allegation(s). A simple investigation can be completed in a matter of days, while the most complex can take a year or more.

The legislation requires all investigations to be completed, and any finding and decision to be issued, within three years of the date of the alleged contravention.

Findings and Decisions

The disposition of all complaints concluded in the fiscal year is illustrated below in Figure 19. Several penalties were issued in this reporting period from investigations that carried over from 2018-19.



GLOSSARY

Sanctions:

- **Administrative penalty** – monetary fine; 121 files resulted in 127 penalties
- **Reprimand** – written, publicized penalty
- **Advice to future conduct** – where a minor violation has occurred, advice is provided to ensure future compliance

Administrative penalties and reprimands are publicly disclosed. Refer to our website for further detail.

There were no compliance agreements, prosecutions or injunctions issued in 2019-20.

Other outcomes:

- **Information only** – non-complaint; information filed for future reference
- **Stakeholder assistance** – support in using Elections Alberta information systems
- **No jurisdiction** – complaint falls outside of jurisdiction, may result in a referral
- **Referral** – complainant directed to appropriate agencies
- **Unfounded** – complaint falls under the legislation but is not a breach

PENALTY CALCULATION FRAMEWORK

To ensure the fair, equitable and fully transparent application of administrative penalties, Compliance and Enforcement created a defined penalty framework. This guideline was implemented in July 2020 to be used in all cases where the Election Commissioner's decision is to apply an administrative penalty.

STAGE 1	
ADMINISTRATIVE PENALTY BASELINE Percentage of the maximum penalty (up to \$100,000)	
1. Corrupt Practice	10%
2. Financial Reporting	10%
3. Exceeding Contribution or Expense Limits	10%
4. Failure to Register	10%
5. Election Advertising	10%

STAGE 2	
ADMINISTRATIVE PENALTY ADJUSTMENT Percentage of the maximum penalty adjusted according to statutory factors contained in section 51.01(4) of the EFCDA or section 153.1(3)(a)-(g) of the <i>Election Act</i>	
1. The severity of the contravention	(+) 5% to 25%
2. Is there a degree of willfulness or negligence in the contravention?	(+) 5% to 25%
3. Are there any mitigating factors relating to the contravention?	(-) 5% to 25%
4. Were steps taken to prevent reoccurrence of the contravention?	(-) 5% to 25%
5. Does the subject have a history of non-compliance?	(+) 5% to 25%
6. Did the subject report the contravention on discovery of the contravention?	(-) 5% to 25%
7. Are there any other factors that, in the opinion of the Election Commissioner, are relevant?	(-/+) Adjusted as appropriate, depending on all investigative information and any mitigating or aggravating circumstances



DISCLOSURE

After an investigation, any information collected may be disclosed for the purposes of an Appeal, Judicial Review, or Prosecution. However, Elections Alberta does not comment publicly on active investigations we may or may not be conducting.

Disclosure occurs when an investigation results in a reprimand or administrative penalty. Details of these sanctions are posted on our website.

Where an investigation has found no violation occurred, an individual may apply in writing to the Election Commissioner to have the findings of the investigation posted on the Elections Alberta website: www.elections.ab.ca

Legislation

ALBERTA SENATE ELECTION ACT

New legislation introduced by Bill 13: *Alberta Senate Election Act (ASEA)* took effect on July 18, 2019. Bill 13 also amended the *Election Act* and *Election Finances and Contributions Disclosure Act* to align with provisions in the new ASEA. The new legislation places the responsibility on Elections Alberta to conduct or oversee the conduct of senate nominee elections depending on when the Senate nominee election is held.

Senate nominee elections can be held with a provincial general election, with a local authority election, or as a stand-alone election.

Alberta held four Senate nominee elections from 1989 until 2012 under the *Senatorial Selection Act* which expired in 2016.



REFERENDUM ACT

New legislation introduced by Bill 26: *Constitutional Referendum Amendment Act* took effect on July 23, 2020. Bill 26 also amended the *Election Act* and *Election Finances and Contributions Disclosure Act* to align with provisions in the new *Referendum Act*. The new legislation provides for the holding of constitutional and non-constitutional referendums.

Referendums can be held with a provincial general election, with a local authority election, or as a stand-alone event.

LOCAL AUTHORITIES ELECTION ACT

Bill 23: *An Act to Renew Local Democracy in Alberta*, brought new responsibilities to Elections Alberta under the *Local Authorities Election Act* (LAEA). As of **August 1, 2019**, the Election Commissioner is required to accept and investigate complaints and allegations related to campaign finance and contribution disclosure rules (Part 5.1) and third party advertising rules (Part 8) in the LAEA. Complaints can relate to municipal by-elections or general elections.

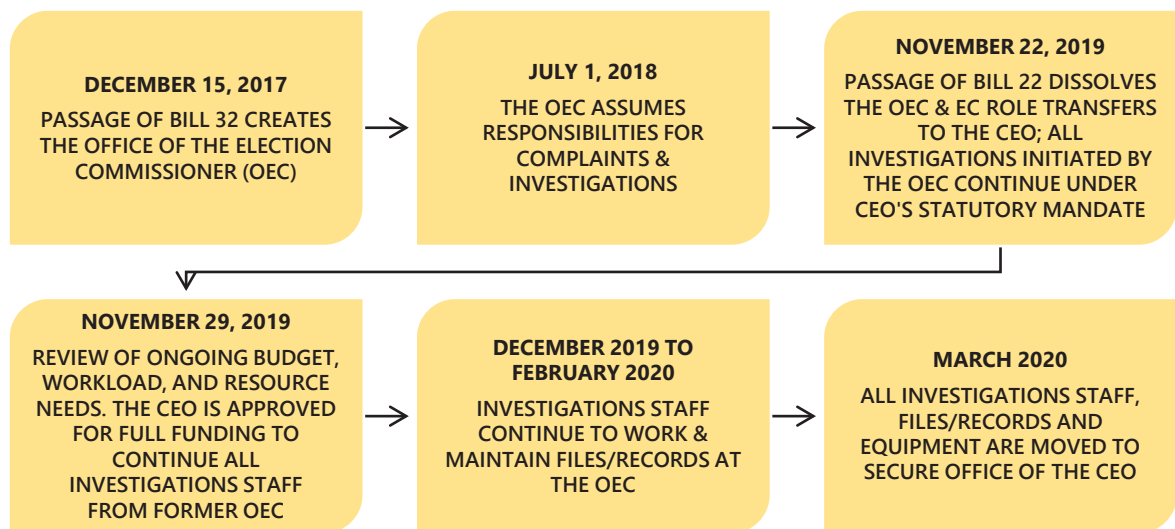
The enforcement authority of the Election Commissioner relating to local authority elections includes all elections held for municipal councillors/mayors, school board trustees, irrigation district board members and Métis Settlement councillors.

DISSOLVING THE OFFICE OF THE ELECTION COMMISSIONER

Effective November 22, 2019, the *Election Act* and *Election Finances and Contributions Disclosure Act* were amended with the passing of Bill 22: *Reform of Agencies, Boards and Commissions and Government Enterprises Act, 2019*. Among other things, the new legislation dissolved the Office of the Election Commissioner (OEC). The role of the Election Commissioner was transferred to the Chief Electoral Officer (CEO).

A timeline is provided below in Figure 20. Refer to Section 3 Compliance and Enforcement for more information.

Figure 20: Timeline for the Office of the Election Commissioner



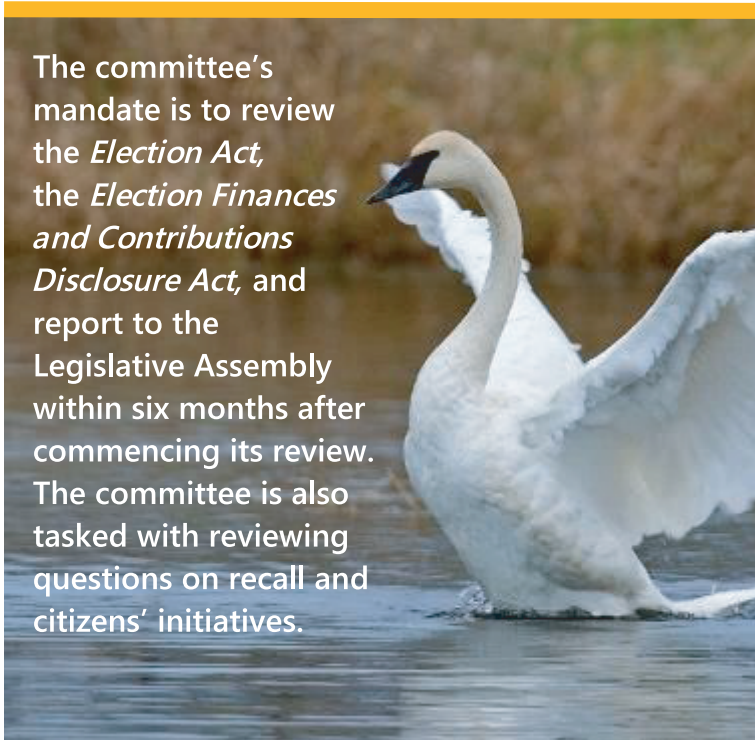
POLITICAL PARTY MERGERS

Effective November 22, 2019, the EFDA allows registered political parties to merge. We processed a request from the United Conservative Party (the successor party) to merge with the Progressive Conservative Association of Alberta and Wildrose Party (the predecessor parties). The merger was effective on January 1, 2020. Refer to Section 2 Political Participants for more information.

SELECT SPECIAL DEMOCRATIC ACCOUNTABILITY COMMITTEE

The Select Special Democratic Accountability Committee was formed on June 18, 2020, and consists of 12 members of the Legislative Assembly.

We attend committee meetings in an advisory role. We made a technical presentation on August 26, 2020, on our recommendations for legislative changes. These recommendations were previously published in Volume I of our 2019 Provincial General Election Report, our 2018-19 Annual Report, and our 2018 Enumeration Report. For more information on the committee, refer to their Democratic Accountability page at www.assembly.ab.ca.



The committee's mandate is to review the *Election Act*, the *Election Finances and Contributions Disclosure Act*, and report to the Legislative Assembly within six months after commencing its review. The committee is also tasked with reviewing questions on recall and citizens' initiatives.

(Wilson, A., N.D.)

Contributions and Expense Limits

Effective January 1, 2020, Elections Alberta was responsible for adjusting contribution and expense limits under section 41.5 of the EFCDA. Adjustments were based on the change in the consumer price index over the previous four years, which we determined to be an increase of 6.07%.⁵

Table 14: Contribution and Expense Limits effective January 1, 2020

ENTITY TYPE	CONTRIBUTION LIMIT	EFCDA SECTION
Party / Constituency Association / Candidate / Nomination Contestant / Leadership Contestant	\$4,243 per calendar year to any one or combination of political entities (2019 and earlier \$4,000)	17(1)
Senate Election Candidate	\$4,243 per calendar year (2019 and earlier \$4,000)	18(1)
Election TPA / Political TPA / Senatorial Selection TPA	n/a - no contribution limits	n/a
ENTITY TYPE	ELECTION EXPENSE LIMIT	EFCDA SECTION
Political Party	General election: \$2,121,368 (2019 and earlier \$2 million)	41.2(1)
	By-election: \$24,396 per electoral division (2019 and earlier \$23,000 per electoral division)	41.2(2)
	Senate election (per candidate): \$106,068 (2019 and earlier \$100,000)	41.2(1.1)
Constituency Association	n/a – no expense limit, subject to the requirement that a CA must report election expenses incurred on behalf of a candidate or party (and these election expenses count toward the party's or candidate's expense limit)	n/a
Candidate	\$53,034 (2019 and earlier \$50,000)	41.3(1)(a)
Senate Election Candidate	\$530,342 (2019 and earlier \$500,000)	41.3(1)(b)
Nomination Contestant	\$10,607 (2019 and earlier \$10,000)	41.4(1)
Leadership Contestant	n/a – no expense limit for leadership contestants	n/a

Continued next page

⁵ Limits will be updated again following the next provincial general election expected to take place in 2023.

Continued from the previous page

ENTITY TYPE	ELECTION ADVERTISING EXPENSE LIMIT	EFDA SECTION
Election TPA	General election: \$159,103 from December 1 st to the day before writ-day (2019 and earlier \$150,000), <i>plus</i> \$159,103 from writ-day to election day (2019 and earlier \$150,000)	44.11(1)
	By-election: \$3,182 per electoral division (2019 and earlier \$3,000 per electoral division)	44.11(2)
Political TPA	n/a – no expense limit outside an election period but PTPAs cannot incur political advertising expenses during an election period	n/a
Senatorial Selection TPA	\$31,821 (2019 and earlier \$30,000)	44.942(1)
ENTITY TYPE	GUARANTEE LIMIT	EFDA SECTION
Candidate	\$26,517 for any loan, monetary obligation or indebtedness on behalf of a party (2019 and earlier \$25,000)	41(6)

TAX CREDITS FOR POLITICAL CONTRIBUTIONS

Individuals ordinarily resident in Alberta can claim income tax credits for their contributions to registered political parties, candidates, constituency associations, leadership contestants, and nomination contestants.

Individuals reach a maximum non-refundable tax credit of \$1,000 when their contributions reach or exceed \$2,300 in aggregate for the year. Table 15 shows the calculation.

Table 15: Tax Credit Calculation

AMOUNT CONTRIBUTED	AVAILABLE TAX CREDIT	MAXIMUM CREDIT	CUMULATIVE AMOUNT
UP TO \$200	75%	\$150	\$150
NEXT \$900 (\$201 TO \$1,100)	50%	\$450	\$600
NEXT \$1,200 (\$1,101 TO \$2,300)	33.3%	\$400	\$1,000
OVER \$2,300	NIL	NIL	\$1,000

Corporations and individuals are eligible to contribute to registered third party advertisers, but TPA contributions do not earn income tax credits.

The Tax and Revenue Administration Division of the Alberta Treasury Board and Finance has provided a summary of political tax credits claimed during the calendar year. The summary below shows the dollar value of credits claimed for political contributions over five years. Although corporate contributions ceased in 2015, a small volume of corporate tax credits continues to be claimed as Treasury assesses prior-year tax returns.

Table 16: Year-by-Year Tax Credits Claimed

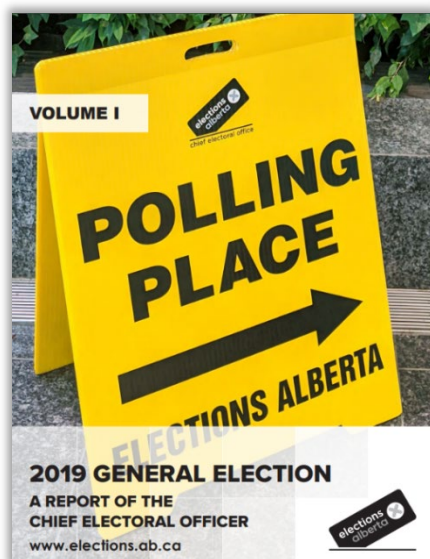
YEAR	CORPORATE*	INDIVIDUAL	TOTAL CREDITS CLAIMED
2019	\$ 9,241	Not available**	
2018	\$ 21,157	\$ 4,120,000	\$ 4,141,157
2017	\$ 2,422	\$ 2,728,000	\$ 2,730,422
2016	\$ 214,450	\$ 2,023,000	\$ 2,237,450
2015	\$ 237,345	\$ 3,743,000	\$ 3,980,345
2014	\$ 176,895	\$ 2,589,000	\$ 2,765,895

*Based on tax credits assessed during the calendar year, regardless of actual tax year-end of the claim period.

**2019 preliminary assessment data will be available in January 2021.

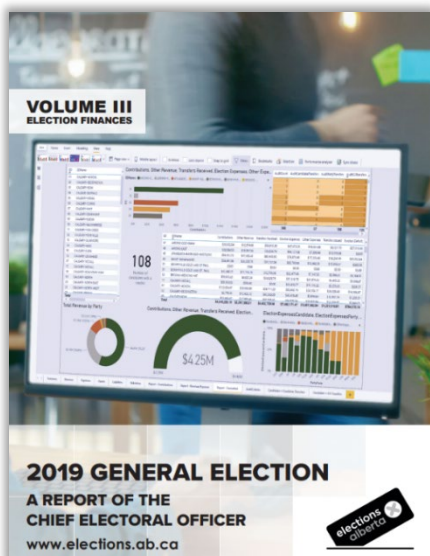
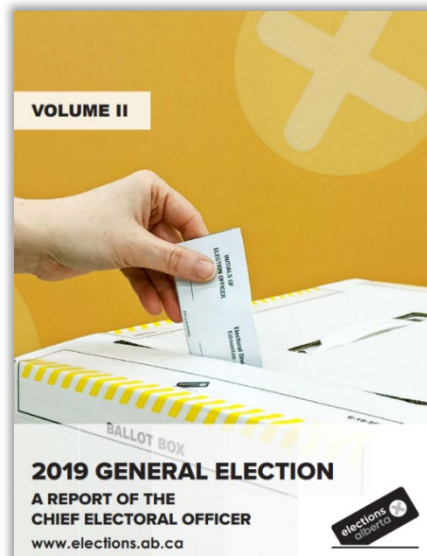
2019 Provincial General Election Report

The Provincial General Election was held on April 16, 2019. Over 1.9 million electors led to a voter turnout of 67.5%. Earlier this year, we published a three-volume election report describing the delivery and results of the election. The report is available on our website.



◀ **Volume I:** information on conducting the election event, statistics, costs of the event and recommendations under the *Election Act*

▼ **Volume II:** poll-by-poll results and polling subdivision maps from all 87 electoral divisions



◀ **Volume III:** information on the financial activities of political participants relating to the election event



FINANCIAL RESULTS

5

Management's Responsibility for Financial Reporting

Legislative Assembly of Alberta
Office of the Chief Electoral Officer

The financial statements of the Office of the Chief Electoral Officer, including the results analysis, are the responsibility of office management.

We have prepared the financial statements in accordance with Canadian public sector accounting standards. Financial statements are not precise, since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, we have chosen those that we consider present our financial statements fairly in all material respects.

We maintain control systems designed to provide reasonable assurance as to the effectiveness and efficiency of operations, the relevance and reliability of internal and external reporting, and compliance with authorities. The costs of controls are balanced against the benefits, including the risks that each control is designed to manage.

The Auditor General of Alberta has audited the financial statements on behalf of the members of the Legislative Assembly.



Glen Resler, CPA, CMA
Chief Electoral Officer and Election Commissioner
November 13, 2020

Office of the Chief Electoral Officer

RESULTS ANALYSIS

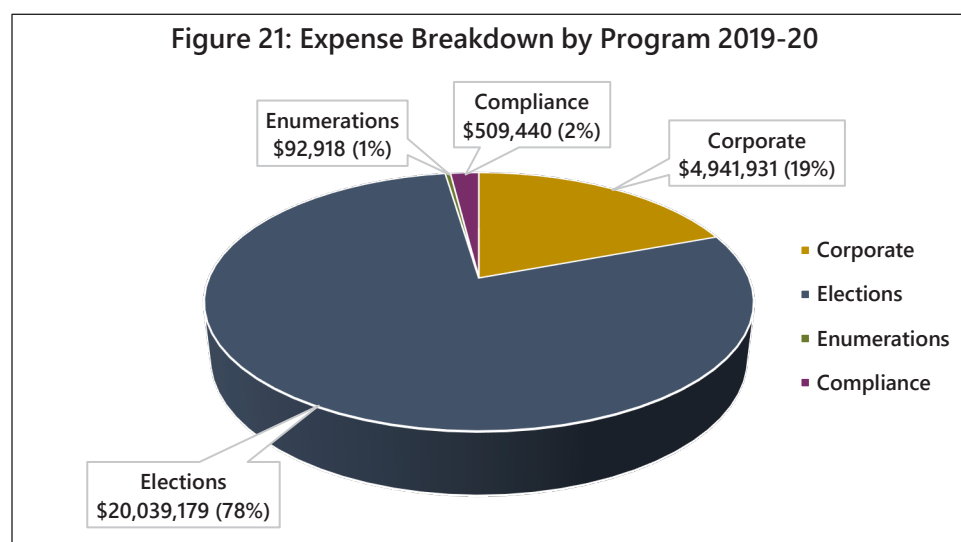
This results analysis should be read in conjunction with our audited financial statements.

We are pleased to report the achievement of the goals set in our business plan for 2019-20, while remaining within our approved budget. We continue to monitor our results to identify future opportunities for improvement.

We received a clean audit opinion on our 2019-20 annual financial statements. The Auditor General of Alberta did not identify any recommendations to improve our financial processes or controls and there were no recommendations outstanding from previous years.

For the year ended March 31, 2020, the Legislative Assembly approved our office budget of \$34.15 million for operating expenses and capital expenditures. The decrease of \$13.67 million from our 2018-19 budget was primarily because we completed the 2018 Enumeration (budget \$13.4 million) in 2018-19. Budget increases of \$300,000 and \$350,000 in Corporate Services and Compliance and Enforcement, respectively, were offset by a reduction of \$820,000 in our Elections budget to reflect Provincial General Election (PGE) costs incurred in 2018-19.

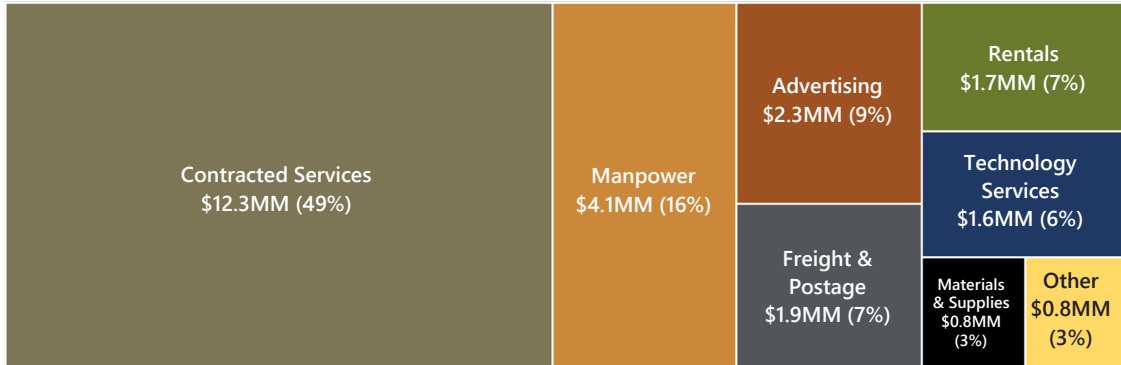
Our actual 2019-20 voted expenses were \$25.58 million (\$7.64 million less than budget). We also invested approximately \$900,000 (\$30,000 less than budget) in capital assets, primarily information technology systems. Actual expenses by program are shown in Figure 21 below:



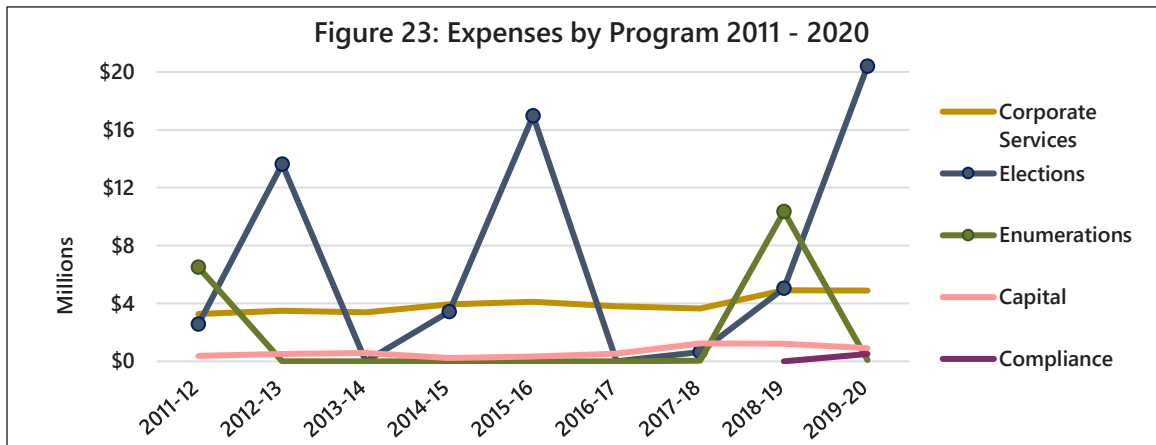
RESULTS ANALYSIS (continued)

Figure 22 below shows a breakdown of our total 2019-20 expenses by object of expenditure:

Figure 22: 2019-20 Expenses by Object (\$ in millions)



We operate on a four-year election cycle with different electoral events each year, which makes budget comparisons between consecutive years difficult. Our budgets tend to grow each year, peaking with the provincial general election before falling back to begin the next cycle. Figure 23 below illustrates this cyclical pattern using historical costs for the past 10 years:



The variance between actual and budgeted expenses in 2019-20 related almost entirely to our Elections program. A major reason for this variance is that the government had not set the date of the PGE when our 2019-20 budget request was approved in the fall of 2018. As a result, we largely repeated our funding request for the full cost of delivering an election that might take place after March 31, 2019. In preparation for the PGE, we incurred \$5.05 million of Election expenses in 2018-19, thereby reducing our 2019-20 costs relative to budget.

RESULTS ANALYSIS (continued)

Elections

Program Highlights

In conducting the 2019 PGE, we incurred a portion of costs in 2018-19 and the majority of costs in 2019-20. We described the process of delivering the 2019 PGE in our three-volume Election Report published earlier in 2020. The summary below provides context for the financial analysis that follows.

Conducting a general election is a massive undertaking. We hired and trained over 19,600 election workers to staff the advance polls, special mobile polls, mobile polls and Election Day polls. Event workers who work more than 35 hours are “commenced” on our payroll system but accounted for under contracted services.⁶ These workers included:

- over 8,100 Deputy Returning Officers (DROs) and 1,200 Supervising DROs
- over 7,300 poll clerks
- over 1,200 registration officers and 1,200 information officers
- over 600 support staff

We provided advance polls at 160 locations across the province for five days. We also provided special mobile polls that travelled to 131 locations throughout the province during the advance voting period. These polls allowed voters to cast their ballot at any location in the province during advance voting. This new “Vote-Anywhere” feature added logistical complexity and required new technology to automate the poll book (List of Electors) and print ballots on-demand. We extended mobile poll coverage to emergency shelters and community support centres and operated special mobile polls at post-secondary institutions, work camps, First Nation and Métis communities, shopping centres, recreation centres and airports.

A total of 700,476 ballots were cast at advance and special mobile polls over the five days, representing 36.7% of all ballots cast in the 2019 Provincial General Election. Of these, some 223,745 (31.9%) voters used the Vote-Anywhere service.

We launched a province-wide advertising campaign of newspaper, billboard, social media and online (Facebook, Twitter, Instagram, Snapchat, YouTube and Google), television, movie theatre and radio ads to inform electors about electoral events, how to self-register to vote, where and how to vote, and to encourage them to vote. We found online and social media advertising cost-effective. Our newspaper ads for polling places focused on improved legibility, resulting in larger ads.

⁶ Canada Revenue Agency requires us to remit employee and employer source deductions for income tax, Employment Insurance and Canada Pension Plan for these individuals.

RESULTS ANALYSIS (continued)

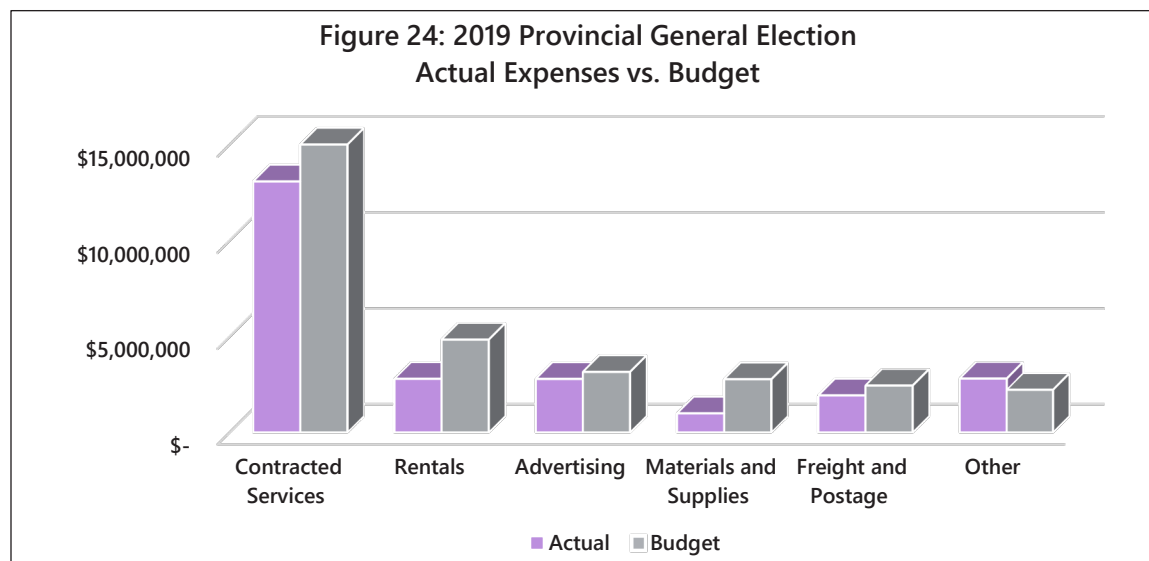
For Election Day, we provided 6,603 polling stations in 1,372 polling locations across the province. As in past elections, Election Day voting rules reverted to traditional paper ballots, paper-based voter lists (poll books) and pre-printed ballots that we counted manually at each polling location. Current election legislation does not allow us to use electronic tabulators in a polling place.

Final election results showed that voter turnout

Financial Analysis

Election Day for the 2019 PGE was April 16, 2019. We incurred a portion of PGE costs (e.g. planning, advertising, rate for the 2019 election was the highest in nearly 40 years. A total of 1,906,366 ballots were cast (67.5% turnout of the 2,824,309 voters on the post-polling day Lists of Electors), reflecting high voter interest and improved access to voting opportunities, materials and supplies) in 2018-19 and the majority of costs in the 2019-20 fiscal year. In the following discussion, we have consolidated our actual 2018-19 and 2019-20 Elections budgets and actual expenses to show the full cost of the 2019 PGE relative to budget.

As shown in Figure 24, our total expenses for the 2019 PGE were approximately \$24.4 million, or \$7.0 million below our consolidated PGE budget of \$31.4 million.



RESULTS ANALYSIS (continued)

Except as noted below, we successfully completed all work anticipated in our budget for the 2019 PGE. Significant cost variances included:

- Contracted Services, which consist mainly of fees for election workers and contracted printing costs, were approximately \$2.8 million below budget, due to several factors:
 - we reduced advance and special mobile poll staffing costs by approximately \$1 million vs. budget by leveraging our electronic poll books to avoid the need for a poll clerk to assist the deputy returning officer at each polling station,
 - contract costs for deputy returning officers and poll clerks were approximately \$800,000 below budget as we required fewer polling stations to serve the final polling subdivision boundaries (6,603 polling stations actual vs. 8,961 budgeted),
 - we provided 160 advance poll locations vs. 260 budgeted (3 per electoral division), further reducing election worker costs for advance polls relative to budget by \$675,000, and
 - contracted printing services were approximately \$200,000 below budget as fewer where-to-vote cards were required (about 200,000 less mailings due to fewer households than forecast).
- Rental costs were approximately \$2 million below budget due to the following:
 - returning officer (RO) office space rentals were approximately \$575,000 below budget and RO office equipment rentals were approximately \$450,000 below budget as the April 16th Election Day reduced actual occupancy to three months vs. 4.5 months budgeted (since Election Day could have been in late May 2019), and
 - polling location rentals were approximately \$700,000 below budget as we required fewer polling locations than estimated (1,372 polling locations actual vs. 1,431 budgeted). The actual cost per polling location was also lower than anticipated.
- Materials and Supplies were approximately \$1.8 million below budget, primarily because we negotiated rental of polling place computers from Elections Ontario rather than buying new equipment.
- Freight and Postage were approximately \$500,000 below budget due mainly to savings from reduced mailing costs for where-to-vote cards (see Contracted Services above) and efficiencies achieved in shipping supplies to returning officer locations.
- Other expenses, including manpower, travel, information technology, telecommunications and miscellaneous costs were approximately \$500,000 above budget on a net basis, with higher manpower and telecom costs partially offset by savings in repairs and maintenance.

We experienced generally favourable price variances across all cost categories, reflecting competitive costs in the marketplace and a budget sufficient to ensure we had the funds needed to deliver the PGE successfully.

RESULTS ANALYSIS (continued)

Corporate Services

Program Highlights

Our Corporate Services area delivers the Office's management and administration functions. It includes all full and part-time staff members in our head office in Edmonton. Corporate Services functions include budgeting, financial accounting, human resources, and communications services to support our operations.

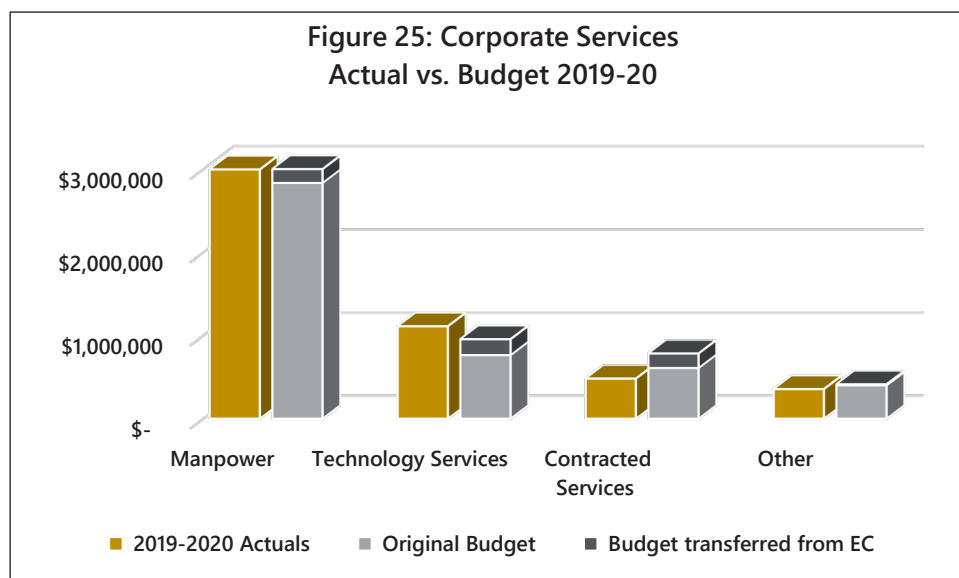
We make extensive use of information technology (IT) services to deliver and manage Corporate Services functions. Our major IT systems include:

- a website that provides electoral information to registered participants and the public,
- an Online Financial System (OFS) for recording, regulating and disclosing the political contributions and financial activities of election participants,
- a secure database and GIS infrastructure to maintain the Register of Electors, and
- an internal computer network to process financial transactions and manage our business.

RESULTS ANALYSIS (continued)

Financial Analysis

In total, our Corporate Services expenses for 2019-20 were approximately \$4.94 million. This was approximately \$200,000 below our budget of \$5.15 million. Actual versus budget for major expense categories is shown below in Figure 25.



Significant variances between actual and budget for Corporate Services included:

- Technology Services were approximately \$150,000 above budget as we advanced the development of financial reporting components in our Online Financial System (OFS) and replaced the office’s fleet of personal computers at the end of its useful life.
- Contracted Services and Other expenses (including materials and supplies, travel, etc.) were below budget by approximately \$360,000 due to lower legal expenses and deferring the development of online training modules.

RESULTS ANALYSIS (continued)

Compliance and Enforcement

Program Highlights

Effective November 22, 2019, the Office of the Election Commissioner was dissolved by legislation and its operations were merged with those of the Office of the Chief Electoral Officer.

The Election Commissioner's operations up to the restructuring date were accounted for in its financial statements for the period ended November 22, 2019 (pages 81-98).⁷ Our financial statements from the restructuring date to March 31, 2020 reflect the combined operations.

The Election Commissioner's remaining unexpended budget at the restructuring date was transferred to Elections Alberta. We formed a new program—Compliance and Enforcement—to deliver the investigation services formerly provided by the Election Commissioner. We added a portion of the transferred budget to Corporate Services, primarily to fund manpower and information technology costs, and allocated the remainder to the new Compliance program to cover direct costs including contracted investigators.

The transition has worked smoothly for our Office. In addition to cost savings through reduced overhead costs, Compliance and Enforcement investigators have closer contact with the Election Finances staff and easier access to the Office's information systems and records.

Financial Analysis

In total, actual costs attributable to the Compliance and Enforcement program were approximately \$160,000 above budget. This variance was the net result of higher than budgeted costs for contracted investigators, partially offset by savings in acquiring case management software to manage investigation files. The budget variance was absorbed by savings in Corporate Services.

⁷ Severance pay for the former Election Commissioner was disclosed in the Office of the Election Commissioner's financial statements for the period ended November 22, 2019.

RESULTS ANALYSIS (continued)

Enumeration

Program Highlights

We completed the final steps of the full 2018 Enumeration in the 2018-19 fiscal year. Accordingly, our 2019-20 budget for Enumerations was \$nil. We incurred minor trailing costs of \$93,000 in 2019-20, so we were above budget by that amount.

We maintain a permanent Register of Electors using data sources including Elections Canada, Canada Revenue Agency, Citizenship and Immigration, Canada Post, Service Alberta (vital statistics, government-issued identification), Alberta Education (future voters) and municipalities. We supplement this with data from Voterlink (voterlink.ab.ca), our secure online voter registration system that allows electors to add or update their own information.

We consider ongoing Register maintenance between full Enumerations to be a core function of our Office so we budget and record these costs as Corporate Services expenses.

Financial Statements

MARCH 31, 2020

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Change in Net Debt

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 - Expense Detailed by Object

Schedule 2 - Salary and Benefits Disclosure

Schedule 3 - Schedule of Allocated Costs

Schedule 4 - Schedule of Lapse/Encumbrance

INDEPENDENT AUDITOR'S REPORT



To the Members of the Legislative Assembly

Report on the Financial Statements

Opinion

I have audited the financial statements of the Office of the Chief Electoral Officer (the OCEO), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, change in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the OCEO as at March 31, 2020, and the results of its operations, its changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the OCEO in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Management is responsible for the other information. The other information comprises the information included in the *Annual Report*, but does not include the financial statements and my auditor's report thereon. The *Annual Report* is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

OFFICE OF THE CHIEF ELECTORAL OFFICER

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I will perform on this other information, I conclude that there is a material misstatement of this other information, I am required to communicate the matter to those charged with governance.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the OCEO's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless an intention exists to liquidate or to cease operations, or there is no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the OCEO's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

OFFICE OF THE CHIEF ELECTORAL OFFICER

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the OCEO's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the OCEO's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the OCEO to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

[Original signed by W. Doug Wylie FCPA, FCMA, ICD.D]
Auditor General

July 9, 2020
Edmonton, Alberta

OFFICE OF THE CHIEF ELECTORAL OFFICER

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2020

	2020		2019
	BUDGET	ACTUAL	ACTUAL
REVENUES			
FEES, PENALTIES AND REMISSIONS	\$ -	\$ 73,764	\$ 92,545
EXPENSES (SCHEDULE 1 & 3)			
VOTED:			
CORPORATE SERVICES	5,149,753	4,941,929	4,912,649
ENUMERATIONS	-	92,918	10,344,548
ELECTIONS	27,722,000	20,039,180	5,050,439
COMPLIANCE AND ENFORCEMENT	349,000	344,539	-
TRANSFER OF LIABILITIES FROM THE OFFICE OF THE ELECTION COMMISSIONER DUE TO DISSOLUTION (NOTE 7)	-	164,902	-
	33,220,753	25,583,468	20,307,636
AMOUNTS NOT VOTED			
AMORTIZATION OF TANGIBLE CAPITAL ASSETS	720,000	1,120,133	789,012
PROVISION FOR VACATION PAY	-	(10,082)	46,523
	720,000	1,110,051	835,535
	33,940,753	26,693,519	21,143,171
NET COST OF OPERATIONS FOR THE YEAR	\$ (33,940,753)	\$ (26,619,755)	\$ (21,050,626)

The accompanying notes and schedules are part of these financial statements.

OFFICE OF THE CHIEF ELECTORAL OFFICER

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2020

	2020	2019
FINANCIAL ASSETS		
CASH	\$ 150	\$ 150
ACCOUNTS RECEIVABLE	-	20,470
	150	20,620
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	497,130	719,664
ACCRUED VACATION PAY	327,039	301,391
	824,169	1,021,055
NET FINANCIAL ASSETS (NET DEBT)	(824,019)	(1,000,435)
NON-FINANCIAL ASSETS		
TANGIBLE CAPITAL ASSETS (NOTE 4)	2,073,994	2,290,133
PREPAID EXPENSES	-	481,648
NET ASSETS	\$ 1,249,975	\$ 1,771,346
NET ASSETS AT BEGINNING OF YEAR	\$ 1,771,346	\$ 1,083,132
NET COST OF OPERATIONS	(26,619,755)	(21,050,626)
NET FINANCING PROVIDED FROM GENERAL REVENUES	26,098,384	21,738,840
NET ASSETS AT END OF YEAR	\$ 1,249,975	\$ 1,771,346

Contractual Obligations (Note 6)

The accompanying notes and schedules are part of these financial statements

OFFICE OF THE CHIEF ELECTORAL OFFICER

STATEMENT OF CHANGE IN NET DEBT

YEAR ENDED MARCH 31, 2020

	2020		2019
	BUDGET	ACTUAL	ACTUAL
NET COST OF OPERATIONS	\$ (33,220,753)	\$ (26,619,755)	\$ (21,050,626)
ACQUISITION OF TANGIBLE CAPITAL ASSETS	(930,000)	(903,994)	(1,209,952)
AMORTIZATION OF TANGIBLE CAPITAL ASSETS (NOTE 4)	720,000	1,120,133	789,012
DECREASE (INCREASE) IN PREPAID EXPENSES		481,648	(481,648)
NET FINANCING PROVIDED FROM GENERAL REVENUES		26,098,384	21,738,840
DECREASE (INCREASE) IN NET DEBT		\$ 176,416	\$ (214,374)
NET DEBT, BEGINNING OF YEAR		(1,000,435)	(786,061)
NET DEBT, END OF YEAR		\$ (824,019)	\$ (1,000,435)

The accompanying notes and schedules are part of these financial statements.

OFFICE OF THE CHIEF ELECTORAL OFFICER

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2020

	2020	2019
OPERATING TRANSACTIONS:		
NET COST OF OPERATIONS	\$ (26,619,755)	\$ (21,050,626)
NON-CASH ITEMS INCLUDED IN OPERATING RESULTS		
AMORTIZATION OF TANGIBLE CAPITAL ASSETS (NOTE 4)	1,120,133	789,012
	(25,499,622)	(20,261,614)
DECREASE (INCREASE) IN ACCOUNTS RECEIVABLE	20,470	(19,470)
DECREASE (INCREASE) IN PREPAID EXPENSES	481,648	(481,648)
(DECREASE) INCREASE IN ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	(222,534)	194,478
INCREASE IN ACCRUED VACATION PAY	25,648	39,366
CASH APPLIED TO OPERATING TRANSACTIONS	(25,194,390)	(20,528,888)
CAPITAL TRANSACTIONS:		
ACQUISITION OF TANGIBLE CAPITAL ASSETS	(903,994)	(1,209,952)
CASH APPLIED TO CAPITAL TRANSACTIONS	(903,994)	(1,209,952)
FINANCING TRANSACTIONS:		
NET FINANCING FROM GENERAL REVENUES	26,098,384	21,738,840
CHANGE IN CASH	-	-
CASH AT BEGINNING OF YEAR	150	150
CASH AT END OF YEAR	\$ 150	\$ 150

The accompanying notes and schedules are part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

Note 1 Authority

The Office of the Chief Electoral Officer (the Office) operates under the authority of the *Election Act* and the *Election Finances and Contributions Disclosure Act*. General Revenues of the Province of Alberta fund both the cost of operations of the Office and the purchase of tangible capital assets. The all-party Standing Committee on Legislative Offices reviews and approves the Office's annual operating and capital budgets.

Note 2 Purpose

The Office provides administrative, logistic and financial support for general and special enumerations, general elections and by-elections, and plebiscites in support of the *Election Act* and elections in support of the *Alberta Senate Election Act*. The Office monitors and reports the financial activities of registered parties, constituency associations, candidates, nomination contestants and leadership contestants to ensure compliance with the *Election Finances and Contributions Disclosure Act*.

Note 3 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian public sector accounting standards, which use accrual accounting. The Office has adopted PS3450 - Financial Instruments. The adoption of this standard has had no material impact on the financial statements of the Office, which is why there is no statement of remeasurement gains and losses.

Other pronouncements issued by the Public Sector Accounting Board that are not yet effective are not expected to have a material impact on future financial statements of the Office.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

Note 3 Summary of Significant Accounting Policies and Reporting Practices (continued)

a) Reporting Entity

The reporting entity is the Office, for which the Chief Electoral Officer is responsible.

The Office operates within the General Revenue Fund (the Fund). The Fund is administered by the President of Treasury Board, Minister of Finance. All receipts of the Office are deposited into the Fund and all disbursements made by the Office are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting.

Expenses

Directly incurred expenses are costs incurred under the authority of the Office's budget as disclosed in Schedule 4. Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year are expensed.

Pension costs comprise employer contributions to multi-employer plans. Current service cost is the actuarial present value of the benefits earned in the fiscal year.

Services contributed by other entities in support of the Office's operations are not recognized in the Statement of Operations but are disclosed in Schedule 3.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

b) Basis of Financial Reporting (continued)

Financial Assets

Financial assets of the Office are limited to financial claims such as advances to and accounts receivables from other organizations, employees and other individuals.

Tangible Capital Assets

Tangible capital assets of the Office are recorded at historical cost less accumulated amortization. The threshold for capitalizing capital assets is \$5,000. Amortization is taken in the month of acquisition and not in the month of disposal. Amortization is calculated monthly on a straight-line basis, over the estimated useful life of the asset.

Liabilities

Liabilities are present obligations of the Office to external organizations and individuals arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefits. They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amounts.

Net Debt

Net Debt is measured as the difference between the Office's financial assets and liabilities. Net debt indicates additional cash required from General Revenues to finance the Office's cost of operations to March 31, 2020.

OFFICE OF THE CHIEF ELECTORAL OFFICER

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

Note 4 Tangible Capital Assets

	2020			TOTAL
	EQUIPMENT AND FURNITURE	COMPUTER HARDWARE & SOFTWARE	LEASEHOLD IMPROVEMENT	
ESTIMATED USEFUL LIFE	10 YEARS	3 YEARS	10 YEARS	
HISTORICAL COST				
BEGINNING OF YEAR	\$ 317,608	\$ 8,213,600	\$ 48,384	\$ 8,579,592
ADDITIONS	-	900,769	3,225	903,994
DISPOSALS	-	-	-	-
	317,608	9,114,369	51,609	9,483,586
ACCUMULATED AMORTIZATION				
BEGINNING OF YEAR	221,399	6,062,905	5,155	6,289,459
AMORTIZATION EXPENSE	27,508	1,087,543	5,082	1,120,133
EFFECT OF DISPOSALS	-	-	-	-
	248,907	7,150,448	10,237	7,409,592
NET BOOK VALUE AT MARCH 31, 2020	\$ 68,701	\$ 1,963,921	\$ 41,372	\$ 2,073,994
NET BOOK VALUE AT MARCH 31, 2019	\$ 96,210	\$ 2,150,695	\$ 43,229	\$ 2,290,134

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

Note 5 Defined Benefit Plans

The Office participates in the multi-employer pension plans: Management Employees Pension Plan and Public Service Pension Plan. The Office also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers.

The expense for these plans is equivalent to the annual contributions of \$274,600 for the year ended March 31, 2020 (2019 - \$258,423). The Office is not responsible for future funding of the plan other than through contribution increases.

At December 31, 2019, the Management Employees Pension Plan reported a surplus of \$1,008,135,000 (2018 surplus - \$670,700,000) and the Public Service Pension Plan reported a surplus of \$2,759,320,000 (2018 surplus - \$519,218,000). At December 31, 2019, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$44,698,000 (2018 deficiency - \$70,310,000).

The Office also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2020, the Bargaining Unit Plan reported a surplus of \$63,706,000 (2019 surplus - \$110,320,000) and the Management, Opted Out and Excluded Plan reported a surplus of \$11,635,000 (2019 surplus - \$24,642,000). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

Note 6 Contractual Obligations

Contractual obligations of \$187,951 (2019 - \$1,139,741) are obligations of the Office to others that will become liabilities in the future when the terms of those contracts or agreements are met.

Estimated payment requirements for each of the next 5 years and thereafter are as follows:

2020-21	\$	103,206
2021-22		32,306
2022-23		30,557
2023-24		10,503
2024-25		10,503
Thereafter		875
	\$	<u>187,951</u>

Note 7 Restructuring Transactions

The Office of the Election Commissioner and the Office of the Chief Electoral Officer are both legislative offices and their annual operating budgets are approved by the Legislative Assembly of Alberta's Standing Committee on Legislative Offices.

When the *Reform of Agencies, Boards and Commissions and Government Enterprises Act*, 2019 (the Act) received Royal Assent on November 22, 2019, it gave rise to two events:

- it dissolved the Office of the Election Commissioner effective that date, and
- it terminated the employment contract between the Legislative Assembly of Alberta and the incumbent Election Commissioner.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

Note 7 Restructuring Transactions (continued)

On November 22, 2019, pursuant to the Act, the Office of the Election Commissioner completed a restructuring transaction that resulted in the transfer of all liabilities and related responsibilities, including contingent liabilities and contractual obligations, from the Office of the Election Commissioner to the Office of the Chief Electoral Officer. The following liabilities were received at their carrying values and recognized in the accounts of the Chief Electoral Officer at the restructuring date:

Accounts payable and accrued liabilities	\$ 116,593
Accrued vacation pay	48,309
Liabilities recognized	<u>\$ 164,902</u>
Compensation received	-
Transfer of Liabilities from the Office of the Election Commissioner due to dissolution recognized in the Statement of Operations	<u><u>\$ 164,902</u></u>

Severance pay for the former Election Commissioner was disclosed in the Office of the Election Commissioner’s financial statements for the period ended November 22, 2019.

All operations of the Office of the Election Commissioner up to the restructuring date were accounted for in the former Office of the Election Commissioner’s financial statements. The Office of the Chief Electoral Officer’s financial statements from the restructuring date to March 31, 2020 reflect the combined operations.

Since the restructuring transaction occurred on November 22, 2019, the Statement of Operations includes the following revenues and expenses related to the restructured operation:

Total revenues from restructured operations	\$ 3,150
Total expenses from restructured operations	\$ 739,698

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

Note 7 Restructuring Transactions (continued)

The amounts for the "Total revenues/ expenses from restructured operations" are the amounts that would have been disclosed in the Office of the Election Commissioner's Statement of Operations for the period November 23, 2019 to March 31, 2020 if that Office had not been dissolved but have instead been combined with the Office of the Chief Electoral Officer's results.

Note 8 Comparative Figures

Certain 2019 figures have been reclassified to conform to the 2020 presentation.

Note 9 Approval of Financial Statements

These financial statements were approved by the Chief Electoral Officer.

SCHEDULE OF EXPENSE DETAILED BY OBJECT
 YEAR ENDED MARCH 31, 2020

	2020		2019
	BUDGET	ACTUAL	ACTUAL
VOTED:			
SALARIES, WAGES AND EMPLOYEE BENEFITS	\$ 3,826,000	\$ 4,189,758	\$ 3,524,648
SUPPLIES AND SERVICES			
CONTRACT SERVICES	16,996,753	12,312,529	6,510,159
ADVERTISING	3,197,000	2,326,325	1,891,416
FREIGHT AND POSTAGE	2,461,000	1,899,261	414,781
RENTALS	3,559,000	1,654,440	1,380,156
TECHNOLOGY SERVICES	1,549,000	1,619,844	1,491,775
TRAVEL	541,000	397,696	738,587
TELEPHONES AND COMMUNICATIONS	164,000	244,983	695,798
MATERIALS AND SUPPLIES	927,000	773,731	3,660,317
SUPPLIES AND SERVICES	29,394,753	21,228,808	16,782,988
TRANSFER OF LIABILITIES FROM THE OFFICE OF THE ELECTION COMMISSIONER DUE TO DISSOLUTION	-	164,902	-
TOTAL	33,220,753	25,583,468	20,307,636
AMOUNTS NOT VOTED:			
AMORTIZATION OF TANGIBLE CAPITAL ASSETS	720,000	1,120,133	789,012
PROVISION FOR VACATION PAY	-	(10,082)	46,523
	720,000	1,110,051	835,535
TOTAL EXPENSE	\$ 33,940,753	\$ 26,693,519	\$ 21,143,171

SALARY AND BENEFITS DISCLOSURE

YEAR ENDED MARCH 31, 2020

	2020			2019	
	BASE SALARY ⁽¹⁾	OTHER CASH BENEFITS ⁽²⁾	OTHER NON-CASH BENEFITS ⁽³⁾	TOTAL	TOTAL
CURRENT EXECUTIVES					
SENIOR OFFICIAL					
CHIEF ELECTORAL OFFICER ⁽⁴⁾	\$ 183,918	\$ -	\$ 50,775	\$ 234,693	\$ 234,595
EXECUTIVE					
DEPUTY CHIEF ELECTORAL OFFICER	\$ 143,747	\$ -	\$ 29,718	\$ 173,465	\$ 173,438

(1) Base salary is comprised of pensionable base pay.

(2) Other cash benefits include vacation payouts and lump sum payments. There were no bonuses paid in 2020.

(3) Other non-cash benefits include the Office's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans and professional memberships, tuition and fair market value of parking benefits.

(4) Other non-cash benefits include the taxable benefit of the Chief Electoral Officer of \$10,471 for the calendar year ended December 31, 2019 (2018 - \$10,423) for an automobile provided.

SCHEDULE OF ALLOCATED COSTS

YEAR ENDED MARCH 31, 2020

PROGRAM	2020				TOTAL EXPENSES	2019
	EXPENSES - INCURRED BY OTHERS			AMOUNTS NOT VOTED ⁽⁴⁾		TOTAL EXPENSES
	EXPENSES ⁽¹⁾	ACCOMMODATION COSTS ⁽²⁾	OTHER COSTS ⁽³⁾			
OPERATIONS	\$25,583,468	\$792,372	\$52,000	\$1,110,051	\$27,537,891	\$21,980,147

- (1) Expenses - Directly incurred as per Statement of Operations, excluding amounts not voted.
- (2) Costs shown for accommodation allocated by square footage.
- (3) Unbilled expenses for shared services, financial services, IMAGIS and corporate overhead.
- (4) Amounts not voted include a provision for vacation pay and amortization cost as per the Statement of Operations.

SCHEDULE OF LAPSE / ENCUMBRANCE

YEAR ENDED MARCH 31, 2020

	2020				
	VOTED ESTIMATE ⁽¹⁾	BUDGET TRANSFER ⁽²⁾	ADJUSTED VOTED ESTIMATE	VOTED ACTUALS ⁽³⁾	UNEXPENDED (OVER EXPENDED)
PROGRAM - OPERATING EXPENSE					
CORPORATE SERVICES	\$ 4,607,000	\$ 542,753	\$ 5,149,753	\$ 4,941,929	\$ 207,824
ENUMERATIONS	-	-	-	92,918	(92,918)
ELECTIONS	27,722,000	-	27,722,000	20,039,180	7,682,820
COMPLIANCE AND ENFORCEMENT	-	349,000	349,000	344,539	4,461
TRANSFER OF LIABILITIES FROM THE OFFICE OF THE ELECTION COMMISSIONER DUE TO DISSOLUTION (NOTE 7)	-	-	-	164,902	(164,902)
TOTAL - OPERATING	\$ 32,329,000	\$ 891,753	\$ 33,220,753	\$ 25,583,468	\$ 7,637,285
PROGRAM - CAPITAL					
CAPITAL INVESTMENT	\$ 900,000	\$ 30,000	\$ 930,000	\$ 903,994	\$ 26,006
TOTAL - CAPITAL	\$ 900,000	\$ 30,000	\$ 930,000	\$ 903,994	\$ 26,006
TOTAL	\$ 33,229,000	\$ 921,753	\$ 34,150,753	\$ 26,487,462	\$ 7,663,291
LAPSE					\$ 7,663,291

(1) As per 2019-20 Voted Spending by Program of the Legislative Assembly Estimates.

(2) On November 22, 2019, pursuant to the *Reform of Agencies, Boards and Commissions and Government Enterprises Act, 2019*, the Office of the Election Commissioner was dissolved and its remaining 2019-20 Approved Budget was transferred to the Office of the Chief Electoral Officer.

(3) Actuals exclude non-voted amounts such as amortization and vacation liability.

Office of the Election Commissioner

RESULTS ANALYSIS

Program Highlights

On November 22, 2019, the Office of the Election Commissioner was dissolved by legislation and its operations were merged with those of the Office of the Chief Electoral Officer. The Election Commissioner's operations for the 236-day period ended November 22, 2019 are reported in this section.

The Election Commissioner's remaining unexpended budget of approximately \$890,000 at the restructuring date was transferred to Elections Alberta. Elections Alberta's financial statements for the year ended March 31, 2020 reflect the combined operations following restructuring.

Financial Analysis

Actual costs for the fiscal period of \$1.14 million were approximately \$890,000 below budget, primarily reflecting the fact that the voted estimate of \$1.99 million was originally intended to fund the Election Commissioner's operations for a full year. Comparing actual costs with a pro rata budget of \$1.29 million to reflect the shortened fiscal period shows actual costs in total were approximately \$190,000 below expected to that point in the year. The main reasons for this variance were:

- Manpower was above the pro rata budget by approximately \$180,000 due primarily to severance costs associated with the restructuring.
- Supplies and Services were below the pro rata budget by approximately \$330,000. This variance reflects challenges in recruiting qualified contract investigators to help manage the Office's complaints and investigations workload. Recruitment proceeded following restructuring and by March 31, 2020 the new Compliance and Enforcement unit within Elections Alberta was approaching its targeted staffing complement.

Financial Statements

236 DAYS ENDED NOVEMBER 22, 2019

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Change in Net Debt

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Salary and Benefits Disclosure

Schedule 2 - Related Party Transactions

Schedule 3 – Allocated Costs

INDEPENDENT AUDITOR'S REPORT



To the Members of the Legislative Assembly

Report on the Financial Statements

Opinion

I have audited the financial statements of the Office of the Election Commissioner (the OEC), which comprise the statement of financial position as at November 22, 2019, and the statements of operations, change in net debt, and cash flows for the 236 days then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the OEC as at November 22, 2019, and the results of its operations, its changes in net debt, and its cash flows for the 236 days then ended in accordance with Canadian public sector accounting standards.

Basis for opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the OEC in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

I draw attention to Note 1 and Note 5, which describe the dissolution of the OEC. My opinion is not modified in respect of this matter.

Other information

Management is responsible for the other information. The other information comprises the information included in the *Office of the Chief Electoral Officer's Annual Report*, but does not include the financial statements and my auditor's report thereon. The *Office of the Chief Electoral Officer's Annual Report* is expected to be made available to me after the date of this auditor's report.

OFFICE OF THE ELECTION COMMISSIONER

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I will perform on this other information, I conclude that there is a material misstatement of this other information, I am required to communicate the matter to those charged with governance.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the OEC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting as applicable in accordance with Canadian public sector accounting standards.

Those charged with governance are responsible for overseeing the OEC's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

OFFICE OF THE ELECTION COMMISSIONER

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the OEC's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the OEC's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. Because of the dissolution of the OEC, as disclosed in the financial statements, it will cease to be a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

[Original signed by W. Doug Wylie FCPA, FCMA, ICD.D]
Auditor General

April 6, 2020
Edmonton, Alberta

OFFICE OF THE ELECTION COMMISSIONER

STATEMENT OF OPERATIONS

236 DAYS ENDED NOVEMBER 22, 2019

	2020 (236 DAYS)		2019 (321 DAYS)
	BUDGET	ACTUAL	ACTUAL
REVENUES			
ADMINISTRATIVE PENALTIES	\$ -	\$ 162,156	\$ 15,323
TRANSFER OF LIABILITIES TO THE OFFICE OF THE CHIEF ELECTORAL OFFICER DUE TO DISSOLUTION (NOTE 1 AND NOTE 5)	-	164,902	-
	-	327,058	15,323
EXPENSES – DIRECTLY INCURRED (NOTE 2(B) AND SCHEDULE 3)			
SALARIES, WAGES, AND EMPLOYEE BENEFITS	\$ 745,000	\$ 662,172	\$ 417,407
SUPPLIES AND SERVICES	1,246,000	437,075	446,222
AMORTIZATION AND WRITE-DOWN OF TANGIBLE CAPITAL ASSETS	30,000	19,393	454
PROGRAM – OPERATIONS	2,021,000	1,118,640	864,083
NET COST OF OPERATIONS	\$ (2,021,000)	\$ (791,582)	\$ (848,760)

The accompanying notes and schedules are part of these financial statements.

OFFICE OF THE ELECTION COMMISSIONER

STATEMENT OF FINANCIAL POSITION

AS AT NOVEMBER 22, 2019

	NOVEMBER 22, 2019	MARCH 31, 2019
FINANCIAL ASSETS		
ACCOUNTS RECEIVABLE	\$ -	\$ 24,441
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	-	133,009
ACCRUED VACATION PAY	-	21,892
	-	154,901
NET DEBT	-	(130,460)
NON-FINANCIAL ASSETS		
TANGIBLE CAPITAL ASSETS (NOTE 3)	-	19,393
	-	19,393
NET LIABILITIES	\$ -	\$ (111,067)
NET LIABILITIES AT BEGINNING OF PERIOD	\$ (111,067)	\$ -
NET COST OF OPERATIONS	(791,582)	(848,760)
NET FINANCING PROVIDED FROM GENERAL REVENUES	902,649	737,693
NET LIABILITIES AT END OF PERIOD	\$ -	\$ (111,067)

Dissolution of the Office of the Election Commissioner (Note 1 and Note 5).

The accompanying notes and schedules are part of these financial statements.

OFFICE OF THE ELECTION COMMISSIONER

STATEMENT OF CHANGE IN NET DEBT

236 DAYS ENDED NOVEMBER 22, 2019

	2020 (236 DAYS)		2019 (321 DAYS)
	BUDGET	ACTUAL	ACTUAL
NET COST OF OPERATIONS	\$ (2,021,000)	\$ (791,582)	\$ (848,760)
AMORTIZATION OF TANGIBLE CAPITAL ASSETS (NOTE 3)	30,000	2,695	454
WRITE-DOWN OF TANGIBLE CAPITAL ASSETS	-	16,698	-
ACQUISITION OF TANGIBLE CAPITAL ASSETS	(30,000)	-	(19,847)
NET FINANCING PROVIDED FROM GENERAL REVENUES		902,649	737,693
DECREASE/(INCREASE) IN NET DEBT		\$ 130,460	\$ (130,460)
NET DEBT AT BEGINNING OF PERIOD		(130,460)	-
NET DEBT AT END OF PERIOD		\$ -	\$ (130,460)

The accompanying notes and schedules are part of these financial statements.

OFFICE OF THE ELECTION COMMISSIONER

STATEMENT OF CASH FLOWS

236 DAYS ENDED NOVEMBER 22, 2019

	2020 (236 DAYS)	2019 (321 DAYS)
OPERATING TRANSACTIONS:		
NET COST OF OPERATIONS	\$ (791,582)	\$ (848,760)
NON-CASH ITEMS INCLUDED IN NET COST OF OPERATIONS:		
AMORTIZATION AND WRITE-DOWN OF TANGIBLE CAPITAL ASSETS	19,393	454
TRANSFER OF LIABILITIES TO THE OFFICE OF THE CHIEF ELECTORAL OFFICER DUE TO DISSOLUTION (NOTE 1 AND NOTE 5)	(164,902)	-
	(937,091)	(848,306)
DECREASE/(INCREASE) IN ACCOUNTS RECEIVABLE	24,441	(24,441)
INCREASE IN ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	10,001	154,901
CASH APPLIED TO OPERATING TRANSACTIONS	(902,649)	(717,846)
CAPITAL TRANSACTIONS:		
ACQUISITION OF TANGIBLE CAPITAL ASSETS	-	(19,847)
CASH APPLIED TO CAPITAL TRANSACTIONS	-	(19,847)
FINANCING TRANSACTIONS:		
NET FINANCING PROVIDED FROM GENERAL REVENUES	902,649	737,693
CHANGE IN CASH	-	-
CASH AT BEGINNING OF PERIOD	-	-
CASH AT END OF PERIOD	\$ -	\$ -

The accompanying notes and schedules are part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOVEMBER 22, 2019

Note 1 Authority and Purpose

The Office of the Election Commissioner is responsible for administering certain portions of the *Election Act* and the *Election Finances and Contributions Disclosure Act*.

Pursuant to the *Reform of Agencies, Boards and Commissions and Government Enterprises Act, 2019*, the Office of the Election Commissioner was dissolved on November 22, 2019 and its responsibilities were transferred to the Office of the Chief Electoral Officer.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian public sector accounting standards, which use accrual accounting.

The Office has adopted PS 3450 Financial Instruments. The adoption of this standard has no material impact on the Office's financial statements, which is why there is no statement of remeasurement gains and losses.

a) Reporting Entity

The reporting entity is the Office of the Election Commissioner, which is a legislative office for which the Election Commissioner is responsible. The Office's annual operating budget is approved by the Standing Committee on Legislative Offices.

The cost of the operations of the Office is borne by the General Revenue Fund of the Province of Alberta which is administered by the President of Treasury Board, Minister of Finance. All cash disbursements made by the Office are paid from the Fund.

b) Basis of Financial Reporting

Revenues

Administrative penalties issued by the Election Commissioner are recognized when earned and collectability is assured, which is upon cash receipt from the assessed party.

NOTES TO THE FINANCIAL STATEMENTS

NOVEMBER 22, 2019

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

b) Basis of Financial Reporting (cont'd)

Expenses

Directly incurred

Directly incurred expenses are those costs the Office has primary responsibility and accountability for, as reflected in the Office's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets;
- pension costs, which comprise the cost of employer contributions for current service of employees during the period; and
- a valuation adjustment which represents the change in management's estimate of future payments arising from obligations relating to vacation pay.

Incurred by others

Services contributed by other related entities in support of the Office's operations are not recognized but disclosed in Schedule 3.

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operation and are not for consumption in the normal course of operations.

Accounts Receivable

Accounts receivable are recognized at the lower of cost or net recoverable value. A valuation allowance is recognized when recovery is uncertain.

Liabilities

Liabilities are present obligations of the Office to external organizations and individuals arising from past transactions or events occurring before the year end, the settlement of which is expected to result in the future sacrifice of economic benefits. They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amounts.

NOTES TO THE FINANCIAL STATEMENTS

NOVEMBER 22, 2019

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

b) Basis of Financial Reporting (cont'd)

Non-Financial Assets

Non-Financial assets are acquired, constructed, or developed assets that do not normally provide resources to discharge existing liabilities, but instead:

- (a) are normally employed to deliver the Office's services;
- (b) may be consumed in the normal course of operations; and
- (c) are not for sale in the normal course of operations.

Non-financial assets of the Office are limited to tangible capital assets.

Tangible Capital Assets

Tangible capital assets of the Office are recognized at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$250,000 and the threshold for major system enhancements is \$100,000. The threshold for all other tangible capital assets is \$5,000.

Amortization is only charged if the tangible capital asset is put into service.

c) Net Debt

Net debt indicates additional cash required from the Fund to finance the Office's cost of operations to November 22, 2019.

OFFICE OF THE ELECTION COMMISSIONER

NOTES TO THE FINANCIAL STATEMENTS

NOVEMBER 22, 2019

Note 3 Tangible Capital Assets

	NOVEMBER 22, 2019	
	EQUIPMENT AND FURNITURE	TOTAL
ESTIMATED USEFUL LIFE	5 YEARS	
HISTORICAL COST		
BEGINNING OF PERIOD	\$ 19,847	\$ 19,847
ADDITIONS	-	-
WRITE-DOWNS	(19,847)	(19,847)
	-	-
ACCUMULATED AMORTIZATION		
BEGINNING OF PERIOD	454	454
AMORTIZATION EXPENSE	2,695	2,695
EFFECT OF WRITE-DOWNS	(3,149)	(3,149)
	-	-
NET BOOK VALUE AT NOVEMBER 22, 2019	\$ -	\$ -
NET BOOK VALUE AT MARCH 31, 2019	\$ 19,393	\$ 19,393

In 2019-20, the Office had a write-down of capital assets as a result of:

- (a) vacating office space with no future benefit from previous capital upgrades, and
- (b) expensing computer purchases below the capitalization threshold.

OFFICE OF THE ELECTION COMMISSIONER

NOTES TO THE FINANCIAL STATEMENTS

NOVEMBER 22, 2019

Note 4 Defined Benefit Plans

The Office participates in the multi-employer pension plans: Management Employees Pension Plan and Public Service Pension Plan. The Office also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these plans is equivalent to the annual contribution of \$35,929 for the period April 1, 2019 to November 22, 2019 (2019 - \$16,434). The Office is not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2018, the Management Employees Pension Plan reported a surplus of \$670,700,000 and the Public Service Pension Plan reported a surplus of \$519,218,000. At December 31, 2018, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$70,310,000.

The Office also participates in the multi-employer Long Term Disability Income Continuance Plan. At March 31, 2019, the Management, Opted Out and Excluded Plan reported a surplus of \$24,642,000. The expense for this plan is limited to the employer's annual contributions for the year.

Note 5 Dissolution and Restructuring Transactions

When the *Reform of Agencies, Boards and Commissions and Government Enterprises Act, 2019* (the Act) received Royal Assent on November 22, 2019, it gave rise to two events:

- it dissolved the Office of the Election Commissioner effective that date, and
- it terminated the employment contract between the Legislative Assembly of Alberta and the incumbent Election Commissioner.

On November 22, 2019, pursuant to the Act, the Office of the Election Commissioner completed a restructuring transaction that resulted in the transfer of all liabilities and related responsibilities, including contingent liabilities and contractual obligations, from the Office of the Election Commissioner to the Office of the Chief Electoral Officer. The following liabilities were transferred at their carrying values and derecognized at the restructuring date:

Accounts payable and accrued liabilities	\$ 116,593
Accrued vacation pay	48,309
Liabilities derecognized	\$ 164,902
Compensation received	-
Transfer of liabilities to the Office of the Chief Electoral Officer due to dissolution recognized in the Statement of Operations	<u>\$ 164,902</u>

OFFICE OF THE ELECTION COMMISSIONER

NOTES TO THE FINANCIAL STATEMENTS

NOVEMBER 22, 2019

Note 5 Dissolution and Restructuring Transactions (cont'd)

The restructuring transaction also transferred contractual obligations of \$4,134 (2019 - \$475,960) at the restructuring date. These obligations will become liabilities in the future when the terms of those contracts or agreements are met. The estimated payments for each of the next three years are:

2019-20	\$	2,087
2020-21		1,760
2021-22		287
	\$	<u>4,134</u>

In addition to the restructuring transaction, the Act terminated the employment contract of the incumbent Election Commissioner and provided for a severance payment of six months' base salary as compensation for termination of the employment contract if the Election Commissioner was not reappointed to the same role pursuant to the *Public Service Act*. The incumbent Election Commissioner was not reappointed. The resulting severance payment is disclosed in Schedule 1.

Note 6 Approval of Financial Statements

These financial statements were approved by the Chief Electoral Officer and Election Commissioner.

SALARY AND BENEFITS DISCLOSURE

236 DAYS ENDED NOVEMBER 22, 2019

	2020 (236 DAYS)			2019 (321 DAYS) RESTATED ⁽⁶⁾
	BASE SALARY ⁽¹⁾	OTHER CASH BENEFITS ^{(2) (3)}	OTHER NON-CASH BENEFITS ^{(4) (5)}	TOTAL
CURRENT EXECUTIVES				
SENIOR OFFICIAL				
ELECTION COMMISSIONER ⁽⁴⁾	\$ 142,683	\$ 150,864	\$ 10,296	\$ 303,843
				\$ 230,975

- (1) Base salary is comprised of regular salary.
- (2) Other cash benefits include pension-in-lieu payments and vacation payouts. There were no bonuses paid in either 2020 or 2019.
- (3) Other cash benefits include provision of 6-months severance payment of \$106,401 pursuant to Section 153.093(7) of the *Reform of Agencies, Boards and Commissions and Government Enterprises Act, 2019*.
- (4) Other non-cash benefits include the Office's share of all employee benefits and contributions or payments made on behalf of employees, health care, dental coverage, group life insurance and short and long term disability premiums.
- (5) Other non-cash benefits include the taxable benefit of the Election Commissioner of \$8,560 for an automobile provided.
- (6) The total salary and benefits amount originally reported for 2019 of \$218,745 was understated by \$12,230.

RELATED PARTY TRANSACTIONS

236 DAYS ENDED NOVEMBER 22, 2019

Related parties are those entities consolidated or accounted for on the modified equity basis in the Government of Alberta's Consolidated Financial Statements. Related parties also include key management personnel in the Office and their close family members.

The Office and its employees paid or collected certain taxes and fees set by regulation for premiums, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users and have been excluded from this schedule.

The Office had the following transactions with related parties reported on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between related parties.

	OTHER ENTITIES	
	2020 (236 DAYS)	2019 (321 DAYS)
EXPENSES – DIRECTLY INCURRED	\$ -	\$ 4,128
	\$ -	\$ 4,128

Expenses Directly Incurred include information technology, consumption and postage.

The Office also had transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on costs incurred by the service provider to provide the service. These amounts are not reported in the financial statements but are disclosed in Schedule 3.

ALLOCATED COSTS

236 DAYS ENDED NOVEMBER 22, 2019

PROGRAM	2020 (236 DAYS)		2019 (321 DAYS)
	EXPENSES ⁽¹⁾	TOTAL EXPENSES	TOTAL EXPENSES ⁽²⁾
OPERATIONS	\$ 1,118,640	\$ 1,118,640	\$ 864,390

⁽¹⁾ Expenses - Directly incurred as per Statement of Operations.

⁽²⁾ In 2019, total expenses includes charges for finance services allocated by the Ministry of Service Alberta and Expenses - Directly incurred as per Statement of Operations.

APPENDICES

6

Appendix A: Quarterly Contributions by Political Party for 2019

PARTY	Q1*		Q2*		Q3	Q4	TOTAL
	ANNUAL	CAMPAIGN	ANNUAL	CAMPAIGN	ANNUAL	ANNUAL	
AAP	\$ 500	\$ 1,055	\$ -	\$ 3,080	\$ 520	\$ 300	\$ 5,455
LIB	5,679	40,800	1,280	36,939	14,464	28,967	128,129
NDP	358,190	2,315,356	96,292	1,354,870	384,914	1,080,096	5,589,718
AP	26,533	77,870	1,567	100,917	9,548	21,226	237,661
CP-A	-	-	-	-	50	500	550
FCPA	1,592	6,868	202	7,004	537	8,480	24,683
GPA	4,770	9,219	-	3,184	1,700	6,306	25,179
IPA	-	-	450	-	1,505	2,060	4,015
PAPA	-	-	-	-	-	-	-
PC	-	-	-	-	-	-	-
REF	-	-	-	-	-	1,500	1,500
UCP	712,516	2,150,258	149,954	1,429,786	789,716	1,135,899	6,368,129
WRP	-	-	-	-	-	-	-
TOTAL	\$ 1,109,780	\$ 4,601,426	\$ 249,745	\$ 2,935,780	\$ 1,202,954	\$ 2,285,334	\$ 12,385,019

*80% of contributions in Q1 and 54% of contributions in Q2 were campaign period contributions.

Appendix B: Breakdown of Contributions by Political Party for 2019

PARTY	UP TO \$250	OVER \$250*	TOTAL (\$)	COUNT (#)	AVERAGE (\$)
AAP	\$ 3,355	\$ 2,100	\$ 5,455	32	\$ 170
LIB	45,188	82,941	128,129	2,881	44
NDP	1,321,704	4,268,014	5,589,718	39,969	140
AP	60,803	176,858	237,661	2,167	110
CP-A	50	500	550	2	275
FCPA	10,032	14,651	24,683	187	132
GPA	8,326	16,853	25,179	266	95
IPA	1,620	2,395	4,015	61	66
PAPA	-	-	-	-	-
PC	-	-	-	-	-
REF	-	1,500	1,500	1	1,500
UCP	1,913,158	4,454,971	6,368,129	44,422	143
WRP	-	-	-	-	-
TOTAL	\$ 3,364,236	\$ 9,020,783	\$ 12,385,019	\$ 89,988	\$ 138

*Contributors who make up the "over \$250" category are publicly disclosed on the Elections Alberta website.

Appendix C: Quarterly CA Contributions by Political Party for 2019

PARTY	Q1 ANNUAL	Q2 ANNUAL	Q3 ANNUAL	Q4 ANNUAL	TOTAL
AAP (1)*	\$ -	\$ 700	\$ -	\$ -	\$ 700
LIB (5)	260	50	480	500	1,290
NDP (0)	-	-	-	-	-
AP (38)	88,879	550	471	1,589	91,489
FCPA (1)	100	-	-	-	100
GPA (2)	670	-	-	2,150	2,820
UCP (77)	712,407	6,355	69,028	292,772	1,080,562
TOTAL	\$ 802,316	\$ 7,655	\$ 69,979	\$ 297,011	\$ 1,176,961

*() shows number of CAs that reported receiving contributions

Appendix D: Breakdown of CA Contributions by Political Party for 2019

PARTY	UP TO \$250	OVER \$250**	TOTAL (\$)	COUNT (#)	AVERAGE (\$)
AAP (1)*	\$ -	\$ 700	\$ 700	1	\$ 700
LIB (5)	1,290	-	1,290	13	99
NDP (0)	-	-	-	-	-
AP (38)	24,427	67,062	91,489	439	208
FCPA (1)	100	-	100	1	100
GPA (2)	370	2,450	2,820	10	282
UCP (77)	204,247	876,315	1,080,562	2,790	387
TOTAL	\$ 230,434	\$ 946,527	\$ 1,176,961	3,254	\$ 362

*() shows number of CAs that reported receiving contributions

**Contributors who make up the "over \$250" category are publicly disclosed on the Elections Alberta website

Appendix E: Quarterly PTPA Contributions for 2019

PTPA	Q1	Q2	Q3	Q4	TOTAL
AFL	\$ -	\$ 4,000	\$ -	\$ 369,484	\$ 373,484
AFB	-	1,200	400	475	2,075
AB-PROUD	-	200	-	-	200
AVF	-	-	-	-	-
ACSM	-	-	-	-	-
BAF	-	-	-	-	-
CUPE-AB	-	-	-	-	-
EQUS	-	-	-	-	-
FAIR	-	-	-	12,301	12,301
FOM	-	-	-	989	989
HSAA	-	693,032	-	67,133	760,165
IBEW	-	-	-	-	-
JV	-	-	-	-	-
MCA	-	-	-	-	-
PROG-AB	-	-	-	-	-
PROJ-AB	-	-	-	-	-
PIA	-	-	4,500	-	4,500
SAF	-	36,250	-	-	36,250
TOTAL	\$ -	\$ 734,682	\$ 4,900	\$ 450,382	\$ 1,189,964

Third party advertiser names have been abbreviated to fit this schedule. Refer to Section 2 Third Party Advertisers.

Appendix F: Breakdown of PTPA Contributions for 2019

P-TPA	UP TO \$250	OVER \$250	TOTAL (\$)	COUNT (#)	AVERAGE (\$)
AFL	\$ 3,102	\$ 370,382	\$ 373,484	111	\$ 3,365
AFB	275	1,800	2,075	11	189
AB-PROUD	200	-	200	2	100
AVF	-	-	-	-	-
ACSM	-	-	-	-	-
BAF	-	-	-	-	-
CUPE-AB	-	-	-	-	-
EQUS	-	-	-	-	-
FAIR	-	12,301	12,301	12	1,025
FOM	-	989	989	1	989
HSAA	-	760,165	760,165	3	253,388
IBEW	-	-	-	-	-
JV	-	-	-	-	-
MCA	-	-	-	-	-
PROG-AB	-	-	-	-	-
PROJ-AB	-	-	-	-	-
PIA	-	4,500	4,500	1	4,500
SAF	-	36,250	36,250	3	12,083
TOTAL	\$ 3,577	\$ 1,186,387	\$ 1,189,964	144	\$ 8,263

Third party advertiser names have been abbreviated to fit this schedule. Refer to Section 2 Third Party Advertisers.

Appendix G: Registered Constituency Associations as at March 31, 2020

ED	ED NAME	AAP	LIB	NDP	AP	FCPA	GPA	UCP
01	CALGARY-ACADIA		Y	Y	Y	Y		Y
02	CALGARY-BEDDINGTON		Y	Y	Y	Y		Y
03	CALGARY-BOW		Y	Y	Y	Y		Y
04	CALGARY-BUFFALO		Y	Y	Y	Y		Y
05	CALGARY-CROSS		Y	Y		Y		Y
06	CALGARY-CURRIE		Y	Y	Y	Y		Y
07	CALGARY-EAST		Y	Y	Y	Y		Y
08	CALGARY-EDGEMONT		Y	Y	Y	Y		Y
09	CALGARY-ELBOW		Y	Y	Y	Y		Y
10	CALGARY-FALCONRIDGE		Y	Y	Y	Y		Y
11	CALGARY-FISH CREEK		Y	Y		Y		Y
12	CALGARY-FOOTHILLS		Y	Y		Y		Y
13	CALGARY-GLENMORE		Y	Y	Y	Y		Y
14	CALGARY-HAYS		Y	Y	Y	Y		Y
15	CALGARY-KLEIN		Y	Y		Y	Y	Y
16	CALGARY-LOUGHEED		Y	Y		Y		Y
17	CALGARY-MCCALL		Y	Y	Y	Y		Y
18	CALGARY-MOUNTAIN VIEW		Y	Y	Y	Y		Y
19	CALGARY-NORTH		Y	Y		Y		Y
20	CALGARY-NORTH EAST		Y	Y	Y	Y		Y
21	CALGARY-NORTH WEST		Y	Y	Y	Y		Y
22	CALGARY-PEIGAN		Y	Y		Y		Y
23	CALGARY-SHAW		Y	Y	Y	Y		Y
24	CALGARY-SOUTH EAST		Y	Y		Y	Y	Y
25	CALGARY-VARSITY		Y	Y	Y	Y	Y	Y
26	CALGARY-WEST		Y	Y	Y	Y		Y
27	EDMONTON-BEVERLY-CLAREVIEW		Y	Y		Y		Y
28	EDMONTON-CASTLE DOWNS		Y	Y	Y	Y		Y
29	EDMONTON-CITY CENTRE		Y	Y	Y	Y	Y	Y
30	EDMONTON-DECORE		Y	Y	Y	Y		Y
31	EDMONTON-ELLERSLIE		Y	Y		Y		Y
32	EDMONTON-GLENORA		Y	Y	Y	Y		Y
33	EDMONTON-GOLD BAR		Y	Y		Y		Y
34	EDMONTON-HIGHLANDS-NORWOOD		Y	Y	Y	Y		Y
35	EDMONTON-MANNING		Y	Y	Y	Y		Y
36	EDMONTON-MCCLUNG		Y	Y	Y	Y		Y
37	EDMONTON-MEADOWS		Y	Y	Y	Y		Y
38	EDMONTON-MILL WOODS		Y	Y		Y		Y
39	EDMONTON-NORTH WEST		Y	Y		Y		Y
40	EDMONTON-RIVERVIEW		Y	Y	Y	Y		Y
41	EDMONTON-RUTHERFORD		Y	Y	Y	Y		Y
42	EDMONTON-SOUTH		Y	Y	Y	Y		Y
43	EDMONTON-SOUTH WEST	Y	Y	Y	Y	Y		Y
44	EDMONTON-STRATHCONA		Y	Y	Y	Y		Y
45	EDMONTON-WEST HENDAY		Y	Y		Y		Y

Continued next page

Continued from previous page

ED	ED NAME	AAP	LIB	NDP	AP	FCPA	GPA	UCP
46	EDMONTON-WHITEMUD		Y	Y	Y	Y		Y
47	AIRDRIE-COCHRANE		Y	Y		Y		Y
48	AIRDRIE-EAST		Y	Y	Y	Y		Y
49	ATHABASCA-BARRHEAD-WESTLOCK	Y	Y	Y		Y		Y
50	BANFF-KANANASKIS		Y	Y		Y		Y
51	BONNYVILLE-COLD LAKE-ST. PAUL		Y	Y	Y	Y		Y
52	BROOKS-MEDICINE HAT		Y	Y	Y	Y		Y
53	CAMROSE		Y	Y	Y	Y		Y
54	CARDSTON-SIKSIKA		Y	Y		Y		Y
55	CENTRAL PEACE-NOTLEY		Y	Y		Y		Y
56	CHESTERMERE-STRATHMORE		Y	Y	Y	Y		Y
57	CYPRESS-MEDICINE HAT		Y	Y	Y			Y
58	DRAYTON VALLEY-DEVON		Y	Y				Y
59	DRUMHELLER-STETTLER	Y	Y	Y	Y	Y		Y
60	FORT MCMURRAY-LAC LA BICHE		Y	Y		Y		Y
61	FORT MCMURRAY-WOOD BUFFALO		Y	Y		Y		Y
62	FORT SASKATCHEWAN-VEGREVILLE	Y	Y	Y	Y	Y		Y
63	GRANDE PRAIRIE		Y	Y	Y	Y		Y
64	GRANDE PRAIRIE-WAPITI		Y	Y		Y		Y
65	HIGHWOOD		Y	Y		Y		Y
66	INNISFAIL-SYLVAN LAKE		Y	Y	Y	Y		Y
67	LAC STE. ANNE-PARKLAND	Y	Y	Y	Y	Y		Y
68	LACOMBE-PONOKA		Y	Y		Y		Y
69	LEDUC-BEAUMONT	Y	Y	Y	Y	Y		Y
70	LESSER SLAVE LAKE		Y	Y		Y		Y
71	LETHBRIDGE-EAST		Y	Y		Y		Y
72	LETHBRIDGE-WEST		Y	Y	Y	Y		Y
73	LIVINGSTONE-MACLEOD		Y	Y	Y	Y		Y
74	MASKWACIS-WETASKIWIN		Y	Y		Y		Y
75	MORINVILLE-ST. ALBERT		Y	Y		Y		Y
76	OLDS-DIDSBURY-THREE HILLS		Y	Y	Y	Y		Y
77	PEACE RIVER		Y	Y		Y		Y
78	RED DEER-NORTH		Y	Y	Y	Y		Y
79	RED DEER-SOUTH		Y	Y	Y	Y		Y
80	RIMBEY-ROCKY MOUNTAIN HOUSE-SUNDRE		Y	Y		Y		Y
81	SHERWOOD PARK		Y	Y	Y	Y		Y
82	SPRUCE GROVE-STONY PLAIN		Y	Y	Y	Y		Y
83	ST. ALBERT		Y	Y	Y	Y		Y
84	STRATHCONA-SHERWOOD PARK		Y	Y	Y	Y		Y
85	TABER-WARNER		Y	Y		Y		Y
86	VERMILION-LLOYDMINSTER-WAINWRIGHT		Y	Y		Y		Y
87	WEST YELLOWHEAD		Y	Y		Y		Y
TOTAL		6	87	87	53	85	4	87

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Elections Alberta would also like to thank Carlos Delgado and WinterForceMedia for their images released to the public domain, which also appear in this report.



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