

# Preparing for the 2022 Ontario General Election

2019-20 Annual Report

A report from the Chief Electoral Officer of Ontario

 Elections  
Ontario



Office of the  
Chief Electoral Officer  
of Ontario



Bureau du directeur  
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de l'Ontario

The Honourable Ted Arnott  
Speaker of the Legislative Assembly  
Room 180, Legislative Building  
Queen's Park  
Toronto, Ontario  
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Dear Mr. Speaker:

It is my pleasure to submit the annual report covering the affairs of my office under the *Election Act* and *Election Finances Act* during the 2019-20 fiscal year.

From April 1, 2019, to March 31, 2020, we completed the second year of our four-year election cycle and finalized our plans for the 2022 provincial general election. We also delivered two by-elections in the Ottawa region, in the electoral districts of Ottawa—Vanier and Orléans.

We remain committed to our vision of delivering modern services that put the needs of Ontario's voters first.

Sincerely,

A handwritten signature in black ink that reads "Greg Essensa".

**Greg Essensa**

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# 1

## 2019-20 in review: Preparing for the 2022 general election

Elections Ontario is the non-partisan office of the Legislative Assembly of Ontario responsible for administering provincial elections in an efficient, fair, and impartial manner.

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Our vision is to build modern services that uphold the integrity and the accessibility of Ontario's electoral process. The 2018 general election was the first significant step in this journey, as we introduced technology in the polls through electronic poll books (ePoll books) and vote tabulators. The new technology allowed voters to receive their ballots and results faster than ever before.

The 2019-20 fiscal year marked the second year of our cycle, when we finalized our plans for the next general election.

### 1.1 The four-year cycle

Elections Ontario operates on a four-year cycle that aligns with the election cycle. Each year of the cycle marks a phase in our preparations, beginning with a review of the last election and culminating in the delivery of a general election in the province:

**Year 1** Closing out and learning from the previous general election

**Year 2** Planning the next election

**Year 3** Implementing the plan for the next election

**Year 4** Preparing and executing the election

# 2

## Preparing for 2022

Delivering an election to over 10.6 million voters is a significant undertaking that requires a considerable amount of planning and preparation.

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While the first year after an election involves an extensive review of the event to gather our lessons learned, the second year is when the information and data gathered through that review is shaped into the plan that will guide us to election day.

### 2.1 A new strategic plan

Early in the 2018-19 fiscal year, we began developing a new five-year strategic plan to carry us through to the next election, building on our accomplishments from 2018. A working group held in the fall of 2018 identified five key priorities that would drive us toward 2022:

- Maintain integrity and strengthen public trust by continuously improving organizational effectiveness
- Cultivate a collaborative and responsive team of election professionals and partners
- Always be prepared to deliver fair and efficient elections
- Advance modern elections in a measured and principled manner
- Engage electors through ongoing communication

These priorities became the centerpiece of the *2019-2023 Strategic Plan*, which was released at the beginning of the 2019-20 fiscal year. Establishing the strategy and key priorities early on allowed us to focus on our goals while completing our review of the election and determining our way forward.

### 2.2 Planning the election

Technology used in the polls for the 2018 general election provided an unprecedented amount of data on traffic at voting locations throughout the day. Several new dashboards linked to the ePoll books gave us detailed information about the variability between rural, suburban, and urban polls.

Internal working groups evaluated this data, made recommendations to refine processes for 2022 and identified how additional technology could be integrated into the electoral process to better serve voters.

These recommendations established our approach for each aspect of the election, from ballot printing to the hiring of thousands of election officials for the election period.

Three major areas of focus emerged from the recommendations and shaped the plans put forward for the next election: voter communication, poll processes, and accessibility.

### **2.2.1 Voter communication**

Elections Ontario is mandated to inform voters about when, where, and how to vote—something we have typically done using traditional media.

One of our working groups examined the impact of digital communications on our voter outreach efforts, including how to make it easier for voters to get the information they need and how we can confirm that they have received it in time.

The working group went through a year-long process to identify and assess the role that personalized communication could play in an election. Research, user-testing groups, and discussions with vendors helped Elections Ontario identify what information voters would like to receive digitally and how we can deliver it effectively.

As part of our wider planning for the next election, we also developed a new communications strategy and identified three pillars based on our new strategic priorities: build on 2018, lead with digital approaches and remove barriers.

### **2.2.2 Poll processes**

One working group brought forward over 30 options to continue refining our poll processes from 2018: from standardizing material sizes and simplifying training documents to combining poll positions.

Towards the end of the 2019-20 fiscal year, we had already started making some of the proposed changes to our electoral processes, including updating our special ballot program, merging the special ballot officer and revision assistant positions, and enhancing the ePoll book software used at the polls.

### **2.2.3 Accessibility**

Our working groups reviewed the feedback we received from voters with disabilities after the 2018 general election and made several recommendations, including expanding outreach efforts about accessible services and tools, revising election official training plans, and modifying poll processes and materials to remove potential barriers.

For instance, during the 2018 general election, we heard from voters who experienced challenges with our existing braille ballot template. Feedback noted that the circle in which a voter marks their “X” on the template could be larger to better accommodate voters with low vision.

To solve this, and as part of our preparations for two upcoming by-elections, we revised our ballot template by increasing the size of the circle and checking the ballots against the template during printing to ensure proper alignment.

## **2.3 Implementing our plans**

To remain ready to deliver an election at any time, we modify our processes throughout our four-year cycle to ensure that we can adapt to any external factors that might impact our operations.



As we entered our planning stages for the 2022 general election, we leveraged this ability to introduce changes in our electoral process. In this second year, we finalized our election footprint, allowing us to begin implementing changes sooner and increasing our ability to respond to new developments in Years 3 and 4.

### **2.3.1 Launching a new results application**

In the 2019-20 fiscal year, we completed work on a new results application that would allow members of the public to easily browse through Ontario election results going back to 1867.

Launched in October, the new application gives users the ability to search for results by election, party, candidate, electoral district, and more. New graphs and charts are now available, while our existing files remain downloadable for anyone interested in accessing results information.

### **2.3.2 Updating the election management system**

Since 2018, we have continued to refine the election management system, incorporating changes from new legislation and updating our modules to be more accessible and user-friendly.

This included finalizing updates to our human resources module to accommodate changes introduced by the *Fair Workplaces, Better Jobs Act, 2017*, the integration of a new voter information card module, and adjustments to our field management tools. These changes simplify and modernize the modules, making them easier for staff to use as they prepare for the election.

### **2.3.3 Modernizing the special ballot program**

The special ballot program allows voters to cast their ballots in person at their returning office from the day after an election is called until the day before election day. Additionally, the program gives voters the opportunity to vote by mail, request a home visit if they need assistance to vote, and vote while in hospital during a general election.

Voters are increasingly choosing options like the special ballot program or advance voting to vote before election day. This growing interest supports the Chief Electoral Officer's recommendation to return from five days of fixed polls to 10 days of rotating advance voting polls to expand early voting options.<sup>1</sup>

At the same time, we have simplified the special ballot processes for voters. We are redesigning the voting kit, introducing an online vote-by-mail application, and creating a new console to manage the mailing of voting kits to voters on the Ontario Register of Absentee Voters and to incarcerated voters.

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1. On April 19, 2021, the Government of Ontario passed the *Protecting Ontario Elections Act*, establishing 10 days of flexible advance polls.

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# 3

## Building for the future

Even as we planned for the 2022 general election, we realized the importance of long-term planning—focusing not just on the next four years, but also what might lie ahead for our organization over the next 10 years.

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### 3.1 New systems

As we get closer to an election, the number of staff required to successfully deliver the election grows. This changing schedule demands flexibility and scalability. To best manage this growth in the future, we made upgrades that allow us to easily increase and decrease our digital footprint in response to the election cycle.

#### 3.1.1 Migrating to the cloud

One of our most significant undertakings, due to its impact on how we operate, was migrating our systems to the cloud. Moving to the cloud allowed us to upgrade our applications and provided us with more timely security updates, which enabled greater compliance with the *Accessibility for Ontarians with Disabilities Act* while allowing us to quickly respond to our evolving needs in the lead up to an election.

As we made this change, we remained focused on upholding public trust and protecting Ontario's electoral system. The cloud platform enhanced our security measures. We also ensured that data continued to be stored in Canada, subject to Canadian laws.

We began the migration in the fall of 2019 and expect to be fully transitioned by the 2020-21 fiscal year end.

#### 3.1.2 Office suite upgrade

Due to the cloud migration, we upgraded to a combined office suite that uses cloud and installed versions of the software, giving staff access to local and web-based tools, including collaboration platforms.

The new system allows us to scale up our subscriptions and enables greater collaboration within the organization.

### 3.2 New ways of working

We piloted two alternative working arrangements over the course of the fiscal year, in alignment with options available across the Ontario Public Service. With our enhanced ability to collaborate, we offered telework to managers and directors. We also introduced a compressed work week for staff.

We realized the combined benefits of our systems upgrades and the introduction of alternative working arrangements early in 2020. On March 17, 2020, the Government of Ontario

declared a state of emergency in response to the spread of COVID-19 in the province. On March 23, it announced the closure of all non-essential businesses, prompting Elections Ontario to close its offices.

Following the closure, all staff worked remotely for the remainder of the 2019-20 fiscal year. As a result of the changes we made to our systems and working arrangements earlier in the year, we continued our work with minimal impact on our preparations for the 2022 general election.

We monitored provincial health recommendations and the impact of COVID-19 on elections throughout the world to remain ready to deliver an election whenever called upon.

### 3.3 Supporting municipalities

On October 25, 2019, the Ontario government announced its intention to move forward with the Chief Electoral Officer's 2018 recommendation to make Elections Ontario responsible for the provisioning of municipal voters lists.<sup>2</sup> In preparation for the legislation, Elections Ontario established an advisory committee to better understand the requirements needed to manage and produce the municipal voter list.

A single voter register for provincial and municipal elections in Ontario simplifies the voter registration process while improving the

accuracy of municipal voter lists. With a single provincial register, voters would no longer have to register separately for each jurisdiction and would have to make fewer updates to their voter information.

We also met with stakeholders such as the Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO), the Association of Municipalities of Ontario, municipalities throughout the province, and several ministries to plan for this change.

For Elections Ontario to produce municipal voters lists, services must be transferred from the Municipal Property Assessment Corporation (MPAC) to Elections Ontario. Enhancements to our voter registration systems, including our online registration tool, eRegistration, will be required to deliver information to municipalities once legislation is passed.

### 3.4 Connecting with others

Electoral management bodies spend years preparing for an event that only lasts a few weeks. This means that we benefit greatly from opportunities to learn from each other.

#### 3.4.1 Secretariat for Electoral Coordination

The Secretariat for Electoral Coordination was formed in the 2019-20 fiscal year to support the development of modern and innovative electoral processes across Canada. The Secretariat includes members from each provincial and territorial electoral management body in Canada, as well as Elections Canada.

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2. On October 1, 2020, the Government of Ontario passed legislation to make Elections Ontario responsible for municipal voters lists, beginning in 2024.

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Through the Secretariat, we share resources and knowledge, including voting equipment, outreach activities and cybersecurity best practices. This allows us to provide more responsive services to voters and political entities while ensuring that our own organization remains ready to adapt to a changing electoral landscape.

### **3.4.2 Consortium on Electoral Democracy**

The Consortium on Electoral Democracy (C-Dem) is a non-partisan network for data collection and analysis of election research and electoral behaviour in Canada.

C-Dem's primary goal is to ensure the continuation of the Canadian Election Study (CES), an annual longitudinal study of Canadian federal elections that has been administered since 1965.

Elections Ontario is a key contributor on electoral management for these surveys, giving other agencies insights and data that help advance electoral innovation and process improvements.

### **3.4.3 The Voting Technology Sharing Program**

We administer the Voting Technology Sharing Program (VTSP) under Ontario's *Election Act*, which allows us to lease voting equipment to electoral management bodies across Canada. Voting equipment includes the ePoll books and vote tabulators initially procured for the 2018 general election.

Leasing the equipment recognizes the value of the initial investment in the technology and allows for cost recovery as the equipment is shared with other election administrators.

During the 2019-20 fiscal year, we leased equipment to six provincial electoral management bodies and two municipalities in Ontario, recording \$584,229 in revenue which will be returned to the Consolidated Revenue Fund.

We continue to maintain the voting equipment as part of our ongoing readiness and in support of electoral management bodies across the country.

# 4

## Delivering by-elections

Elections Ontario delivered two by-elections in the Ottawa region during the 2019-20 fiscal year.

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In August 2019, the Chief Electoral Officer received a notice of vacancy in the Legislative Assembly for the electoral district of Ottawa—Vanier. In September 2019, the Chief Electoral Officer also received a notice of vacancy for Orléans.

Accordingly, Elections Ontario planned for both concurrent and non-concurrent by-elections to ensure that we would be ready to administer both.

### 4.1 Adapting to change

The Orléans and Ottawa—Vanier by-elections were held concurrently on February 27, 2020.

The timing of the vacancies required flexibility. The possibility of an overlap with the federal election in the fall meant we needed to find an alternate Returning Officer for Ottawa—Vanier, as the incumbent held the same position provincially and federally.

We also worked with school boards and teachers' unions in the Ottawa area to ensure voting locations at schools would not be impacted by rotating strikes taking place through the winter.

While planning for the by-elections, we began monitoring the emergence and spread of COVID-19. Although the domestic infection rate for COVID-19 was low at the time, and community spread of the virus had not yet begun, we worked collaboratively with Ottawa's public health officials and made hand sanitizer available at all voting locations to protect the health and safety of staff.

Finally, we shared information through news releases and social media, advising voters that they could still vote by special ballot at their returning office until 6 PM the day before election day as Ottawa braced for a major snowstorm. Local media outlets also shared the information on air and online.

On election day, and despite the storm, all polling stations opened on time, with our field staff supporting 26,000 voters in Orléans and 19,923 voters in Ottawa—Vanier as they cast their ballots.

### **4.1.1 A new by-election footprint**

The by-elections were the first held using our new by-election footprint, adapted from the 2018 general election. While general elections and by-elections in Ontario are both 29 days long, they are regulated differently under the *Election Act* and *Election Finances Act*.

This meant that our plans and materials from 2018 had to be revised to account for the differences to the by-election calendar, reporting rules for candidates and parties, and processes at the polls.

### **4.1.2 A new pilot**

We also piloted a more user-friendly interface for the ePoll books through a web-based hybrid application during advance voting. It featured larger and better-spaced buttons to enhance our compliance with accessibility legislation.

As with the 2018 general election, the ePoll books were connected to a secure, private network. All personal information on the ePoll books was encrypted twice to ensure data security. As an additional security feature, all ePoll books could be shut down remotely in the event of loss or theft.

Election officials who took part in the pilot found the web-based hybrid application intuitive and easy to use. Given the positive feedback and potential for improving the voting experience, we expect to continue using the application in future by-elections and elections.

Going forward, additional features available through the application could allow for more digitization of forms at voting locations to reduce the time voters spend updating their information when going to vote.

### **4.1.3 Building awareness of voting choice**

Survey feedback from the 2018 general election identified low awareness about the many services, tools and voting options available to Ontario voters.

In response to this feedback, we prepared a digital outreach toolkit to promote the many ways to cast a ballot in an Ontario election or by-election and to provide additional information about accessible voting.

The toolkit was designed to be accessible and shareable, allowing organizations and community partners to adapt the resource to the needs of their clients as they shared information about the by-elections.

# 5

## ***Election Finances Act***

Under the *Election Finances Act*, the Chief Electoral Officer oversees the registration of Ontario's political parties, constituency associations, nomination contestants, candidates, leadership contestants and third-party advertisers. Within this mandate, the Chief Electoral Officer also investigates and reports on any apparent contraventions of the *Election Act* and *Election Finances Act* to Ontario's Attorney General.

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Elections Ontario is also responsible for distributing audit subsidies, campaign expense reimbursements and quarterly allowances to qualifying political parties and constituency associations.

These entities are required to submit financial statements to Elections Ontario that are reviewed for compliance with the Act. While late statements typically result in delays to the payment of subsidies, late filers are not being reported for this fiscal year due to the challenges presented by the COVID-19 pandemic.

We support political entities through handbooks, information sessions and other education efforts to ensure their compliance with provincial legislation.

### **5.1 Subsidies**

Elections Ontario pays out subsidies for campaign expenses to qualifying parties and their candidates after an election. There are also quarterly allowances paid out to qualifying political parties and constituency associations. We also subsidize the cost of auditing financial statements.

#### **5.1.1 Campaign subsidies**

Elections Ontario is responsible for reimbursing each candidate who receives at least five per cent of the popular vote for 20 per cent of certain campaign expenses. Campaign subsidies are also paid to parties whose candidates receive at least 15 per cent of the popular vote. The party subsidy is calculated by multiplying the number of people entitled to vote by \$0.05 in each electoral district where the party received at least 15 per cent of the vote.

Campaign subsidies paid to eligible candidates in the 2019-20 fiscal year totalled \$3,347,736 and subsidies paid to eligible political parties totalled \$272,709. These totals are not wholly related to elections held in this fiscal year, as they include subsidies from previous years that are being paid out in this fiscal year.

### 5.1.2 Audit subsidies

Political entities submitting financial statements must have them audited. Elections Ontario is responsible for subsidizing the cost of the audit by paying the auditor the lesser of either the total auditor’s fee or an indexed amount. The amount is indexed annually, starting January 1, 2017. Audit subsidies paid to auditors in the 2019-20 fiscal year totalled \$730,848.

For audits performed between January 1, 2019, and December 31, 2020, the maximum audit subsidy amounts were as follows:

### 5.1.3 Quarterly allowances

Elections Ontario also pays quarterly allowances to eligible political parties and constituency associations.<sup>3</sup> Four political parties qualified for quarterly allowances during the 2019-20 fiscal year:

- Green Party of Ontario
- New Democratic Party of Ontario
- Ontario Liberal Party
- Progressive Conservative Party of Ontario

Quarterly allowances paid to qualifying political parties in the fiscal year totalled \$13,173,600.

Quarterly allowances paid to 496 eligible constituency associations from eight political parties totalled \$3,024,997.

| Maximum audit subsidies for 2019 and 2020         | 2019  | 2020  |
|---|-------|-------|
|   | \$    | \$    |
| Registered political party audit subsidy          | 1,653 | 1,685 |
| Registered constituency association audit subsidy | 827   | 843   |
| Registered candidate audit subsidy                | 1,378 | 1,404 |
| Registered leadership contestant audit subsidy    | 1,102 | 1,124 |
| Registered nomination contestant audit subsidy    | 1,102 | 1,124 |

3. In December 2018, the *Restoring Trust, Transparency and Accountability Act, 2018* passed, increasing contribution limits in 2019 and phasing out the quarterly allowance by 2022.



## 5.2 Registration

In the 2019-20 fiscal year, 10 new constituency associations registered with Elections Ontario and eight deregistered. No new political parties registered and none deregistered. We also maintained the registration information of 23 political parties and 666 constituency associations.

### 5.2.1 Managing complaints

Between April 1, 2019, and March 31, 2020, Elections Ontario received 40 complaints. Of these, 37 complaints were closed when it was determined that no statute infringement had taken place. The investigation of 12 complaints remained open as of March 31, 2020. Nine of these complaints were subsequently closed, with no further action being taken by Elections Ontario.

The most common complaints we received were related to Section 37.5 and subsection 22(5) of the *Election Finances Act*. Section 37.5 is the provision related to the registration requirements for third party political advertising. Subsection 22(5) is the provision related to the identification requirements for political advertising.

The following table provides a breakdown of the complaints we received:

### 5.2.2 Number and type of complaints received

| Number of complaints received | Type of complaints received (Section and Act)   | Status* open | Status* closed |
|-------------------------------|---|--------------|----------------|
| 6                             | Violation of registration requirements for third party advertising (S.37.5 <i>Election Finances Act</i> ) | 5            | 1              |
| 6                             | Violation of registration requirements for third party advertising (S.37.5 <i>Election Finances Act</i> ) | 6            | —              |
| 2                             | Violation of blackout period (S.37 <i>Election Finances Act</i> )   | —            | 2              |
| 15                            | Various sections of the <i>Election Finances Act</i>  | 1            | 14             |
| 11                            | Various sections of the <i>Election Finances Act</i>  | —            | 11             |

\* Status as at March 31, 2020

### **5.2.3 Referrals to the Ontario Ministry of the Attorney General**

Section 4.0.2 of the *Election Act* and clause 2(1)(g) of the *Election Finances Act* require the Chief Electoral Officer to report any apparent contraventions of those Acts to the Ontario Ministry of the Attorney General. The Ministry may refer the matter to the police for investigation and prosecution. When Elections Ontario's investigations are complete, or if a matter has been referred to the Ministry, the Chief Electoral Officer reports on the investigations in his next report tabled with the Legislative Assembly.

Between April 1, 2019, and March 31, 2020, the Chief Electoral Officer referred 24 matters to the Ministry of the Attorney General related to the failure of 23 candidates and their chief financial officers, and the chief financial officer of a nomination contestant, to file financial statements, contrary to the *Election Finances Act*.

Elections Ontario is not a prosecuting agency. Once matters are referred, the Ministry of the Attorney General may refer the matter to the police for investigation and prosecution. The consent of the Chief Electoral Officer is required before any charge can be laid under either statute. The Chief Electoral Officer received 24 requests for consent between April 1, 2019, and March 31, 2020. These requests for consent to prosecution all related to the failure of candidates and chief financial officers' failure to file financial statements, contrary to the *Election Finances Act*.

# 6

## Recommendations

Elections Ontario continues to make recommendations to improve electoral processes as part of our vision to build modern services that put the needs of voters first.

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Recommendations for improvements to Ontario's electoral processes are included within this section. Additional recommendations for administrative and technical adjustments can be found in Appendix A.

### 6.1 Key Recommendations from the Chief Electoral Officer

The following three key recommendations address areas where current legislation presents significant challenges to the delivery of an election. These critical areas for improvement should be prioritized by the Legislative Assembly to ensure Elections Ontario can deliver on its mandate.

#### 6.1.1 Establish a single address authority

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*The Chief Electoral Officer recommends that Elections Ontario or another government body establish a single Ontario address authority.*

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Ontario's 444 municipalities are responsible for creating and maintaining address information for their jurisdiction. Delegating this authority to municipalities works at a local level but creates

address inconsistencies when aggregated across the province, as each municipality implements its own naming convention. Naming conventions may also vary within municipalities that have not set their own standards. The accumulation of address inconsistencies presents significant challenges for organizations and businesses that rely on precise address information to deliver goods and services to the province.

Municipalities feed their address information to major service providers such as Canada Post, the Municipal Property Assessment Corporation (MPAC), telecom providers, utilities, and emergency services. Most of these service providers adjust the address information to suit their own purposes. Individuals may also inadvertently contribute to address inconsistencies by using personal address variations, often based on historical addresses. The overall effect is a system that produces unreliable address information, especially in rural areas where address descriptors, such as postal codes, often apply to large geographic areas.

As the administrator of the voters list, Elections Ontario receives voter address information from a variety of these service providers and sources.

Elections Ontario recommends that Ontario centralize address standards in a single authority. This address authority would be responsible for their consistent application across the province. The address authority would also act as the sole address register for any agency that requires address information. Most importantly, individual citizens would be better served by consistent and clear information from the address authority.

An address authority ensures quality assurance for addressing across the province. Harmonizing one address per location, resolving duplicate addressing within the same municipality, and assigning geo-codes to addresses would help all organizations in the province that rely on addresses.

An effective quality-assurance process has many benefits:

- **An address authority means a better list and a better election.** If an address authority is established and standards are adopted across the province, the number of addresses that cannot be accurately located will decrease.
- **Consistent addressing in Ontario.** Elections Ontario is not the only organization struggling with the variability in addressing. Ministries and government services, primary service providers, and private-sector businesses are all affected. As our economy digitizes, discrepancies in local addressing impede business.
- **Reduced government spending on address-data management.** Currently, several bodies within the government have their own

processes for collecting, maintaining, and updating addressing data. A single address authority would help reduce the duplication of costs across government ministries, agencies, and businesses.

### 6.1.2 Appoint Elections Ontario as the authority responsible for municipal voters lists

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*The Chief Electoral Officer recommends that the Government of Ontario make Elections Ontario responsible for creating and managing a single register of voters for Ontario and for producing both the provincial and municipal voters lists.<sup>4</sup>*

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Currently, voters lists are managed by two different bodies: Elections Ontario for provincial elections, and the Municipal Property Assessment Corporation (MPAC) for municipal elections. MPAC provides municipalities with a preliminary voter list. Municipalities then revise the data they receive from MPAC. Elections Ontario receives updates from a variety of sources, including Elections Canada and other government agencies and private-sector entities. The introduction of an online voter registration tool in 2017 added another reliable source.

Municipalities and the Association for Municipal Clerks and Treasurers of Ontario (AMCTO) have voiced the need for greater accuracy of municipal voters lists. Improving the accuracy of municipal voters lists creates efficiencies and avoids additional costs for municipalities when revising the preliminary voters list. According to a 2015 survey by the AMCTO, Elections Ontario is seen as the best alternative to manage municipal voters lists.

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4. On October 1, 2020, the Government of Ontario passed legislation to make Elections Ontario responsible for municipal voters lists, beginning in 2024.

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Additionally, as electoral management bodies modernize elections, a current and accurate voters list will lead to efficient technology implementation. More municipalities adopting electronic voting (i.e. from 97 in 2014 to 144 in 2018) increases the need for an accurate and current voters list to maintain integrity.

Giving Elections Ontario the authority to consolidate the voters lists would achieve consistency in election delivery, increase operational efficiency, improve accessibility for all voters, and enhance electoral integrity.

### 6.1.3 Extend the election calendar

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*The Chief Electoral Officer recommends an extended election calendar to ensure a better-functioning electoral process.*

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The Chief Electoral Officer considers a 29-day election calendar to be insufficient to ensure a successful election that meets the expectations of Ontario's voters.

Most Canadian provinces have longer election calendars than Ontario. The average ranges from 29 to 36 days. At the federal level, the election calendar is at least 36 days.

In 2018, Elections Ontario experienced significant logistical challenges in providing more days and more ways for Ontarians to vote due to the shorter length of the election calendar. With an increased number of electoral districts for the 2018 general election, more materials needed to be prepared and distributed. From deploying materials to the field to managing an increasing number

of nominated candidates, the already tight deadlines have become increasingly challenging to manage in such a short amount of time.

Returning Officers also face challenges administering the election in the allotted time. An extended election calendar would provide Returning Officers with the time they need to ensure a smooth and seamless voting experience for all voters.

## 6.2 Additional Recommendations for Legislative Change from the Chief Electoral Officer

### 6.2.1 Allow the Chief Electoral Officer to levy administrative penalties

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*The Chief Electoral Officer recommends that the Election Act and Election Finances Act be amended so that the Chief Electoral Officer has the power to levy administrative penalties.<sup>5</sup>*

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When it comes to the Chief Electoral Officer's attention that an individual or group appears to have willfully violated the *Election Act* or *Election Finances Act*, the only sanction is for the Chief Electoral Officer to report the activity to the Attorney General for prosecution as an offence under the *Provincial Offences Act, 1990*. Apart from deregistration, the only penalties that can be imposed require conviction in court. Other regulatory agencies, including Elections Canada, are entrusted with a greater range of administrative penalties they can apply to uphold compliance.

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5. On April 19, 2021, the Government of Ontario passed the *Protecting Ontario Elections Act*, giving the Chief Electoral Officer the authority to levy administrative penalties.

For example, in the 2018 general election, Elections Ontario received several complaints alleging that political advertising was missing the proper authorization and that candidate campaign materials contained incorrect information. The Chief Electoral Officer believes these sorts of minor transgressions are important to penalize but that prosecution and conviction in court may not necessarily be a proportionate outcome. Broader powers for the Chief Electoral Officer, equivalent to those exercised by other regulators, including the authority to levy administrative fines, impose temporary suspensions, or issue public reprimands, would help promote compliance and instill public confidence in the electoral process.

### **6.2.2 Schedule the redistribution of Ontario's electoral district boundaries**

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*The Chief Electoral Officer recommends that the Representation Act, 2015 be amended to provide a regularly scheduled process for reviewing the electoral districts and boundaries.*

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Ontario is the only province in Canada that does not have a regularly scheduled process for reviewing electoral districts and boundaries. Regular updates and a scheduled process for conducting reviews and adjustments to the electoral map to reflect population growth and demographic changes are essential to our democratic process. The right to effective representation is protected by the *Canadian Charter of Rights and Freedoms*. As Ontario is the only province in Canada without a regularly scheduled process, Ontarians face a greater risk of ineffective representation in our democratic process.

Ontario's population is projected to grow by 30.2 per cent, or almost 4.3 million people, over the next 24 years, with significant regional differences.

Creating a regular, scheduled process for reviewing and adjusting electoral boundaries will result in an improved, predictable, transparent process that aligns with standard practices across election management bodies in Canada. It will also ensure that effective representation for Ontarians will be better maintained in the future.

The Chief Electoral Officer believes that the redistribution of electoral district boundaries should be a regularly scheduled process so that Ontario's electoral districts can reflect the changing demographics of Ontario now and into the future.

### **6.2.3 Establish common evaluative standards and a certification process for election technology**

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*The Chief Electoral Officer recommends that Ontario establish common evaluative standards and a certification process for technology used in the electoral process in Ontario.<sup>6</sup>*

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Technology holds a lot of promise for future elections. Increasingly, Ontarians expect technology to make voting easier, offer more choice to voters for when, where and how to vote, and find efficiencies in the electoral process. Electoral management bodies, including Elections Ontario, are increasingly turning to technology to solve logistical challenges.

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6. On April 19, 2021, the Government of Ontario passed the *Protecting Ontario Elections Act*, establishing an advisory committee on voting equipment and vote counting equipment.

In Ontario, the adoption of technology in the electoral process has been ad-hoc since the late 1980s, led by municipalities. This approach made sense when voting technologies were new and there were no best practices from which to draw. It also allowed municipalities to pioneer technology and discover fit-for-purpose solutions to address their local needs.

With more than 20 years of practical experience at hand, we are at a point where we are actively learning from our past so that we can create best practices and develop future guidelines. Standards can provide consistent guidance for municipalities and the province as we adopt proven technologies using a principled and measured approach.

It is critical that our approach to technology be intentional and evidence based. Although the public expects electoral management bodies to find efficiencies through technology, they are increasingly aware of the possible failures of technology. While there are many benefits to using technology, there are risks involved.

As the public becomes more informed about software, malware, and manipulation of technology data systems, they are increasingly interested in knowing exactly how election technology preserves the integrity of our electoral process and the confidentiality of their personal information. For the public to trust the integrity of the electoral process, they must be assured that:

- The technology used for casting a vote will accurately count the vote as intended.
- The technology for casting a vote will uphold the secrecy of the vote.

- The technology for tabulating votes will be verifiable and protected from tampering.
- The technology for transmitting election results will be verifiable and protected from tampering.
- The technology will not result in the breach of their confidential and personal information.

To ensure we maintain public trust in our electoral system as we adopt technology, the Chief Electoral Officer recommends that Ontario establish a set of common evaluative standards and guidelines. These will inform election administrators as they consider what technology to adopt, how to evaluate the technology, and what technical standards to use.

#### **6.2.4 Set election day to a day when schools are not in session**

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*The Chief Electoral Officer recommends that the Election Act be amended to set an election day that is not a school day (e.g. a weekend day or school holiday).*

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Schools are foundational to running elections. They are among the most familiar and convenient locations for voting, partly because they can be found in virtually every residential neighbourhood in Ontario, and partly because they tend to meet accessibility standards. Setting an election day that is not a school day would provide for easier access to schools for voters and would help keep children safe. Although Elections Ontario pays for security at schools, the safety of school children would be enhanced by moving election day to a day when schools are not in session.

Having election day on the weekend or a school holiday would also provide an opportunity to engage youth to work and participate in the election.

### **6.2.5 Threshold for audit**

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*The Chief Electoral Officer recommends that the Election Finances Act identify a minimum threshold for contributions before audits are required to ensure cost-effectiveness in the administration of audit subsidies.<sup>7</sup>*

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Many political entities in Ontario are required to file audited financial statements with Elections Ontario. Political parties and constituency associations are required to file these statements annually and for campaign periods. Candidates are required to file audited financial statements only for campaign periods; leadership contestants are required to file for contest periods. In accordance with subsection 40(7) of the *Election Finances Act*, Elections Ontario subsidizes the cost of auditors' services to these entities. During the 2018-19 fiscal year, Elections Ontario paid out \$2,110,386 in audit subsidies.

The *Election Finances Statute Law Amendment Act, 2016* expanded Elections Ontario's role to regulate the financial activities of nomination contestants. With this expansion, nomination contestants differ from other political entities, because they are required to file audited financial statements only once the contestant has either received \$10,000 in contributions or incurred expenses of at least \$10,000 with respect to their nomination contest. For other political entities, there is no such threshold.

Due to the absence of such a threshold, Elections Ontario receives hundreds of financial statements each year from political entities where there has been little to no financial activity, and for which subsidies are paid to the auditors of these statements. Over the past few years, our Political Advisory Committee has suggested that establishing a minimum threshold for audit, similar to nomination contestants, will save on costs. To ensure the cost-effectiveness of administering the *Election Finances Act*, we recommend that spending and contribution thresholds be similarly set for the audited financial statements of political parties, constituency associations, candidates, and leadership contestants.

### **6.2.6 Subject political parties to Ontario's privacy laws**

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*The Chief Electoral Officer recommends that political parties be subject to privacy laws.*

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Political parties are building sophisticated databases of voter information, increasing privacy concerns. Canadian privacy commissioners and ombudsmen are increasingly calling for political parties to be subject to privacy laws to provide oversight of such practices.

In its 2017 annual report, the Information and Privacy Commissioner of Ontario called for privacy regulation and oversight of the province's political parties. This report highlighted the privacy, ethical and security concerns of big data practices and digital tools used by political parties.

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7. On April 19, 2021, the Government of Ontario passed the *Protecting Ontario Elections Act*, establishing an audit threshold for political parties, constituency associations, candidates, and leadership contestants.



The Chief Electoral Officer recommends that Ontario follow the Information and Privacy Commissioner of Ontario's recommendations to expand the Commissioner's oversight to political parties.

### **6.2.7 Establish 10 days of rotating advance polls**

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*The Chief Electoral Officer recommends that advance voting be changed to 10 days of rotating polls.<sup>8</sup>*

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Current legislation requires five days of advance voting at fixed voting locations during the period that begins on the 12th day before election day and ends on the 8th day before election day. The 2018 general election was the first held under these requirements for advance voting, and the process did not meet public expectations.

Public polling conducted on behalf of Elections Ontario found that Ontarians are looking for more options to cast their ballot ahead of election day, including a growing desire to vote during advance voting.

To remove barriers to voting and put the needs of voters first, the Chief Electoral Officer recommends extending advance voting at non-returning office voting locations to 10 days, as well as allowing more flexibility to rotate voting locations to accommodate the needs and behaviours of voters. This conclusion is based on data collected during the 2018 general election. This approach would align with previous legislation and the 2011 and 2014 general elections.

### **6.2.8 Change the close of nominations for by-elections to align with general elections**

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*The Chief Electoral Officer recommends that the close of nominations for by-elections be aligned with the close of nominations for general elections.*

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Candidates seeking office in an Ontario election or by-election must register with Elections Ontario before the close of nominations. Until nominations close, the list of candidates for an election or by-election cannot be considered final. However, the close of nominations is different for by elections and general elections.

Currently, nominations for by-elections close on the third Thursday after the election is called. During a general election, nominations close on the second Thursday after the writs are issued. The length of the writ period for both by-elections and general elections is the same.

This creates confusion for parties and candidates, who must register with Elections Ontario before this date. Voters also receive a final list of candidates at different times in the election calendar, depending on the type of electoral event.

The *Election Statute Law Amendment Act, 2016* introduced standing nominations, allowing candidates to submit their registration to the Chief Electoral Officer at any time before the writ is issued. As standing nominations give candidates considerably more time to submit their registration, the extended deadline for by-elections is no longer required.

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8. On April 19, 2021, the Government of Ontario passed the *Protecting Ontario Elections Act*, establishing 10 days of flexible advance polls.

The Chief Electoral Officer recommends that the close of nominations be set to the second Thursday after the day the writ is issued for both by-elections and general elections to simplify the election calendar and remove confusion for candidates and voters.

### **6.2.9 Allow 16- and 17-year-olds to work as poll officials in some roles**

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*The Chief Electoral Officer recommends that 16- and 17-year-olds be permitted to work as poll officials in certain roles.*

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On election day, Elections Ontario becomes one of the largest employers in the province, hiring tens of thousands of workers for a single day. The introduction of technology in the polls reduced the number of staff required to administer an election but finding enough people to work as poll officials remains essential to ensuring the smooth delivery of an election.

Under the *Election Act*, only someone qualified to vote in an Ontario election can serve as a poll official. That is, they must be a Canadian citizen, a resident of Ontario and at least 18 years of age. Other electoral management bodies in Canada allow 16- and 17-year-olds to participate in the electoral process as poll officials.

The Chief Electoral Officer recommends allowing 16- and 17-year-olds to work as poll officials in roles that do not involve issuing a ballot. Allowing 16- and 17-year-olds to work during an election would engage them in the electoral process at an earlier age, while also increasing staffing flexibility.



## Looking ahead

Looking ahead to the third year in our cycle, we will continue implementing our plans for the next general election—introducing evidence-based changes to further improve the electoral experience for voters.

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We are increasingly identifying ways to leverage digital solutions to offer the best possible service to voters. This gives voters new ways to interact with Elections Ontario, allowing us to effectively get them the information they need to vote through personalized, digital channels.

We continue to improve and modify processes in response to feedback and to make voting easier in Ontario. We also look forward to working with our municipal partners in anticipation of legislation that would transfer responsibility of municipal voters lists to Elections Ontario.

We recognize how important it is for electoral management bodies to remain flexible. This past year, we made several changes to our operations and implementation plans to ensure that we remained ready to deliver elections whenever called upon. By establishing our footprint for the next general election early in this fiscal year, we were able to begin our implementation process sooner than ever before—giving us more time to respond and adapt to future changes.

We will continue to uphold the integrity, security, and accessibility of elections in Ontario as we respond to the COVID-19 pandemic. We will

work with the Office of the Chief Medical Officer of Health to ensure that voting is safe for staff and voters. We recognize the enormous trust that Ontarians place in us, and remain steadfast in our commitment to deliver safe and secure elections for voters across the province.



Office of the Chief Electoral Officer

# ***Election Act***

**Financial statements**

**For the year ended March 31, 2020**

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**Responsibility for financial reporting**

The accompanying financial statements under the *Election Act*, have been prepared in accordance with Canadian public-sector accounting standards, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to October 7, 2021.

Management is responsible for the integrity of financial statements and maintains a system of internal controls designed to provide reasonable assurance that the assets are safeguarded and that reliable financial information is available on a timely basis. The system includes formal policies and procedures and an organizational structure that provides for appropriate delegation of authority and segregation of responsibilities.

The financial statements have been audited by the Auditor General. The Auditor General's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian public sector accounting standards. The Independent Auditor's Report, which appears on the following page, outlines the scope of the Auditor's examination and opinion.



**Greg Essensa**  
Chief Electoral Officer  
October 7, 2021



## **INDEPENDENT AUDITOR'S REPORT**

To the Chief Electoral Officer  
And to the Speaker of the Legislative Assembly of Ontario

### **Opinion**

I have audited the financial statements of the Office of the Chief Electoral Officer under the *Election Act* (the Office), which comprise the statement of financial position as at March 31, 2020, and the statements of operations and accumulated surplus, changes in net financial assets 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 Office as at March 31, 2020, and the results of its operations, changes in its net financial assets 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 Office 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.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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 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 Office'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 the Office either intends to cease operations, or has no realistic alternative but to do so.

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

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## **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.

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 Office'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 Office'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 Office 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.



**Bonnie Lysyk, MBA, FCPA, FCA, LPA**  
Auditor General

Toronto, Ontario  
October 7, 2021

# Office of the Chief Electoral Officer – *Election Act*

Statement of financial position | As at March 31, 2020

|   | <b>2020</b>       | <b>2019</b>       |
|---|-------------------|-------------------|
|   | <b>\$</b>         | <b>\$</b>         |
| <b>Financial assets</b>                           |                   |                   |
| Cash  |                   |                   |
| Accounts receivable (Note 4)                      | 10,000,000        | 10,000,000        |
|   | 877,031           | 466,865           |
|   | <b>10,877,031</b> | <b>10,466,865</b> |
| <b>Liabilities</b>                                |                   |                   |
| Accounts payable and accrued liabilities (Note 5) | 1,459,312         | 2,189,444         |
| Accrued employee benefits obligation (Note 6B)    | 1,281,073         | 1,052,404         |
| Due to the Province of Ontario (Note 3)           | 8,136,646         | 7,225,017         |
|   | <b>10,877,031</b> | <b>10,466,865</b> |
| <b>Net financial assets</b>                       | -                 | -                 |
| <b>Non-financial assets</b>                       |                   |                   |
| Tangible capital assets (Note 7)                  | 29,204,094        | 34,523,745        |
| Prepaid expenses                                  | 354,189           | 462,337           |
|   | <b>29,558,283</b> | <b>34,986,082</b> |
| <b>Accumulated surplus</b>                        | <b>29,558,283</b> | <b>34,986,082</b> |

Commitments (Note 10)

See accompanying notes to financial statements.

Approved by:



Chief Electoral Officer



## Office of the Chief Electoral Officer – Election Act

Statement of operations and accumulated surplus | For the year ended March 31, 2020

|  | Budget<br>2020<br>(Note 11) | Actual<br>2020     | Actual<br>2019     |
|--|-----------------------------|--------------------|--------------------|
|  | \$                          | \$                 | \$                 |
| <b>Expenses</b>                                  |                             |                    |                    |
| <b>Fee expenses</b>                              |                             |                    |                    |
| Returning officer                                | 885,200                     | 376,965            | 22,152,474         |
| Election clerk                                   | 147,600                     | 76,353             | 4,670,467          |
| Resource staff                                   | 128,800                     | 65,092             | 4,309,668          |
| Supervising deputy returning officers            | 144,800                     | 57,836             | 3,690,400          |
| Recruitment officers                             | 66,800                      | 45,192             | 2,311,170          |
| Other assistants                                 | 94,800                      | 41,323             | 2,824,426          |
| Other election officers                          | 76,000                      | 21,195             | 2,219,438          |
| Automation co-ordinators                         | 40,400                      | 20,320             | 1,284,578          |
| Training officers                                | 52,000                      | 15,629             | 863,229            |
| Area managers                                    | 1,200                       | 13,626             | 442,222            |
| Revising agents                                  | 5,200                       | 5,594              | 278,168            |
| Poll revision assistants                         | -                           | 4,086              | 103,031            |
|  | 1,642,800                   | 743,211            | 45,149,271         |
| <b>Operational expenses</b>                      |                             |                    |                    |
| Salaries and employee benefits (Note 6)          | 14,910,600                  | 11,757,820         | 11,763,862         |
| Office equipment and rentals                     | 5,177,400                   | 4,794,132          | 11,849,418         |
| Information systems and consulting services      | 13,493,400                  | 4,702,723          | 19,682,457         |
| Contract and other temporary help                | 2,091,600                   | 2,339,275          | 7,852,992          |
| Head office rent, maintenance and security       | 1,731,600                   | 1,542,160          | 1,641,962          |
| Telephone, mail and shipping                     | 1,107,300                   | 853,729            | 3,569,184          |
| Legal  | 460,000                     | 395,895            | 537,189            |
| Election forms and supplies                      | 456,400                     | 379,656            | 3,052,053          |
| Advertising                                      | 340,000                     | 208,464            | 3,217,067          |
| Poll and returning office rentals                | 171,600                     | 189,346            | 8,851,938          |
| Training and other expenses                      | 523,100                     | 148,760            | 800,341            |
| Travel   | 220,300                     | 61,717             | 1,000,879          |
| Notice of enumeration cards                      | 18,000                      | 21,070             | 8,146,157          |
| Management consulting services                   | 250,000                     | 21,045             | 842,428            |
| List of electors                                 | 14,800                      | 12,010             | 564,661            |
|  | 40,966,100                  | 27,427,802         | 83,372,588         |
| <b>Amortization and write-down expense</b>       |                             |                    |                    |
| Amortization expense – tangible capital assets   | -                           | 7,430,409          | 11,806,595         |
| Write down/loss on disposal of capital assets    | -                           | 3,563              | 211,511            |
| <b>Total expenses</b>                            | <b>42,608,900</b>           | <b>35,604,985</b>  | <b>140,539,965</b> |
| <b>Revenue</b>                                   |                             |                    |                    |
| Consolidated Revenue Fund (CRF) (Note 3)         | 42,608,900                  | 30,177,186         | 131,312,684        |
| Leasing revenue                                  | -                           | 584,229            | 1,425,539          |
| Other revenues                                   | -                           | 23,574             | 351,041            |
| Less: Leasing and other revenues returned to CRF | -                           | (607,803)          | (1,776,580)        |
| <b>Total revenue</b>                             | <b>42,608,900</b>           | <b>30,177,186</b>  | <b>131,312,684</b> |
| <b>Annual (deficit)</b>                          | <b>-</b>                    | <b>(5,427,799)</b> | <b>(9,227,281)</b> |
| <b>Accumulated surplus, beginning of year</b>    |                             | <b>34,986,082</b>  | <b>44,213,363</b>  |
| <b>Accumulated surplus, end of year</b>          |                             | <b>29,558,283</b>  | <b>34,986,082</b>  |

See accompanying notes to financial statements

## Office of the Chief Electoral Officer – *Election Act*

Statement of changes in net financial assets | For the year ended March 31, 2020

|  | Budget<br>2020<br>(Note 11) | Actual<br>2020 | Actual<br>2019 |
|--|-----------------------------|----------------|----------------|
|  | \$                          | \$             | \$             |
| <b>Annual (deficit)</b>                            | -                           | (5,427,799)    | (9,227,281)    |
| Acquisition of tangible capital assets             | -                           | (2,114,321)    | (3,049,666)    |
| Amortization of tangible capital assets            | -                           | 7,430,409      | 11,806,595     |
| Disposal and write-down of tangible capital assets | -                           | 3,563          | 226,010        |
| Acquisition of prepaid expense                     | -                           | (354,189)      | (462,337)      |
| Use of prepaid expense                             | -                           | 462,337        | 706,679        |
| <b>Increase/(decrease) in net financial assets</b> | -                           | -              | -              |
| <b>Net financial assets, beginning of year</b>     | -                           | -              | -              |
| <b>Net financial assets, end of year</b>           | -                           | -              | -              |

See accompanying notes to the financial statements.

## Office of the Chief Electoral Officer – *Election Act*

Statement of cash flows | For the year ended March 31, 2020

|   | 2020        | 2019        |
|---|-------------|-------------|
|   | \$          | \$          |
| <b>Operating transactions</b>                   |             |             |
| Accumulated (deficit)                           | (5,427,799) | (9,227,281) |
| Write down/loss on disposal of capital assets   | 3,563       | 211,511     |
| Amortization of tangible capital assets         | 7,430,409   | 11,806,595  |
| Accrued employee benefits obligation            | 228,669     | 85,244      |
| Changes in non-cash working capital             |             |             |
| Accounts receivable                             | (410,166)   | 747,029     |
| Prepaid expenses                                | 108,148     | 244,342     |
| Accounts payable                                | (730,132)   | (6,746,189) |
| Due to Province of Ontario                      | 911,629     | (1,086,084) |
| Cash provided/(used) by operating transactions  | 2,114,321   | (3,964,833) |
| <b>Capital transactions</b>                     |             |             |
| Purchase of tangible capital assets             | (2,114,321) | (3,049,666) |
| Proceeds of disposal of tangible capital assets | -           | 14,499      |
| Cash applied to capital transactions            | (2,114,321) | (3,035,167) |
| <b>Decrease in cash</b>                         | -           | (7,000,000) |
| <b>Cash, beginning of year</b>                  | 10,000,000  | 17,000,000  |
| <b>Cash, end of year</b>                        | 10,000,000  | 10,000,000  |

See accompanying notes to financial statements.

**1. Nature of operations**

The Office of the Chief Electoral Officer (Elections Ontario) was established under the *Election Act* to conduct any election of Members to the Legislative Assembly. Elections Ontario coordinates the training and payment of all election officials and the provision of all polling places, equipment, and supplies. As well, Elections Ontario directs and supervises the local returning officer for each electoral district.

There were two by-elections administered during the year ended March 31, 2020.

Salaries and employee benefits for the Chief Electoral Officer and the permanent staff of Elections Ontario are not defined as election fees and expenses under the *Election Act* but these expenses have been included in these financial statements to give the reader a full picture of the expenses of Elections Ontario.

Elections Ontario also administers the *Election Finances Act*, for which separate financial statements are produced.

**2. Significant accounting policies**

**A) Basis of accounting**

These financial statements have been prepared by management in accordance with public sector accounting standards. The significant accounting policies used to prepare these statements are summarized below.

**B) Revenue recognition**

Revenue from the Consolidated Revenue Fund is recognized in the same period as the eligible expenses are incurred and assets acquired.

Revenue from leasing of tabulators and ePoll books is recognized as it is earned under

the contractual agreement. Other revenue is recognized in the period it relates to. Leasing and other revenue returned to the Consolidated Revenue Fund is recognized when earned.

**C) Expense recognition**

Expenses are recognized on an accrual basis. The cost of all goods consumed and services received during the year are expensed.

**D) Tangible capital assets**

Tangible capital assets are recorded at historical cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful life of the assets; with a half year provision in the year the asset is acquired and available for use, as indicated below:

|                                |                             |
|--------------------------------|-----------------------------|
| Computer hardware and software | 3-8 years                   |
| Furniture and equipment        | 5 years                     |
| Election equipment             | 5-10 years                  |
| Leasehold improvements         | remaining term of the lease |

Assets in development are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to Elections Ontario’s ability to provide services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The write-downs are accounted for as expenses in the Statement of operations and accumulated surplus.

**E) Financial instruments**

Elections Ontario’s financial assets and liabilities are accounted for as follows:

**Office of the Chief Electoral Officer – Election Act**  
**Notes to financial statements** | For the year ended March 31, 2020

- Cash, accounts receivable, accounts payable and accrued liabilities, and due to the Province of Ontario are recorded at cost; and
- Accrued employee benefits obligation is recorded at cost based on the entitlements earned by employees up to March 31, 2020. A fair value estimate based on actuarial assumptions about when these benefits will actually be paid has not been made as it is not expected that there would be a significant difference from the recorded amount.

Elections Ontario does not use derivative financial instruments.

**F) Prepaid expenses**

Prepaid expenses, such as software licenses, are charged to expense over the period expected to benefit from it.

**G) Measurement uncertainty**

The preparation of financial statements in accordance with Canadian public sector accounting standards requires that management make estimates and assumptions that affect the reported amount of assets and liabilities as at the date of the financial statements and the reported amounts of fees, expenses and revenue during the reporting period. Items requiring the use of significant estimates include the useful life of tangible capital assets and accrued employee benefits obligation.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

**3. Sources of funds**

Under the *Elections Act*, the Province of Ontario (Province) pays the election fees and expenses out of the Consolidated Revenue Fund. An accountable warrant, in the form of cash advances, has been provided to Elections Ontario for payments of expenses as they are incurred. Periodically, Elections Ontario requests from the Province replenishments of the amounts spent and drawn down from the accountable warrant balance. The accountable warrant balance as at March 31, 2020 was \$10,000,000 (2019 - \$10,000,000). The Due to Province balance on the Statement of financial position represents the unspent accountable warrant balance at year end.

Salaries and benefits are approved annually by the Board of Internal Economy and are paid out of monies appropriated by the Province of Ontario and therefore are not included in the accountable warrant.

**4. Accounts receivable**

|                                       | <b>2020</b>    | <b>2019</b>    |
|---------------------------------------|----------------|----------------|
|                                       | <b>\$</b>      | <b>\$</b>      |
| Accounts receivable - Leasing program | 383,612        | 223,628        |
| HST receivable                        | 450,005        | 206,729        |
| Other receivables                     | 43,414         | 36,508         |
|                                       | <b>877,031</b> | <b>466,865</b> |

As at March 31, 2020, Elections Ontario did not have any accounts receivable that were past due or impaired.

Included in Other receivables is \$7,000 due from the *Election Finances Act*.

## Office of the Chief Electoral Officer – Election Act

Notes to financial statements | For the year ended March 31, 2020

### 5. Accounts payable and accrued liabilities

|   | 2020             | 2019             |
|---|------------------|------------------|
|   | \$               | \$               |
| Operational expenses payable and accruals | 801,585          | 1,482,661        |
| Fees payable                              | 3,987            | 2,044            |
| Accrued benefits                          | 650,593          | 693,052          |
| Provincial taxes payable                  | 3,147            | 11,687           |
|   | <u>1,459,312</u> | <u>2,189,444</u> |

Operational expenses payable and accruals relate largely to normal business transactions with third-party vendors and are subject to standard commercial terms.

Fees payable relate to Returning Officers and other persons for services performed under the *Election Act*.

Accrued benefits are recorded based on employment arrangements and legislated entitlements.

Provincial taxes payable arise as a result of the leasing program.

### 6. Employee future benefits

#### A) Pension benefits

Election Ontario’s full-time employees participate in the Public Service Pension Fund (PSPF), which is a defined benefit pension plan for employees of the Province and many provincial agencies. The Province, which is the sole sponsor of the PSPF, determines Election Ontario’s annual payments to the fund. As the sponsors are responsible for ensuring that the pension fund is financially viable, any surpluses or unfunded liabilities arising from statutory

actuarial funding valuations are not assets or obligations of Election Ontario.

Election Ontario’s annual payments of \$932,600 (2019 - \$945,400), are included in salaries and employee benefits costs in the Statement of operations and accumulated surplus.

#### B) Accrued employee benefits obligation

The costs of legislated severance and unused vacation entitlements earned by employees are recognized in these financial statements. The costs for the year amounted to \$254,200 (2019 - \$177,700) and are included in salaries and employee benefits expense in the “Statement of operations and accumulated surplus”. The total liability for these costs is reflected in the accrued employee benefits obligation, less any amounts payable within one year, which is included in accounts payable and accrued liabilities, as follows:

|  | 2020             | 2019             |
|--|------------------|------------------|
|  | \$               | \$               |
| Total liability for severance and vacation   | 1,931,666        | 1,745,456        |
| Less: Due within one year and included in accounts payable and accrued liabilities | 650,593          | 693,052          |
| Accrued employee benefits obligation   | <u>1,281,073</u> | <u>1,052,404</u> |

#### C) Other non-pension post-employment benefits

The cost of other non-pension post-retirement benefits are determined and paid for by the Ontario Ministry of Government Services and accordingly are not included in these financial statements.

## Office of the Chief Electoral Officer – Election Act

Notes to financial statements | For the year ended March 31, 2020

### 7. Tangible capital assets

|                                       | Computer hardware and software | Software in development | Furniture and equipment | Election equipment | Leasehold improvements | Total             |
|---------------------------------------|--------------------------------|-------------------------|-------------------------|--------------------|------------------------|-------------------|
|                                       | \$                             | \$                      | \$                      | \$                 | \$                     | \$                |
| <b>Cost</b>                           |                                |                         |                         |                    |                        |                   |
| Opening balance, April 1, 2019        | 37,427,612                     | -                       | 997,914                 | 34,283,717         | 1,156,732              | 73,865,975        |
| Additions                             | 1,232,218                      | 840,786                 | 22,465                  | -                  | 18,852                 | 2,114,321         |
| Disposals                             | (261,963)                      | -                       | -                       | -                  | -                      | (261,963)         |
| Closing balance, March 31, 2020       | 38,397,867                     | 840,786                 | 1,020,379               | 34,283,717         | 1,175,584              | 75,718,333        |
| <b>Accumulated amortization</b>       |                                |                         |                         |                    |                        |                   |
| Opening balance, April 1, 2019        | 29,036,328                     | -                       | 894,747                 | 8,364,727          | 1,046,428              | 39,342,230        |
| Amortization                          | 1,684,215                      | -                       | 44,816                  | 5,644,361          | 57,017                 | 7,430,409         |
| Disposals                             | (258,400)                      | -                       | -                       | -                  | -                      | (258,400)         |
| Closing balance, March 31, 2020       | 30,462,143                     | -                       | 939,563                 | 14,009,088         | 1,103,445              | 46,514,239        |
| <b>Net book value, March 31, 2020</b> | <b>7,935,724</b>               | <b>840,786</b>          | <b>80,816</b>           | <b>20,274,629</b>  | <b>72,139</b>          | <b>29,204,094</b> |

|                                       | Computer hardware and software | Software in development | Furniture and equipment | Election equipment | Leasehold improvements | Total             |
|---------------------------------------|--------------------------------|-------------------------|-------------------------|--------------------|------------------------|-------------------|
|                                       | \$                             | \$                      | \$                      | \$                 | \$                     | \$                |
| <b>Cost</b>                           |                                |                         |                         |                    |                        |                   |
| Opening balance, April 1, 2018        | 35,154,346                     | 662,033                 | 1,030,156               | 33,266,945         | 1,128,722              | 71,242,202        |
| Additions                             | 1,922,413                      | -                       | 82,471                  | 1,016,772          | 28,010                 | 3,049,666         |
| Write-down                            | -                              | (185,319)               | -                       | -                  | -                      | (185,319)         |
| Disposals                             | (125,861)                      | -                       | (114,713)               | -                  | -                      | (240,574)         |
| Transfer from software in development | 476,714                        | (476,714)               | -                       | -                  | -                      | -                 |
| Closing balance, March 31, 2019       | 37,427,612                     | -                       | 997,914                 | 34,283,717         | 1,156,732              | 73,865,975        |
| <b>Accumulated amortization</b>       |                                |                         |                         |                    |                        |                   |
| Opening balance, April 1, 2018        | 23,127,539                     | -                       | 899,327                 | 2,770,573          | 938,079                | 27,735,518        |
| Amortization                          | 6,034,650                      | -                       | 69,442                  | 5,594,154          | 108,349                | 11,806,595        |
| Disposals                             | (125,861)                      | -                       | (74,022)                | -                  | -                      | (199,883)         |
| Closing balance, March 31, 2019       | 29,036,328                     | -                       | 894,747                 | 8,364,727          | 1,046,428              | 39,342,230        |
| <b>Net book value, March 31, 2019</b> | <b>8,391,284</b>               | <b>-</b>                | <b>103,167</b>          | <b>25,918,990</b>  | <b>110,304</b>         | <b>34,523,745</b> |

## Office of the Chief Electoral Officer – *Election Act*

Notes to financial statements | For the year ended March 31, 2020

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### 7. Tangible capital assets con't

The majority of the tangible capital assets are related to the Election Management System. At the end of March 31, 2020, the total capitalized cost for the Election Management System (EMS) is \$36,863,000 (2019 - \$35,275,000), of which \$4,805,000 (2019 - \$4,708,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*.

The total net book value as of March 31, 2020 for the EMS is \$6,987,000 (2019 - \$6,400,000), of which \$1,151,000 (2019 - \$1,229,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*. Management utilizes this system to administer event related activities.

### 8. Related Party Transactions

Elections Ontario is controlled by the Province and is therefore a related party to other organizations that are controlled by or are subject to significant influence by the Province. In 2020, the transactions with related parties were:

- Elections Ontario provides certain administrative services such as accounting, human resources, and information technology support for the administration of the *Election Finances Act* without charge.
- Infrastructure Ontario (IO) charged the Office for the cost of office premises which totalled \$1,192,000 in 2019. No payments were made to IO in 2020 as the Office pays the landlord for these costs directly.
- The Ministry of Finance provides information technology and other services provided by the Province's Guelph Data Centre. In 2020,

these costs amounted to \$1,614,000 (2019 - \$2,521,000), of which \$13,900 (2019- \$9,100) was allocated to the *Election Finances Act*.

- The Legislative Assembly of Ontario provides payroll administration services to the Office at no charge.
- Other related party transactions are described in Note 4 and 6.

### 9. Financial instruments

#### A) Liquidity risk

Liquidity risk is the risk that Elections Ontario will be unable to fulfill its obligations on a timely basis or at a reasonable cost. Elections Ontario manages its liquidity risk by monitoring its operating requirements. Elections Ontario requests replenishments of the amounts spent and drawn down from the accountable warrant balance to ensure it has sufficient funds to fulfill its obligations. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

#### B) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Elections Ontario is exposed to minimal credit risk arising from its accounts receivable due to their nature.

It is management's opinion that Elections Ontario is not exposed to significant liquidity or credit risk arising from its financial instruments.

### 10. Lease commitments

Elections Ontario has extended lease agreements for two office locations in Scarborough (51 Rolark Drive ending May 31, 2025, and 44 Rolark Drive ending May 31, 2024)



## Office of the Chief Electoral Officer – Election Act

Notes to financial statements | For the year ended March 31, 2020

and one location in Toronto (ending on August 31, 2025). Elections Ontario shares its main office space with the Office administering the *Election Finances Act* and the leasing costs are shared based on the square footage occupied by the respective offices.

The minimum lease payments for Elections Ontario, net of the amount allocated to the *Election Finances Act*, for the remaining term of the lease are as follows:

|            | \$        |
|------------|-----------|
| 2021       | 1,345,800 |
| 2022       | 1,362,700 |
| 2023       | 1,389,400 |
| 2024       | 1,396,200 |
| 2025       | 1,307,300 |
| Thereafter | 236,600   |
|            | 7,038,000 |

### 11. Budgeted figures

The budget related to salaries and benefits is approved by the Board of Internal Economy. The remaining budget is approved by the Chief Electoral Officer. The budget as presented is prepared on a cash basis, which the actual results are accounted for on an accrual basis. Following are the adjustments required to restate the budget using Canadian public sector account standards.

|  | 2020        |
|--|-------------|
|  | \$          |
| Expenditures   |             |
| Approved by the Board of Internal Economy                                    | 14,572,100  |
| Approved by the Chief Electoral Officer                                      | 28,036,800  |
| Original approved budget   | 42,608,900  |
| Less: capitalized expenditures   | (1,626,048) |
| Add: amortization of tangible capital assets                                 | 7,430,409   |
| Less: changes in accrued expenditures  | (374,700)   |
| Budgeted expenses restated using Canadian Public Sector Accounting Standards | 48,038,561  |

### 12. Reconciliation to Public Accounts Volume 1 basis of presentation

The Office of the Chief Electoral Officer – *Election Act* expenses in Volume 1 of the Public Accounts of Ontario was prepared on a basis consistent with the accounting policies followed for preparation of the Estimates submitted for approval to the Board of Internal Economy, under which with purchases of tangible capital assets expensed in the year of acquisition rather than being capitalized and amortized over their useful lives. Volume 1 also excludes expenditures paid after late April 2020. A reconciliation of total expenses reported in Volume 1 to the total expenses reported in these financial statements is as follows:

## Office of the Chief Electoral Officer – *Election Act*

Notes to financial statements | For the year ended March 31, 2020

|  | 2020              | 2019               |
|--|-------------------|--------------------|
|  | \$                | \$                 |
| Election administration  | 11,549,851        | 11,485,365         |
| Statutory appropriation  | 18,726,264        | 125,193,725        |
| <b>Total expenses per Volume 1</b>                                 | <b>30,276,115</b> | <b>136,679,090</b> |
| Purchase of tangible capital assets                                | (2,114,321)       | (3,049,666)        |
| Amortization of tangible capital assets                            | 7,430,409         | 11,806,595         |
| Write-down of tangible capital asset                               | 3,563             | 185,319            |
| Change in accrued expenses   | 9,219             | (5,081,373)        |
|  | <b>5,328,870</b>  | <b>3,860,875</b>   |
| Total expenses per Statement of operations and accumulated surplus | <b>35,604,985</b> | <b>140,539,965</b> |

### 13. Comparative Figures

Certain comparative figures have been reclassified to conform to the current basis of the financial statement presentation.





Office of the Chief Electoral Officer

# ***Election Finances Act***

**Financial statements**

**For the year ended March 31, 2020**

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**Responsibility for financial reporting**

The accompanying financial statements under the *Election Finances Act*, have been prepared in accordance with Canadian public-sector accounting standards, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to October 7, 2021.

Management is responsible for the integrity of financial statements and maintains a system of internal controls designed to provide reasonable assurance that the assets are safeguarded and that reliable financial information is available on a timely basis. The system includes formal policies and procedures and an organizational structure that provides for appropriate delegation of authority and segregation of responsibilities.

The financial statements have been audited by the Auditor General. The Auditor General's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian public sector accounting standards. The Independent Auditor's Report, which appears on the following page, outlines the scope of the Auditor's examination and opinion.

**Greg Essensa**

Chief Electoral Officer

October 7, 2021



## **INDEPENDENT AUDITOR'S REPORT**

To the Chief Electoral Officer  
And to the Speaker of the Legislative Assembly of Ontario

### **Opinion**

I have audited the financial statements of the Office of the Chief Electoral Officer under the *Election Finances Act* (the Office), which comprise the statement of financial position as at March 31, 2020, and the statements of operations and accumulated surplus, changes in net financial assets 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 Office as at March 31, 2020, and the results of its operations, changes in its net financial assets 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 Office 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.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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 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 Office'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 the Office either intends to cease operations, or has no realistic alternative but to do so.

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

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## **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.

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 Office’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 Office’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 Office 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.



**Bonnie Lysyk, MBA, FCPA, FCA, LPA**  
Auditor General

Toronto, Ontario  
October 7, 2021

## Office of the Chief Electoral Officer – *Election Finances Act*

Statement of financial position | As at March 31, 2020

|   | 2020             | 2019             |
|---|------------------|------------------|
|   | \$               | \$               |
| <b>Financial assets</b>                           |                  |                  |
| Accounts receivable – Consolidated Revenue Fund   | 1,152,513        | 4,566,953        |
| Accounts receivable – Due from Elections Ontario  | -                | 31,705           |
|   | 1,152,513        | 4,598,658        |
| <b>Liabilities</b>                                |                  |                  |
| Accounts payable and accrued liabilities (Note 3) | 901,003          | 4,384,966        |
| Accrued employee benefits obligation (Note 4B)    | 251,510          | 213,692          |
|   | 1,152,513        | 4,598,658        |
| <b>Net financial assets</b>                       | -                | -                |
| <b>Non-financial assets</b>                       |                  |                  |
| Tangible capital assets (Note 5)                  | 2,142,050        | 1,232,666        |
| Prepaid expenses                                  | 317,844          | 6,761            |
| <b>Accumulated surplus</b>                        | <b>2,459,894</b> | <b>1,239,427</b> |

### Commitments (Note 9)

See accompanying notes to financial statements.

Approved by:



Chief Electoral Officer



## Office of the Chief Electoral Officer – Election Finances Act

Statement of operations and accumulated surplus | For the year ended March 31, 2020

|   | 2020<br>Budget<br>(Note 10) | Actual<br>2020    | Actual<br>2019    |
|---|-----------------------------|-------------------|-------------------|
|   | \$                          | \$                | \$                |
| <b>Expenses</b>   |                             |                   |                   |
| <b>Administrative and operating</b>                         |                             |                   |                   |
| Salaries and employee benefits (Note 4)                     | 2,020,700                   | 1,709,391         | 1,642,370         |
| Professional fees   | 3,086,800                   | 764,951           | 182,202           |
| Office supplies and expenses                                | 162,500                     | 76,105            | 153,979           |
| Office rent   | 58,800                      | 50,563            | 51,942            |
| Telephone, mail and shipping                                | 19,500                      | 17,352            | 24,606            |
| Other   | 5,000                       | 4,900             | 4,900             |
| Write-down of tangible capital asset                        | -                           | -                 | 22,725            |
| Amortization  | -                           | 179,285           | 694,246           |
|   | 5,353,300                   | 2,802,547         | 2,776,970         |
| <b>Subsidies (Note 6)</b>                                   |                             |                   |                   |
| Campaign expenses   |                             |                   |                   |
| - candidates  | 3,753,200                   | 127,016           | 4,166,973         |
| - parties   | 60,000                      | 26,732            | 1,329,840         |
| Audit fees  |                             |                   |                   |
| Annual returns  |                             |                   |                   |
| - constituency associations                                 | 567,300                     | 552,645           | 563,557           |
| - parties   | 48,100                      | 40,837            | 41,818            |
| - nominations   | -                           | -                 | 7,578             |
| Campaign returns  |                             |                   |                   |
| - candidates  | 55,200                      | 21,564            | 1,073,780         |
| - parties   | 201,100                     | 38,125            | 42,875            |
| - constituency associations                                 | 23,200                      | 10,088            | 550,293           |
| Leadership contestants                                      | 16,600                      | 20,076            | 190               |
| Quarterly allowances  |                             |                   |                   |
| - constituency associations                                 | 3,235,100                   | 3,012,834         | 2,927,477         |
| - parties   | 13,175,400                  | 13,173,600        | 13,553,198        |
|   | 21,135,200                  | 17,023,517        | 24,257,579        |
| <b>Total expenses</b>                                       | 26,488,500                  | 19,826,064        | 27,034,549        |
| Less: anonymous and excess contributions received (Note 2B) | 1,000                       | 83,348            | 56,068            |
| <b>Net expenses</b>   | <b>26,487,500</b>           | <b>19,742,716</b> | <b>26,978,481</b> |
| <b>Revenue</b>  |                             |                   |                   |
| Consolidated Revenue Fund - Voted appropriation (Note 2B)   | 26,487,500                  | 20,963,183        | 27,022,530        |
| <b>Annual surplus</b>                                       | -                           | 1,220,467         | 44,049            |
| <b>Accumulated surplus, at beginning of year</b>            |                             | 1,239,427         | 1,195,378         |
| <b>Accumulated surplus, end of year</b>                     |                             | 2,459,894         | 1,239,427         |

See accompanying notes to financial statements.

## Office of the Chief Electoral Officer – Election Finances Act

### Statement of changes in net financial assets | For the year ended March 31, 2020

|  | Budget<br>2020<br>(Note 10) | Actual<br>2020 | Actual<br>2019 |
|--|-----------------------------|----------------|----------------|
|  | \$                          | \$             | \$             |
| <b>Annual surplus</b>                              | -                           | 1,220,467      | 44,049         |
| Acquisition of tangible capital assets             | -                           | (1,088,669)    | (754,259)      |
| Write-down of tangible capital assets              | -                           | -              | 22,725         |
| Amortization of tangible capital assets            | -                           | 179,285        | 694,246        |
| Acquisition of prepaid expense                     | -                           | (311,083)      | (6,761)        |
| <b>Increase/(decrease) in net financial assets</b> | -                           | -              | -              |
| <b>Net financial assets, beginning of year</b>     | -                           | -              | -              |
| <b>Net financial assets, end of year</b>           | -                           | -              | -              |

See accompanying notes to financial statements.

### Statement of cash flows | For the year ended March 31, 2020

|  | 2020        | 2019        |
|--|-------------|-------------|
|  | \$          | \$          |
| <b>Operating transactions</b>                    |             |             |
| Annual surplus                                   | 1,220,467   | 44,049      |
| Amortization of tangible capital assets          | 179,285     | 694,246     |
| Write-down of tangible capital assets            | -           | 22,725      |
| Accrued employee benefits obligation             | (37,818)    | (18,945)    |
|  | 1,361,934   | 742,075     |
| Changes in non-cash working capital              |             |             |
| Accounts receivable – Consolidated Revenue Fund  | (3,414,440) | 3,745,815   |
| Accounts receivable – Due from Elections Ontario | (31,705)    | 31,705      |
| Accounts payable and accrued liabilities         | 3,483,963   | (3,758,575) |
| Prepaid expenses                                 | (311,083)   | (6,761)     |
|  | (273,265)   | 12,184      |
| Cash provided by operating transactions          | 1,088,669   | 754,259     |
| <b>Capital transactions</b>                      |             |             |
| Purchase of tangible capital assets              | (1,088,669) | (754,259)   |
| Cash applied to capital transactions             | (1,088,669) | (754,259)   |
| <b>Increase/(decrease) in cash</b>               | -           | -           |
| <b>Cash, beginning of year</b>                   | -           | -           |
| <b>Cash, end of year</b>                         | -           | -           |

See accompanying notes to financial statements.

## Office of the Chief Electoral Officer – *Election Finances Act*

Notes to financial statements | For the year ended March 31, 2020

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### 1. Nature of operations

The Office of the Chief Electoral Officer (Office) is responsible for administering the *Election Act* and *Election Finances Act*. These financial statements reflect the activities conducted under the *Election Finances Act* [Act]. Under that Act, the Chief Electoral Officer registers and reviews filings from Ontario political parties, constituency associations, candidates, leadership contestants, and nomination contestants for purposes of monitoring compliance with contribution and expenditure limits established by the Act. The Chief Electoral Officer also pays subsidies and allowances to eligible recipients as provided for under the Act.

There were two by-elections held on February 27, 2020, two leadership contests and five nomination contests administered during the year ended March 31, 2020.

### 2. Significant accounting policies

#### A) Basis of accounting

These financial statements have been prepared by management in accordance with public sector accounting standards. The significant accounting policies used to prepare these statements are summarized below.

#### B) Revenue recognition

##### Provincial funding

The Office is funded through an annual voted appropriation from the Province of Ontario (Province). Eligible expenses and asset acquisitions under the Act are paid by the Office and are reimbursed out of the Consolidated Revenue Fund to the maximum of the voted appropriation.

Revenue from the voted appropriation is recognized in the same period as when the eligible expenses are incurred, and assets are acquired.

#### Anonymous and excess contributions

Under the Act, anonymous contributions received by a registered political party, constituency association, candidate or leadership contestant must be remitted to the Chief Electoral Officer. In addition, excess contributions over the maximum limits specified in the Act must be remitted to the Chief Electoral Officer unless the recipient is able to refund the excess contribution to the contributor. Due to the unpredictable nature of such contributions, they are recognized when received.

#### C) Expense recognition

##### Administrative and operating

Expenses are recognized on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

##### Subsidies and allowances

Campaign expense subsidies and audit fee subsidies for campaign returns are recorded in the fiscal year in which the election was held. Nomination contestant audit fee subsidies are recorded in the fiscal year for which the returns are filed. Leadership contestant audit fee subsidies are recorded in the fiscal year in which the event took place. Annual returns audit fee subsidies are recorded in the fiscal year to which the returns relate.

- Audit fee subsidies for political parties, constituency associations, and candidate and

## Office of the Chief Electoral Officer – Election Finances Act

Notes to financial statements | For the year ended March 31, 2020

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leadership contests are written off when the return to which the subsidy accrual relates to is more than three years old from the financial statement date.

- Campaign expense subsidies are reviewed for write-off on an individual basis and are written off when the probability of payment is low.

Allowances are owed to eligible political parties and constituency associations for each quarter of the fiscal year. Allowances are recorded in the fiscal year to which the quarters relate.

### D) Tangible capital assets

Tangible capital assets are recorded at historical cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful lives of the assets; with a half-year provision in the year the asset is acquired and available for use, as indicated below:

|                                |                             |
|--------------------------------|-----------------------------|
| Computer hardware and software | 3-8 years                   |
| Furniture and equipment        | 5 years                     |
| Leasehold improvements         | Remaining term of the lease |

Assets in development are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Office's ability to provide services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The write-downs are accounted for as expenses in the Statement of operations and accumulated surplus.

### E) Financial instruments

The Office's financial assets and liabilities are accounted for as follows:

- Accounts receivable are recorded at cost;
- Accounts payable and accrued liabilities are recorded at cost; and
- Accrued employee benefits obligation is recorded at cost based on the entitlements earned by employees up to March 31, 2020. A fair value estimate based on actuarial assumptions about when these benefits will actually be paid has not been made as it is not expected that there would be a significant difference from the recorded amount.

The Office does not use derivative financial instruments.

### F) Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires that management make estimates and assumptions that affect the reported amount of assets and liabilities as at the date of the financial statements and the reported amounts of the revenues and expenses during the reporting period. Items requiring the use of significant estimates include the useful life of tangible capital assets, accruals for audit fees and campaign subsidies, and accrued employee benefits obligation.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

## Office of the Chief Electoral Officer – Election Finances Act

Notes to financial statements | For the year ended March 31, 2020

### 3. Accounts payable and accrued liabilities

|  | 2020    | 2019      |
|--|---------|-----------|
|  | \$      | \$        |
| Subsidies and allowances payable         | 765,429 | 4,291,803 |
| Administrative and operating liabilities | 76,743  | 24,250    |
| Accrued employee benefits obligation     | 58,831  | 68,913    |
|  | 901,003 | 4,384,966 |

The subsidies and allowances payable include amounts owing to registered parties, registered constituency associations and registered candidates. Administrative and operating liabilities relate to normal business transactions with third-party vendors and are subject to standard commercial terms. Accrued benefits are recorded based on employment arrangements and legislated entitlements.

Included in Administrative and operating liabilities is \$7,000 due to the Elections Ontario.

### 4. Employee future benefits

#### A) Pension benefits

The Office's full-time employees participate in the Public Service Pension Fund (PSPF), which is a defined benefit pension plan for employees of the Province and many provincial agencies. The Province, which is the sole sponsor of the PSPF, determines the Office's annual payments to the fund. As the sponsors are responsible for ensuring that the pension fund is financially viable, any surpluses or unfunded liabilities arising from statutory actuarial funding valuations are not assets or obligations of the Office.

The Office's annual payments of \$109,900 (2019 - \$94,600), are included in salaries and employee benefits costs in the Statement of operations and accumulated surplus.

#### B) Accrued employee benefits obligation

The costs of legislated severance and unused vacation entitlements earned by employees are recognized in these financial statements. The costs for the year amounted to \$37,818 (2019 - \$18,945) and are included in salaries and employee benefits expense in the Statement of operations and accumulated surplus. The total liability for these costs is reflected in the accrued employee benefits obligation, less any amounts payable within one year, which is included in accounts payable and accrued liabilities, as follows:

|  | 2020    | 2019    |
|--|---------|---------|
|  | \$      | \$      |
| Total liability for severance and vacation   | 310,341 | 282,605 |
| Less: due within one year and included in accounts payable and accrued liabilities | 58,831  | 68,913  |
| Accrued employee benefits obligation   | 251,510 | 213,692 |

#### C) Other non-pension post-employment benefits

The cost of other non-pension post-retirement benefits are determined and paid for by the Ontario Ministry of Government Services and accordingly are not included in these financial statements.

## Office of the Chief Electoral Officer – Election Finances Act

Notes to financial statements | For the year ended March 31, 2020

### 5. Tangible capital assets

|                                       | Computer hardware and software | Software in development | Furniture and equipment | Leasehold improvements | Total     |
|---------------------------------------|--------------------------------|-------------------------|-------------------------|------------------------|-----------|
|                                       | \$                             | \$                      | \$                      | \$                     | \$        |
| <b>Cost</b>                           |                                |                         |                         |                        |           |
| Opening balance, April 1, 2019        | 4,792,794                      | -                       | 58,828                  | 46,511                 | 4,898,133 |
| Additions                             | 2,265                          | 1,086,404               | -                       | -                      | 1,088,669 |
| Closing balance, March 31, 2020       | 4,795,059                      | 1,086,404               | 58,828                  | 46,511                 | 5,986,802 |
| <b>Accumulated amortization</b>       |                                |                         |                         |                        |           |
| Opening balance, April 1, 2019        | 3,560,128                      | -                       | 58,828                  | 46,511                 | 3,665,467 |
| Amortization                          | 179,285                        | -                       | -                       | -                      | 179,285   |
| Closing balance, March 31, 2020       | 3,739,413                      | -                       | 58,828                  | 46,511                 | 3,844,752 |
| <b>Net book value, March 31, 2020</b> | 1,055,646                      | 1,086,404               | -                       | -                      | 2,142,050 |

|                                       | Computer hardware and software | Software in development | Furniture and equipment | Leasehold improvements | Total     |
|---------------------------------------|--------------------------------|-------------------------|-------------------------|------------------------|-----------|
|                                       | \$                             | \$                      | \$                      | \$                     | \$        |
| <b>Cost</b>                           |                                |                         |                         |                        |           |
| Opening balance, April 1, 2018        | 3,977,094                      | 84,166                  | 58,828                  | 46,511                 | 4,166,599 |
| Additions                             | 754,259                        | -                       | -                       | -                      | 754,259   |
| Write-down                            | -                              | (22,725)                | -                       | -                      | (22,725)  |
| Transfer from software in development | 61,441                         | (61,441)                | -                       | -                      | -         |
| Closing balance, March 31, 2019       | 4,792,794                      | -                       | 58,828                  | 46,511                 | 4,898,133 |
| <b>Accumulated amortization</b>       |                                |                         |                         |                        |           |
| Opening balance, April 1, 2018        | 2,865,882                      | -                       | 58,828                  | 46,511                 | 2,971,221 |
| Amortization                          | 694,246                        | -                       | -                       | -                      | 694,246   |
| Closing balance, March 31, 2019       | 3,560,128                      | -                       | 58,828                  | 46,511                 | 3,665,467 |
| <b>Net book value, March 31, 2019</b> | 1,232,666                      | -                       | -                       | -                      | 1,232,666 |

## Office of the Chief Electoral Officer – *Election Finances Act*

Notes to financial statements | For the year ended March 31, 2020

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The majority of the tangible capital assets are related to the in-house enhancements of the election management system (EMS). At the end of March 31, 2020, the total capitalized cost for the EMS is \$36,863,000 (2019 - \$35,275,000), of which \$4,805,000 (2019 - \$4,708,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*.

The total net book value as of March 31, 2020 for the EMS is \$6,987,000 (2019 - \$6,400,000), of which \$1,151,000 (2019 - \$1,229,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*. Management utilizes this system to administer event related activities.

### 6. Subsidies and allowances

#### A) Subsidies

The subsidy amounts noted below are effective from January 1, 2020 until December 31, 2020. Annual indexation will occur on January 1, 2021.

- Candidate campaign expenses to every registered candidate who receives at least five per cent of the popular vote in an electoral district. The reimbursed amount is the lesser of 20 per cent of the candidate's campaign expenses or 20 per cent of the allowable maximum campaign expenditure limit of \$1.35 (2019 - \$1.33) per eligible voter. Candidates in designated northern electoral districts may receive an additional \$9,831 (2019 - \$9,645).
- Campaign expenses to every registered party that receives at least 15 per cent of the popular vote in any electoral district. The reimbursed amount is five cents per eligible voter in each electoral district.

- Audit fees for annual and campaign returns of each registered constituency association to a maximum of \$843 (2019 - \$827) per return.
- Audit fees for annual and campaign returns of each registered party to a maximum of \$1,685 (2019 - \$1,653) per return.
- Audit fees for campaign returns of each candidate to a maximum of \$1,404 (2019 - \$1,378) per return.
- Audit fees for leadership contest period returns of each leadership contestant to a maximum of \$1,124 (2019 - \$1,102) per return.
- Audit fees for nomination contest period returns of each nomination contestant who either accepted at least \$10,000 in contributions or incurred expenses of at least \$10,000 to a maximum of \$1,124 (2019 - \$1,102) per return.

#### B) Allowances

The quarterly allowance rates and amounts noted below are effective from January 1, 2020 until December 31, 2020. Annual indexation for the constituency associations' quarterly allowance amount will occur on January 1, 2021. The quarterly allowance rate will decline in each calendar year from 2020 to 2021 and allowances will end on December 31, 2021.

- Quarterly allowances to every registered party that, in the last general election, receives two per cent of valid votes cast province wide, or five per cent of valid votes cast in the electoral districts where the registered party endorsed a candidate. The quarterly allowance is \$0.552 (2019 - \$0.594) multiplied by the number of valid votes cast for the party's candidates in the most recent general election.

## Office of the Chief Electoral Officer – *Election Finances Act*

Notes to financial statements | For the year ended March 31, 2020

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- Quarterly allowances to every registered constituency association where the registered candidate associated with the registered party of the constituency association receives at least two per cent of the valid votes cast at the most recent election. In addition, the constituency association's filings have to be complete for the preceding four years. Any association not compliant does not qualify for payment. A quarterly amount of \$6,600 (2019 - \$6,475) is assigned to each electoral district. This amount is shared proportionately based on the percentage of votes for each party's candidate and paid to the constituency association.

### 7. Related Party Transactions

The Office is controlled by the Province and is therefore a related party to other organizations that are controlled by or are subject to significant influence by the Province. In 2020, the transactions with related parties were:

- The Office of the Chief Electoral Officer provides certain administrative services such as accounting, human resources, and information technology support needed to administer the Act at no charge.
- The Office of the Chief Electoral Officer provides office space needed to administer the Act. In 2020, these costs amounted to \$50,600 (2019 - \$52,000) and are included in office rent on the Statement of operations.
- The Ministry of Finance provides information technology and other services provided by the Province's Guelph Data Centre. In 2020, these costs amounted to \$13,900 (2019 -

\$9,100), and are included in professional fees on the Statement of operations.

- The Legislative Assembly of Ontario provides payroll administration services to the Office at no charge.
- Other related party transactions are described in Note 3 and 4.

### 8. Financial instruments

#### A) Liquidity risk

Liquidity risk is the risk that the Office will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Office manages its liquidity risk by monitoring its operating requirements. The Office is funded by an annual voted appropriation to ensure it has sufficient funds to fulfill its obligations. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

#### B) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss to the other party by failing to discharge an obligation. The Office is not exposed to credit risk as the accounts receivable balance is due from the Province.

It is management's opinion that the Office is not exposed to significant liquidity or credit risk arising from its financial instruments due to their nature.

### 9. Lease commitments

The Office has extended the lease agreement with its landlord for its current premises expiring on May 31, 2025. Annual charges by the Office of the Chief Electoral Officer for office rent are based on the square footage



## Office of the Chief Electoral Officer – Election Finances Act

Notes to financial statements | For the year ended March 31, 2020

occupied and the amounts for future lease commitments related to space needed to administer the Act are as follows:

|            | <b>\$</b>      |
|------------|----------------|
| 2021       | 53,100         |
| 2022       | 53,600         |
| 2023       | 54,700         |
| 2024       | 54,900         |
| 2025       | 54,900         |
| Thereafter | 9,200          |
|            | <b>280,400</b> |

### 10. Budget

The budget, which is approved by the Board of Internal Economy, is prepared on a cash basis while the actual results are accounted for on an accrual basis. Following are the adjustments required to restate the budget using Canadian public sector accounting standards.

|  | <b>2020</b>       |
|--|-------------------|
| <b>Expenditures</b>  | <b>\$</b>         |
| Original approved budget   | 26,487,500        |
| Less: capitalized expenditures   | (2,172,900)       |
| Add: amortization of tangible capital assets                                 | 179,285           |
| Less: changes in accrued expenditures  | (3,725,500)       |
| Budgeted expenses restated using Canadian Public Sector Accounting Standards | <b>20,768,385</b> |

### 11. Reconciliation to Public Accounts Volume 1 basis of presentation

The Office's Statement of Expenses presented in Volume 1 of the Public Accounts of Ontario was prepared on a basis consistent with the accounting policies followed for preparation

of the Estimates submitted for approval to the Board of Internal Economy, under which purchases of tangible capital assets are expensed in the year of acquisition rather than being capitalized and amortized over their useful lives. Volume 1 also excludes the accrued subsidies and administrative and operating expenses paid after late April 2020. A reconciliation of total expenses reported in Volume 1 to the net expenses reported in these financial statements is as follows:

|  | <b>2020</b>        | <b>2019</b>      |
|--|--------------------|------------------|
|  | <b>\$</b>          | <b>\$</b>        |
| Total expenses per Volume 1                                      | 24,428,573         | 23,268,932       |
| Purchase of tangible capital assets                              | (1,088,669)        | (754,259)        |
| Write-down of tangible capital assets                            | -                  | 22,725           |
| Amortization of tangible capital assets                          | 179,285            | 694,246          |
| Change in accrued subsidies                                      | (3,577,323)        | 3,723,432        |
| Change in accrued administrative expenses                        | (199,150)          | 23,405           |
|  | <b>(4,685,857)</b> | <b>3,709,549</b> |
| Net expenses per Statement of operations and accumulated surplus | 19,742,716         | 26,978,481       |



## Appendix A: Organizational overview

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The Chief Electoral Officer of Ontario is an independent officer of the Legislative Assembly of Ontario, appointed under the province's *Election Act*.

Elections Ontario, under the Chief Electoral Officer, is responsible for administering elections, by-elections, and referenda. Elections Ontario also oversees the registration and regulation of the financial activity of Ontario's provincial political parties, constituency associations, candidates, leadership contestants and third-party advertisers.

The activities of the office are governed by the *Election Act*, the *Election Finances Act*, and other statutes.



### VISION

Elections Ontario will build modern services for Ontarians that put the needs of voters first.



### MISSION

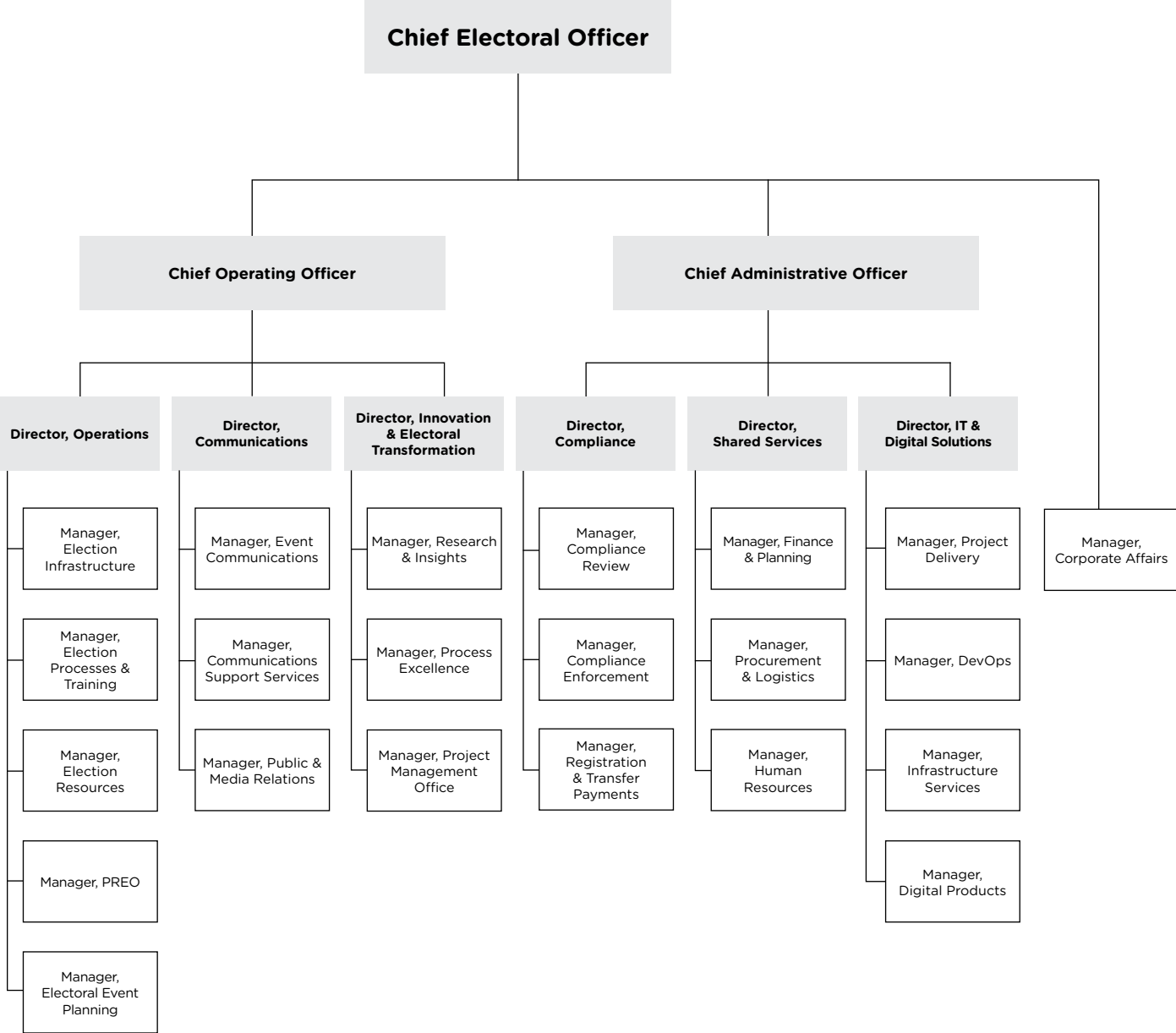
Elections Ontario will uphold the integrity and accessibility of the electoral process and manage elections in an efficient, fair, and impartial manner.



### MANDATE

Elections Ontario is mandated to administer the electoral process in Ontario in accordance with provincial legislation.

# Elections Ontario's management structure



## Appendix B: Recommendations for administrative and technical adjustments to the *Election Act* and *Election Finances Act*

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The Chief Electoral Officer recommends several administrative and technical adjustments to election-related legislation to ensure that processes, requirements, and provisions align with the needs of stakeholders and Elections Ontario.

- **Enable a practical approach to communications.** Current communications requirements do not align with the digital media landscape. The legislation should be amended so that the Chief Electoral Officer has greater discretion in selecting the appropriate communication channels for reaching voters.
- **Simplify election calendar timing.** The legislation should be amended to provide the Chief Electoral Officer with greater latitude for making decisions regarding the election calendar.
- **Outline a clear process for parties to withdraw candidates during the election period.** Under previous legislation there was a process for the leader to withdraw an endorsement of a candidate. The current situation seems to be the result of a gap in legislation after the nomination process was streamlined.
- **Align the end of the revision period at returning offices to the end of special ballot voting** so that voters who revise their information can still vote. Currently, the deadline to vote by special ballot ends two hours before the end of the revision period.
- **Require landlords of buildings containing 100 or more dwelling units to grant access** to a voting location set in the building on election day to non-tenants for the purpose of voting.
- **Eliminate advance polls at returning and satellite offices** to avoid an overlap with special ballot voting, which runs throughout the writ period at these locations.
- **Eliminate the requirement to collect information about a voter's sex** for the Ontario Register of Absentee Voters. This information is not required for the permanent or provisional registers, is not part of the eligibility criteria to vote, and is at odds with provincial policies.
- **Strengthen the Chief Electoral Officer's powers of inspection over unregistered entities** for the purposes of conducting investigations of any apparent contraventions of the *Election Finances Act*.
- **Provide direction for the treatment of deficits** for leadership and nomination contestants, as well as independent candidates.
- **Allow nomination and leadership contestants to withdraw** their registration.

## Appendix C: Registered political parties as of March 31, 2020

| <b>Party name</b>                                 | <b>Party name or abbreviation to be shown in any election documents</b> |
|---|---|
| Canadian Economic Party                           | CEP   |
| Canadians' Choice Party                           | CCP   |
| Communist Party of Canada (Ontario)               | Communist   |
| Freedom Party of Ontario                          | Freedom Party of Ontario  |
| Go Vegan  | Go Vegan  |
| Green Party of Ontario                            | Green Party of Ontario  |
| Multicultural Party of Ontario                    | Multicultural Party of Ontario  |
| New Democratic Party of Ontario                   | Ontario NDP/NPD   |
| None of the Above Direct Democracy Party          | None of the Above Direct Democracy Party                                |
| Northern Ontario Party                            | N O P   |
| Ontario Alliance                                  | Alliance  |
| Ontario Liberal Party                             | Ontario Liberal Party   |
| Ontario Libertarian Party                         | Libertarian   |
| Ontario Moderate Party                            | Ontario Moderate Party  |
| Ontario Party                                     | Ontario Party   |
| Ontario Provincial Confederation of Regions Party | Ontario Provincial Confederation of Regions Party                       |
| Party for People with Special Needs               | Party for People with Special Needs                                     |
| Pauper Party of Ontario                           | Paupers   |
| Progressive Conservative Party of Ontario         | PC Party of Ontario   |
| Stop Climate Change                               | Stop Climate Change   |
| Stop the New Sex-Ed Agenda                        | Stop the New Sex-Ed Agenda  |
| The Peoples Political Party                       | The People  |
| Trillium Party of Ontario                         | Trillium Party TPO  |

## Appendix C (continued)

| Date of registration  | Registration method  |
|---|--|
| Friday, May 11, 2018  | Candidate endorsement process under the <i>Election Finances Act</i> |
| Monday, September 12, 2011  | Candidate endorsement process under the <i>Election Finances Act</i> |
| Wednesday, September 3, 1975  | Petitioning process under the <i>Election Finances Reform Act</i>    |
| Registered as "Unparty Party (Ontario)" on November 26, 1980. Renamed October 19, 1983.   | Petitioning process under the <i>Election Finances Reform Act</i>    |
| Registered as "Vegan Environment Party" on September 14, 2011. Renamed on May 9, 2018.  | Candidate endorsement process under the <i>Election Finances Act</i> |
| Wednesday, July 4, 1984   | Petitioning process under the <i>Election Finances Reform Act</i>    |
| Wednesday, May 9, 2018  | Candidate endorsement process under the <i>Election Finances Act</i> |
| Thursday, February 13, 1975   | On enactment of the <i>Election Finances Reform Act</i>              |
| Registered as "None of the Above Party of Ontario" on May 15, 2014. Renamed to "None of the Above Party" on March 10, 2016. Renamed on December 19, 2017. | Candidate endorsement process under the <i>Election Finances Act</i> |
| Registered as "Northern Ontario Heritage Party" on August 5, 2010. Renamed June 29, 2016.   | Petitioning process under the <i>Election Finances Act</i>           |
| Registered as "Alliance Party of Ontario" on November 23, 2017. Renamed on February 28, 2018.   | Petitioning process under the <i>Election Finances Act</i>           |
| Thursday, February 13, 1975   | On enactment of the <i>Election Finances Reform Act</i>              |
| Wednesday, August 18, 1976  | Petitioning process under the <i>Election Finances Reform Act</i>    |
| Thursday, May 22, 2014  | Candidate endorsement process under the <i>Election Finances Act</i> |
| Thursday, May 17, 2018  | Candidate endorsement process under the <i>Election Finances Act</i> |
| Wednesday, May 30, 1990   | Petitioning process under the <i>Election Finances Act</i>           |
| Tuesday, September 18, 2007   | Candidate endorsement process under the <i>Election Finances Act</i> |
| Wednesday, September 14, 2011   | Candidate endorsement process under the <i>Election Finances Act</i> |
| Thursday, February 13, 1975   | On enactment of the <i>Election Finances Reform Act</i>              |
| Wednesday, May 16, 2018   | Candidate endorsement process under the <i>Election Finances Act</i> |
| Wednesday, November 2, 2016   | Candidate endorsement process under the <i>Election Finances Act</i> |
| Tuesday, September 13, 2011   | Candidate endorsement process under the <i>Election Finances Act</i> |
| Thursday, May 22, 2014  | Candidate endorsement process under the <i>Election Finances Act</i> |

## Appendix D: Requests to register the name of a new political party during the 2019-20 fiscal year

| Date of Chief Electoral Officer decision | Name requested                            | Abbreviation requested                    | Name of applicant    | Chief Electoral Officer decision                       |
|--|---|---|----------------------|--|
| April 18, 2019                           | The Secular Party Of Canada               | SPC                                       | Stephen Perin        | "Name: Not Acceptable<br>Abbreviation: Not Acceptable" |
| May 21, 2019                             | Ontario Proportional Representation Party | Ontario Proportional Representation Party | Matthew Giancola     | "Name: Acceptable<br>Abbreviation: Acceptable"         |
| June 17, 2019                            | The Civil Party of Ontario                | CVL                                       | Kyle Hinds           | "Name: Acceptable<br>Abbreviation: Acceptable"         |
| July 31, 2019                            | United Alliance of Ontario                | UAO                                       | David Vanveen        | "Name: Acceptable<br>Abbreviation: Acceptable"         |
| August 20, 2019                          | Ontario Guardian Party                    | Ontario Guardian Party                    | Peter H Goemans      | "Name: Acceptable<br>Abbreviation: Acceptable"         |
| December 2, 2019                         | Mario Party of Ontario                    | MARPO                                     | James Stata          | "Name: Acceptable<br>Abbreviation: Acceptable"         |
| January 22, 2020                         | Ontario Liberty Reform Party              | O.L.R.P.                                  | Richard Pickett      | "Name: Acceptable<br>Abbreviation: Acceptable"         |
| January 24, 2020                         | Prescottin, Russellois Party              | Prescottin, Russellois Party              | Marc-Antoine Gagnier | "Name: Acceptable<br>Abbreviation: Acceptable"         |
| January 30, 2020                         | Freedom Party of Ontario                  | Freedom Party of Ontario (FPO)            | Crystal Vargas       | "Name: Not Acceptable<br>Abbreviation: Not Acceptable" |
| March 9, 2020                            | The English Party of Ontario              | EPO                                       | Douglas McGoldrick   | "Name: Acceptable<br>Abbreviation: Acceptable"         |
| March 17, 2020                           | Consensus Ontario                         | Consensus                                 | Bradley Harness      | "Name: Acceptable<br>Abbreviation: Acceptable"         |



## Appendix E: Registered constituency association changes by party during the 2019-20 fiscal year

| Party name  | Number of registered constituency associations |                      |
|---|--|----------------------|
|   | as at April 1, 2019                            | as at March 31, 2020 |
| Canadian Economic Party                           | 0  | 0                    |
| Canadians' Choice Party                           | 0  | 0                    |
| Communist Party of Canada (Ontario)               | 1  | 1                    |
| Freedom Party of Ontario                          | 12   | 12                   |
| Go Vegan  | 0  | 0                    |
| Green Party of Ontario                            | 121  | 121                  |
| Multicultural Party of Ontario                    | 0  | 0                    |
| New Democratic Party of Ontario                   | 123  | 122                  |
| None of the Above Direct Democracy Party          | 124  | 124                  |
| Northern Ontario Party                            | 9  | 9                    |
| Ontario Alliance                                  | 1  | 1                    |
| Ontario Liberal Party                             | 123  | 124                  |
| Ontario Libertarian Party                         | 3  | 7                    |
| Ontario Moderate Party                            | 0  | 0                    |
| Ontario Party                                     | 0  | 0                    |
| Ontario Provincial Confederation of Regions Party | 3  | 2                    |
| Party for People with Special Needs               | 3  | 3                    |
| Pauper Party of Ontario                           | 2  | 2                    |
| Progressive Conservative Party of Ontario         | 123  | 124                  |
| Stop Climate Change                               | 0  | 0                    |
| Stop the New Sex-Ed Agenda                        | 4  | 5                    |
| The Peoples Political Party                       | 3  | 5                    |
| Trillium Party of Ontario                         | 11   | 5                    |
| <b>Total</b>                                      | <b>666</b>                                     | <b>667</b>           |

## Appendix F: Contribution limits for 2019 and 2020

Individual contribution limits from January 1, 2019 to December 31, 2019

| Timeframe          | To a political party                  | To constituency associations/<br>nomination contestants<br>combined | To a candidate  | To a leadership<br>contestant |
|--------------------|---------------------------------------|---|---|-------------------------------|
| Annual limit       | \$1,600                               | To the association/nomination<br>contestants of one party           | Not permitted   | \$1,600                       |
|                    |                                       | \$1,600   |   |                               |
| Campaign<br>period | No extra amount over the annual limit |   | To the candidates<br>of one party/<br>independent<br>candidates | Not applicable                |
|                    |                                       |   | \$1,600   |                               |

Individual contribution limits from January 1, 2020 to December 31, 2020

| Timeframe          | To a political party                  | To constituency associations/<br>nomination contestants<br>combined | To a candidate  | To a leadership<br>contestant |
|--------------------|---------------------------------------|---|---|-------------------------------|
| Annual limit       | \$1,625                               | To the association/nomination<br>contestants of one party           | Not permitted   | \$1,625                       |
|                    |                                       | \$1,625   |   |                               |
| Campaign<br>period | No extra amount over the annual limit |   | To the candidates<br>of one party/<br>independent<br>candidates | Not applicable                |
|                    |                                       |   | \$1,625   |                               |

## Appendix G: 2019 annual financial statements for registered political parties

| Statement                                     | Canadian Economic Party | Canadians' Choice Party | Communist Party of Canada (Ontario) | Consensus Ontario | Freedom Party of Ontario | Go Vegan | Green Party of Ontario | Multicultural Party of Ontario | New Democratic Party of Ontario |
|---|-------------------------|-------------------------|-------------------------------------|-------------------|--------------------------|----------|------------------------|--------------------------------|---------------------------------|
| <b>A. Statement of revenue and expenses</b>   | \$                      | \$                      | \$                                  | \$                | \$                       | \$       | \$                     | \$                             | \$                              |
| <b>Revenue</b>                                |                         |                         |                                     |                   |                          |          |                        |                                |                                 |
| Net contributions                             | —                       | 50.00                   | 32,301.53                           | —                 | 14,874.00                | —        | 994,100.21             | —                              | 2,590,177.00                    |
| Transfers                                     | —                       | —                       | 1,600.00                            | —                 | 5,700.00                 | —        | 33,985.00              | —                              | 457,662.00                      |
| Other income                                  | —                       | —                       | 0.71                                | —                 | —                        | —        | 665,001.39             | —                              | 6,174,656.00                    |
| <b>Total income</b>                           | <b>—</b>                | <b>50.00</b>            | <b>33,902.24</b>                    | <b>—</b>          | <b>20,574.00</b>         | <b>—</b> | <b>1,693,086.60</b>    | <b>—</b>                       | <b>9,222,495.00</b>             |
| <b>Expenses</b>                               |                         |                         |                                     |                   |                          |          |                        |                                |                                 |
| Transfers                                     | —                       | —                       | —                                   | —                 | —                        | —        | 15.00                  | —                              | 62,545.00                       |
| Others  | —                       | 325.09                  | 35,475.22                           | 6.00              | 21,769.00                | —        | 1,188,953.71           | —                              | 3,269,845.00                    |
| <b>Total expenses</b>                         | <b>—</b>                | <b>325.09</b>           | <b>35,475.22</b>                    | <b>6.00</b>       | <b>21,769.00</b>         | <b>—</b> | <b>1,188,968.71</b>    | <b>—</b>                       | <b>3,332,390.00</b>             |
| <b>Excess revenue over expenses</b>           | <b>—</b>                | <b>(275.09)</b>         | <b>(1,572.98)</b>                   | <b>(6.00)</b>     | <b>(1,195.00)</b>        | <b>—</b> | <b>504,117.89</b>      | <b>—</b>                       | <b>5,890,105.00</b>             |
| Adjusted prior period surplus (deficit)       | —                       | 298.99                  | 2,920.83                            | (480.33)          | 2,534.00                 | —        | 377,190.87             | 20.00                          | (3,349,559.00)                  |
| <b>Surplus (deficit) at year end</b>          | <b>—</b>                | <b>23.90</b>            | <b>1,347.85</b>                     | <b>(486.33)</b>   | <b>1,339.00</b>          | <b>—</b> | <b>881,308.76</b>      | <b>20.00</b>                   | <b>2,540,546.00</b>             |
| <b>B. Statement of assets and liabilities</b> | \$                      | \$                      | \$                                  | \$                | \$                       | \$       | \$                     | \$                             | \$                              |
| <b>Assets</b>                                 |                         |                         |                                     |                   |                          |          |                        |                                |                                 |
| <b>Total</b>                                  | <b>—</b>                | <b>83.90</b>            | <b>2,069.80</b>                     | <b>—</b>          | <b>1,491.00</b>          | <b>—</b> | <b>929,506.74</b>      | <b>20.00</b>                   | <b>4,091,503.00</b>             |
| <b>Liabilities and surplus</b>                |                         |                         |                                     |                   |                          |          |                        |                                |                                 |
| Liabilities                                   | —                       | 60.00                   | 721.95                              | 486.33            | 152.00                   | —        | 48,197.98              | —                              | 1,550,957.00                    |
| Surplus (deficit)                             | —                       | 23.90                   | 1,347.85                            | (486.33)          | 1,339.00                 | —        | 881,308.76             | 20.00                          | 2,540,546.00                    |
| <b>Total</b>                                  | <b>—</b>                | <b>83.90</b>            | <b>2,069.80</b>                     | <b>—</b>          | <b>1,491.00</b>          | <b>—</b> | <b>929,506.74</b>      | <b>20.00</b>                   | <b>4,091,503.00</b>             |

## Appendix G (continued)

| Statement   | None of the Above<br>Direct Democracy<br>Party | Northern Ontario<br>Party | Ontario Alliance  | Ontario Liberal<br>Party | Ontario Libertarian<br>Party | Ontario Moderate<br>Party | Ontario Party  | Ontario Provincial<br>Confederation of<br>Regions Party | Party for People with<br>Special Needs |
|---|--|---------------------------|-------------------|--------------------------|------------------------------|---------------------------|----------------|---|--|
| <b>A. Statement of<br/>revenue and<br/>expenses</b>   | \$   | \$                        | \$                | \$                       | \$                           | \$                        | \$             | \$  | \$                                     |
| <b>Revenue</b>  |  |                           |                   |                          |                              |                           |                |   |  |
| Net contributions                                     | 10,025.00                                      | 308.00                    | 6,400.00          | 1,201,972.00             | 8,649.00                     | —                         | —              | 500.00  | 26,666.00                              |
| Transfers   | 3,000.00                                       | —                         | —                 | 505,071.00               | —                            | —                         | —              | —   | —                                      |
| Other income  | —  | 165.00                    | 100.00            | 4,256,019.00             | 2,827.24                     | —                         | —              | —   | —                                      |
| <b>Total income</b>                                   | <b>13,025.00</b>                               | <b>473.00</b>             | <b>6,500.00</b>   | <b>5,963,062.00</b>      | <b>11,476.24</b>             | <b>—</b>                  | <b>—</b>       | <b>500.00</b>   | <b>26,666.00</b>                       |
| <b>Expenses</b>                                       |  |                           |                   |                          |                              |                           |                |   |  |
| Transfers   | —  | —                         | (25.00)           | 20,227.00                | —                            | —                         | —              | —   | —                                      |
| Others  | 12,337.30                                      | 754.24                    | 905.56            | 2,137,377.00             | 14,718.72                    | —                         | 36.00          | 23.40   | 31,577.16                              |
| <b>Total expenses</b>                                 | <b>12,337.30</b>                               | <b>754.24</b>             | <b>880.56</b>     | <b>2,157,604.00</b>      | <b>14,718.72</b>             | <b>—</b>                  | <b>36.00</b>   | <b>23.40</b>  | <b>31,577.16</b>                       |
| <b>Excess revenue<br/>over expenses</b>               | <b>687.70</b>                                  | <b>(281.24)</b>           | <b>5,619.44</b>   | <b>3,805,458.00</b>      | <b>(3,242.48)</b>            | <b>—</b>                  | <b>(36.00)</b> | <b>476.60</b>   | <b>(4,911.16)</b>                      |
| Adjusted prior<br>period surplus<br>(deficit)         | (17,534.05)                                    | 652.49                    | (10,364.37)       | (4,205,211.00)           | 20,890.29                    | —                         | 30.00          | 570.75  | 16,158.32                              |
| <b>Surplus (deficit)<br/>at year end</b>              | <b>(16,846.35)</b>                             | <b>371.25</b>             | <b>(4,744.93)</b> | <b>(399,753.00)</b>      | <b>17,647.81</b>             | <b>—</b>                  | <b>(6.00)</b>  | <b>1,047.35</b>   | <b>11,247.16</b>                       |
| <b>B. Statement<br/>of assets and<br/>liabilities</b> | \$   | \$                        | \$                | \$                       | \$                           | \$                        | \$             | \$  | \$                                     |
| <b>Assets</b>   |  |                           |                   |                          |                              |                           |                |   |  |
| <b>Total</b>  | <b>458.56</b>                                  | <b>494.36</b>             | <b>35.15</b>      | <b>2,397,811.00</b>      | <b>17,981.57</b>             | <b>—</b>                  | <b>—</b>       | <b>1,047.35</b>   | <b>11,437.16</b>                       |
| <b>Liabilities and surplus</b>                        |  |                           |                   |                          |                              |                           |                |   |  |
| Liabilities   | 17,304.91                                      | 123.11                    | 4,780.08          | 2,797,564.00             | 333.76                       | —                         | 6.00           | —   | 190.00                                 |
| Surplus (deficit)                                     | (16,846.35)                                    | 371.25                    | (4,744.93)        | (399,753.00)             | 17,647.81                    | —                         | (6.00)         | 1,047.35  | 11,247.16                              |
| <b>Total</b>  | <b>458.56</b>                                  | <b>494.36</b>             | <b>35.15</b>      | <b>2,397,811.00</b>      | <b>17,981.57</b>             | <b>—</b>                  | <b>—</b>       | <b>1,047.35</b>   | <b>11,437.16</b>                       |

## Appendix G (continued)

| Statement                                     | Party of Objective Truth | Pauper Party of Ontario | Progressive Conservative Party of Ontario | Stop Climate Change | Stop the New Sex-Ed Agenda | The New People's Choice Party of Ontario | The Peoples Political Party | Trillium Party of Ontario |
|---|--------------------------|-------------------------|---|---------------------|----------------------------|--|-----------------------------|---------------------------|
| <b>A. Statement of revenue and expenses</b>   | \$                       | \$                      | \$  | \$                  | \$                         | \$                                       | \$                          | \$                        |
| <b>Revenue</b>                                |                          |                         |   |                     |                            |  |                             |                           |
| Net contributions                             | —                        | —                       | 5,688,791.93                              | —                   | 120,432.32                 | —  | 17,170.00                   | 480.00                    |
| Transfers                                     | —                        | —                       | 794,735.00                                | —                   | —                          | —  | —                           | —                         |
| Other income                                  | —                        | —                       | 6,400,973.50                              | 0.24                | —                          | —  | —                           | —                         |
| <b>Total income</b>                           | <b>—</b>                 | <b>—</b>                | <b>12,884,500.43</b>                      | <b>0.24</b>         | <b>120,432.32</b>          | <b>—</b>                                 | <b>17,170.00</b>            | <b>480.00</b>             |
| <b>Expenses</b>                               |                          |                         |   |                     |                            |  |                             |                           |
| Transfers                                     | —                        | —                       | 189,881.24                                | —                   | —                          | —  | —                           | —                         |
| Others  | —                        | —                       | 5,389,735.96                              | —                   | 129,835.28                 | —  | 16,690.74                   | 3,315.34                  |
| <b>Total expenses</b>                         | <b>—</b>                 | <b>—</b>                | <b>5,579,617.20</b>                       | <b>—</b>            | <b>129,835.28</b>          | <b>—</b>                                 | <b>16,690.74</b>            | <b>3,315.34</b>           |
| <b>Excess revenue over expenses</b>           | <b>—</b>                 | <b>—</b>                | <b>7,304,883.23</b>                       | <b>0.24</b>         | <b>(9,402.96)</b>          | <b>—</b>                                 | <b>479.26</b>               | <b>(2,835.34)</b>         |
| Adjusted prior period surplus (deficit)       | —                        | —                       | (9,186,775.04)                            | 246.10              | 77,967.87                  | —  | 1,000.76                    | 9,081.35                  |
| <b>Surplus (deficit) at year end</b>          | <b>—</b>                 | <b>—</b>                | <b>(1,881,891.81)</b>                     | <b>246.34</b>       | <b>68,564.91</b>           | <b>—</b>                                 | <b>1,480.02</b>             | <b>6,246.01</b>           |
| <b>B. Statement of assets and liabilities</b> | <b>\$</b>                | <b>\$</b>               | <b>\$</b>                                 | <b>\$</b>           | <b>\$</b>                  | <b>\$</b>                                | <b>\$</b>                   | <b>\$</b>                 |
| <b>Assets</b>                                 |                          |                         |   |                     |                            |  |                             |                           |
| <b>Total</b>                                  | <b>—</b>                 | <b>—</b>                | <b>3,992,367.23</b>                       | <b>246.34</b>       | <b>76,356.73</b>           | <b>—</b>                                 | <b>1,480.02</b>             | <b>6,246.01</b>           |
| <b>Liabilities and surplus</b>                |                          |                         |   |                     |                            |  |                             |                           |
| Liabilities                                   | —                        | —                       | 5,874,259.04                              | —                   | 7,791.82                   | —  | —                           | —                         |
| Surplus (deficit)                             | —                        | —                       | (1,881,891.81)                            | 246.34              | 68,564.91                  | —  | 1,480.02                    | 6,246.01                  |
| <b>Total</b>                                  | <b>—</b>                 | <b>—</b>                | <b>3,992,367.23</b>                       | <b>246.34</b>       | <b>76,356.73</b>           | <b>—</b>                                 | <b>1,480.02</b>             | <b>6,246.01</b>           |

## Appendix H: Campaign period financial statements for registered political parties for the February 2020 by-elections

| Statement                           | Canadian Economic Party | Canadians' Choice Party | Communist Party of Canada (Ontario) | Freedom Party of Ontario | Go Vegan | Green Party of Ontario | Multicultural Party of Ontario | New Democratic Party of Ontario | None of the Above Direct Democracy Party | Northern Ontario Party | Ontario Alliance |
|-------------------------------------|-------------------------|-------------------------|-------------------------------------|--------------------------|----------|------------------------|--------------------------------|---------------------------------|--|------------------------|------------------|
| Statement of revenue and expenses   | \$                      | \$                      | \$                                  | \$                       | \$       | \$                     | \$                             | \$                              | \$                                       | \$                     | \$               |
| <b>Revenue</b>                      |                         |                         |                                     |                          |          |                        |                                |                                 |  |                        |                  |
| Net contributions                   | —                       | —                       | —                                   | —                        | —        | —                      | —                              | —                               | —  | —                      | 4,875.00         |
| Transfers                           | —                       | —                       | —                                   | —                        | —        | —                      | —                              | 1,385.00                        | —  | —                      | 946.00           |
| Other income                        | —                       | —                       | —                                   | —                        | —        | —                      | —                              | —                               | —  | —                      | 150.00           |
| <b>Total income</b>                 | <b>—</b>                | <b>—</b>                | <b>—</b>                            | <b>—</b>                 | <b>—</b> | <b>—</b>               | <b>—</b>                       | <b>1,385.00</b>                 | <b>—</b>                                 | <b>—</b>               | <b>5,971.00</b>  |
| <b>Expenses</b>                     |                         |                         |                                     |                          |          |                        |                                |                                 |  |                        |                  |
| Transfers                           | —                       | —                       | —                                   | —                        | —        | 22,081.81              | —                              | 13,150.00                       | 155.00                                   | —                      | 3,097.50         |
| Expenses subject to limitation      | —                       | —                       | —                                   | —                        | —        | —                      | —                              | —                               | 48.60                                    | —                      | 2,957.92         |
| Others                              | —                       | —                       | —                                   | —                        | —        | —                      | —                              | 688.00                          | —  | —                      | 3.82             |
| <b>Total expenses</b>               | <b>—</b>                | <b>—</b>                | <b>—</b>                            | <b>—</b>                 | <b>—</b> | <b>22,081.81</b>       | <b>—</b>                       | <b>13,838.00</b>                | <b>203.60</b>                            | <b>—</b>               | <b>6,059.24</b>  |
| <b>Excess revenue over expenses</b> | <b>—</b>                | <b>—</b>                | <b>—</b>                            | <b>—</b>                 | <b>—</b> | <b>(22,081.81)</b>     | <b>—</b>                       | <b>(12,453.00)</b>              | <b>(203.60)</b>                          | <b>—</b>               | <b>(88.24)</b>   |
| Subsidy from Chief Election Officer | —                       | —                       | —                                   | —                        | —        | —                      | —                              | —                               | —  | —                      | —                |
| Campaign period surplus (deficit)   | —                       | —                       | —                                   | —                        | —        | (22,081.81)            | —                              | (12,453.00)                     | (203.60)                                 | —                      | (88.24)          |
| Campaign expense limitation         | —                       | —                       | —                                   | —                        | —        | 178,012.00             | —                              | 178,012.00                      | 178,012.00                               | —                      | 178,012.00       |

## Appendix H (continued)

| Statement                           | Ontario Liberal Party | Ontario Libertarian Party | Ontario Moderate Party | Ontario Party | Ontario Provincial Confederation of Regions Party | Party for People with Special Needs | Pauper Party of Ontario | Progressive Conservative Party of Ontario | Stop Climate Change | Stop the New Sex-Ed Agenda | The Peoples Political Party | Trillium Party of Ontario |
|-------------------------------------|-----------------------|---------------------------|------------------------|---------------|---|-------------------------------------|-------------------------|---|---------------------|----------------------------|-----------------------------|---------------------------|
| Statement of revenue and expenses   | \$                    | \$                        | \$                     | \$            | \$  | \$                                  | \$                      | \$  | \$                  | \$                         | \$                          | \$                        |
| <b>Revenue</b>                      |                       |                           |                        |               |   |                                     |                         |   |                     |                            |                             |                           |
| Net contributions                   | —                     | —                         | —                      | —             | —   | —                                   | —                       | 1,248,692.94                              | —                   | —                          | —                           | —                         |
| Transfers                           | —                     | —                         | —                      | —             | —   | —                                   | —                       | —   | —                   | —                          | —                           | —                         |
| Other income                        | —                     | —                         | —                      | —             | —   | —                                   | —                       | —   | —                   | —                          | —                           | —                         |
| <b>Total income</b>                 | <b>—</b>              | <b>—</b>                  | <b>—</b>               | <b>—</b>      | <b>—</b>  | <b>—</b>                            | <b>—</b>                | <b>1,248,692.94</b>                       | <b>—</b>            | <b>—</b>                   | <b>—</b>                    | <b>—</b>                  |
| <b>Expenses</b>                     |                       |                           |                        |               |   |                                     |                         |   |                     |                            |                             |                           |
| Transfers                           | 43,732.00             | 1,349.37                  | —                      | —             | —   | —                                   | —                       | 3,177.73                                  | —                   | —                          | —                           | —                         |
| Expenses subject to limitation      | —                     | —                         | —                      | —             | —   | —                                   | —                       | 26.74                                     | —                   | —                          | —                           | —                         |
| Others                              | 7,865.00              | —                         | —                      | —             | —   | —                                   | —                       | 17,222.39                                 | —                   | —                          | —                           | —                         |
| <b>Total expenses</b>               | <b>51,597.00</b>      | <b>1,349.37</b>           | <b>—</b>               | <b>—</b>      | <b>—</b>  | <b>—</b>                            | <b>—</b>                | <b>20,426.86</b>                          | <b>—</b>            | <b>—</b>                   | <b>—</b>                    | <b>—</b>                  |
| <b>Excess revenue over expenses</b> | <b>(51,597.00)</b>    | <b>(1,349.37)</b>         | <b>—</b>               | <b>—</b>      | <b>—</b>  | <b>—</b>                            | <b>—</b>                | <b>1,228,266.08</b>                       | <b>—</b>            | <b>—</b>                   | <b>—</b>                    | <b>—</b>                  |
| Subsidy from Chief Election Officer | —                     | —                         | —                      | —             | —   | —                                   | —                       | 26.74                                     | —                   | —                          | —                           | —                         |
| Campaign period surplus (deficit)   | (51,597.00)           | (1,349.37)                | —                      | —             | —   | —                                   | —                       | 1,228,292.82                              | —                   | —                          | —                           | —                         |
| Campaign expense limitation         | 178,012.00            | 178,012.00                | —                      | —             | —   | —                                   | 93,081.00               | 178,012.00                                | —                   | —                          | —                           | —                         |

## Appendix I: Third party campaign period reports for the February 2020 by-elections

| Statement  | Ontario Federation of Labour (OFL) |
|--|------------------------------------|
| <b>Statement of revenue and expenses</b>                 | <b>\$</b>                          |
| <b>Revenue</b>   |                                    |
| Third party's own funds                                  | 9,193.68                           |
| Individuals  | —                                  |
| Corporations   | —                                  |
| Trade unions   | —                                  |
| Net contributions  | —                                  |
| <b>Total income</b>                                      | <b>9,193.68</b>                    |
| <b>Expenses</b>  |                                    |
| Total election period political advertising expenses     | 9,193.68                           |
| Total non-election period political advertising expenses | —                                  |
| <b>Total advertising expenses</b>                        | <b>9,193.68</b>                    |



## Appendix J: Income and expenses for candidates and constituency associations for the February 2020 by-elections

| Electoral district | Candidate name      | Party | Income incl. transfers | Income excl. transfers | Expenses incl. transfers | Expenses excl. transfers |
|--------------------|---------------------|-------|------------------------|------------------------|--------------------------|--------------------------|
| 076 Orléans        | Bennett Keegan      | NAP   | —                      | —                      | —                        | —                        |
|                    | Blais Stephen       | LIB   | 178,298.06             | 54,982.26              | 205,851.68               | 91,316.51                |
|                    | Brisson Jean-Serge  | LTN   | 674.68                 | —                      | 674.68                   | 674.68                   |
|                    | Huenemoerder Gerrie | OAL   | 3,250.00               | 3,250.00               | 4,325.75                 | 4,325.75                 |
|                    | Montgomery Natalie  | PCP   | 141,490.00             | 26,419.00              | 158,594.00               | 83,912.00                |
|                    | Parrot Manon        | NDP   | 49,563.00              | 12,896.00              | 91,150.00                | 66,377.00                |
|                    | Turmel John         | PAU   | —                      | —                      | —                        | —                        |
|                    | West Andrew         | GPO   | 7,188.34               | 2,566.81               | 6,550.14                 | 6,550.14                 |
| 080 Ottawa—Vanier  | Collard Lucille     | LIB   | 96,076.00              | 19,963.00              | 146,959.00               | 102,363.00               |
|                    | Djilane Myriam      | NDP   | 98,620.40              | 54,933.40              | 104,438.00               | 69,698.00                |
|                    | Fiala Julie         | IND   | 860.00                 | 860.00                 | 860.00                   | 860.00                   |
|                    | Koczowski Benjamin  | GPO   | 24,356.68              | 5,280.30               | 22,650.56                | 21,152.94                |
|                    | Lewis Ken           | LTN   | 658.49                 | —                      | 658.49                   | 658.49                   |
|                    | Mayangi Patrick     | PCP   | 63,778.00              | 2,940.00               | 79,693.00                | 37,744.00                |
|                    | O'Donnell Justin    | OAL   | 3,250.00               | 3,250.00               | 4,325.75                 | 4,325.75                 |
|                    | Znoneofthe Above    | NAP   | 155.00                 | —                      | 155.00                   | 155.00                   |

## Appendix J (continued)

| Expenses subject to limit | Expense limit | Subsidy paid to candidate | Subsidy paid to auditor | Eligible voters | Ballot count | Percentage of popular vote | Popular vote |
|---------------------------|---------------|---------------------------|-------------------------|-----------------|--------------|----------------------------|--------------|
| —                         | 149,594.85    | —                         | 2,197.85                | 110,811         | 25,502       | —                          | 25,502       |
| 79,833.32                 | 149,594.85    | 15,966.66                 | 2,247.00                | 110,811         | 25,502       | 56.00%                     | 25,502       |
| 674.68                    | 149,594.85    | —                         | 1,404.00                | 110,811         | 25,502       | 1.00%                      | 25,502       |
| 2,712.00                  | 149,594.85    | —                         | 813.60                  | 110,811         | 25,502       | —                          | 25,502       |
| 65,231.00                 | 149,594.85    | 13,162.40                 | 2,247.00                | 110,811         | 25,502       | 23.00%                     | 25,502       |
| 47,520.00                 | 149,594.85    | 9,504.00                  | 2,247.00                | 110,811         | 25,502       | 15.00%                     | 25,502       |
| —                         | 149,594.85    | —                         | 565.00                  | 110,811         | 25,502       | —                          | 25,502       |
| 4,637.79                  | 149,594.85    | —                         | 2,247.00                | 110,811         | 25,502       | 4.00%                      | 25,502       |
| 94,047.00                 | 136,495.80    | 18,809.40                 | 2,247.00                | 101,108         | 19,923       | 52.00%                     | 19,923       |
| 46,912.00                 | 136,495.80    | 9,382.40                  | 2,247.00                | 101,108         | 19,923       | 25.00%                     | 19,923       |
| 860.00                    | 136,495.80    | —                         | 1,356.00                | 101,108         | 19,923       | 1.00%                      | 19,923       |
| 16,486.55                 | 136,495.80    | 3,297.31                  | 2,247.00                | 101,108         | 19,923       | 9.00%                      | 19,923       |
| 658.49                    | 136,495.80    | —                         | 2,247.00                | 101,108         | 19,923       | 1.00%                      | 19,923       |
| 35,080.00                 | 136,495.80    | 7,016.00                  | 2,247.00                | 101,108         | 19,923       | 12.00%                     | 19,923       |
| 2,712.00                  | 136,495.80    | —                         | 813.60                  | 101,108         | 19,923       | —                          | 19,923       |
| 155.00                    | 136,495.80    | —                         | 2,197.85                | 101,108         | 19,923       | —                          | 19,923       |

## Appendix K: 2019 annual financial statements for registered constituency associations

| Statement                                     | COM             | COR      | FRE             | GPO               | LIB                 | LTN           | NAP             | NDP                 |
|---|-----------------|----------|-----------------|-------------------|---------------------|---------------|-----------------|---------------------|
| <b>A. Statement of revenue and expenses</b>   | \$              | \$       | \$              | \$                | \$                  | \$            | \$              | \$                  |
| <b>Revenue</b>                                |                 |          |                 |                   |                     |               |                 |                     |
| Net contributions                             | 1,408.48        | —        | 1,560.00        | 55,750.65         | 711,802.62          | —             | 3,000.00        | 334,188.00          |
| Transfers                                     | —               | —        | —               | 2,130.85          | 49,522.14           | —             | —               | 292,127.00          |
| Other income                                  | —               | —        | —               | 141,056.00        | 1,003,856.50        | 683.06        | —               | 1,158,588.22        |
| <b>Total income</b>                           | <b>1,408.48</b> | <b>—</b> | <b>1,560.00</b> | <b>198,937.50</b> | <b>1,765,181.26</b> | <b>683.06</b> | <b>3,000.00</b> | <b>1,784,903.22</b> |
| <b>Expenses</b>                               |                 |          |                 |                   |                     |               |                 |                     |
| Transfers                                     | 1,600.00        | —        | 5,700.00        | 34,435.00         | 740,604.41          | —             | 3,000.00        | 331,882.00          |
| Others  | 59.40           | —        | 46.00           | 51,690.93         | 1,032,786.50        | 30.00         | —               | 336,856.01          |
| <b>Total expenses</b>                         | <b>1,659.40</b> | <b>—</b> | <b>5,746.00</b> | <b>86,125.93</b>  | <b>1,773,390.91</b> | <b>30.00</b>  | <b>3,000.00</b> | <b>668,738.01</b>   |
| <b>Excess revenue over expenses</b>           | (250.92)        | —        | (4,186.00)      | 112,811.57        | (8,209.65)          | 653.06        | —               | 1,116,165.21        |
| Adjusted prior period surplus (deficit)       | 407.24          | —        | 6,193.00        | 341,889.32        | 2,386,845.91        | —             | —               | 1,436,532.90        |
| <b>Surplus (deficit) at year end</b>          | <b>156.32</b>   | <b>—</b> | <b>2,007.00</b> | <b>454,700.89</b> | <b>2,378,636.26</b> | <b>653.06</b> | <b>—</b>        | <b>2,552,698.11</b> |
| <b>B. Statement of assets and liabilities</b> | \$              | \$       | \$              | \$                | \$                  | \$            | \$              | \$                  |
| <b>Assets</b>                                 |                 |          |                 |                   |                     |               |                 |                     |
| <b>Total</b>                                  | <b>156.32</b>   | <b>—</b> | <b>2,007.00</b> | <b>466,315.17</b> | <b>2,883,396.58</b> | <b>653.06</b> | <b>—</b>        | <b>2,701,899.42</b> |
| <b>Liabilities and surplus</b>                |                 |          |                 |                   |                     |               |                 |                     |
| Liabilities                                   | —               | —        | —               | 11,614.28         | 504,760.32          | —             | —               | 149,201.51          |
| Surplus (deficit)                             | 156.32          | —        | 2,007.00        | 454,700.89        | 2,378,636.26        | 653.06        | —               | 2,552,698.11        |
| <b>Total</b>                                  | <b>156.32</b>   | <b>—</b> | <b>2,007.00</b> | <b>466,315.17</b> | <b>2,883,396.58</b> | <b>653.06</b> | <b>—</b>        | <b>2,701,899.42</b> |

## Appendix K (continued)

| Statement                                     | NRT             | OAL      | PAU      | PCP                 | PEO             | PSN      | SNS      | TRI             |
|---|-----------------|----------|----------|---------------------|-----------------|----------|----------|-----------------|
| <b>A. Statement of revenue and expenses</b>   | \$              | \$       | \$       | \$                  | \$              | \$       | \$       | \$              |
| <b>Revenue</b>                                |                 |          |          |                     |                 |          |          |                 |
| Net contributions                             | —               | —        | —        | 2,863,600.94        | 7,700.00        | —        | —        | 5,335.00        |
| Transfers                                     | —               | —        | —        | 238,050.60          | —               | —        | —        | —               |
| Other income                                  | 5,417.67        | —        | —        | 1,781,314.39        | —               | —        | —        | —               |
| <b>Total income</b>                           | <b>5,417.67</b> | <b>—</b> | <b>—</b> | <b>4,882,965.93</b> | <b>7,700.00</b> | <b>—</b> | <b>—</b> | <b>5,335.00</b> |
| <b>Expenses</b>                               |                 |          |          |                     |                 |          |          |                 |
| Transfers                                     | —               | —        | —        | 278,369.55          | —               | —        | —        | 996.27          |
| Others  | 612.26          | —        | —        | 2,209,545.76        | 7,700.00        | —        | —        | 4,585.23        |
| <b>Total expenses</b>                         | <b>612.26</b>   | <b>—</b> | <b>—</b> | <b>2,487,915.31</b> | <b>7,700.00</b> | <b>—</b> | <b>—</b> | <b>5,581.50</b> |
| <b>Excess revenue over expenses</b>           | 4,805.41        | —        | —        | 2,395,050.62        | —               | —        | —        | (246.50)        |
| Adjusted prior period surplus (deficit)       | 3,196.36        | —        | —        | 5,311,534.68        | —               | —        | —        | 4,236.47        |
| <b>Surplus (deficit) at year end</b>          | <b>8,001.77</b> | <b>—</b> | <b>—</b> | <b>7,706,585.30</b> | <b>—</b>        | <b>—</b> | <b>—</b> | <b>3,989.97</b> |
| <b>B. Statement of assets and liabilities</b> | \$              | \$       | \$       | \$                  | \$              | \$       | \$       | \$              |
| <b>Assets</b>                                 |                 |          |          |                     |                 |          |          |                 |
| <b>Total</b>                                  | <b>8,001.77</b> | <b>—</b> | <b>—</b> | <b>8,617,103.53</b> | <b>—</b>        | <b>—</b> | <b>—</b> | <b>4,295.97</b> |
| <b>Liabilities and surplus</b>                |                 |          |          |                     |                 |          |          |                 |
| Liabilities                                   | —               | —        | —        | 910,518.23          | —               | —        | —        | 306.00          |
| Surplus (deficit)                             | 8,001.77        | —        | —        | 7,706,585.30        | —               | —        | —        | 3,989.97        |
| <b>Total</b>                                  | <b>8,001.77</b> | <b>—</b> | <b>—</b> | <b>8,617,103.53</b> | <b>—</b>        | <b>—</b> | <b>—</b> | <b>4,295.97</b> |

## Appendix L: Contest period financial statements for registered nomination contestants for the February 2020 by-elections

| Nomination contestant          | Income \$ | Expense \$ | Surplus (deficit) \$ | Audit subsidy \$ | Party | ED name       |
|--------------------------------|-----------|------------|----------------------|------------------|-------|---------------|
| Benjamin Koczwarski            | —         | —          | —                    | —                | GPO   | Ottawa—Vanier |
| Andrew William (Adam) Ferguson | 50.00     | 50.00      | —                    | —                | LIB   | Ottawa—Vanier |
| Lauren Touchant                | —         | 1,118.02   | (1,118.02)           | —                | LIB   | Ottawa—Vanier |
| Lucille Collard                | 4,030.00  | 3,904.49   | 125.51               | —                | LIB   | Ottawa—Vanier |
| Audrey LaBrie                  | —         | 266.66     | (266.66)             | —                | NDP   | Ottawa—Vanier |
| Myriam Djilane                 | —         | —          | —                    | —                | NDP   | Ottawa—Vanier |
| Rachel Décoste                 | —         | 182.17     | (182.17)             | —                | LIB   | Orléans       |
| Stephen Blais                  | 5,250.00  | 3,017.43   | 2,232.57             | —                | LIB   | Orléans       |
| Manon Parrot                   | —         | —          | —                    | —                | NDP   | Orléans       |

## Appendix M: Financial statements for Ontario Liberal Party leadership contest

First reporting period filing (July 19, 2019 to May 7, 2020)

| Leadership contestant | Income \$           | Expense \$          | Surplus (deficit) \$ | Audit subsidy \$ |
|-----------------------|---------------------|---------------------|----------------------|------------------|
| Steven Del Duca       | 631,109.35          | 645,161.00          | (14,051.65)          | 1,124.00         |
| Michael Coteau        | 318,367.00          | 334,200.00          | (15,833.00)          | 1,124.00         |
| Mitzie Hunter         | 306,907.00          | 355,507.00          | (48,600.00)          | 1,124.00         |
| Alvin Tedjo           | 115,878.00          | 169,309.00          | (53,431.00)          | 1,130.00         |
| Kate (Kathryn) Graham | 217,057.33          | 246,836.85          | (29,779.52)          | 1,124.00         |
| Brenda Hollingsworth  | 15,355.00           | 36,061.10           | (20,706.10)          | 1,124.00         |
| <b>Total</b>          | <b>1,604,673.68</b> | <b>1,787,074.95</b> | <b>(182,401.27)</b>  | <b>6,750.00</b>  |

## Appendix N: Financial statements for Libertarian party leadership contest

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First reporting period filing (July 6, 2019 to January 2, 2020)

| Leadership contestant | Income \$ | Expense \$ | Surplus (deficit) \$ | Audit subsidy \$ |
|-----------------------|-----------|------------|----------------------|------------------|
| Keith Komar           | —         | —          | —                    | 1,083.00         |
| Rob Ferguson          | —         | —          | —                    | 1,124.00         |
| Gene Balfour          | —         | —          | —                    | 1,083.00         |
| Mark A Snow           | —         | —          | —                    | 1,124.00         |
| <b>Total</b>          | —         | —          | —                    | <b>4,414</b>     |

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