



Future-ready elections: Optimizing for tomorrow

2023-24 Annual Report

A report from the
Chief Electoral Officer of Ontario

Office of the
Chief Electoral Officer
of Ontario



Bureau du directeur
général des élections
de l'Ontario

The Honourable Donna Skelly
Speaker of the Legislative Assembly
Room 180, Legislative Building
Queen's Park
Toronto ON M7A 1A2

Dear Madam 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 2023–24 fiscal year.

This year, we built on the success of the 2022 general election and focused on optimizing our readiness for tomorrow while expanding our mandate. We made strategic decisions, such as relocating our headquarters and bringing core election technology in house, with each step focused on preparing for the demands and challenges ahead.

We successfully delivered three by-elections in Kanata—Carleton (ED 043), Scarborough—Guildwood (ED 095), and Kitchener Centre (ED 047) that provided valuable opportunities to assess our systems and implement improvements.

This report outlines the measures we have taken to remain resilient, innovative, and agile in a constantly evolving electoral landscape, ensuring we continue to meet the needs of voters while preparing for the next general election.

Sincerely,

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

Greg Essensa
Chief Electoral Officer

Land acknowledgement

There are 46 treaties and agreements that cover the territory now called Ontario. Elections Ontario recognizes that the lands upon which we work across the province are located within the traditional and treaty territory of many nations and communities. We offer this territorial acknowledgement as a way of honouring the deep connection that Indigenous peoples have with these lands.

We are thankful to work with and alongside First Nations, Métis and Inuit communities to ensure that voting is easy and accessible for all. Elections Ontario remains committed to developing positive working relationships with Indigenous peoples across Ontario.

Elections Ontario is based in Tkarón:to (Toronto) and is situated on the traditional territory of the Huron-Wendat and Petun First Nations, the Seneca, and the Mississaugas of the Credit River. We respect the history, languages, ceremonies, and cultures of the First Nations, Métis and Inuit peoples who call this territory home.

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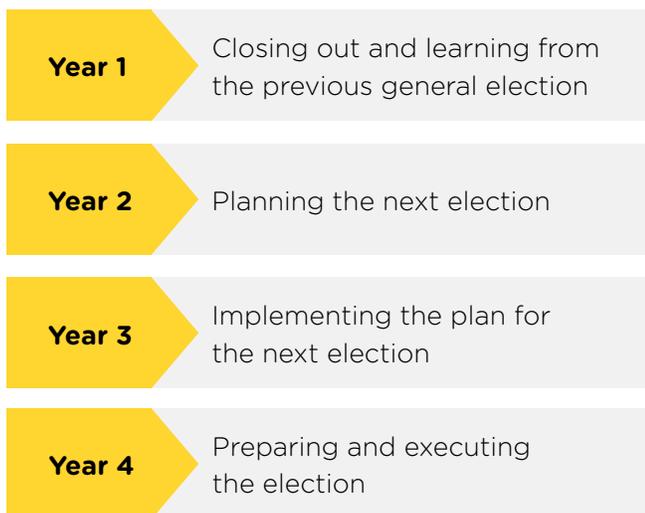
2023-24 in review: Optimizing for tomorrow



Elections Ontario, as a non-partisan office of the Legislative Assembly of Ontario, is responsible for administering elections in Ontario. Our duty is to uphold the integrity and accessibility of the electoral process while ensuring elections are run efficiently, fairly, and impartially.

Our work to deliver general elections involves a four-year cycle, with each year marking a phase in our preparations. The cycle begins with reviewing the previous election and ends with delivering the next general election.

The 2023-24 fiscal year marked the second year of our election cycle, a critical period for planning and finalizing preparations for the 2026 general election.



We continued to build on the lessons learned from 2022 and took deliberate steps to reinforce our readiness, planning foundational changes that will ensure Elections Ontario has the space, the people, the structure, and the tools it needs to face the challenges of an ever-changing context.

We relocated our headquarters and converted our former office into a warehouse and simulation centre, bringing core election technology components in-house to ensure that our technology for the polls is always ready to be deployed for an event. We started looking into developing a new organizational structure, informed by the recommendations from the organizational effectiveness review, and began preparing our next strategic plan. We consistently engaged with our stakeholders and partners to stay ahead of emerging issues, understand mitigation strategies, and adopt best practices. All these efforts were driven by the need to effectively respond to the volatility of a rapidly-evolving electoral landscape.

Modernization remained a key focus. In addition to upgrading our Election Management System (EMS), we took on the responsibility of managing the voters lists for municipal elections. This included the launch of Register to Vote, a new digital platform aimed at simplifying voter registration for Ontarians. We also piloted new technological options in three by-elections.

A key milestone in 2023-24 was the completion of Canada’s first voluntary technical standards for vote tabulators and electronic poll (ePoll) books by the Advisory Committee on Standards for Voting Technologies (ACSVT). Established in 2021 by the Chief Electoral Officer, the independent committee’s work positions Ontario as a leader in secure, reliable, and transparent electoral technology, ensuring trusted elections in the years to come.



2 Building on experience to shape the 2026 general election



Planning for a general election to serve 11 million eligible voters in Ontario is a complex task that relies on the expertise of dedicated staff and the establishment of clear, well-organized processes.

In the second year of our four-year election cycle, we focus on building the foundational footprint for the next general election. This phase combines the lessons and insights from the previous election with our long-term strategic goals to help guide our planning and improvements.

By focusing on continuous improvement, this stage ensures that we are well-prepared for a successful and efficient election delivery in 2026.

2.1 Working groups

After the 2022 general election, our internal teams conducted a detailed review of post-event debriefs and lessons learned. Based on feedback from field teams and a range of stakeholders, we established 13 cross-divisional working groups in 2023 to address challenges and identify opportunities for improvement.

These groups worked for several months, conducting research, analysis, and testing to improve key areas of election administration. As a result, we made significant improvements

in areas such as financial processes, support networks, advertising, marketing, voter information accuracy, results reporting, and more.

This organization-wide effort helped us to identify actionable opportunities to improve our systems, policies, and procedures. The recommendations are now part of the planning for the 2026 general election, setting the stage for a more robust electoral process.

2.2 2026 election footprint finalization

To prepare for the 2026 general election, our teams moved from working in cross-divisional groups to the next phase of internal planning. Findings from the working groups were then applied to over 30 detailed project plans that combine to realize an election. Each plan outlines the scope, schedule, resources, and budget for its specific area of the election, and each was approved by the Executive team in January 2024. These approved plans are the foundation for establishing the 2026 election footprint.

2.3 Simulations

To ensure that changes to our processes and procedures are functional and improve election delivery, Elections Ontario integrates simulations into its planning process. Simulations are essential for testing new systems and processes in a controlled setting so that we can identify and address any issues before they are put into practice. This ensures that our electoral processes run smoothly and efficiently. In 2023, we conducted simulations for poll closure procedures and results reporting. Feedback from these simulations led to improvements in our processes and confirmed the effectiveness of key operational changes. These improvements were successfully tested during the 2023 by-elections in Kanata—Carleton and Scarborough—Guildwood. The 2026 election footprint simulation, planned for early 2025, will assess technology, procedures, and support systems to ensure smooth operations on election day.



3 By-elections delivery



Between general elections, Elections Ontario administers any by-elections that occur when there are vacancies in the Legislative Assembly. Although smaller in scale, by-elections are still significant for Elections Ontario as they provide us with opportunities to test new changes to our processes. This allows us to refine and scale innovations, making gradual adjustments that help us improve our election delivery.

3.1 Kanata—Carleton and Scarborough—Guildwood

The Chief Electoral Officer confirmed receiving the Speaker’s Warrants for vacant positions in the Kanata—Carleton and Scarborough—Guildwood electoral districts on March 28, 2023,

and May 11, 2023, respectively. In accordance with the *Legislative Assembly Act*, the Lieutenant Governor of Ontario issued Writs of Election for both electoral districts on June 28, 2023.

Elections Ontario administered both by-elections on July 27, 2023.

	Kanata—Carleton	Scarborough—Guildwood	Voting methods
 Votes cast	32,479	15,509	Vote by mail Home visits Special ballots Advance voting Election day voting
 Eligible voters	92,345	70,893	
 Voting locations*	46	51	

* Unique voting locations used during advance voting and election day. Locations used for both are counted once.

3.1.1 Procedures and technology pilot

During the Kanata—Carleton and Scarborough—Guildwood by-elections, Elections Ontario piloted new processes and technology. A new procedure to close polls and report results helped deliver results faster, with all polls reported within one hour of closing. Additionally, we tested a new technology prototype at voting locations in apartment buildings and condominiums with over 100 units at each location. In Scarborough—Guildwood, four different tablet models were tested to assess their usability and connectivity to streamline future voting processes.

3.1.2 Voting channels

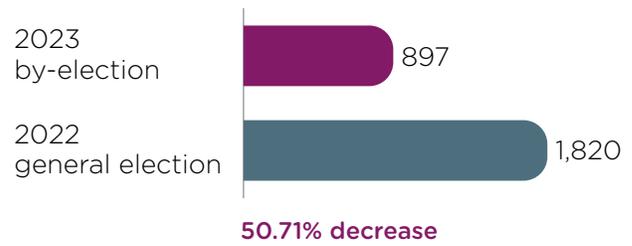
As with any electoral event, we aim to make by-election voting easy and accessible for all electors by providing a variety of voting channels.

Tech-enabled voting		
	Kanata—Carleton	Scarborough—Guildwood
Voting locations	31	31
ePoll books	165	133
Vote tabulators	46	38
% of voters served	87.92%	84.29%

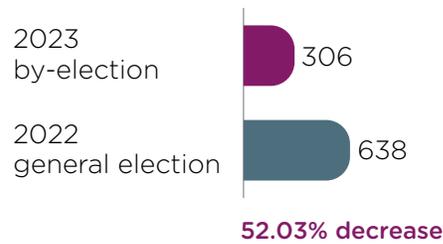
The total number of tech-enabled voting locations represents the count of unique voting locations used during advance voting and election day. Locations used for both are counted once.

Vote by mail

Kanata—Carleton



Scarborough—Guildwood

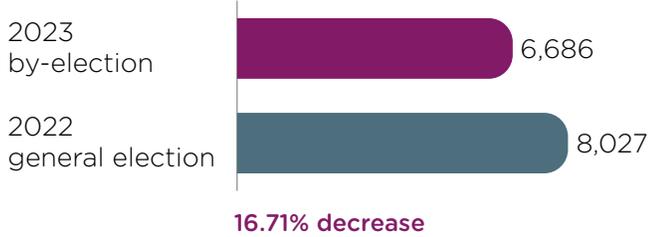


The percentage indicates the change in the use of the vote by mail option between the 2023 by-election and the 2022 general election.

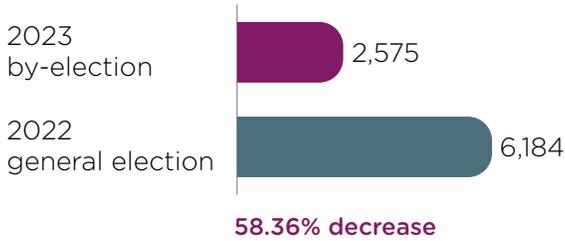
Advance voting

Advance voting was available for six days during the by-election and 10 days during the general election.

Kanata—Carleton



Scarborough—Guildwood

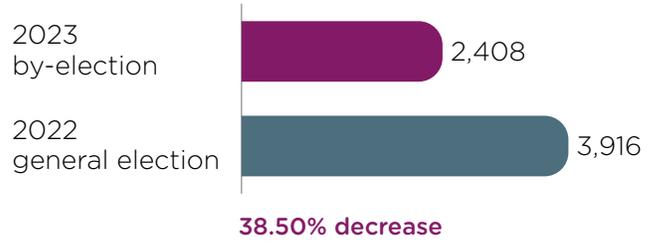


The percentage reflects the change in advance voting turnout between the 2023 by-election and the 2022 general election.

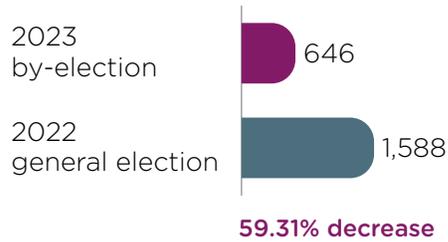
Special ballots

Special ballot voting allows electors who cannot vote during the advance voting period or on election day to vote in person at their local election office, by mail, or through home and hospital visit programs.

Kanata—Carleton



Scarborough—Guildwood

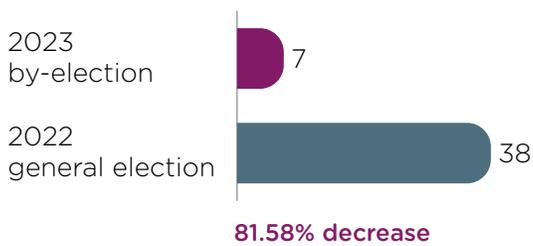


The percentage reflects the change in the use of special ballots between the 2023 by-election and the 2022 general election.

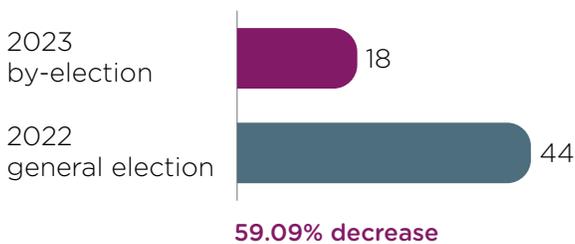


Home visits

Kanata—Carleton



Scarborough—Guildwood



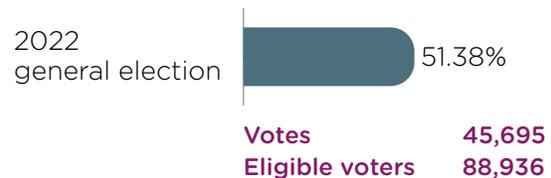
The percentage reflects the change in the use of special ballots through the home visit program between the 2023 by-election and the 2022 general election.

3.1.3 Closing out the by-elections

The official tabulation process for by-elections determines the number of marked, declined, unmarked, and rejected ballots at each poll, ensuring the accuracy and integrity of the results. For both the Kanata—Carleton and the Scarborough—Guildwood by-elections, the official tabulations were conducted at the returning offices on July 29, 2023. The official tabulation results for both by-elections were published on the Elections Ontario website on August 1, 2023.

3.1.3.1 Voter turnout

Kanata—Carleton



Scarborough—Guildwood



3.1.3.2 Final cost of the Kanata—Carleton and Scarborough—Guildwood by-elections

Elections Ontario takes its role as a steward of public funds very seriously. We are committed to our fiscal responsibilities while delivering on our mandate and maintaining the trust of electors in Ontario. The Kanata—Carleton by-election required the hiring and training of 483 field staff, and the Scarborough—Guildwood by-election required the hiring and training of 500 field staff.

The Kanata—Carleton by-election cost \$1,163,250, which is under our projected budget of \$1,272,329. The Scarborough—Guildwood by-election cost \$1,253,728, which is under our projected budget of \$1,262,755.

3.2 Kitchener Centre

On July 14, 2023, the Chief Electoral Officer acknowledged receipt of the Speaker’s Warrant for a vacancy in the electoral district of Kitchener Centre. The Lieutenant Governor of Ontario issued a Writ of Election with the Chief Electoral Officer for a by-election in Kitchener Centre on November 1, 2023.

Elections Ontario administered the by-election on November 30, 2023.

3.2.1 Tablet prototype deployment

The second iteration of the tablet prototype was successfully deployed during the Kitchener Centre by-election. Tablets were introduced at nine high-density polls and used during home visits to improve service delivery. The results showed a few key benefits for future use. The system also made operations smoother and reduced the amount of paper used by poll officials and post-event strike-offs. Training efficiency improved, with fewer paper-based sessions needed. Lastly, the voter experience improved with faster processing at the polls.

Elections Ontario is still reviewing the results from the tablet prototype and is also considering adopting them for home and hospital visits in the 2026 general election.

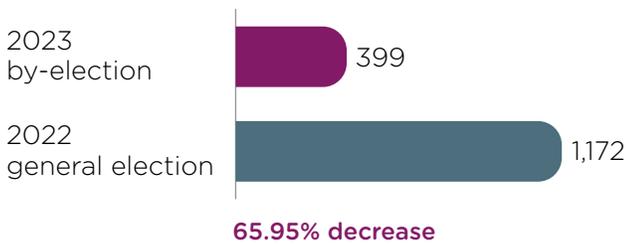
	Kitchener Centre	Voting methods
 Votes cast	23,772	Vote by mail Home visits Special ballots Advance voting Election day voting
 Eligible voters	87,883	
 Voting locations*	56	

* Unique voting locations used during advance voting and election day. Locations used for both are counted once.

3.2.2 Voting channels

Tech-enabled voting	
	Kitchener Centre
Voting locations	45
ePoll books	192
Vote tabulators	39
% of voters served	93.08%

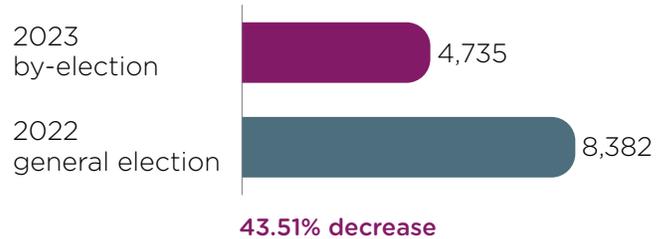
Vote by mail



The percentage indicates the change in the use of the vote by mail option between the 2023 by-election and the 2022 general election.

Advance voting

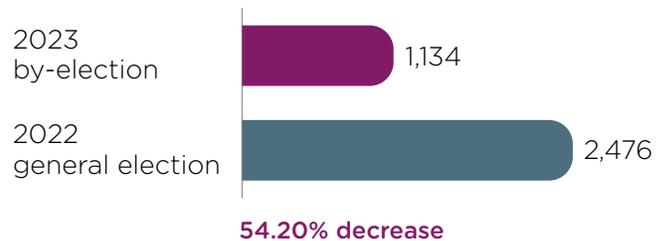
Advance voting was available for six days during the by-election and 10 days during the general election.



The percentage reflects the change in advance voting turnout between the 2023 by-election and the 2022 general election.

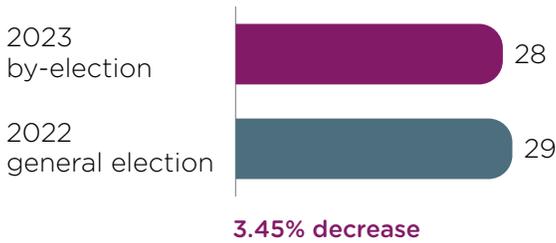
Special ballots

Special ballot voting allows electors who cannot vote during the advance voting period or on election day to vote in person at their local election office, by mail, or through home and hospital visit programs.



The percentage reflects the change in the use of special ballots between the 2023 by-election and the 2022 general election.

Home visits



The percentage reflects the change in the use of special ballots through the home visit program between the 2023 by-election and the 2022 general election.

3.2.3.2 Final cost of the Kitchener Centre by-election

We understand our responsibility to use public funds efficiently and effectively. The Kitchener Centre by-election required us to hire and train 451 field staff.

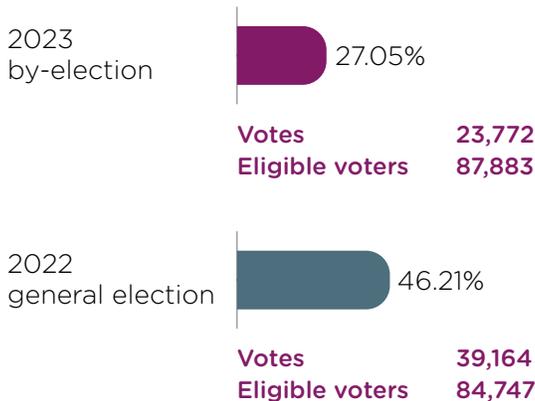
The total cost of the by-election was \$1,380,499, which is under our projected budget of \$1,446,334.

3.2.3 Closing out the by-election

The official tabulation for the Kitchener Centre by-election was conducted at the returning office on December 2, 2023, and it validated the number of marked, declined, unmarked, and rejected ballots for each poll. The official results were published on the Elections Ontario website on December 5, 2023.

3.2.3.1 Voter turnout

Kitchener Centre



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. 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. To ensure that political entities comply with provincial legislation, we provide handbooks, hold information sessions, and undertake other education efforts.

4.1 Filings

Elections Ontario reviews all filed financial statements for compliance with the *Election Finances Act*. Political parties and constituency associations are required to submit financial statements to Elections Ontario each year by May 31 for the previous year. Late filers are reported in Appendix P.

To simplify the filing process for these political entities, Elections Ontario developed a digital filing system, the Political Entity Portal (PEP), in 2020. In 2023, 92 per cent of annual returns were filed through the PEP compared to 73 per cent in the previous year. The new portal has made it easier for parties and constituency associations to file their returns and has simplified the review process.

4.2 Subsidies

Elections Ontario pays out campaign expense subsidies to qualifying parties and their candidates following an election. We also subsidize the cost of auditing financial statements and pay out quarterly allowances to qualifying political parties and constituency associations.

4.2.1 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. We also pay campaign subsidies to parties whose candidates receive at least five 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. In the 2023–24 fiscal year, we paid \$4,461,447 in campaign subsidies to eligible candidates. These totals include subsidies from previous years that are currently being paid out.

4.2.2 Audit subsidies

Financial statements are required to be audited for reporting periods where at least \$10,000 in contributions were accepted or expenses of at least \$10,000 were incurred. 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 \$2,000. This year we paid \$658,913 in audit subsidies.

The maximum audit subsidy amounts for the fiscal year 2023–24 are as follows:

Type of audit subsidies for 2023–24	Maximum subsidy amounts
	\$
Registered political party audit subsidy	2,000
Registered constituency association audit subsidy	2,000
Registered candidate audit subsidy	2,000
Registered leadership contestant audit subsidy	2,000

4.2.3 Quarterly allowances

Elections Ontario also pays quarterly allowances to eligible political parties and constituency associations. Six political parties qualified for quarterly allowances during the 2023–24 fiscal year:

- Green Party of Ontario
- New Blue Party of Ontario

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

**Allowance was not paid as the Ontario Party was deregistered on February 17, 2023. Allowances are only paid out to registered political parties.*

We paid \$11,620,350 in quarterly allowances to qualifying political parties for the 2023–24 fiscal year.

In total, 593 constituency associations from eight political parties qualified for the quarterly allowances during the 2023–24 fiscal year. Elections Ontario also paid \$3,191,902 in quarterly allowances to eligible constituency associations.

4.3 Registration

In the 2023–24 fiscal year, three new constituency associations registered with Elections Ontario and nine deregistered. No new political parties registered with Elections Ontario, and no existing parties were deregistered. We also maintained the registration information of 23 political parties and 779 constituency associations.

4.4 Managing complaints

Between April 1, 2023, and March 31, 2024, Elections Ontario received 26 complaints. All but one of these complaints were closed by March 31, 2024, when it was determined that no statute infringements had taken place. The most common complaints received were related to political advertising under the *Election Finances Act*. Section 22(5) of the Act is the provision related to the authorization requirements for political advertisements, and Section 37 is the provision related to the restriction of certain political advertisements on the day before and on election day.

4.4.1 Number and types of complaints received

Number of complaints received	Type of complaints received (section and act)	Status* open	Status* closed
2	Identification requirements for political advertising (Section 22(5) <i>Election Finances Act</i>)	–	2
2	Blackout period restriction on political advertising (Section 37 <i>Election Finances Act</i>)	1	1
1	Registration requirements for third party advertisers (Section 37.5 <i>Election Finances Act</i>)	–	1
6	Various sections of the <i>Election Finances Act</i>	–	6
2	Various sections of the <i>Election Act</i>	–	2
13	Unrelated to the <i>Election Act</i> or the <i>Election Finances Act</i>	–	13

* Status as of March 31, 2024.

One open complaint related to the blackout period restriction was closed in November 2024.

4.4.2 Reports to the Ministry of the Attorney General of Ontario

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 Ministry of the Attorney General. Since Elections Ontario is not a prosecuting agency, once matters are reported, the Ministry 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. When Elections Ontario's investigations are complete, or if a matter has been reported to the Ministry, the Chief Electoral Officer reports on the investigations in his next report tabled with the Legislative Assembly of Ontario.

The Chief Electoral Officer reported 39 matters to the Ministry of the Attorney General between April 1, 2023, and March 31, 2024. The Chief Electoral Officer received no requests for consent between April 1, 2023, and March 31, 2024.

4.5 Third-party political spending

The interim reporting of incurred and/or intended third-party advertising expenses was introduced by Bill 254, *Protecting Ontario Elections Act, 2021*, and reinforced by the implementation of Bill 307, *Protecting Elections and Defending Democracy Act*, on June 14, 2021. In 2023, registered third parties were allowed to spend an indexed maximum of \$4,684 in any electoral district during the regulated period. Third-party regulation applied to the election period only (writ day to election day).

Hamilton Centre by-election

The Hamilton Centre by-election was held in the 2022-23 fiscal year, and third-party political advertising was reported in 2023-24.

- Two third-party political advertisers (third parties) registered with Elections Ontario.
- Through interim reporting, one report was filed, resulting in a disclosed total of \$4,500 in interim expenses.
- Each third party filed a final report, resulting in a disclosed total of \$4,500 in third-party political advertising spending for the event.

Kanata—Carleton and Scarborough—Guildwood by-elections

- One third-party political advertiser (third party) registered with Elections Ontario.
- Through interim reporting, one report was filed, resulting in a disclosed total of \$862.36 in interim expenses. The third party filed a final report, resulting in a disclosed total of \$862.36 in third-party political advertising spending for the event.

Kitchener Centre by-election

No third-party political advertisers (third parties) registered with Elections Ontario.

4.6 Administrative monetary penalties

Administrative monetary penalties under the *Election Finances Act* were introduced by Bill 254, *Protecting Ontario Elections Act, 2021*, and reinforced by the implementation of Bill 307, *Protecting Elections and Defending Democracy Act*, on June 14, 2021. Where the Chief Electoral Officer believes on reasonable grounds that a person or entity has contravened certain provisions of the Act, the Chief Electoral Officer may make an order requiring the person or entity to pay an administrative penalty. The Chief Electoral Officer issued 12 administrative monetary penalties between April 1, 2023, and March 31, 2024.

5

Operational resilience and readiness



Elections Ontario experienced a significant expansion of its mandate in 2024, with the addition of new legislated responsibilities. As society and technology change rapidly, our organization also needs to grow and stay flexible to better handle new challenges. In the 2023-24 fiscal year, we made several operational changes to improve our elections delivery across Ontario, showcasing our commitment to continuous improvement, staying ready to meet the changing needs of the election process, and providing better service to Ontarians.

5.1 One elector register for Ontario

On January 1, 2024, Elections Ontario officially assumed responsibility for maintaining and provisioning the voters lists for municipalities across Ontario, a role previously managed by the Municipal Property Assessment Corporation (MPAC). This transition was initiated in late 2020 following the royal assent of Bill 204, *Helping Tenants and Small Businesses Act*. This legislation also led to the establishment of a single, centralized Permanent Register of Electors for Ontario (PREO), managed and maintained by Elections Ontario, with the goal of reducing wait times at polling stations and improving the overall voter experience.

5.1.1 Municipal Election Portal

To serve our new stakeholders, Elections Ontario developed and deployed a suite of online tools, collectively bundled into a single Municipal Election Portal. This portal provides local election officials with a platform through which to plan their elections, view the contents of the voter register, submit updates, and request voters lists.

Representatives from 13 municipalities, reflecting a mix of urban, suburban, and rural communities with varying levels of administrative infrastructure and support, collaborated on the development of the portal and its associated training materials.

The Municipal Election Portal is an important step in improving the quality of data used for local and provincial elections by keeping a single record for both. The portal provides

local stakeholders with the necessary tools and support for their election processes, along with access to assistance from our Register team.

Feedback from users has been overwhelmingly positive, particularly regarding the ability to visualize and verify election-related information specific to one's jurisdiction. As local by-elections take place and municipalities prepare for scheduled elections in the fall of 2026, we will continue to engage regularly with stakeholders to ensure their needs are met.

5.1.2 Register to Vote online hub

In January 2024, Elections Ontario launched the Register to Vote website to offer electors a single platform on which to verify and confirm both their municipal and provincial election-related information. By combining Elections Ontario's voter registration website and MPAC's voter lookup site, this new tool provides greater convenience for electors and enhances engagement efforts for both Elections Ontario and municipal registration promotion.

5.1.3 Election portal onboarding and stakeholder engagement

In preparation for the January 2024 Register to Vote launch, Elections Ontario's Register team conducted onboarding programs throughout the fall of 2023. By the end of December 2023, the team had onboarded and trained 90 per cent of the 444 local municipalities, 10 district social services administration boards (DSSABs), and 24 school boards on the use of the newly developed portal tools. Throughout the year, the team attended 11 municipal meetings and held 158 training sessions, reaching 150 municipalities, four school boards, and four DSSABs to ensure a smooth transition to the new Municipal Election Portal.

The team attended major events such as the Association of Municipal Managers, Clerks, and Treasurers of Ontario (AMCTO) annual conference in Niagara Falls (June 2023), the Association of Municipalities of Ontario (AMO) annual conference in London (August 2023), and the Ontario Public School Boards' Association (OPSBA) meeting in Toronto (February 2024). The team also participated in nine zone meetings with the AMCTO.

While the Register team continues to onboard remaining stakeholders, its primary focus is now on planning and supporting local elections happening in fall 2026. As of March 31, 2024, Elections Ontario has supported four local elections.

5.2 New headquarters, stronger delivery

After delivering the 2022 general election from four different locations, we identified the need for a larger headquarters to improve



operations, teamwork, and event delivery. We also recognized the importance of having dedicated space for our technology. As a result, creating a single location for all staff and key functions became our focus. In the fall of 2023, we relocated to our new headquarters in North Toronto with the tireless collaborative efforts of our Information, Technology and Digital Solutions, Facilities, Logistics, Procurement, and Communications teams, and we repurposed our previous location into a warehouse and simulation lab.

The new headquarters offers a flexible workspace designed to accommodate the additional resources required during event periods. While our initial goal was to consolidate all operations into a single facility, this proved unfeasible. Instead, we decided to use two locations to meet our requirements and improve organizational readiness for elections.

5.3 Governance and operational capacity enhancements

Following the 2022 general election, it became evident that changes to Elections Ontario's organizational structure were necessary to meet future challenges and continue to deliver electoral events efficiently. The context in which we are conducting elections is evolving, and emerging challenges related to communications, cybersecurity, and social disruptions, including pandemics and climate change, require enhancements to our operational capacity and expertise.

In the fall of 2022, we began working with Deloitte to review Elections Ontario's structure, leadership, governance, and staffing to ensure long-term success.

In May 2023, Deloitte delivered its final report, with a wide range of recommendations for consideration, to the Chief Electoral Officer. After a thorough review by the Executive team, a detailed plan was created and sent to the

Board of Internal Economy (BOIE) asking for 54 more full-time employees (FTEs) within a new governance structure. In October 2023, the BOIE approved the request, allowing Elections Ontario to start working on a step-by-step implementation plan.

In January 2024, work began on realizing the updated organizational and governance structures. This included redefining the roles and responsibilities of committees, clusters, and divisions to fit the new framework.

The new organizational structure will boost Election Ontario's agility, allowing it to approach future elections with greater flexibility and resilience.

5.4 Strengthening voting technology

In 2021, the Legislative Assembly of Ontario passed Bill 254, *Protecting Ontario Elections Act*. This bill gave the Chief Electoral Officer the authority to create an independent advisory committee on voting and vote counting equipment. As a result, the Advisory Committee on Standards for Voting Technologies (ACSVT) was formed in August 2021.

The ACSVT was responsible for consulting with varied stakeholders, reviewing research and submissions, and creating a report with recommendations on how voting technologies should be adopted and used in provincial elections. The committee had three non-political members appointed by the Chief Electoral Officer and seven members from the four political parties in the Legislative Assembly. Working with the accredited Digital Governance Standards Institute, the ACSVT focused on developing these standards.

On February 16, 2024, the chair of the ACSVT submitted the committee's recommendations to the Chief Electoral Officer. These recommendations, which are publicly available on the Elections Ontario website, offer a

strong framework for the adoption of voting technologies. As of March 31, 2024, the Chief Electoral Officer is carefully reviewing the recommendations to determine which ones already align with current practice and which ones could help improve Elections Ontario's processes.

These standards represent an important step in establishing Ontario as a world leader in the regulation of voting technologies. These recommendations may also serve as a benchmark for other jurisdictions across Canada as they consider the adoption of voting technologies into their own electoral processes.

5.5 Election Management System (EMS) upgrades

In 2023, Elections Ontario launched the EMS evergreening project to modernize its core technologies and systems. The goal is to enhance operational efficiency by streamlining tasks such as uploading nomination papers directly into EMS, aligning on-screen fields with the paper forms, and improving quality control for the Voter Information Card, along with other system enhancements. These upgrades will ensure that Elections Ontario's essential systems and applications are up to date, reliable, and secure. The project is expected to be completed by the second half of 2024.

5.6 Voting Technology Sharing Program (VTSP)

Elections Ontario's VTSP allows electoral management bodies (EMBs) across Canada to lease Elections Ontario's ePoll books and vote tabulators in accordance with the *Election Act*. This program not only supports other EMBs by providing access to high-quality voting equipment but

also generates revenue that is returned to Ontario taxpayers through the Consolidated Revenue Fund (CRF).

From the 2018-19 fiscal year to the 2023-24 fiscal year, the VTSP generated approximately \$6 million in revenue, which has been returned to Ontario taxpayers through the CRF.

We continue to maintain and update our voting technology equipment to ensure its reliability for electoral events in Ontario and to support EMBs nationwide.

6

Engagement and collaboration with electoral management bodies



Elections Ontario actively builds relationships with all EMBs across Canada, the United States, and internationally. Every year, the organization collaborates with experts and stakeholders to tackle important issues affecting elections. We also actively promote democratic values and improve election processes in Ontario by hosting events that encourage discussions on these topics.

6.1 CEO Roundtable on Artificial Intelligence

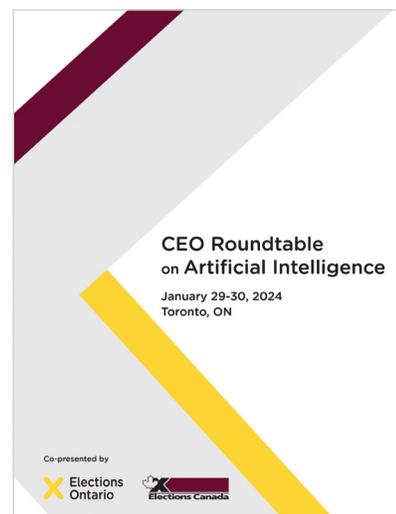
In January 2024, Elections Ontario, in partnership with Elections Canada, co-hosted the 2024 CEO Roundtable on Artificial Intelligence. On January 29 and 30, 11 Chief Electoral Officers from across Canada, along with nine esteemed guest speakers, shared insights from Canadian, American, and European perspectives. The roundtable focused on increasing awareness of the opportunities and challenges that artificial intelligence (AI) presents to electoral administration.

This roundtable discussion provided valuable insights for EMBs on how they might shape their strategies to address the evolving role of AI in elections. It also explored how AI can improve election processes and the regulations needed to manage potential risks.

Building on the outcomes of this roundtable, Elections Ontario, Élections Québec, and Elections BC are partnering to co-author a

report that will outline the key opportunities and challenges that EMB face when integrating AI into their election processes.

In turn, the report will lay the foundation for Ontario's Chief Electoral Officer to further investigate the impacts of AI on the electoral landscape and recommend legislative reforms, where necessary, to continue administering fair



and non-partisan elections in the province while keeping pace with evolving AI and AI-enabled threats related to mis- and disinformation.

6.2 Secretariat for Electoral Coordination (SEC)

As a member of the Steering Committee of the SEC, Elections Ontario works alongside other Canadian EMBs to improve election administration across Canada. In 2023–24, Elections Ontario participated in three SEC subcommittees.

6.2.1 SEC Subcommittee on Securing Public Trust

Elections Ontario participated in a subcommittee along with eight other Canadian EMBs—Elections New Brunswick, Elections Saskatchewan, Elections Nova Scotia, Elections PEI, Élections Québec, Elections Newfoundland & Labrador, Elections BC, and Elections Alberta. The subcommittee had its inaugural session in March 2024 to talk about shared goals and how to maintain and improve public trust in the electoral process.

6.2.2 SEC Subcommittee on Data

Elections Ontario and Elections Canada are co-chairing the SEC Subcommittee on Data. The first meeting took place on March 15, 2024, with the participation of nine EMBs. The subcommittee will convene bi-monthly over an 18-month period with a mandate to better understand the data we share and how it can be leveraged to inform election administration and a better understanding of Canada’s changing society.

The goal of this subcommittee is to agree on clear definitions for certain types of data, suggest research questions that can be answered using this data, and create a network of EMBs to



ensure that the data, how it is managed (including ethics and privacy), and the resulting insights are consistent and comparable. Currently, the subcommittee is looking at the data held across all EMBs, with the findings to be shared at the annual Conference of Canadian Election Officials (CCEO) in the summer of 2024.

6.2.3 SEC Subcommittee on Enhancing Indigenous Experiences in Electoral Democracy

The Media and Public Engagement team at Elections Ontario is an active member of the SEC Subcommittee on Enhancing Indigenous Experiences in Electoral Democracy. This includes active participation on two working groups: the Youth Outreach and Engagement working group, and the Voting Experience and Services for Indigenous Electors working group.

Through the subcommittee, the team has partnered with representatives from 10 other EMBs to update the Compendium of Services for Indigenous Voters. Additionally, Elections Ontario is developing three comprehensive guides for EMBs, focusing on key areas such as youth outreach and engagement, recruitment and training, and improving the voting experience for Indigenous electors. These guides are expected to be completed by summer 2024.

This subcommittee provides Elections Ontario the opportunity to speak with other EMBs, learn from their successes, and share best practices for engaging with Indigenous electors, helping to make voting more inclusive and accessible.

6.3 Canadian Vote Summit

The Canadian Vote Summit, organized by Toronto Metropolitan University's Democratic Engagement Exchange and Elections Canada, took place on June 19 and 20, 2023. This annual event brought together top experts, innovative leaders, and public sector professionals from across Canada and around the world, all focused on improving our electoral democracy. A key moment of the summit was when Ontario's Chief Electoral Officer joined a panel to talk about election modernization. The panel discussed how to keep voters' trust while updating election practices. Our Communications team also participated by setting up a booth to share information and answer questions about Elections Ontario and the voting process.

6.4 Conference of Canadian Election Officials (CCEO)

In July 2023, the Chief Electoral Officer and the Chief Operating Officer from Elections Ontario attended the CCEO in Victoria, BC. The CCEO is an important yearly event where Chief Electoral Officers from across Canada come together to share ideas and discuss how elections are managed. The conference focused on three main topics: data, foreign influence, and trust and risk. It provided insights into the evolving landscape of electoral processes and encouraged collaboration among different EMBs across the country.

6.5 Public Sector Innovation Show

On September 13, 2023, the Chief Electoral Officer participated as a panelist at the Public Sector Innovation Show, in a session titled "The Future of Public Services: Anticipating Trends and Preparing for Change." During the panel, the Chief Electoral Officer discussed modernization projects underway at Elections Ontario. The conference included thought-provoking sessions led by experts as well as networking opportunities and roundtable discussions. These activities were designed to encourage attendees to improve their own modernization efforts in the public sector.

6.6 International Day of Democracy of Democracy

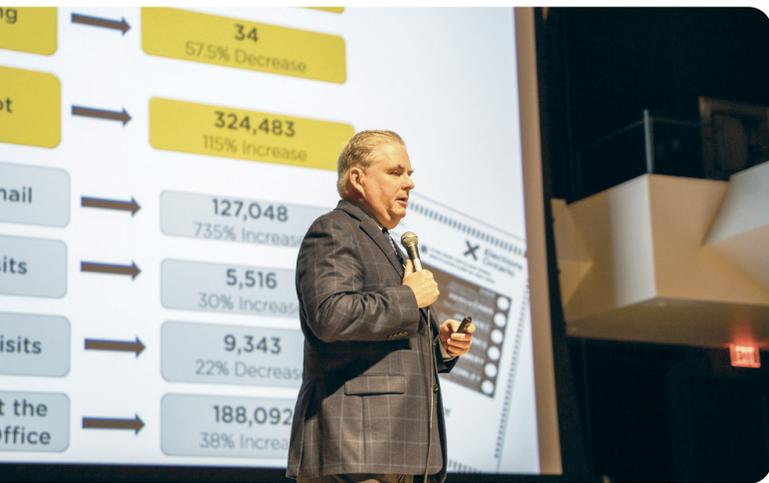
To celebrate the International Day of Democracy and its 2023 theme, "Empowering the Next Generation," Elections Ontario's Chief Electoral Officer visited McMaster University in Hamilton and H.B. Beal Secondary School in London on September 14 and 15, respectively. The goal was to talk with students about democracy and the importance of staying involved in civic life.



At McMaster University, the Chief Electoral Officer gave a keynote address to students in the university's CIVDEM@Mac program. The speech covered topics such as how elections are run, civic engagement, and democracy. This was followed by a Q&A session with students and faculty.

The next day, at H.B. Beal Secondary School, the Chief Electoral Officer spoke with social studies students about the basics of democracy, why civic participation matters, and the Ontario Register of Future Voters.

Over the course of the two days, more than 270 students, staff, and faculty participated in these events. Elections Ontario's Media and Public Engagement team also attended, answering questions and sharing educational materials to inspire and prepare the next generation of voters.



6.7 Partnership with CIVDEM@Mac

On November 27, 2023, Elections Ontario hosted students, faculty, and staff from McMaster University's CIVDEM@Mac Learning Pathway for a day of interactive learning about Ontario's electoral process. They explored complexities in elections through presentations by senior management, hands-on voting technology demonstrations, and discussions on cybersecurity and mis/disinformation. Open Q&A sessions gave them a chance to ask questions and learn directly from our staff.

CIVDEM@Mac Learning Pathway helps underrepresented groups and prepares students for careers in civic engagement, such as advocacy, research, and policymaking. This partnership supports our commitment to shaping future leaders who can address the evolving challenges of elections.

6.8 Media and public engagement

As part of its mandate under the *Election Act*, Elections Ontario is responsible for implementing public education and information programs to ensure the public is informed about Ontario's electoral processes. A main goal of these programs is to ensure that everyone, including those who may face challenges in exercising their democratic rights, can take part in the voting process. To do this, Elections Ontario works closely with other EMBs, community partners, and experts, allowing us to participate in numerous outreach events throughout the year. The chart below presents the outreach activities conducted in 2023–24.

Date	Event/location	Elections Ontario representative
May 5-6, 2023	Forum on Democratic Citizenship, Toronto	Research and Insights team
May 25, 2023	Toronto Newcomer Day, Toronto	Media and Public Engagement team
July 4, 2023	Immigration, Refugees and Citizenship Canada Citizenship Ceremony, Mississauga	Chief Electoral Officer
October 18-19, 2023	Ontario College Fair, Toronto	Media and Public Engagement team
November 18, 2023	Student Life Expo, Toronto	Media and Public Engagement team

6.9 International collaboration and awards

Elections Ontario understands the importance of international collaboration in improving electoral processes and strengthening democratic systems. In 2023–24, representatives from Elections Ontario participated in major global forums to share ideas, exchange knowledge, and explore new trends in electoral management.

6.9.1 19th International Electoral Affairs Symposium & Awards Ceremony

On November 13, 2013, the Chief Electoral Officer attended the 19th International Electoral Affairs Symposium & Awards Ceremony, organized by the International Centre for Parliamentary Studies (ICPS), in Lisbon, Portugal. This event gathered leading experts and stakeholders in the field of electoral management.

During the symposium, the Chief Electoral Officer participated in a critical panel discussion entitled “The Future of Voting: Voter Identification, Biometrics, and Electronic Voting”. This session featured distinguished international

panelists, including Alberto Guevara, former director of the Electoral Tribunal of the Federal Judiciary in Mexico; Giorgi Kalandarishvili, chair of the Central Election Commission of Georgia; and Denis Kačan, product lead at Neurotechnology. The discussion focused on the opportunities, challenges, and impacts of emerging technologies on EMBs and the need for innovative solutions in electoral processes.

At the awards ceremony, Elections Ontario received the Citizens Engagement Award. This award recognizes Elections Ontario for its efforts to involve and engage citizens in the voting process, highlighting our commitment to improving voter satisfaction and demonstrating our ongoing dedication to innovation and excellence in election services.

6.9.2 Council on Governmental Ethics Laws (COGEL)

The Chief Electoral Officer and the Chief Operating Officer from Elections Ontario attended the 45th Annual COGEL Conference, held in Kansas City, Missouri, on December 3–6, 2023. The conference brought together representatives from

over 85 jurisdictions across North America to have critical discussions on campaign finance, elections, governmental ethics, lobbying, and freedom of information.

The Chief Electoral Officer joined a panel discussion titled “Elections Under Threat,” where he spoke about new challenges and strategies in the electoral landscape. The Chief Operating Officer took part in two panels, “Developing and Executing an Agency Blueprint: Tips for Organizational Resilience, Sustainability and Success” and “Elections Update”, sharing expertise on strategic organizational planning and recent developments in elections administration.

6.9.3 Election Verification Network (EVN) Conference

On March 18-20, 2024, the Chief Electoral Officer attended the EVN Conference at New York University in Washington, D.C. The conference provided a platform for discussions on key topics such as voting systems, technology and security, voter registration, and ensuring fair elections. Participants shared tools and strategies to increase voter participation and ensure elections are trustworthy. The event also encouraged cross-disciplinary exchange, allowing attendees to explore new research and share knowledge in an interactive setting.

7 Recommendations



Elections Ontario continually explores ways to improve our processes, requirements, and tools to align with the expectations and needs of Ontarians. Our governing legislation must also remain aligned with advancements in technology and be updated to meet the growing expectations of Ontarians regarding the quality of government services.

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 B.

7.1 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.

7.1.1 Establish a single address authority

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

Ontario's addressing system is extremely complex because of the lack of a central address authority. Ontario is one of only four provinces and territories without a central authority.

As such, municipalities are delegated the responsibility of creating their own naming conventions for addresses. While delegating this authority to municipalities may work at a local level, as each municipality implements its own naming convention, the system creates address inconsistencies when aggregated across the province. 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, including telecommunications providers, utilities and emergency service providers, Canada Post, and MPAC. Most of these organizations adjust address information to suit their own purposes.

Individuals may also inadvertently contribute to address inconsistencies by using personal address variations, which are often based on historical addresses.

The overall effect is a system that produces unreliable address information, especially in rural regions where address descriptors, such as postal codes, often apply to large geographic areas. As the primary administrator of the PREO, Elections Ontario receives voter address information from a variety of sources.

The Chief Electoral Officer recommends that Ontario centralizes address standards under a single address authority, which would be responsible for ensuring the consistent application of these standards 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.

The address authority would also act as the sole source for any agency that requires address information. Most importantly, individual citizens would be better served by clear and consistent address information.

An effective quality-assurance process has many benefits:

- **An address authority means a better list of electors 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 further 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 ministries, agencies, and businesses.

7.1.2 Extend the election calendar

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

The Chief Electoral Officer considers a 29-day election calendar to be insufficient to ensure the delivery of a successful election that meets the expectations of Ontario's electors. Most Canadian provinces have longer election calendars than Ontario, ranging 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 ways for Ontarians to vote because of the length of the election calendar. Due to the increase in the number of electoral districts for the 2018 general election, more materials needed to be prepared and distributed. From the need to deploy materials across the province to the increased number of nominated candidates, the already tight turnaround times have become increasingly challenging to manage.

With the COVID-19 pandemic-related logistical complexities having affected the 2022 general election, an extended election calendar would help Elections Ontario better handle the challenges arising from any future emergencies.

Returning Officers in the past have also faced challenges administering the election in the allotted time. An extended election calendar would give Returning Officers the key flexibility they need to ensure a smooth and seamless voting experience.

7.1.3 Set election day to a day when schools are not in session

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

Schools are foundational to running elections. They are among the most familiar and convenient locations for voting because they can be found in virtually every residential neighbourhood in Ontario, and because they often meet accessibility standards.

Setting election day on a day when school is not in session would provide for easier access to schools for electors and would keep school

children safe. Security costs typically incurred by Elections Ontario to help keep children safe would also be eliminated.

Holding election day during the weekend or on a school holiday would also provide an opportunity to engage youth to work and participate, if eligible, in the election.

7.2 Additional recommendations for legislative changes from the Chief Electoral Officer

Additional recommendations for legislative changes from the Chief Electoral Officer are included below.

7.2.1 Schedule the redistribution of Ontario's electoral district boundaries

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.

Ontario is the only province in Canada without 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 the democratic process. The right to effective representation is protected by the *Canadian Charter of Rights and Freedoms*. Without a regular review process, Ontarians face a greater risk of ineffective representation.

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. A regular and scheduled process for reviewing and adjusting electoral boundaries could address these changes through a transparent process that aligns with standard practices for other EMBs in Canada.

Most importantly, this would ensure that effective representation for all Ontarians is better maintained in the future.

7.2.2 Subject political parties to Ontario's privacy laws

The Chief Electoral Officer recommends that political parties be subject to Ontario's privacy laws.

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

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

7.2.3 Change the close of nominations for by-elections to align with general elections

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

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 by-election is called. During a general election, nominations close on the second Thursday after the writs are issued. However, by-election and general election writ periods are the same length. This creates confusion for both parties and candidates, who must register with Elections Ontario before this date. It is also challenging for voters, who receive a final list of candidates at varying 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 necessary.

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. This will simplify the election calendar and eliminate confusion for both candidates and voters.

7.2.4 Allow 16- and 17-year-olds to work as poll officials in certain roles

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

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. However, other EMBs 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. This would engage them in the electoral process at an earlier age, while also increasing staffing flexibility.

8 Looking forward: A new era of preparedness



In the year ahead, we are excited to operate from a new location. But this move is about more than just a new space, it is a strategic step towards building a more agile, innovative organization. By bringing the management of our event technology in-house, we are better equipped to respond to the evolving demands of the electoral administration and ready to deliver elections whenever called upon.

As we prepare for the next general election, our focus is on strengthening our ability to navigate the rapidly changing electoral landscape. We will work to address emerging challenges and disruptions, such as misinformation and shifting voter demographics, to build public confidence and reinforce our role as Canada's trusted electoral authority, all while pushing forward with modernization and excellence.

We will assess our strengths and challenges to ensure Elections Ontario remains prepared, with a focus on developing and introducing our 2024-30 Strategic Plan as a roadmap to guide our path forward. We will commit to nurturing high-performing teams and will adopt a more robust approach to risk management.

Looking ahead, we are not only preparing for the next election but also preparing for the next generation of voters. Our aim is to ensure that our people, processes, systems, and services remain adaptable and evolve to continue to meet the needs of Ontario's electors.

Office of the Chief Electoral Officer *Election Act*

Financial statements for the year ended March 31, 2024

Management's Responsibility for Financial Statements

Management of the Office of the Chief Electoral Officer is responsible for the integrity, consistency, objectivity and reliability of the financial statements. These financial statements under the *Election Act* were prepared in accordance with Canadian public sector accounting standards. Management has exercised its judgement and made best estimates where appropriate, particularly when the transactions affecting the current accounting period cannot be finalized with certainty until future periods. Estimates and assumptions are based on historical experience, current conditions and various other assumptions believed to be reasonable in the circumstances.

Management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the financial records are relevant, reliable and accurate, and that assets are properly accounted for and safeguarded. The system includes formal policies and procedures and an organizational structure that provides for appropriate delegation of authority and segregation of responsibilities.

The Office of the Auditor General ("Auditor"), appointed by our legislation has audited the financial statements in accordance with Canadian generally accepted auditing standards, as stated in their Independent Auditor's Report. The Auditor'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 outlines the scope of the Auditor's examination and opinion.



Greg Essensa
Chief Electoral Officer
December 10, 2025

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, 2024, 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, 2024, 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.

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.

Toronto, Ontario
December 10, 2025



Jeremy Blair, CPA, CA, LPA
Assistant Auditor General

Office of the Chief Electoral Officer – *Election Act*
Statement of financial position
as at March 31, 2024

	2024	2023
(in Canadian dollars)		
Financial assets		
Cash	10,000,000	10,000,000
Accounts receivable (Note 3)	329,778	1,519,836
Total financial assets	10,329,778	11,519,836
Liabilities		
Accounts payable and accrued liabilities (Note 4)	2,051,262	2,609,604
Accrued employee future benefits liability (Note 5b)	1,276,313	1,172,967
Due to the Province of Ontario	7,002,203	7,737,265
Total liabilities	10,329,778	11,519,836
Net financial assets	—	—
Non-financial assets		
Tangible capital assets (Note 6)	15,479,398	18,075,760
Prepaid expenses	672,969	562,202
Total non-financial assets	16,152,367	18,637,962
Accumulated surplus	16,152,367	18,637,962

The accompanying notes are an integral part of these 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, 2024

	2024 Budget [Note 10(a)]	2024 Actual	2023 Actual
(in Canadian dollars)			
Revenue			
Consolidated Revenue Fund – voted appropriation	17,537,400	14,298,577	13,311,366
Consolidated Revenue Fund – statutory appropriation	29,603,100	28,210,139	138,235,307
Total revenue	47,140,500	42,508,716	151,546,673
Expenses			
Operational expenses			
Salaries and employee benefits (Note 5)	17,537,400	14,317,609	13,330,397
Office equipment and rentals	6,225,400	7,098,878	12,082,258
Information systems and consulting services	9,353,400	5,481,359	19,331,581
Head office rent, maintenance and security	1,891,700	3,198,231	2,221,559
Contract and other temporary help	4,580,800	2,504,903	10,159,544
Telephone, mail and shipping	1,048,500	946,472	16,769,126
Training and other expenses	1,102,700	778,951	1,029,592
Election forms and supplies	744,100	764,942	5,038,800
Management consulting services	1,043,500	675,541	2,325,089
Legal	710,000	633,359	577,610
Advertising	462,400	402,517	3,496,266
Poll and returning office rentals	357,000	351,411	11,033,025
Travel	385,400	96,185	1,120,355
Notice of enumeration cards	18,000	13,234	552,410
List of electors	14,600	6,549	453,246
Total operational expenses	45,474,900	37,270,141	99,520,858
Amortization expense and loss on disposal (Note 6)			
Amortization expense – tangible capital assets	–	3,956,189	5,762,013
Loss on disposal of tangible capital assets	–	2,652,773	584
Total amortization expense and loss on disposal	–	6,608,962	5,762,597
Fee expenses			
Returning officers	839,800	505,870	21,780,628
Resource staff	195,200	162,703	6,448,056
Other assistants	190,100	104,041	6,299,786
Supervising deputy returning officers	142,000	83,372	4,705,374
Election clerk	92,200	74,421	3,170,798
Recruitment officers	66,800	72,732	2,308,464
Other election officers	55,500	41,055	1,898,522
Automation co-ordinators	37,000	36,810	1,263,627
Training officers	28,000	22,227	989,756
Area managers	11,800	6,507	388,028
Revising agents	4,200	5,470	142,599
Poll revision assistants	3,000	–	96,675
Inspection	–	–	5,195
Total fee expenses	1,665,600	1,115,208	49,497,508
Total expenses [Note 10(b)]	47,140,500	44,994,311	154,780,963
Operating deficit	–	(2,485,595)	(3,234,290)
Accumulated surplus, beginning of year		18,637,962	21,872,252
Accumulated surplus, end of year		16,152,367	18,637,962

The accompanying notes are an integral part of these financial statements.

Office of the Chief Electoral Officer – *Election Act*
Statement of changes in net financial assets
for the year ended March 31, 2024

	2024 Budget [Note 10(a)]	2024 Actual	2023 Actual
(in Canadian dollars)			
Operating deficit	—	(2,485,595)	(3,234,290)
Purchase of tangible capital assets (Note 6)	—	(4,012,600)	(4,112,025)
Amortization of tangible capital assets (Note 6)	—	3,956,189	5,762,013
Loss on disposal of tangible capital assets (Note 6)	—	2,652,773	584
Purchase of prepaid expenses	—	(672,969)	(562,202)
Use of prepaid expenses	—	562,202	2,145,920
Increase in net financial assets	—	—	—
Net financial assets, beginning of year	—	—	—
Net financial assets, end of year	—	—	—

The accompanying notes are an integral part of these financial statements.

Office of the Chief Electoral Officer – *Election Act*
Statement of cash flows
for the year ended March 31, 2024

	2024	2023
(in Canadian dollars)		
Cash flows from operating activities		
Operating deficit	(2,485,595)	(3,234,290)
Adjustments for non-cash items		
Amortization of tangible capital assets (Note 6)	3,956,189	5,762,013
Loss on disposal of capital assets (Note 6)	2,652,773	584
Accrued employee future benefits liability	103,346	(54,762)
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	1,190,058	(198,157)
(Increase) decrease in prepaid expenses	(110,767)	1,583,718
(Decrease) in accounts payable and accrued liabilities	(558,342)	(4,303,973)
(Decrease) in Due to the Province of Ontario	(735,062)	(5,443,108)
Net cash flows from operating activities	4,012,600	(5,887,975)
Cash flows from capital activities		
Purchase of tangible capital assets (Note 6)	(4,012,600)	(4,112,025)
Net (decrease) / increase in cash	—	(10,000,000)
Cash, beginning of year	10,000,000	20,000,000
Cash, end of year	10,000,000	10,000,000

See accompanying notes to financial statements.

Office of the Chief Electoral Officer – *Election Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

1. Nature of operations

The Office of the Chief Electoral Officer was established under the *Election Act*. The Office of the Chief Electoral Officer is responsible for administering the *Election Act* and *Election Finances Act*. These financial statements reflect the activities conducted under the *Election Act* (Act) (hereby refer to as “Elections Ontario”). Under the Act, Elections Ontario is responsible to conduct any election of Members to the Legislative Assembly. Elections Ontario directs and supervises the local returning officer in each electoral district, coordinates the training and payment of all election officials and the provision of all polling places, equipment, and supplies. As well, Elections Ontario maintains the provincial and municipal voting lists.

During the year ended March 31, 2024, Elections Ontario administered three by-elections.

Salaries and employee benefits for the Chief Electoral Officer and for 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.

Separate financial statements are produced to reflect the activities conducted under *Election Finances Act*.

2. Summary of significant accounting policies

a) Basis of accounting

These financial statements have been prepared by management in accordance with public sector

accounting standards (PSAS) established by the Canadian Public Sector Accounting Board.

A statement of remeasurement gains and losses has not been presented as there is nothing to report therein.

The significant accounting policies used to prepare these statements are summarized below.

b) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions on the reported amount of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant items requiring use of estimates include the useful life of tangible capital assets and accrued employee future benefits liability.

The useful life of tangible capital assets is subject to measurement uncertainty because it involves estimating how long an asset will remain economically productive, which depends on various unpredictable factors such as changes in technology, usage patterns, environmental conditions, and regulatory requirements. These factors can evolve over time and are often outside the control of Elections Ontario.

Accrued employee future benefits liability of \$1,276,313 (2023 — \$1,172,967, see note 5) is subject to measurement uncertainty because actual results may differ significantly from the Election Ontario’s best long-term estimate of expected results. For example, the difference between actual results and assumptions regarding average remaining service life of employees, discount rate and salary escalation may be significant.

Office of the Chief Electoral Officer – *Election Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

2. Summary of significant accounting policies (continued)

b) Measurement uncertainty (continued)

Estimates are based on the best information available at the time of preparation of the financial statements. By their nature, estimates are subject to measurement uncertainty. These estimates and assumptions are reviewed periodically, and adjustments are reported in the statement of operations and accumulated surplus in the year in which they become known. Therefore, actual results may differ materially from these estimates.

c) Revenue Recognition

Consolidated Revenue Fund (CRF) – statutory appropriation

Section 113 of the *Election Act* enables Elections Ontario to recover from the Province of Ontario (Province) the costs of election fees and expenses.

Elections Ontario recognizes revenue from CRF – statutory appropriation in the fiscal year the assets are purchased, and elections fees and expenses are incurred.

Consolidated Revenue Fund (CRF) – voted appropriation

Section 114 of the *Election Act* authorizes the Board of Internal Economy to approve, on an annual basis, the salaries and employee benefits for the Chief Electoral Officer and for permanent staff of Elections Ontario.

Elections Ontario recognizes revenue from the CRF – voted appropriation when Elections Ontario has incurred salaries and employees benefits expenses.

d) Expense recognition

Expenses are recognized on an accrual basis. Expenses are recognized in the fiscal year when the events giving rise to the expenses occurred and resources are consumed.

e) Financial instruments

Financial assets and liabilities are recognized on the statement of financial position when Elections Ontario becomes a party to the contractual provisions of the instrument. Financial assets and liabilities measured at cost or amortized cost are initially recognized at acquisition cost, including transaction costs that are directly attributable to the acquisition or issuance.

Financial assets and liabilities measured at cost includes cash, accounts receivable, accounts payable and accrued liabilities, and due to the Province of Ontario.

f) Due to the Province of Ontario

Elections Ontario has been provided an accountable warrant, in the form of cash advances, for payments of fees and 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. Due to the Province of Ontario on the statement of financial positions represents the unspent accountable warrant balance at year end.

Office of the Chief Electoral Officer – *Election Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

2. Summary of significant accounting policies (continued)

g) Tangible capital assets

Tangible capital assets are recorded at cost, less accumulated amortization, and write-downs, if any. The historical cost of tangible capital assets includes the cost directly related to the acquisition, design, construction, development, improvement, or betterment.

Amortization begins when capital assets are available for use (i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management).

Tangible capital assets are amortized on a straight-line basis over their estimated useful life, with a half year provision in the first year, as follows:

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

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 is less than their net book value. The write-downs are accounted for as expenses in the statement of operations and accumulated surplus.

h) Prepaid expenses

Prepaid expenses are cash disbursements paid in advance for goods or services that will be received or consumed in a future accounting period. Prepaid expenses are initially recorded as an asset and then charged to expense over the period(s) that Elections Ontario expects to benefit from them.

i) Employee future benefits

Pension plans

Elections Ontario is a participating employer in the Public Service Pension Plan (PSPP), which is a multi-employer defined benefit plan that is solely sponsored by the Province. When benefits are provided to employees through a multi-employer defined benefit plan, each entity participating in the plan, other than the sponsoring entity, is required to follow the standards for defined contribution plans. As a result, Elections Ontario recognizes an expense equal to the total required contributions provided for its employees' services rendered during the current period. Any outstanding contributions are recognized as a liability in the statement of financial position.

Post-employment benefits

Post-employment benefits liability is determined based on management's best estimate using the projected benefits method.

Office of the Chief Electoral Officer – *Election Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

2. Summary of significant accounting policies (continued)

j) Operating lease and deferred lease inducement

Operating leases are recorded when the lessor does not transfer substantially all the benefits and risks for ownership of the tangible capital asset to Elections Ontario. Elections Ontario recognizes lease expenses on a straight-line basis over the term of the operating lease. Deferred lease inducements are amortized and recorded as a reduction of rent expense on a straight-line basis over the term of the lease.

3. Accounts receivable

	2024	2023
Lease inducement receivable	184,305	135,565
Harmonized sales taxes (HST) receivable	139,601	352,739
Accounts receivable – leasing program	4,009	823,486
Other receivable	1,863	208,046
	329,778	1,519,836

Lease inducement receivable arises from the lease agreement with the landlord. HST receivable arises as a result of payments of vendor invoices. Accounts receivable – leasing program is comprised of amounts due from other provincial and municipal electoral

authorities for leasing of tabulators and e-poll books. Amounts earned from the leasing program is remitted to the Consolidated Revenue Fund upon collection as further described in Note 9. Other receivable represent amounts due from returning officers and employees.

As at March 31, 2024, Elections Ontario did not have any accounts receivable that were past due or impaired (2023 – none).

4. Accounts payable and accrued liabilities

	2024	2023
Operational expenses payable and accruals	1,006,165	1,334,810
Payroll and benefits accruals (Note 5b)	922,187	1,242,996
Provincial sales taxes payable	113,979	9,092
Fees payable	8,931	22,706
	2,051,262	2,609,604

Operational expenses payable and accruals relates largely to normal business transactions with third-party vendors and are subject to standard commercial terms. Payroll and benefits accruals includes salaries, vacation entitlements, and other employee benefits. Provincial sales taxes payable arises as a result of the leasing program. Fees payable relates to returning officers and other persons for services performed under the *Election Act*.

Office of the Chief Electoral Officer – *Election Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

5. Accrued employee future benefits liability

a) Pension benefits

Elections Ontario provides pension benefits for its full-time employees through its participation in the PSPP, which is a multi-employer defined benefit pension plan that is solely sponsored by the Province of Ontario. The pension benefit formula is based on a member's best five-year average salary and length of service. Pension benefits are indexed to changes in the Consumer Price Index to provide protection against inflation. Plan benefits are funded by contributions from participating employers, employees, the Province as well as investment earnings. The Province of Ontario determines Elections Ontario's annual payments to the fund based on the 2024 contribution rates between 7.4% and 10.5% of eligible employees' annual salary (2023 – between 7.4% and 10.5%). As the sponsor is responsible for ensuring that the pension funds are financially viable, any surpluses or unfunded liabilities arising from statutory actuarial funding valuations are not assets or liabilities of Elections Ontario. There were no significant changes to the plan during the period.

Elections Ontario's required contributions to the PSPP amounted to \$1,096,800 (2023 – \$1,234,300) during the period, and are included in employee benefits expenses in the statement of operations and accumulated surplus.

b) Accrued employee future benefits liability

Accrued employee future benefits liability includes severance and banked vacation entitlements earned by eligible employees. The liability and costs for the year are determined using the projected benefit method pro-rated on services and management's best estimate assumptions:

- Estimated average remaining service life of employees of 3.88 years (2023 – 3.81 years).
- Discount rate of 3.827% per annum (2023 – 3.41%).
- Salary escalation of 3.5% per annum (2023 – 3.5%).

The total liability for these costs is reflected in the statement of financial position as accrued employee future benefits liability, less any amounts payable within one year, which is included in accounts payable and accrued liabilities, as follows:

	2024	2023
Total liability for severance and banked vacation entitlements	1,456,393	1,367,744
Less: Due within one year and included in accounts payable and accrued liabilities (Note 4)	180,080	194,777
Accrued employee future benefits liability	1,276,313	1,172,967

Office of the Chief Electoral Officer – *Election Act*
Notes to financial statements
for the year ended March 31, 2024 (in Canadian dollars)

5. Accrued employee future benefits liability (continued)

b) Accrued employee future benefits liability (continued)

The costs for the year amounted to \$305,500 (2023 – \$162,900) and are included in salaries and employee benefits expense in the statement of operations and accumulated surplus.

c) Other non-pension post-retirement benefits

The cost of other non-pension post-retirement benefits is determined and funded on an ongoing basis by the Province and accordingly is not included in these financial statements.

Office of the Chief Electoral Officer – Election Act
Notes to financial statements
for the year ended March 31, 2024 (in Canadian dollars)

6. Tangible capital assets

	Computer hardware and software	Software in development	Furniture and equipment	Election equipment	Leasehold improvements	2024 total
Cost						
Balance, beginning of year	40,338,461	4,534,197	1,065,559	34,282,922	1,226,607	81,447,746
Additions	2,633,072	6,926	734,100	—	638,502	4,012,600
Disposals	(14,634,600)	—	(15,797)	—	(32,260)	(14,682,657)
Transfer from software in development	4,534,197	(4,534,197)	—	—	—	—
Balance, end of year	32,871,130	6,926	1,783,862	34,282,922	1,832,849	70,777,689
Accumulated amortization						
Balance, beginning of year	32,432,185	—	1,011,713	28,726,923	1,201,165	63,371,986
Amortization	2,567,253	—	94,640	1,212,520	81,776	3,956,189
Disposals	(11,982,513)	—	(15,112)	—	(32,259)	(12,029,884)
Balance, end of year	23,016,925	—	1,091,241	29,939,443	1,250,682	55,298,291
Net book value	9,854,205	6,926	692,621	4,343,479	582,167	15,479,398

	Computer hardware and software	Software in development	Furniture and equipment	Election equipment	Leasehold improvements	2023 total
Cost						
Balance, beginning of year	40,164,251	1,162,695	1,088,119	34,283,717	1,226,607	77,925,389
Additions	740,523	3,371,502	—	—	—	4,112,025
Disposals	(566,313)	—	(22,560)	(795)	—	(589,668)
Balance, end of year	40,338,461	4,534,197	1,065,559	34,282,922	1,226,607	81,447,746
Accumulated amortization						
Balance, beginning of year	30,726,024	—	1,003,784	25,297,810	1,171,439	58,199,057
Amortization	2,272,474	—	29,984	3,429,829	29,726	5,762,013
Disposals	(566,313)	—	(22,055)	(716)	—	(589,084)
Balance, end of year	32,432,185	—	1,011,713	28,726,923	1,201,165	63,371,986
Net book value	7,906,276	4,534,197	53,846	5,555,999	25,442	18,075,760

Office of the Chief Electoral Officer – *Election Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

6. Tangible capital assets (continued)

The majority of the computer hardware and software are related to the Election Management System (EMS). Management utilizes this system to administer event related activities under the *Election Act* and *Election Finances Act* and capitalized costs are shared by the respective offices.

At the end of March 31, 2024, the total capitalized cost for EMS is \$25,405,000 (2023 – \$36,817,000), of which \$20,912,000 (2023 – \$32,324,000) has been allocated to Elections Ontario and \$4,493,000 (2023 – \$4,493,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*.

The total net book value as of March 31, 2024 for the EMS is \$5,526,000 (2023 – \$6,749,000), of which \$4,956,000 (2023 – \$5,962,000) has been allocated to Elections Ontario and \$570,000 (2023 – \$787,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*.

7. Contractual obligations

The Office of the Chief Electoral Officer has entered into a lease agreement for its main office at 51 Rolark Drive in Scarborough ending on May 31, 2025 for the performance of its functions under the *Election Act* and *Election Finances Act*. On June 16, 2023, the Office of the Chief Electoral Officer entered into a new lease agreement at 26 Prince Andrew Place in North York ending on November 30, 2033 and subsequently moved the main office to this location. The Office of the Chief Electoral Officer does not receive substantially all of the benefits of ownership, and therefore the office lease meets the classification of an operating lease.

On July 3, 2024, the Office of the Chief Electoral Officer extended the lease agreement at 51 Rolark Drive to May 31, 2035. Elections Ontario intends to convert this location into warehouse space.

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 cumulative annual minimum lease payments for the remaining term of the leases, net of the amount allocated to the *Election Finances Act*, are as follows:

	For the year ended						Total
	2025	2026	2027	2028	2029	Thereafter	
Lease payments	2,592,100	2,454,900	2,442,700	2,489,700	2,618,100	16,042,600	28,640,100
Allocated to <i>Election Finances Act</i>	(65,700)	(65,300)	(65,400)	(65,700)	(69,600)	(378,000)	(709,700)
Total contractual obligations	2,526,400	2,389,600	2,377,300	2,424,000	2,548,500	15,664,600	27,930,400

Office of the Chief Electoral Officer – *Election Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

7. Contractual obligations (continued)

Elections Ontario is committed to pay its proportionate share of realty taxes and operating expenses for its premises. These expenses are included in office rent on the statement of operations and accumulated surplus.

8. Financial instrument risks

Elections Ontario's financial instruments are exposed to certain financial risks including liquidity risk and credit risk.

a) Liquidity risk

Liquidity risk is the risk that Elections Ontario will encounter difficulties in meeting obligations associated with financial liabilities that are to be settled by delivering cash or another financial asset. Elections Ontario is exposed to this risk in respect of its accounts payable and accrued liabilities. Elections Ontario's objective for managing liquidity risk is to manage operations and cash expenditures by monitoring its operating requirements and requesting timely replenishments from the Province of the amounts spent and drawn down from the accountable warrant balance. Management believes Elections Ontario's exposure to liquidity risk is low.

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's maximum exposure to credit risk is equal to the carrying amount of accounts receivable in the statement of financial position. Management believes that the risk of loss on the balance of accounts

receivable is minimal because of the high credit quality of the counterparties, which are other provincial and municipal electoral authorities and the federal government. Elections Ontario holds lease inducement receivable of \$184,305 (2023 – \$135,565) under lease agreements. Elections Ontario is exposed to credit risk as recovery depends on landlords' financial stability. Management monitors this risk, and no impairment has been recognized. Accordingly, management believes that all recoverable amounts will be collected and has determined that a valuation allowance is not required.

9. 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. All related party transactions have been recorded at their exchange amounts, which is the amount of consideration established and agreed to by the related party.

Transactions with related parties are as follows:

- 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.

Office of the Chief Electoral Officer – *Election Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

9. Related party transactions

(continued)

- Under Section 4.0.3 of the *Act*, the Chief Electoral Officer may make equipment, advice, staff, or other resources available to other electoral authorities in Canada. Any funds derived from such activities should be paid to the Consolidate Revenue Fund. Elections Ontario entered into leasing agreements to make tabulators and e-poll books available for use by other provinces and municipalities for their elections. During the year, Elections Ontario earned \$1,735,940 (2023 – \$1,683,175) from the leasing agreements. In addition, Elections Ontario received \$192,700 (2023 – \$76,576) from other sources. Amounts collected from the leasing agreements and other sources were returned to Consolidated Revenue Fund.
- The Ministry of Finance provides information technology and other services provided by the Province’s Guelph Data Centre. In 2024, these costs amounted to \$75,100 (2023 – \$180,300), of which \$nil (2023 – \$16,950) was allocated to the *Election Finances Act*.
- The Ministry of Natural Resources provides land information Ontario (LIO) services. In 2024, these costs amounted to \$141,900 (2023 – \$134,800).
- The Ministry of Government and Consumer Services provides cybersecurity services. In 2024, these costs amounted to \$108,000 (2023 – \$78,000).
- The Treasury Board Secretariat provides privacy impact assessments (PIAs) services. In 2024, there were no costs due (2023 – \$34,500).
- The Ministry of Transportation provides data from driver’s licence card and Ontario photo card for Elections Ontario’s maintenance of the provincial register of electors in accordance with Section 17.1 (4) of the *Elections Act*. In 2024, these costs amounted to \$9,900 (2023 – \$nil).
- The Legislative Assembly of Ontario provides payroll administration services to the Elections Ontario at no charge.
- Other related party transactions are described in Note 5.

10. Budget and Public Accounts

Volume 1 – basis of presentation

a) Budget

Elections Ontario’s budget for salaries and benefits is approved by the Board of Internal Economy. The remaining budget is approved by the Chief Electoral Officer. During the year, the approved budget was revised due to additional employee complement approved by the Board of Internal Economy, the number of by-elections and additional projects.

The budget was prepared on the basis that purchases of tangible capital assets are expensed in the year of acquisition rather than being capitalized and amortized over their useful lives. The budget also excludes the liability for employee future benefits, prepaid expenses and deferred lease inducement recognized in these financial statements.

The following are the adjustments required to restate the budget using Canadian public sector account standards.

Office of the Chief Electoral Officer – *Election Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

10. Budget and Public Accounts Volume 1 – basis of presentation

(continued)

a) Budget (continued)

	2024
Budgeted expenses	
Approved by the Board of Internal Economy	17,537,400
Approved by the Chief Electoral Officer	29,603,100
Total budgeted expenses	47,140,500
Additional budget approved by the Board of Internal Economy	2,219,600
Additional budget approved by the Chief Electoral Officer	6,934,300
Revised budgeted expenses	56,294,400
Adjustments required to restate budgeted expenses	
Less: Capitalized Expenditures	(3,801,200)
Add: Amortization of tangible capital assets	3,956,189
Less: Changes in accrued fee expenses	(13,792)
Less: Changes in accrued operational expenses	2,350,419
Total adjustments required to restate budgeted expenses	2,491,616
Total budgeted expenses restated using Canadian public sector accounting standards	58,786,016

b) 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 budget. Volume 1 also excludes expenses paid after mid June 2024. A reconciliation of total expenses reported in Volume 1 to the total expenses reported in these financial statements is as follows:

	2024	2023
Election administration	14,454,286	13,152,723
Statutory appropriation	28,047,691	135,955,778
Total expenses per Public Accounts Volume 1	42,501,977	149,108,501
Purchase of tangible capital assets	(4,012,600)	(4,112,025)
Amortization of tangible capital assets	3,956,189	5,762,013
Write-down of tangible capital assets	2,652,773	584
Change in accrued fee expenses	(13,598)	(546,508)
Change in accrued operational expenses	(90,430)	4,568,398
Total reconciling items	2,492,334	5,672,462
Total expenses per statement of operations and accumulated surplus	44,994,311	154,780,963

Office of the Chief Electoral Officer – *Election Act*
Notes to financial statements
for the year ended March 31, 2024 (in Canadian dollars)

11. Contingencies

Contingencies refer to possible legal claims that have been made against Elections Ontario, the ultimate outcome of which cannot be predicted with certainty. Management does not expect that the outcome of the claims against Elections Ontario will have a material and adverse effect on its financial results and does not believe any provisions for losses are necessary at this time. No amounts have been recognized in the accounts for claims made against the Elections Ontario. Any settlements will be accounted for at the time of settlement.

12. Comparative figures

The comparative figures for revenue on the statement of operations and accumulated surplus have been reclassified to confirm to the current year's presentation.

Office of the Chief Electoral Officer *Election Finances Act*

Financial statements for the year ended March 31, 2024

Management's Responsibility for Financial Statements

Management of the Office of the Chief Electoral Officer is responsible for the integrity, consistency, objectivity and reliability of the financial statements. These financial statements under the *Election Finances Act* were prepared in accordance with Canadian public sector accounting standards. Management has exercised its judgement and made best estimates where appropriate, particularly when the transactions affecting the current accounting period cannot be finalized with certainty until future periods. Estimates and assumptions are based on historical experience, current conditions and various other assumptions believed to be reasonable in the circumstances.

Management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the financial records are relevant, reliable and accurate, and that assets are properly accounted for and safeguarded. The system includes formal policies and procedures and an organizational structure that provides for appropriate delegation of authority and segregation of responsibilities.

The Office of the Auditor General ("Auditor"), appointed by our legislation has audited the financial statements in accordance with Canadian generally accepted auditing standards, as stated in their Independent Auditor's Report. The Auditor'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 outlines the scope of the Auditor's examination and opinion.



Greg Essensa
Chief Electoral Officer
December 10, 2025

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, 2024, 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, 2024, 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.

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.



Jeremy Blair, CPA, CA, LPA
Assistant Auditor General

Toronto, Ontario
December 10, 2025

Office of the Chief Electoral Officer – *Election Finances Act*
Statement of financial position
as at March 31, 2024

	2024	2023 Restated Note 11
(in Canadian dollars)		
Financial assets		
Due from the Province of Ontario	323,757	717,576
Due from Elections Ontario	7,362	16,931
Total financial assets	331,119	734,507
Liabilities		
Accounts payable and accrued liabilities (Note 3)	112,079	518,288
Accrued employee future benefits liability (Note 4b)	219,040	216,219
Total liabilities	331,119	734,507
Net financial assets	–	–
Non-financial assets		
Tangible capital assets (Note 5)	1,383,006	1,666,476
Prepaid expenses	–	8,051
Total non-financial assets	1,383,006	1,674,527
Accumulated surplus	1,383,006	1,674,527

The accompanying notes are an integral part of these 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, 2024

(in Canadian dollars)	2024 Budget [Note 10(a)]	2024 Actual	2023 Actual Restated Note 11
Revenue			
Consolidated Revenue Fund – voted appropriation	23,816,400	22,780,581	23,333,026
Anonymous and excess contributions	1,000	40,253	19,096
Total revenue	23,817,400	22,820,834	23,352,122
Expenses			
Transfer payments (Note 6)			
Quarterly allowances			
– parties	11,833,100	11,620,351	14,358,885
– constituency associations	3,379,400	3,220,032	3,196,931
Campaign expense reimbursements			
– candidates	4,448,500	4,436,246	791,299
– parties	60,000	286,381	1,213,176
Audit fees subsidies			
Annual returns			
– constituency associations	1,064,000	609,978	393,399
– parties	40,000	22,000	25,639
Campaign returns			
– candidates	32,000	30,000	774,515
– constituency associations	32,000	14,000	265,040
– parties	32,000	12,000	13,978
Leadership contestants	20,000	2,000	1,356
Total transfer payments	20,941,000	20,252,988	21,034,218
Administrative and operating			
Salaries and employee benefits (Note 4)	2,201,600	2,017,610	1,924,554
Amortization (Note 5)	–	389,424	380,341
Professional fees	485,000	259,924	158,416
Office supplies and expenses	109,600	123,608	116,122
Office rent	55,700	59,885	50,730
Telephone, mail and shipping	19,500	4,996	16,749
Other	5,000	3,920	3,920
Total administrative and operating expenses	2,876,400	2,859,367	2,650,832
Total expenses [Note 10(b)]	23,817,400	23,112,355	23,685,050
Operating deficit	–	(291,521)	(332,928)
Accumulated surplus, beginning of year		1,674,527	2,007,455
Accumulated surplus, end of year		1,383,006	1,674,527

The accompanying notes are an integral part of these financial statements.

Office of the Chief Electoral Officer – *Election Finances Act*
Statement of changes in net financial assets
for the year ended March 31, 2024

	2024 Budget [Note 10(a)]	2024 Actual	2023 Actual
(in Canadian dollars)			
Operating deficit	—	(291,521)	(332,928)
Purchase of tangible capital assets (Note 5)	—	(105,954)	(39,362)
Amortization of tangible capital assets (Note 5)	—	389,424	380,341
Purchase of prepaid expense	—	—	(8,051)
Use of prepaid expense	—	8,051	—
Increase in net financial assets	—	—	—
Net financial assets, beginning of year	—	—	—
Net financial assets, end of year	—	—	—

The accompanying notes are an integral part of these financial statements.

Office of the Chief Electoral Officer – *Election Finances Act*
Statement of cash flows
for the year ended March 31, 2024

	2024	2023 Restated Note 11
(in Canadian dollars)		
Cash flows from operating activities		
Operating deficit	(291,521)	(332,928)
Adjustments for non-cash items		
Amortization of tangible capital assets (Note 5)	389,424	380,341
Accrued employee future benefits liability	2,821	26,883
Changes in non-cash working capital		
Decrease (increase) in Due from the Province of Ontario	393,819	(335,871)
Decrease (increase) in Due from Elections Ontario	9,569	(12,935)
(Decrease) increase in accounts payable and accrued liabilities	(406,209)	321,923
Decrease (increase) in prepaid expenses	8,051	(8,051)
Net cash flows from operating activities	105,954	39,362
Cash flows from capital activities		
Purchase of tangible capital assets (Note 5)	(105,954)	(39,362)
Net increase in cash	—	—
Cash, beginning of year	—	—
Cash, end of year	—	—

The accompanying notes are an integral part of these financial statements.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

1. Nature of operations

The Office of the Chief Electoral Officer was established under the *Election Act*. The Office of the Chief Electoral Officer is responsible for administering the *Election Act* and *Election Finances Act*. These financial statements reflect the activities conducted under the *Election Finances Act (Act)* (hereby referred to as “the Office”). Under that *Act*, the Office 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 Office also pays transfer payments to eligible recipients as provided for under the *Act*.

There were three by-elections during the year ended March 31, 2024. There was one leadership contest, seven nomination contests, and eleven nomination contestants administered during the year ended March 31, 2024.

Separate financial statements are produced to reflect the activities conducted under *Election Act* (hereby referred to as “Elections Ontario”).

2. Summary of significant accounting policies

a) Basis of accounting

These financial statements have been prepared by management in accordance with public sector accounting standards (PSAS) established by the Canadian Public Sector Accounting Board.

A statement of remeasurement gains and losses has not been presented as there is nothing to report therein.

The significant accounting policies used to prepare these statements are summarized below.

b) Measurement uncertainty

The preparation of financial statements requires management to 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. Significant areas requiring the use of estimates include the useful life of tangible capital assets, and employee future benefits liability.

The useful life of tangible capital assets is subject to measurement uncertainty because it involves estimating how long an asset will remain economically productive, which depends on various unpredictable factors such as changes in technology, usage patterns, environmental conditions, and regulatory requirements. These factors can evolve over time and are often outside the control of the Office.

Accrued employee future benefits liability of \$219,040 (2023 — \$216,219, see note 4) is subject to measurement uncertainty because actual results may differ significantly from the Office’s best long-term estimate of expected results. For example, the difference between actual results and assumptions regarding average remaining service life of employees, discount rate and salary escalation may be significant.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

2. Summary of significant accounting policies (continued)

b) Measurement uncertainty (continued)

Estimates are based on the best information available at the time of preparation of the financial statements. By their nature, estimates are subject to measurement uncertainty. These estimates and assumptions are reviewed periodically, and adjustments are reported in the statement of operations and accumulated surplus in the year in which they become known. Therefore, actual results may differ materially from these estimates.

c) Revenue recognition

Consolidated Revenue Fund (CRF) — voted appropriation

Section 114 of the *Election Act* authorizes the Board of Internal Economy to approve, on an annual basis, sums of money to be required for the performance of the Chief Electoral Officer's functions under the *Election Finances Act*.

The Office recognizes revenue when the Province has the authorization to proceed with the transfer, as evidenced by sufficient budgetary appropriation.

Anonymous and excess contributions

Under Section 17(2) of 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, any contributions received in contravention of the *Act* shall be paid over to the Chief Electoral Officer and become part of the funds of the Chief

Electoral Officer to be used by the Chief Electoral Officer in carrying out its responsibilities under this *Act*.

Revenue is recognized when the Chief Electoral Officer has the authority to claim or retain an inflow of economic resources, which is when the Chief Electoral Officer receives a forfeiture cheque for anonymous, excess contributions, and contributions from ineligible sources.

Administrative penalties

Under Section 45.1 of the *Election Finances Act*, where the Chief Electoral Officer believes on reasonable grounds that a person or entity has contravened certain provisions of the *Act*, the Chief Electoral Officer may make an order requiring the person or entity to pay an administrative penalty. An administrative penalty shall be in an amount determined by the Chief Electoral Officer in accordance with the maximum amounts set out in the *Act* and shall be paid into the Consolidated Revenue Fund.

Revenue is recognized when the Chief Electoral Officer has issued an order requiring the payment of an administrative penalty and the earlier of the following events have occurred: a voluntary compliance is filed; the date to appeal the order expires; or all rights of appeal are exhausted, and the order becomes final. The revenue recognized is the amount of cash received or receivable.

The Office did not charge any administrative penalties during the year (2023 — \$6,000).

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

2. Summary of significant accounting policies (continued)

d) Expense recognition

Transfer payments

Transfer payments are recognized as an expense in the period the transfer is authorized, and all eligibility criteria have been met by the recipient, as follows:

- Quarterly allowances — Section 32.1 of the *Act* prescribed the political parties and constituency associations eligible to receive allowances. Political parties met the eligible criteria when the party receives 2% of valid votes cast province wide or 5% of valid votes cast in the electoral districts where the registered party endorsed a candidate in the most recent general election. Constituency associations met the eligible criteria when the registered candidate associated with the registered party of the constituency association receives at least 2% 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
- Campaign expense reimbursements — Section 44 of the *Act* prescribed who is eligible to receive campaign expenses reimbursement. Registered candidates who received at least 5% of the popular vote in an electoral district is eligible for campaign expenses reimbursements. Registered parties that received at least 15% of the popular vote in an electoral district is eligible for campaign expenses reimbursements. Campaign expense

reimbursement are recorded in the fiscal year in which the eligibility criteria have been met, which is when the compliance review is completed, and the reimbursement payment is approved by the Office.

- Audit fee subsidies — Section 40 of the *Act* prescribed who is eligible to receive audit fee subsidies. Registered constituency associations, parties, candidates, and leadership contestants who accepted at least \$10,000 in contributions or incurred expenses of at least \$10,000 during a relevant period are required to file an audited financial return. This applies to annual returns, campaign returns, and leadership contest period returns. Audited returns are eligible for an audit fees subsidy. Audit fee subsidies are recorded in the fiscal year in which the eligibility criteria have been met by the recipient, which is when the audited financial returns are received.

Administrative and operating

Expenses are recognized on an accrual basis. Expenses are recognized in the fiscal year when the events give rise to the expenses occurred and resources are consumed.

e) Financial instruments

Financial assets and financial liabilities are recognized on the statement of financial position when the Office becomes a party to the contractual provisions of the instrument. Financial assets and liabilities measured at cost or amortized cost are initially recognized at acquisition cost, including transaction costs that are directly attributable to the acquisition or issuance.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

2. Summary of significant accounting policies (continued)

e) Financial instruments (continued)

Financial assets and liabilities measured at cost include due from the Province of Ontario, due from Elections Ontario, and accounts payable and accrued liabilities.

f) Tangible capital assets

Tangible capital assets are recorded at cost, less accumulated amortization, and write-downs, if any. The historical cost of tangible capital assets includes the cost directly related to the acquisition, design, construction, development, improvement, or betterment.

Amortization begins when capital assets are available for use (i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management).

Tangible capital assets are amortized on a straight-line basis over their estimated useful lives, with a half year provision in the first year, as follows:

Computer hardware and software	3-8 years
Furniture and equipment	5 years
Leasehold improvements	lesser of 5 years or remaining term of the lease

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 is less than their net book value. The write-downs are accounted for as expenses in the statement of operations and accumulated surplus.

g) Employee future benefits

Pension plans

The Office is a participating employer in the Public Service Pension Plan (PSPP), which is a multi-employer defined benefit plan that is solely sponsored by the Province. When benefits are provided to employees through a multi-employer defined benefit plan, each entity participating in the plan, other than the sponsoring entity, is required to follow the standards for defined contribution plans. As a result, the Office recognizes an expense equal to the total required contributions provided for employees' services rendered during the period. Any outstanding contributions are recognized as a liability in the statement of financial position.

Post-employment benefits

Post-employment benefits liability is determined based on management's best estimate assumptions using the projected benefits method.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

2. Summary of significant accounting policies (continued)

h) Operating lease and deferred lease inducement

Leases of tangible capital assets in which the lessor does not transfer substantially all the benefits and risks incident to ownership of the tangible capital asset to the office are recorded as operating leases. The office recognizes lease expenses on a straight-line basis over the term of the operating lease. Deferred lease inducements are amortized and recorded as a reduction of rent expense on a straight-line basis over the term of the lease.

i) Adoption of new accounting standards

Effective April 1, 2023, the Office retroactively adopted PS 3400, *Revenue*. The implementation of the new standard had no material impact on the recognition or measurement of the Office's revenues. As such, the opening balance as at April 1, 2023 has not been restated.

3. Accounts payable and accrued liabilities

	2024	2023
Transfer payment payable	49,256	383,573
Payroll and benefits accruals	48,630	106,961
Operational expenses payable and accruals	14,193	27,754
Total accounts payable and accrued liabilities	112,079	518,288

Transfer payment payable includes amounts owing to registered parties, registered constituency associations and registered candidates. Payroll and benefits accruals include salaries, vacation entitlements, and other employee benefits. Operational expenses payable and accruals relate to normal business transactions with third-party vendors and are subject to standard commercial terms.

4. Liabilities for employee future benefits

a) Pension benefits

The Office provides pension benefits for its full-time employees through its participation in the PSPP, which is a multi-employer defined benefit pension plan that is solely sponsored by the Province of Ontario. The pension benefit formula is based on a member's best five-year average salary and length of service. Pension benefits are indexed to changes in the Consumer Price Index to provide protection against inflation.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

4. Liabilities for employee future benefits (continued)

a) Pension benefits (continued)

Plan benefits are funded by contributions from participating employers, employees, the Province as well as investment earnings. The Province of Ontario determines the Office's annual payments to the fund based on the 2024 contribution rates between 7.4% and 10.5% of eligible employees' annual salary (2023 — between 7.4% and 10.5%). As the sponsor is responsible for ensuring that the pension funds are financially viable, any surpluses or unfunded liabilities arising from statutory actuarial funding valuations are not assets or liabilities of the Office. There were no significant changes to the plan during the period.

The Office's required contributions to the PSPP amounted to \$131,600 (2023 — \$117,600) during the period, and are included in salaries and employee benefits expenses in the statement of operations and accumulated surplus.

b) Accrued employee future benefits liability

Obligation for post employment benefits includes severance and banked vacation entitlements earned by eligible employees. The liability and costs for the year are determined using the projected benefit method pro-rated on services and management's best estimate assumptions:

- Estimated average remaining service life of employees of 3.88 years (2023 — 3.81 years).
- Discount rate of 3.827% per annum (2023 — 3.41%).

- Salary escalation of 3.5% per annum (2023 — 3.5%).

The costs for the year amounted to \$46,100 (2023 — \$31,900) and are included in salaries and employee benefits expense in the statement of operations and accumulated surplus.

c) Other non-pension post-retirement benefits

The cost of other non-pension post-retirement benefits is determined and funded on an ongoing basis by the Province, and accordingly is 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, 2024 (in Canadian dollars)

5. Tangible capital assets

	Computer hardware and software	Furniture and equipment	Leasehold improvements	2024 total
Cost				
Balance, beginning of year	5,856,445	58,828	46,511	5,961,784
Additions	105,954	—	—	105,954
Balance, end of year	5,962,399	58,828	46,511	6,067,738
Accumulated amortization				
Balance, beginning of year	4,189,969	58,828	46,511	4,295,308
Amortization	389,424	—	—	389,424
Balance, end of year	4,579,393	58,828	46,511	4,684,732
Net book value	1,383,006	—	—	1,383,006

	Computer hardware and software	Furniture and equipment	Leasehold improvements	2023 total
Cost				
Balance, beginning of year	5,817,083	58,828	46,511	5,922,422
Additions	39,362	—	—	39,362
Balance, end of year	5,856,445	58,828	46,511	5,961,784
Accumulated amortization				
Balance, beginning of year	3,809,628	58,828	46,511	3,914,967
Amortization	380,341	—	—	380,341
Balance, end of year	4,189,969	58,828	46,511	4,295,308
Net book value	1,666,476	—	—	1,666,476

The majority of the tangible capital assets are related to the in-house enhancements of the Election Management System (EMS). Management utilizes this system to administer event related activities under the *Election Act* and *Election Finances Act* and capitalized costs are shared by the respective offices.

At the end of March 31, 2024, the total capitalized cost for EMS is \$25,405,000 (2023 — \$36,817,000), of which \$20,912,000 (2023 — \$32,324,000) has been allocated to Elections Ontario and \$4,493,000 (2023 — \$4,493,000) has been allocated to tangible capital assets needed to administer the *Act*.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

5. Tangible capital assets (continued)

The total net book value as of March 31, 2024, for the EMS is \$5,526,000 (2023 — \$6,749,000), of which \$4,956,000 (2023 — \$5,962,000) has been allocated to Elections Ontario and \$570,000 (2023 — \$787,000) has been allocated to tangible capital assets needed to administer the *Act*.

6. Transfer payments

a) Quarterly allowances

- Quarterly allowances to registered party is \$0.636 (2023 — \$0.636) multiplied by the number of valid votes cast for the party's candidates in the most recent general election.
- Quarterly allowances are assigned to each electoral district which is shared proportionately based on the percentage of votes for each party's candidate in the most recent general election and paid to the constituency association. Quarterly allowances are as follows:
 - January 1 to December 31, 2024 — \$4,879.17
 - January 1 to December 31, 2023 — \$7,317.75
 - January 1 to December 31, 2022 — \$6,818.75

With the passing of Bill 254, annual indexation for quarterly allowance did not occur on January 1, 2024. Quarterly allowance for January 1, 2024 to December 31, 2024 is calculated based on two thirds of the 2023 amount. With the passing of Bill 220, quarterly allowance is scheduled to end on December 31, 2026.

b) Campaign expenses reimbursements

- The reimbursed amount for registered candidates is the lesser of 20% of the candidate's campaign expenses or 20% of the allowable maximum campaign expenditure limit per eligible voter. The allowable maximum campaign expenditure limit is indexed annually on January 1, as follows:
 - January 1 to December 31, 2024 — \$1.57
 - January 1 to December 31, 2023 — \$1.50
 - January 1 to December 31, 2022 — \$1.40
- Candidates in designated northern electoral districts may receive an additional amount. The additional amount is indexed on January 1, as follows:
 - January 1 to December 31, 2024 — \$11,386
 - January 1 to December 31, 2023 — \$10,902
 - January 1 to December 31, 2022 — \$10,157
- The reimbursed amount for registered parties is five cents per eligible voter in each electoral district.

c) Audit fees subsidies

The audit fees subsidy is to a maximum of \$2,000 per return (will not be subject to annual indexation).

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

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

7. Contractual obligations

The Office of the Chief Electoral Officer entered into a lease agreement for its main office at 51 Rolark Drive in Scarborough ending May 31, 2025 for the performance of its functions under the *Election Act* and *Election Finances Act*. On June 16, 2023, the Office of the Chief Electoral Officer entered into a new lease agreement at 26 Prince Andrew Place in North York ending on November 30, 2033 and subsequently moved the main office to this location. The Office of the Chief Electoral Officer does not receive substantially all of the benefits of ownership, and therefore the office lease meets the classification of an operating lease.

On July 3, 2024, the Office of the Chief Electoral Officer extended the lease agreement at 51 Rolark Drive to May 31, 2035. The Office of the Chief Electoral Officer intends to convert this location into a warehouse space.

The main office space is shared with Elections Ontario. Leasing costs are shared by the respective offices based on the square footage occupied.

The cumulative annual minimum lease payments for the remaining term of the lease, net of amounts allocated to Elections Ontario, are as follows:

	For the year ended						Total
	2025	2026	2027	2028	2029	Thereafter	
Lease payments	2,592,100	2,454,900	2,442,700	2,489,700	2,618,100	16,042,600	28,640,100
Allocated to Elections Ontario	(2,526,400)	(2,389,600)	(2,377,300)	(2,424,000)	(2,548,500)	(15,664,600)	(27,930,400)
Total contractual obligations	65,700	65,300	65,400	65,700	69,600	378,000	709,700

The Office is committed to pay its proportionate share of realty taxes and operating expenses for its premises. These expenses are included in office rent on the statement of operations and accumulated surplus.

8. Financial instruments

The Office's financial instruments are exposed to liquidity risk. Liquidity risk is the risk that the Office will encounter difficulty in meeting obligations associated with financial liabilities that are to be settled by delivering cash or another financial asset. The Office is exposed to this risk in respect of its accounts payable and accrued liabilities. The Office's objective for managing 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. Management believes the Office's exposure to liquidity risk is low.

9. 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. All related

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

9. Related party transactions

(continued)

party transactions have been recorded at their exchange amounts, which is the amount of consideration established and agreed to by the related party.

Transactions with related parties are as follows:

- Elections Ontario provides certain administrative services such as accounting, human resources, and information technology support needed to administer the *Act* at no charge.
- The Ministry of Finance provides information technology and other services provided by the Province's Guelph Data Centre. In 2024, these costs amounted to \$0 (2023 — \$16,950) and are included in professional fees on the statement of operations and accumulated surplus.
- 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.

10. Budget and Public Accounts Volume 1 — basis of presentation

a) Budget

The Office's budget is approved by the Board of Internal Economy. During the year, the approved budget was revised due to additional employee complement approved by the Board of Internal Economy.

The budget was prepared on the basis that purchases of tangible capital assets are expensed in the year of acquisition rather than being capitalized and amortized over their useful lives. The budget also excludes the accrued liability for post-employment benefits, prepaid expenses and deferred lease inducement recognized in these financial statements.

The following are the adjustments required to restate the budget using Canadian public sector accounting standards.

	2024
Original budgeted expenses	23,817,400
Additional budget approved	163,200
Revised budgeted expenses	23,980,600
Adjustments required to restate the budgeted expenses	
Less: Capitalized expenditures	(126,000)
Add: Amortization of tangible capital assets	389,424
Add: Changes in accruals	(391,767)
Total adjustments required to restate the budget expenses	(128,343)
Total budgeted expenses restated using Canadian public sector accounting standards	23,852,257

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2024 (in Canadian dollars)

10. Budget and Public Accounts Volume 1 — basis of presentation (continued)

b) Public Accounts Volume 1

The Office of the Chief Electoral Officer — *Election Finances Act* expenses in Volume 1 of the Public Accounts of Ontario was prepared on a basis consistent with the budget. Volume 1 also excludes expenses paid after mid June 2024. A reconciliation of total expenses reported in Volume 1 to the net expenses reported in these financial statements is as follows:

	2024	2023
Total expenses per Public Accounts Volume 1	23,171,179	22,990,718
Purchase of tangible capital assets	(105,954)	(39,362)
Amortization of tangible capital assets	389,424	380,341
Change in accrued transfer payment expenses	(334,317)	351,862
Change in accrued administrative and operating expenses	(7,977)	1,491
Total reconciling items	(58,824)	694,332
Total expenses per statement of operations and accumulated surplus	23,112,355	23,685,050

11. Prior period adjustment

In prior years, the Office had recognized campaign expense reimbursements in the fiscal year in which an election was held. Audit fee subsidies were recognized in the fiscal year the annual return relates to, or the fiscal year the election or leadership event took place. It was determined that the eligibility criteria for campaign expense reimbursement are not met until the compliance review is complete and the reimbursement payment is approved by the Office. The eligibility criteria for audit fee subsidies were not met until the audited financial returns are received. The accounting policy for campaign expense reimbursements and audit fee subsidies were adjusted and adopted retrospectively. The prior year restatement has the following impact:

Office of the Chief Electoral Officer – *Election Finances Act*
Notes to financial statements
for the year ended March 31, 2024 (in Canadian dollars)

11. Prior period adjustment (continued)

	March 31, 2023 previously stated	Adjustment	March 31, 2023 restated
Impact on statement of financial position			
Due from the Province of Ontario	5,975,397	(5,257,821)	717,576
Accounts payable and accrued liabilities	5,776,109	(5,257,821)	518,288
Impact on statement of operations and accumulated surplus			
Consolidated Revenue Fund - voted appropriation	28,084,823	(4,751,797)	23,333,026
Transfer payments - quarterly allowances - constituency associations	3,198,620	(1,689)	3,196,931
Transfer payments - campaign expenses reimbursements - candidates	5,122,035	(4,330,736)	791,299
Transfer payments - campaign expenses reimbursements - parties	1,487,214	(274,038)	1,213,176
Transfer payments - audit fees subsidies annual returns - constituency associations	512,089	(118,690)	393,399
Transfer payments - audit fees subsidies annual returns - parties	17,639	8,000	25,639
Transfer payments - audit fees subsidies campaign returns - candidates	786,515	(12,000)	774,515
Transfer payments - audit fees subsidies campaign returns - constituency associations	273,040	(8,000)	265,040
Transfer payments - audit fees subsidies campaign returns - parties	27,978	(14,000)	13,978
Transfer payments - audit fees subsidies leadership contestants	2,000	(644)	1,356
Impact on statement of cash flows			
Cash flow from operating activities:			
(Increase) in Due from the Province of Ontario	(5,087,668)	4,751,797	(335,871)
Increase in accounts payable and accrued liabilities	5,073,720	(4,751,797)	321,923





Appendix A: Organizational overview

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

The Office of the Chief Electoral Officer (Elections Ontario) 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 organization 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's mission is to uphold the integrity and accessibility of the electoral process and to manage elections in an efficient, fair, and impartial manner.

Mandate

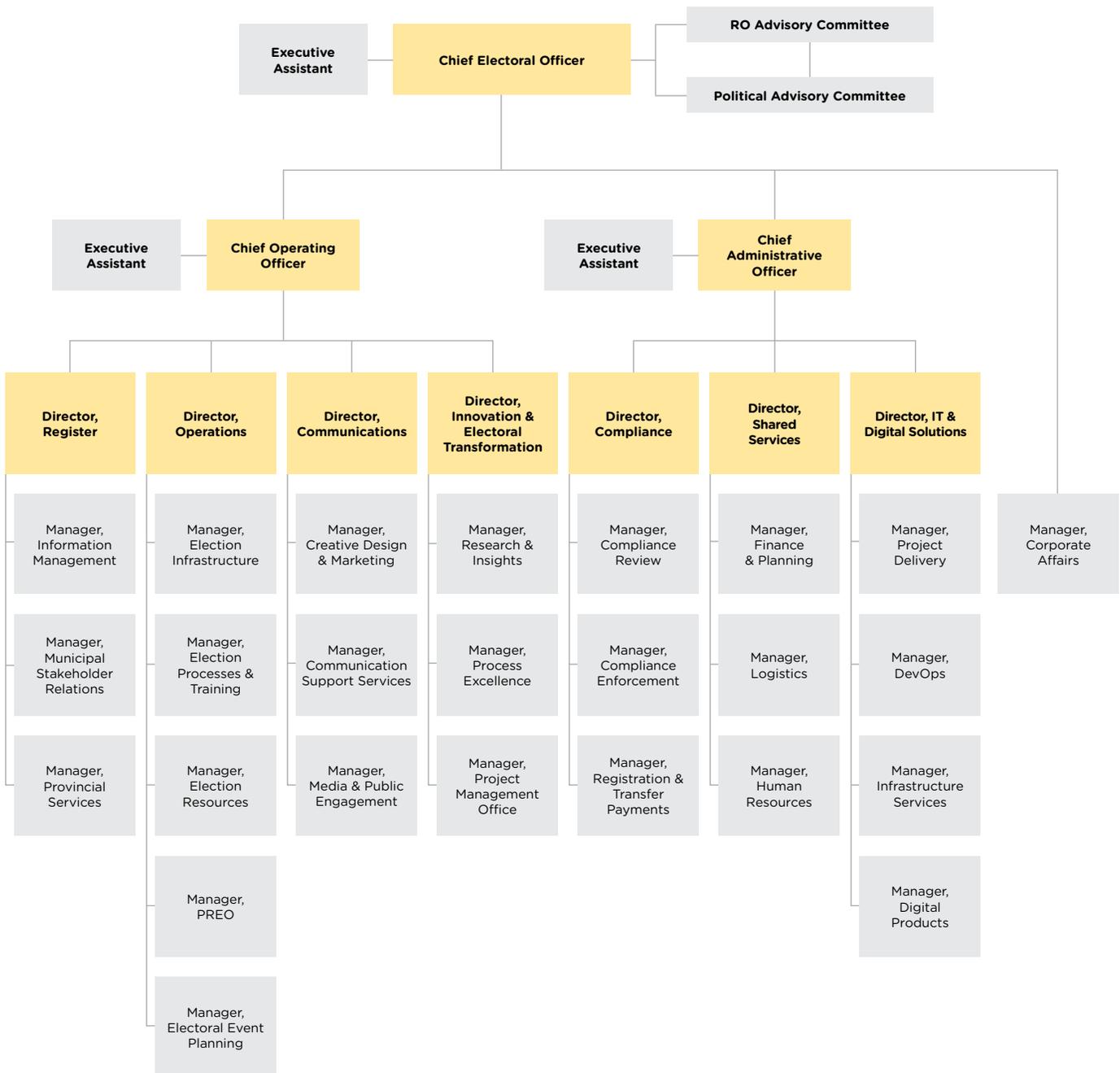
The Office of the Chief Electoral Officer (Elections Ontario) is an independent office of the Legislative Assembly of Ontario, responsible for supporting the Chief Electoral Officer in administering elections. In January 2024, Elections Ontario took on an additional responsibility to provide the voters lists for municipal elections in Ontario.

Appendix A: Organizational overview (continued)

Under the <i>Election Act</i> , Elections Ontario is responsible for:	Under the <i>Election Finances Act</i> , Elections Ontario is responsible for:
<ul style="list-style-type: none"> • Administering the electoral process in general elections and by-elections; • Maintaining the Permanent Register of Electors for Ontario; • Maintaining a register of electors who temporarily reside outside of Ontario; • Maintaining a provisional register of 16- and 17-year-olds; • Testing new voting equipment, vote counting equipment, and alternative voting methods; • Conducting public education on the electoral process; • Investigating and reporting apparent contraventions of the Act; • Recommending administrative reforms; and • Maintaining the voter register and providing voters lists for municipal elections in Ontario. 	<ul style="list-style-type: none"> • Overseeing the registration and financial activities of political parties, constituency associations, candidates, leadership contestants, nomination contestants, and third-party advertisers; • Online publishing of financial statements for the people and entities governed by the Act, including the lists of contributors who contribute in excess of \$100; • Online publishing of real-time disclosure of contributions received by political parties and leadership contestants; • Reviewing financial statements to ensure compliance with the Act; • Distributing publicly funded subsidies; • Investigating and reporting apparent contraventions of the Act; and • Recommending reforms.

Appendix A: Organizational overview (continued)

Elections Ontario's management structure



Appendix B:

Recommendations for administrative and technical adjustments to the *Election Act* and *Election Finances Act*

The Chief Electoral Officer recommends the following administrative and technical adjustments to election-related legislation (i.e. the *Election Act* and the *Election Finances Act*) to ensure that processes, requirements, and provisions align with the needs of stakeholders and Elections Ontario, thereby continuing our evolution towards modern election management.

- **Enable a practical approach to communications** to 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** 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, leaders could withdraw their 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 with 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 to non-tenants on election day 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 Register of Electors for Ontario or provisional register (also known as the Ontario Register of Future Voters), 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 for 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 registrations.

Election Act

Amend Subsection 4.4(1) to waive the requirement for consultation during the 29-day voting period.

Subsection 4.4(1) of the *Election Act* outlines that the Chief Electoral Officer is required to consult with registered parties to direct a voting process to be modified. With a short election calendar in Ontario, the Chief Electoral Officer must make immediate decisions in the best interest of the election administration process. To achieve efficiency while ensuring integrity in the process,

Appendix B:

Recommendations for administrative and technical adjustments to the *Election Act* and *Election Finances Act* (continued)

the Chief Electoral Officer recommends the statutory requirement for consultation during the 29-day voting period be suspended.

Amend Subsection 44(7) to prioritize Elections Ontario’s website as the primary source of information.

Subsection 44(7) prioritizes information on the Voter Information Card over the information on our website. In the 2022 election, some advance polling locations were relocated due to facility issues or natural disasters. The Chief Electoral Officer recommends a minor amendment to ensure that the website’s information takes precedence: The amendment should read as follows: “At least three days before the first advance poll day, the Returning Officer shall publish the days, times, and locations of the advance polls on a website.”

Allow for the use of regular ballots at returning offices and satellite offices between the advance voting period and election day.

The *Election Act* currently implies that between the end of the advance voting period (i.e. five days before election day) to the eve of the election day, a write-in special ballot must be used instead of a “regular ballot” that is used during the advance voting period and during actual election day. As regular ballots are already available, the Chief Electoral Officer recommends permitting the use of regular ballots from the beginning of the advance voting period to the eve of the election day in returning offices and satellite offices.

Amend clause 13(4)(a) to require landlords of buildings with 100 or more units to grant non-residents access to a voting location for the purpose of voting.

One of the biggest difficulties encountered during the 2022 election was obtaining the cooperation of multi-unit residential building owners. In particular, we received complaints from voters who were denied access to some voting locations if they were non-residents of the buildings. The Chief Electoral Officer recommends amending clause 13(4)(a) to compel landlords of buildings containing 100 or more dwelling units to allow access to non-residents.

Clarify the wording “free of charge” in Subsection 13(4.1).

During the 2022 election, many municipalities, school boards, and provincially funded institutions that provided spaces for voting locations expressed confusion and concern with the verbiage “free of charge” in Subsection 13(4.1) of the *Election Act*. While many venue providers were of the view that the lease only covered the rental of the premises, they requested additional compensation for other costs such as electricity, janitorial services, and the use of furniture. The Chief Electoral Officer recommends that further clarification be added to this subsection so that it makes clear that all services associated with the property are to be provided “free of charge”.

Appendix B:

Recommendations for administrative and technical adjustments to the *Election Act* and *Election Finances Act* (continued)

Make annual review of the polling division boundaries with municipal clerks optional.

As per Subsection 12(1) of the *Election Act*, Returning Officers are required to consult local municipal clerks when adjusting provincial polling divisions and to review with them the boundaries on an annual basis. The Chief Electoral Officer recommends the removal of this requirement because these consultations rarely affect decisions but significantly slow down the process. Typically, clerks are working with and concerned about ward boundaries or other local sub-divisions, which often do not align with provincial boundaries.

Remove prescriptive elements on provincial ballot papers.

As we continue to modernize the administration of elections in Ontario, some requirements in our legislation are now obsolete. The Chief Electoral Officer recommends the amendment of overly prescriptive elements surrounding the formatting of the ballot paper (e.g. ballot numbering, printer's name) outlined in Section 34 of the *Election Act* to instead include more performance-based language.

Amend Section 17.5 to align with modern practices.

Today, most Ontarians consume their information digitally. We are committed to making information available in the format most accessible for Ontarians. The Chief Electoral Officer recommends the revision of the wording in Section 17.5 of the *Election Act* to state

that the Chief Electoral Officer may provide guidelines (on the limits to the use of electors' personal information) in the Ontario Gazette or post guidelines on our website, instead of the current requirement that compels the publication of the guidelines in both formats.

Election Finances Act

At times, political party leadership contestants and nomination contestants are required to withdraw from their campaigns. Currently, there is no formal process to facilitate this withdrawal process. The Chief Electoral Officer recommends a provision in the *Elections Finances Act* to allow for the withdrawal of leadership contestants and nomination contestants.

Appendix C:

Registered political parties as of March 31, 2024

Party name	Party name or abbreviation to be shown in any election documents	Date of registration	Registration method
New Democratic Party of Ontario	Ontario NDP/NPD	Thursday, February 13, 1975. Minor amendment to the French full name on July 24, 2023.	On enactment of the <i>Election Finances Reform Act</i>
Ontario Liberal Party	Ontario Liberal Party	Thursday, February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
Progressive Conservative Party of Ontario	PC Party of Ontario	Thursday, February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
Communist Party of Canada (Ontario)	Communist	Wednesday, September 3, 1975	Petitioning process under the <i>Election Finances Reform Act</i>
Ontario Libertarian Party	Libertarian	Wednesday, August 18, 1976	Petitioning process under the <i>Election Finances Reform Act</i>
Freedom Party of Ontario	Freedom Party of Ontario	Registered as “Unparty Party (Ontario)” on Wednesday, November 26, 1980. Renamed on Wednesday, October 19, 1983.	Petitioning process under the <i>Election Finances Reform Act</i>
Green Party of Ontario	Green Party of Ontario/GPO	Wednesday, July 4, 1984. Updated English and French abbreviation on Monday, April 25, 2022.	Petitioning process under the <i>Election Finances Reform Act</i>
Ontario Provincial Confederation of Regions Party	Ontario Provincial Confederation of Regions Party	Wednesday, May 30, 1990	Petitioning process under the <i>Election Finances Act</i>
Party for People with Special Needs	Party for People with Special Needs	Tuesday, September 18, 2007	Candidate endorsement process under the <i>Election Finances Act</i>
Northern Ontario Party	Northern Ontario Party	Registered as “Northern Ontario Heritage Party” on Thursday, August 5, 2010. Renamed on Wednesday, June 29, 2016. Updated English and French abbreviations on Friday, February 3, 2023.	Petitioning process under the <i>Election Finances Act</i>
Canadians’ Choice Party	CCP	Monday, September 12, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
None of the Above Direct Democracy Party	None of the Above Direct Democracy Party	Registered as “None of the Above Party of Ontario” on Thursday, May 15, 2014. Renamed to “None of the Above Party” on Thursday, March 10, 2016. Renamed on Tuesday, December 19, 2017.	Candidate endorsement process under the <i>Election Finances Act</i>
Ontario Moderate Party	Ontario Moderate Party	Thursday, May 22, 2014	Candidate endorsement process under the <i>Election Finances Act</i>
Stop the New Sex-Ed Agenda	Stop the New Sex-Ed Agenda	Wednesday, November 2, 2016	Candidate endorsement process under the <i>Election Finances Act</i>

Appendix C:

Registered political parties as of March 31, 2024 (continued)

Party name	Party name or abbreviation to be shown in any election documents	Date of registration	Registration method
Ontario Alliance	Alliance	Registered as "Alliance Party of Ontario" on Thursday, November 23, 2017. Renamed on Wednesday, February 28, 2018.	Petitioning process under the <i>Election Finances Act</i>
New Blue Party of Ontario	New Blue Party	Thursday January 7, 2021. Updated English abbreviation and French full name and French abbreviation added on Wednesday, January 17, 2024.	Petitioning process under the <i>Election Finances Act</i>
Freedom of Choice, Peace & Justice Party	Freedom of Choice, Peace & Justice Party	Wednesday, May 4, 2022	Candidate endorsement process under the <i>Election Finances Act</i>
People's Progressive Common Front of Ontario	Ontario People's Front	Wednesday, May 4, 2022	Candidate endorsement process under the <i>Election Finances Act</i>
Electoral Reform Party	Electoral Reform Party	Monday, May 9, 2022	Candidate endorsement process under the <i>Election Finances Act</i>
Populist Party Ontario	Populist Ontario	Monday, May 9, 2022	Candidate endorsement process under the <i>Election Finances Act</i>
Consensus Ontario	Consensus	Wednesday, May 11, 2022	Candidate endorsement process under the <i>Election Finances Act</i>
Ontario Centrist Party	CPO	Wednesday, May 11, 2022	Candidate endorsement process under the <i>Election Finances Act</i>
Public Benefit Party of Ontario	Public Benefit Party	Thursday, May 12, 2022	Candidate endorsement process under the <i>Election Finances Act</i>

Appendix D:

Requests to reserve the name of a new political party during the 2023-24 fiscal year

Date of chief electoral officer decision	Name requested	Abbreviation requested	Name of applicant	Chief of Electoral Officer decision
April 18, 2023	Ontario Agrarian Distributists	OAD	Andrii Zvorygin	Name: Acceptable Abbreviation: Acceptable
May 3, 2023	Ontario Innovation Party	Ontario Innovation Party	Pierre Vanier	Name: Acceptable Abbreviation: Acceptable
June 27, 2023	Progress Party Ontario	Progress Party Ontario	Ghassan Kefeiri	Name: Acceptable Abbreviation: Acceptable
July 5, 2023	United Progressive Party of Ontario	UPP	Fawad Kiyani	Name: Not Acceptable Abbreviation: Not Acceptable
August 15, 2023	United Progressive Party of Heartland	UPH	Fawad Kiyani	Name: Not Acceptable Abbreviation: Not Acceptable
September 12, 2023	Renegade Party	Renegade	Olaa Dabbour	Name: Acceptable Abbreviation: Acceptable
September 12, 2023	Cooperative Party of Ontario	COOP	Scott McWhinnie	Name: Acceptable Abbreviation: Acceptable
October 20, 2023	GiT GUUD	GiT GUUD	Max Power	Name: Not Acceptable Abbreviation: Not Acceptable
November 9, 2023	Silenced	Silenced	Max Power	Name: Acceptable Abbreviation: Acceptable
November 9, 2023	Labour Party of Ontario	Labour	Charles Taylor	Name: Acceptable Abbreviation: Acceptable
November 9, 2023	New Horizon Ontario Party	New HOPE	Fawad Kiyani	Name: Acceptable Abbreviation: Acceptable
December 7, 2023	Canada First Party of Ontario	Canada First Party	Brendan Authier	Name: Acceptable Abbreviation: Acceptable
December 7, 2023	Parental Rights Party	Parental Rights	Jan Osko	Name: Not Acceptable Abbreviation: Not Acceptable
December 12, 2023	United Front Party	UFP	Walter Cassidy	Name: Acceptable Abbreviation: Acceptable
February 7, 2024	The Deville Party of Ontario	The Deville Party	Cory Deville	Name: Acceptable Abbreviation: Acceptable
February 14, 2024	Ontario Party	Ontario Party	Derek Sloan	Name: Acceptable Abbreviation: Acceptable
March 7, 2024	Family Rights Party	Family Rights	Tony Walton	Name: Acceptable Abbreviation: Acceptable
March 7, 2024	Parents Party of Ontario	Parents Party	Theresa Snell	Name: Acceptable Abbreviation: Acceptable

Appendix E:

Registered constituency association changes by party during the 2023-24 fiscal year

Party name	Number of registered constituency associations	
	As at April 1, 2023	As at March 31, 2024
Canadians' Choice Party	0	0
Communist Party of Canada (Ontario)	1	1
Electoral Reform Party	0	0
Freedom Party of Ontario	11	11
Green Party of Ontario	122	122
Independent	1	4
New Blue Party of Ontario	124	124
New Democratic Party of Ontario	124	124
None of the Above Direct Democracy Party	124	124
Northern Ontario Party	5	3
Ontario Alliance	0	0
Ontario Centrist Party	0	0
Ontario Liberal Party	124	124
Ontario Libertarian Party	4	2
Ontario Moderate Party	1	1
Ontario Party	0	0
Ontario Provincial Confederation of Regions Party	3	3
Party for People with Special Needs	2	2
Populist Party Ontario	1	1
Progressive Conservative Party of Ontario	124	124
Stop the New Sex-Ed Agenda	5	0
Total	776	770

Appendix F:

Campaign period financial statements for registered political parties for the 2023 Hamilton Centre by-election

Statement of revenue and expenses	Canadians' Choice Party	Communist Party of Canada (Ontario)	Consensus Ontario	Electoral Reform Party	Freedom of Choice, Peace & Justice Party	Freedom Party of Ontario	Green Party of Ontario	New Blue Party of Ontario
	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	—	—	—	—	—	—	—	80,487.24
Transfers	—	—	—	—	—	—	—	48,451.91
Other income	—	—	—	—	—	—	426.05	81,795.20
Total income	—	—	—	—	—	—	426.05	210,734.35
Expenses								
Transfers	—	—	—	—	—	—	2,976.00	6,380.44
Expenses subject to limitation	—	—	—	—	—	—	46.13	—
Others	—	—	—	—	—	—	96.40	165,934.34
Total expenses	—	—	—	—	—	—	3,118.53	172,314.78
Excess revenue over expenses	—	—	—	—	—	—	(2,692.48)	38,419.57
Subsidy from Chief Election Officer	—	—	—	—	—	—	—	—
Campaign period surplus (deficit)	—	—	—	—	—	—	(2,692.48)	38,419.57
Campaign expense limitation	—	—	—	—	—	—	75,721.70	75,721.70

Appendix F:

Campaign period financial statements for registered political parties for the 2023 Hamilton Centre by-election (continued)

Statement of revenue and expenses	New Democratic Party of Ontario	None of the Above Direct Democracy Party	Northern Ontario Party	Ontario Alliance	Ontario Centrist Party	Ontario Liberal Party	Ontario Libertarian Party	Ontario Moderate Party
	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	—	—	—	—	—	—	—	—
Transfers	—	—	—	—	—	—	—	—
Other income	—	—	—	—	—	100.00	—	—
Total income	—	—	—	—	—	100.00	—	—
Expenses								
Transfers	—	—	—	—	—	—	—	—
Expenses subject to limitation	—	—	—	—	—	1,500.00	—	—
Others	—	—	—	—	—	4,520.00	—	—
Total expenses	—	—	—	—	—	6,020.00	—	—
Excess revenue over expenses	—	—	—	—	—	(5,920.00)	—	—
Subsidy from Chief Election Officer	—	—	—	—	—	1,500.00	—	—
Campaign period surplus (deficit)	—	—	—	—	—	(4,420.00)	—	—
Campaign expense limitation	—	—	—	—	—	75,721.70	—	—

Appendix F:

Campaign period financial statements for registered political parties for the 2023 Hamilton Centre by-election (continued)

Statement of revenue and expenses	Ontario Provincial Confederation of Regions Party	Party for People with Special Needs	People's Progressive Common Front of Ontario	Populist Party Ontario	Progressive Conservative Party of Ontario	Public Benefit Party of Ontario	Stop the New Sex-Ed Agenda
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Net contributions	—	—	—	—	4,060,453.74	—	—
Transfers	—	—	—	—	216,400.00	—	—
Other income	—	—	—	—	—	—	—
Total income	—	—	—	—	4,276,853.74	—	—
Expenses							
Transfers	—	—	—	—	93,546.78	—	—
Expenses subject to limitation	—	—	—	—	—	—	—
Others	—	—	—	—	18,396.50	—	—
Total expenses	—	—	—	—	111,943.28	—	—
Excess revenue over expenses	—	—	—	—	4,164,910.46	—	—
Subsidy from Chief Election Officer	—	—	—	—	—	—	—
Campaign period surplus (deficit)	—	—	—	—	4,164,910.46	—	—
Campaign expense limitation	—	—	—	—	75,721.70	—	—

Appendix G:

Campaign period financial statements for registered candidates and associations for the 2023 Hamilton Centre by-election

Candidate name	Party	Income incling transfers	Income excluding transfers	Expenses including transfers	Expenses excluding transfers	Expenses subject to limit
House Peter	ERP	—	—	—	—	—
Iannantuono Lucia	GPO	13,793.81	9,817.81	7,664.70	6,336.35	6,336.35
Jama Sarah	NDP	168,950.88	48,807.42	193,646.09	141,715.75	111,996.24
Lingard Matthew	IND	79.50	79.50	79.50	79.50	—
Pike Deirdre	LIB	136,963.56	86,613.56	94,441.78	59,441.78	53,462.20
Snow Mark	LTN	600.40	600.40	600.40	600.40	—
Turmel John	IND	—	—	—	—	—
Wiesner Pete	PCP	371,088.70	249,571.72	366,124.93	121,754.73	107,674.75
Wiess Vassor Lee	NBO	6,380.44	—	6,380.44	6,380.44	6,380.44
Yan Nathalie Xian Yi	IND	—	—	—	—	—

Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percentage
120,832.50	—	—	80,555	17,480	1.00%
120,832.50	1,267.27	—	80,555	17,480	7.00%
120,832.50	22,399.24	4,000.00	80,555	17,480	54.00%
120,832.50	—	—	80,555	17,480	1.00%
120,832.50	10,692.44	2,000.00	80,555	17,480	20.00%
120,832.50	—	—	80,555	17,480	1.00%
120,832.50	—	—	80,555	17,480	—
120,832.50	21,534.95	4,000.00	80,555	17,480	15.00%
120,832.50	—	—	80,555	17,480	1.00%
120,832.50	—	—	80,555	17,480	—

Appendix H:

Campaign financial statements for registered political parties for the 2023 Kanata—Carleton and Scarborough—Guildwood by-elections

Statement of revenue and expenses	Canadians' Choice Party	Communist Party of Canada (Ontario)	Consensus Ontario	Electoral Reform Party	Freedom of Choice, Peace & Justice Party	Freedom Party of Ontario	Green Party of Ontario	New Blue Party of Ontario
	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	—	—	—	—	—	—	—	45,186.85
Transfers	—	—	—	—	—	—	—	52,952.42
Other income	—	—	—	—	—	—	54.65	163,415.40
Total income	—	—	—	—	—	—	54.65	261,554.67
Expenses								
Transfers	—	—	—	—	—	—	—	22,897.85
Expenses subject to limitation	—	—	—	—	—	—	220.87	—
Others	—	—	—	—	—	—	53.36	167,688.60
Total expenses	—	—	—	—	—	—	274.23	190,586.45
Excess revenue over expenses	—	—	—	—	—	—	(219.58)	70,968.22
Subsidy from Chief Election Officer	—	—	—	—	—	—	—	—
Campaign period surplus (deficit)	—	—	—	—	—	—	(219.58)	70,968.22
Campaign expense limitation	—	—	—	—	—	—	153,444.00	153,444.00

Appendix H:

Campaign financial statements for registered political parties for the 2023 Kanata—Carleton and Scarborough—Guildwood by-elections (continued)

Statement of revenue and expenses	New Democratic Party of Ontario	None of the Above Direct Democracy Party	Northern Ontario Party	Ontario Alliance	Ontario Centrist Party	Ontario Liberal Party	Ontario Libertarian Party	Ontario Moderate Party
	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	—	—	—	—	—	—	—	—
Transfers	—	—	—	—	—	—	—	—
Other income	—	—	—	—	—	4,000.00	—	—
Total income	—	—	—	—	—	4,000.00	—	—
Expenses								
Transfers	—	—	—	—	—	69,000.00	—	—
Expenses subject to limitation	—	—	—	—	—	29,745.49	—	—
Others	—	—	—	—	—	14,125.00	—	—
Total expenses	—	—	—	—	—	112,870.49	—	—
Excess revenue over expenses	—	—	—	—	—	(108,870.49)	—	—
Subsidy from Chief Election Officer	—	—	—	—	—	8,161.90	—	—
Campaign period surplus (deficit)	—	—	—	—	—	(100,708.59)	—	—
Campaign expense limitation	—	—	—	—	—	153,444.00	—	—

Appendix H:

Campaign financial statements for registered political parties for the 2023 Kanata—Carleton and Scarborough—Guildwood by-elections (continued)

Statement of revenue and expenses	Ontario Provincial Confederation of Regions Party	Party for People with Special Needs	People's Progressive Common Front of Ontario	Populist Party Ontario	Progressive Conservative Party of Ontario	Public Benefit Party of Ontario	Stop the New Sex-Ed Agenda
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Net contributions	—	—	—	—	1,677,615.42	—	51,675.00
Transfers	—	—	—	—	118,000.00	—	—
Other income	—	—	—	—	—	—	—
Total income	—	—	—	—	1,795,615.42	—	51,675.00
Expenses							
Transfers	—	—	—	—	178,126.55	—	26,608.25
Expenses subject to limitation	—	—	—	—	35,278.29	—	—
Others	—	—	—	—	18,136.60	—	15,743.73
Total expenses	—	—	—	—	231,541.44	—	42,351.98
Excess revenue over expenses	—	—	—	—	1,564,073.98	—	9,323.02
Subsidy from Chief Election Officer	—	—	—	—	8,161.90	—	—
Campaign period surplus (deficit)	—	—	—	—	1,572,235.88	—	9,323.02
Campaign expense limitation	—	—	—	—	153,444.00	—	153,444.00

Appendix I:

Campaign period financial statements for candidates and associations for the 2023 Kanata—Carleton and Scarborough—Guildwood by-elections

043 Kanata—Carleton

Candidate name	Party	Income including transfers	Income excluding transfers	Expenses including transfers	Expenses excluding transfers	Expenses subject to limit
Boudreau, Jennifer	NBO	9,995.91	—	9,995.91	9,995.91	9,995.91
Coenraad, Melissa	NDP	122,919.24	46,404.38	189,865.25	149,214.92	134,400.36
McCrimmon, Karen	LIB	147,475.28	88,718.51	127,250.07	96,693.30	88,086.63
Rachlis, Josh	IND	673.56	673.56	673.56	673.56	197.74
Warren, Steven	GPO	14,835.72	1,756.75	21,484.87	14,765.90	12,204.57
Webster, Sean	PCP	257,118.21	64,398.43	275,202.72	195,675.70	99,306.97

Candidate name	Party	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percentage
Boudreau, Jennifer	NBO	138,517.50	—	—	92,345	32,358	2.00%
Coenraad, Melissa	NDP	138,517.50	26,880.07	4,000.00	92,345	32,358	30.00%
McCrimmon, Karen	LIB	138,517.50	17,617.32	2,000.00	92,345	32,358	35.00%
Rachlis, Josh	IND	138,517.50	—	—	92,345	32,358	—
Warren, Steven	GPO	138,517.50	—	2,000.00	92,345	32,358	1.00%
Webster, Sean	PCP	138,517.50	19,861.39	4,000.00	92,345	32,358	32.00%

Appendix I:

Campaign period financial statements for candidates and associations for the 2023 Kanata—Carleton and Scarborough—Guildwood by-elections (continued)

095 Scarborough—Guildwood

Candidate name	Party	Income including transfers	Income excluding transfers	Expenses including transfers	Expenses excluding transfers	Expenses subject to limit
Alam, Abu	IND	395.50	395.50	395.50	395.50	395.50
Clarke, Kevin	IND	7,002.00	7,002.00	7,002.00	7,002.00	7,002.00
Crawford, Gary	PCP	267,735.60	85,644.42	284,684.18	91,526.79	73,656.41
Desai, Habiba	IND	—	—	—	—	—
Fromm, Paul	CCP	—	—	—	—	—
Hazell, Andrea	LIB	108,341.00	32,441.00	114,770.31	107,770.31	86,939.53
Height, Danielle	NBO	12,901.94	—	12,901.94	12,901.94	10,691.18
Mcmahon, Tara	GPO	—	—	—	—	—
Navaneethan, Thadsha	NDP	117,699.96	26,655.00	103,831.46	97,159.96	80,629.64
Tull, Reginald	NA	7,440.00	7,440.00	8,463.00	8,463.00	—
Turmel, John	IND	—	—	—	—	—
Walton, Tony	SNS	26,608.25	—	26,608.25	26,608.25	26,608.25

Candidate name	Party	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percentage
Alam, Abu	IND	106,339.50	—	—	70,893	15,430	—
Clarke, Kevin	IND	106,339.50	—	—	70,893	15,430	—
Crawford, Gary	PCP	106,339.50	14,731.28	4,000.00	70,893	15,430	30.00%
Desai, Habiba	IND	106,339.50	—	—	70,893	15,430	—
Fromm, Paul	CCP	106,339.50	—	—	70,893	15,430	—
Hazell, Andrea	LIB	106,339.50	17,387.90	2,000.00	70,893	15,430	37.00%
Height, Danielle	NBO	106,339.50	—	2,000.00	70,893	15,430	1.00%
Mcmahon, Tara	GPO	106,339.50	—	—	70,893	15,430	1.00%
Navaneethan, Thadsha	NDP	106,339.50	16,125.92	4,000.00	70,893	15,430	26.00%
Tull, Reginald	NA	106,339.50	—	—	70,893	15,430	1.00%
Turmel, John	IND	106,339.50	—	—	70,893	15,430	—
Walton, Tony	SNS	106,339.50	—	—	70,893	15,430	3.00%

Appendix J:

Third-party advertiser interim and final reports for the 2023 Hamilton Centre by-election

	Canadian Union of Public Employees (CUPE Ontario)	Leadnow Society
Interim expense disclosures	\$	\$
Total interim election period political advertising expenses	—	4,500.00
Total interim non-election period political advertising expenses	n/a	n/a
Total interim advertising expenses	—	4,500.00
Final statement of income and expenses	\$	\$
Income		
Net contributions	—	—
Third party's own funds	—	4,500.00
Total income	—	4,500.00
Expenses		
Total final election period political advertising expenses	—	4,500.00
Total final non-election period political advertising expenses	n/a	n/a
Total final advertising expenses	—	4,500.00
Contributions breakdown	\$	\$
Individuals	—	—
Corporations	—	—
Trade unions	—	—
Total contributions	—	—

Appendix K:

Third-party advertiser interim and final reports for the 2023 Kanata—Carleton and Scarborough—Guildwood by-elections

	Canadian Union of Public Employees (CUPE Ontario)
Interim expense disclosures	\$
Total interim election period political advertising expenses	862.36
Total interim non-election period political advertising expenses	n/a
Total interim advertising expenses	862.36
Final statement of income and expenses	\$
Income	
Net contributions	862.36
Third party's own funds	—
Total income	862.36
Expenses	
Total final election period political advertising expenses	862.36
Total final non-election period political advertising expenses	n/a
Total final advertising expenses	862.36
Contributions breakdown	\$
Individuals	—
Corporations	—
Trade unions	862.36
Total contributions	862.36

Appendix L:

2023 annual financial statements summary for registered political parties

Statement	Canadians' Choice Party	Communist Party of Canada (Ontario)	Consensus Ontario	Electoral Reform Party	Freedom of Choice, Peace & Justice Party	Freedom Party of Ontario	Green Party of Ontario	New Blue Party of Ontario
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	125.00	33,911.57	3,150.00	—	—	12,564.00	1,725,631.68	177,547.65
Transfers	—	—	—	—	—	3,010.00	139,636.29	33,136.26
Other income	—	—	3.35	—	—	—	721,072.07	2,550.00
Total income	125.00	33,911.57	3,153.35	—	—	15,574.00	2,586,340.04	213,233.91
Expenses								
Transfers	—	—	—	—	—	360.00	103,564.17	11,294.54
Others	134.92	38,734.96	398.99	—	—	15,631.00	2,372,504.83	201,395.94
Total expenses	134.92	38,734.96	398.99	—	—	15,991.00	2,476,069.00	212,690.48
Excess revenue over expenses	(9.92)	(4,823.39)	2,754.36	—	—	(417.00)	110,271.04	543.43
Election campaign period surplus (deficit)	—	—	—	—	—	—	193,262.95	109,387.79
Adjusted prior period surplus (deficit)	24.30	21,230.10	162.50	—	—	1,965.00	221,390.46	63,011.33
Surplus (deficit) at year end	14.38	16,406.71	2,916.86	—	—	1,548.00	524,924.45	172,942.55
B. Statement of assets and liabilities	\$	\$	\$	\$	\$	\$	\$	\$
Assets								
Total	14.38	16,406.71	2,916.86	—	—	2,028.00	580,176.08	200,219.49
Liabilities and surplus								
Liabilities	—	—	—	—	—	480.00	55,251.63	27,276.94
Surplus (deficit)	14.38	16,406.71	2,916.86	—	—	1,548.00	524,924.45	172,942.55
Total	14.38	16,406.71	2,916.86	—	—	2,028.00	580,176.08	200,219.49

Appendix L:

2023 annual financial statements summary for registered political parties (continued)

Statement	New Democratic Party of Ontario	None of the Above Direct Democracy Party	Northern Ontario Party	Ontario Alliance	Ontario Centrist Party	Ontario Liberal Party	Ontario Libertarian Party	Ontario Moderate Party
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	3,208,697.00	9,175.00	—	—	—	2,049,300.95	7,015.27	—
Transfers	1,441,882.78	—	2,185.12	—	—	1,094,595.37	—	—
Other income	3,653,150.24	—	—	(60.00)	—	3,585,578.25	74.57	—
Total income	8,303,730.02	9,175.00	2,185.12	(60.00)	—	6,729,474.57	7,089.84	—
Expenses								
Transfers	185,040.64	—	—	—	—	24,000.00	—	—
Others	3,903,839.04	62,682.35	269.00	111.10	—	2,508,129.87	6,484.80	—
Total expenses	4,088,879.68	62,682.35	269.00	111.10	—	2,532,129.87	6,484.80	—
Excess revenue over expenses	4,214,850.34	(53,507.35)	1,916.12	(171.10)	—	4,197,344.70	605.04	—
Election campaign period surplus (deficit)	—	—	—	—	—	(139,410.49)	—	—
Adjusted prior period surplus (deficit)	(1,321,490.08)	727.43	536.47	8,794.30	—	(1,473,266.21)	18,238.15	—
Surplus (deficit) at year end	2,893,360.26	(52,779.92)	2,452.59	8,623.20	—	2,584,668.00	18,843.19	—
B. Statement of assets and liabilities	\$	\$	\$	\$	\$	\$	\$	\$
Assets								
Total	6,369,444.15	672.42	2,452.59	(28.30)	—	3,525,191.74	19,495.41	—
Liabilities and surplus								
Liabilities	3,476,083.89	53,452.34	—	(8,651.50)	—	940,523.74	652.22	—
Surplus (deficit)	2,893,360.26	(52,779.92)	2,452.59	8,623.20	—	2,584,668.00	18,843.19	—
Total	6,369,444.15	672.42	2,452.59	(28.30)	—	3,525,191.74	19,495.41	—

Appendix L:

2023 annual financial statements summary for registered political parties (continued)

Statement	Ontario Party	Ontario Provincial Confederation of Regions Party	Party for People with Special Needs	People's Progressive Common Front of Ontario	Populist Party Ontario	Progressive Conservative Party of Ontario	Public Benefit Party of Ontario	Stop the New Sex-Ed Agenda
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	3,234.99	—	7,100.00	—	—	2,219,533.44	—	121,877.75
Transfers	—	—	—	—	—	1,168,152.45	—	—
Other income	75.00	—	27.00	—	57.37	7,196,804.95	—	—
Total income	3,309.99	—	7,127.00	—	57.37	10,584,490.84	—	121,877.75
Expenses								
Transfers	—	—	—	—	—	249,450.00	—	—
Others	60,849.78	23.40	3,644.07	—	24.90	8,404,494.77	—	67,173.00
Total expenses	60,849.78	23.40	3,644.07	—	24.90	8,653,944.77	—	67,173.00
Excess revenue over expenses	(57,539.79)	(23.40)	3,482.93	—	32.47	1,930,546.07	—	54,704.75
Election campaign period surplus (deficit)	—	—	—	—	—	6,797,241.37	—	9,323.02
Adjusted prior period surplus (deficit)	(38,642.79)	27.15	2,856.10	—	909.12	270,404.76	—	63,132.08
Surplus (deficit) at year end	(96,182.58)	3.75	6,339.03	—	941.59	8,998,192.20	—	127,159.85
B. Statement of assets and liabilities	\$	\$	\$	\$	\$	\$	\$	\$
Assets								
Total	9,128.84	3.75	6,339.03	—	941.59	9,983,770.91	—	134,866.27
Liabilities and surplus								
Liabilities	105,311.42	—	—	—	—	985,578.71	—	7,706.42
Surplus (deficit)	(96,182.58)	3.75	6,339.03	—	941.59	8,998,192.20	—	127,159.85
Total	9,128.84	3.75	6,339.03	—	941.59	9,983,770.91	—	134,866.27

Appendix M:

2023 annual financial statements summary for registered constituency associations

Statement	Communist Party of Canada (Ontario)	Ontario Provincial Confederation of Regions Party	Freedom Party of Ontario	Green Party of Ontario	Independent Associations	Ontario Liberal Party	Ontario Libertarian Party	Ontario Moderate Party
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	—	—	2,860.00	240,228.64	72,241.99	951,701.96	—	—
Transfers	—	—	360.00	139,820.89	0.00	40,223.95	—	—
Other income	—	—	—	208,637.69	30,022.29	956,264.53	—	—
Total income	—	—	3,220.00	588,687.22	102,264.28	1,948,190.44	—	—
Expenses								
Transfers	—	—	1,650.00	181,296.59	—	794,290.14	—	—
Others	64.35	—	65.00	293,547.11	42,490.29	799,420.08	23.40	—
Total expenses	64.35	—	1,715.00	474,843.70	42,490.29	1,593,710.22	23.40	—
Excess revenue over expenses	(64.35)	—	1,505.00	113,843.52	59,773.99	354,480.22	(23.40)	—
Election campaign period surplus (deficit)	—	—	—	(71,450.99)	—	20,539.83	—	—
Adjusted prior period surplus (deficit)	1,271.68	—	1,058.00	780,321.03	27,739.04	4,135,331.77	656.64	—
Surplus (deficit) at year end	1,207.33	—	2,563.00	822,713.56	87,513.03	4,510,351.82	633.24	—
B. Statement of assets and liabilities	\$	\$	\$	\$	\$	\$	\$	\$
Assets								
Total	1,207.33	—	2,563.00	880,585.50	96,251.43	4,663,485.49	633.24	—
Liabilities and surplus								
Liabilities	—	—	—	57,871.94	8,738.40	153,133.67	—	—
Surplus (deficit)	1,207.33	—	2,563.00	822,713.56	87,513.03	4,510,351.82	633.24	—
Total	1,207.33	—	2,563.00	880,585.50	96,251.43	4,663,485.49	633.24	—

Appendix M:

2023 annual financial statements summary for registered constituency associations (continued)

Statement	None of the Above Direct Democracy Party	New Blue Party of Ontario	New Democratic Party of Ontario	Northern Ontario Party	Ontario Party	Progressive Conservative Party of Ontario	Populist Party Ontario	Party for People with Special Needs	Stop the New Sex-Ed Agenda
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Net contributions	—	5,482.35	625,954.00	—	3,301.68	4,280,172.57	—	—	—
Transfers	—		5,000.00	—	—	477,316.82	—	—	—
Other income	—	117,969.35	1,076,169.72	—	7,191.83	1,988,971.21	523.60	—	—
Total income	—	123,451.70	1,707,123.72	—	10,493.51	6,746,460.60	523.60	—	—
Expenses									
Transfers	—	135,711.08	1,455,464.97	2,185.12	—	1,487,880.77	—	—	—
Others	—	20,884.04	381,635.07	102.00	10,168.63	3,632,291.95	—	—	—
Total expenses	—	156,595.12	1,837,100.04	2,287.12	10,168.63	5,120,172.72	—	—	—
Excess revenue over expenses	—	(33,143.42)	(129,976.32)	(2,287.12)	324.88	1,626,287.88	523.60	—	—
Election campaign period surplus (deficit)	—	330.53	(117,012.55)	—	—	(140,712.81)	—	—	—
Adjusted prior period surplus (deficit)	—	64,417.05	4,367,826.39	10,571.57	16,399.57	10,658,764.38	166.40	—	—
Surplus (deficit) at year end	—	31,604.16	4,120,837.52	8,284.45	16,724.45	12,144,339.45	690.00	—	—
B. Statement of assets and liabilities	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assets									
Total	—	31,890.56	4,401,143.95	10,784.45	65,511.79	12,760,980.26	690.00	—	—
Liabilities and surplus									
Liabilities	—	286.40	280,306.43	2,500.00	48,787.34	616,640.81	—	—	—
Surplus (deficit)	—	31,604.16	4,120,837.52	8,284.45	16,724.45	12,144,339.45	690.00	—	—
Total	—	31,890.56	4,401,143.95	10,784.45	65,511.79	12,760,980.26	690.00	—	—

Appendix N:

2021 Ontario Libertarian Party leadership contest— Second reporting period financial statements summary

First filing (Sep 27, 2021 to Dec 24, 2021)

Leadership contestant	Income	Expense	Surplus (deficit)	Audit subsidy
	\$	\$	\$	\$
Larry Zalmers	–	–	–	–
Mark Snow	–	–	–	–

Second filing (Dec 25, 2021 to Dec 24, 2022)

Leadership contestant	Income	Expense	Surplus (deficit)	Audit subsidy
	\$	\$	\$	\$
Larry Zalmers	–	–	–	–
Mark Snow	–	–	–	–
Total	–	–	–	–

Both filings combined

Leadership contestant	Income	Expense	Surplus (deficit)	Audit subsidy
	\$	\$	\$	\$
Larry Zalmers	–	–	–	–
Mark Snow	–	–	–	–
Total	–	–	–	–

Appendix O:

2023 New Democratic Party of Ontario leadership contest— First reporting period financial statements summary

First filing (Sep 21, 2022 to Apr 04, 2023)

Leadership contestant	Income	Expense	Surplus (deficit)	Audit subsidy
	\$	\$	\$	\$
Marit Stiles	198,535.00	201,431.25	(2896.25)	2,000.00

Second filing (Apr 05, 2023 to Apr 04, 2024)

Leadership contestant	Income	Expense	Surplus (deficit)	Audit subsidy
	\$	\$	\$	\$
Marit Stiles	\$3,375.00	1,350.00	2,025.00	2,000.00

Both filings combined

Leadership contestant	Income	Expense	Surplus (deficit)	Audit subsidy
	\$	\$	\$	\$
Marit Stiles	\$201,910.00	\$202,781.25	(871.25)	\$4,000.00

Appendix P: 2023-24 late and non-filer reports

2023 annual financial statements – Constituency associations

Due May 31, 2024

Number of constituency associations required to File - 836 | Late - 10 | Not filed - 1

Political party	Electoral district	Date received
Freedom Party of Ontario	055 London West	2024-07-11
Green Party of Ontario	048 Kitchener—Conestoga	2024-06-03
Green Party of Ontario	079 Ottawa South	2024-06-21
Independent	021 Don Valley North	2024-06-26
New Democratic Party of Ontario	001 Ajax	2024-06-05
New Democratic Party of Ontario	005 Barrie—Springwater—Oro-Medonte	2024-06-01
New Democratic Party of Ontario	008 Brampton Centre	2024-06-29
New Democratic Party of Ontario	009 Brampton East	2024-06-29
New Democratic Party of Ontario	010 Brampton North	2024-06-11
New Democratic Party of Ontario	011 Brampton South	2024-06-17
New Democratic Party of Ontario	012 Brampton West	2024-06-20
New Democratic Party of Ontario	013 Brantford—Brant	2024-06-05
New Democratic Party of Ontario	014 Bruce—Grey—Owen Sound	2024-06-12
New Democratic Party of Ontario	015 Burlington	2024-06-18
New Democratic Party of Ontario	016 Cambridge	2024-06-11
New Democratic Party of Ontario	017 Carleton	2024-06-04
New Democratic Party of Ontario	018 Chatham-Kent—Leamington	2024-06-15
New Democratic Party of Ontario	020 Don Valley East	2024-06-24
New Democratic Party of Ontario	022 Don Valley West	2024-06-25
New Democratic Party of Ontario	023 Dufferin—Caledon	2024-06-17
New Democratic Party of Ontario	024 Durham	2024-06-03
New Democratic Party of Ontario	025 Eglinton—Lawrence	2024-06-12
New Democratic Party of Ontario	026 Elgin—Middlesex—London	2024-06-12
New Democratic Party of Ontario	027 Essex	2024-06-11
New Democratic Party of Ontario	030 Etobicoke North	2024-06-22
New Democratic Party of Ontario	031 Flamborough—Glanbrook	2024-06-05
New Democratic Party of Ontario	032 Glengarry—Prescott—Russell	2024-06-19
New Democratic Party of Ontario	033 Guelph	2024-06-18
New Democratic Party of Ontario	034 Haldimand—Norfolk	2024-06-14
New Democratic Party of Ontario	036 Hamilton Centre	2024-06-27
New Democratic Party of Ontario	038 Hamilton Mountain	2024-06-03
New Democratic Party of Ontario	039 Hamilton West—Ancaster—Dundas	2024-06-18
New Democratic Party of Ontario	040 Hastings—Lennox and Addington	2024-06-13
New Democratic Party of Ontario	042 Huron—Bruce	2024-06-16

Appendix P: 2023-24 late and non-filer reports (continued)

Political party	Electoral district	Date received
New Democratic Party of Ontario	045 King—Vaughan	2024-06-24
New Democratic Party of Ontario	046 Kingston and the Islands	2024-06-28
New Democratic Party of Ontario	047 Kitchener Centre	2024-06-26
New Democratic Party of Ontario	048 Kitchener—Conestoga	2024-06-12
New Democratic Party of Ontario	049 Kitchener South—Hespeler	2024-06-12
New Democratic Party of Ontario	050 Lambton—Kent—Middlesex	2024-06-13
New Democratic Party of Ontario	053 London—Fanshawe	2024-06-05
New Democratic Party of Ontario	056 Markham—Stouffville	2024-06-28
New Democratic Party of Ontario	057 Markham—Thornhill	2024-06-27
New Democratic Party of Ontario	060 Mississauga Centre	2024-06-19
New Democratic Party of Ontario	062 Mississauga—Erin Mills	2024-06-27
New Democratic Party of Ontario	063 Mississauga—Lakeshore	2024-06-21
New Democratic Party of Ontario	064 Mississauga—Malton	2024-06-21
New Democratic Party of Ontario	065 Mississauga—Streetsville	2024-06-22
New Democratic Party of Ontario	066 Nepean	2024-06-19
New Democratic Party of Ontario	067 Newmarket—Aurora	2024-06-24
New Democratic Party of Ontario	070 Niagara West	2024-06-19
New Democratic Party of Ontario	072 Nipissing	2024-06-12
New Democratic Party of Ontario	073 Northumberland—Peterborough South	2024-06-19
New Democratic Party of Ontario	075 Oakville North—Burlington	2024-06-11
New Democratic Party of Ontario	076 Orléans	2024-06-27
New Democratic Party of Ontario	079 Ottawa South	2024-06-12
New Democratic Party of Ontario	082 Oxford	2024-06-14
New Democratic Party of Ontario	084 Parry Sound—Muskoka	2024-06-28
New Democratic Party of Ontario	085 Perth—Wellington	2024-06-23
New Democratic Party of Ontario	086 Peterborough—Kawartha	2024-06-13
New Democratic Party of Ontario	087 Pickering—Uxbridge	2024-06-23
New Democratic Party of Ontario	088 Renfrew—Nipissing—Pembroke	2024-06-12
New Democratic Party of Ontario	089 Richmond Hill	2024-06-27
New Democratic Party of Ontario	090 St. Catharines	2024-06-18
New Democratic Party of Ontario	091 Sarnia—Lambton	2024-06-25
New Democratic Party of Ontario	092 Sault Ste. Marie	2024-06-15
New Democratic Party of Ontario	095 Scarborough—Guildwood	2024-06-14
New Democratic Party of Ontario	096 Scarborough North	2024-06-27
New Democratic Party of Ontario	097 Scarborough—Rouge Park	2024-06-12
New Democratic Party of Ontario	100 Simcoe North	2024-06-12
New Democratic Party of Ontario	102 Stormont—Dundas—South Glengarry	2024-06-28
New Democratic Party of Ontario	103 Sudbury	2024-06-13
New Democratic Party of Ontario	104 Thornhill	2024-06-02

Appendix P:

2023-24 late and non-filer reports (continued)

Political party	Electoral district	Date received
New Democratic Party of Ontario	105 Thunder Bay—Atikokan	2024-06-26
New Democratic Party of Ontario	107 Timiskaming—Cochrane	2024-06-13
New Democratic Party of Ontario	113 Vaughan—Woodbridge	2024-06-02
New Democratic Party of Ontario	114 Waterloo	2024-06-01
New Democratic Party of Ontario	115 Wellington—Halton Hills	2024-06-18
New Democratic Party of Ontario	116 Whitby	2024-06-15
New Democratic Party of Ontario	117 Willowdale	2024-06-17
New Democratic Party of Ontario	118 Windsor—Tecumseh	2024-06-12
New Democratic Party of Ontario	119 Windsor West	2024-06-14
New Democratic Party of Ontario	121 York—Simcoe	2024-06-05
New Democratic Party of Ontario	122 York South—Weston	2024-06-12
Ontario Liberal Party	012 Brampton West	2024-08-14
Ontario Liberal Party	015 Burlington	2024-06-07
Ontario Liberal Party	049 Kitchener South—Hespeler	2024-06-01
Ontario Liberal Party	097 Scarborough—Rouge Park	2024-06-10
Ontario Liberal Party	104 Thornhill	2024-06-27
Ontario Liberal Party	113 Vaughan—Woodbridge	2024-06-10
Ontario Liberal Party	119 Windsor West	2024-06-13
Ontario Libertarian Party	051 Lanark—Frontenac—Kingston	2024-07-18
Ontario Party	107 Timiskaming—Cochrane	Not filed
Ontario Provincial Confederation of Regions Party	088 Renfrew—Nipissing—Pembroke	2024-06-12
Ontario Provincial Confederation of Regions Party	108 Timmins	2024-06-12
Ontario Provincial Confederation of Regions Party	124 Mushkegowuk—James Bay	2024-06-12
Populist Party Ontario	091 Sarnia—Lambton	2024-06-26
Progressive Conservative Party of Ontario	007 Beaches—East York	2024-06-26
Progressive Conservative Party of Ontario	008 Brampton Centre	2024-06-14
Progressive Conservative Party of Ontario	048 Kitchener—Conestoga	2024-06-06
Progressive Conservative Party of Ontario	Lambton—Kent—Middlesex	2024-06-14
Progressive Conservative Party of Ontario	052 Leeds—Grenville—Thousand Islands and Rideau Lakes	2024-06-12
Progressive Conservative Party of Ontario	061 Mississauga East—Cooksville	2024-06-03
Progressive Conservative Party of Ontario	073 Northumberland—Peterborough South	2024-06-06
Progressive Conservative Party of Ontario	093 Scarborough—Agincourt	2024-06-04
Progressive Conservative Party of Ontario	094 Scarborough Centre	2024-06-21

Appendix P: 2023-24 late and non-filer reports (continued)

2023 annual financial statements – Political parties

Due May 31, 2024

Number of political parties required to File - 24 | Late - 9 | Not filed - 0

Political party	Date received
Electoral Reform Party	2024-07-22
Freedom Party of Ontario	2024-07-25
Northern Ontario Party	2024-06-05
Ontario Alliance	2024-07-10
Ontario Libertarian Party	2024-07-11
Ontario Provincial Confederation of Regions Party	2024-06-12
Party for People with Special Needs	2024-07-11
People's Progressive Common Front of Ontario	2024-07-12
Stop the New Sex-Ed Agenda	2024-07-09

2023 Hamilton Centre campaign period financial statements – Candidates

Due Sep 18, 2023

Number of candidates required to File - 10 | Late - 3 | Not filed - 0

Political party	Candidate name	Date received
Independent	Nathalie Xian Yi Yan	2023-11-05
New Democratic Party of Ontario	Sarah Jama	2023-09-20
Ontario Libertarian Party	Mark Snow	2023-10-04

Appendix P: 2023-24 late and non-filer reports (continued)

2023 Hamilton Centre campaign period financial statements — Constituency associations

Due Sep 18, 2023

Number of constituency associations required to File - 6 | Late - 1 | Not filed - 0

Political party	Date received
None of the Above Direct Democracy Party	2023-09-29

2023 Hamilton Centre campaign period financial statements — Political parties

Due Sep 18, 2023

Number of political parties required to File - 23 | Late - 9 | Not filed - 0

Political party	Date received
Communist Party of Canada (Ontario)	2023-10-06
Freedom of Choice, Peace & Justice Party	2023-10-16
Northern Ontario Party	2023-10-30
Ontario Alliance	2023-11-30
Ontario Centrist Party	2023-10-03
Ontario Provincial Confederation of Regions Party	2023-10-11
Party for People with Special Needs	2023-10-10
Public Benefit Party of Ontario	2023-10-13
Stop the New Sex-Ed Agenda	2023-10-17

Appendix P: 2023-24 late and non-filer reports (continued)

2023 Kanata—Carleton and Scarborough—Guildwood campaign period financial statements — Candidates

Due Jan 29, 2024

Number of candidates required to File - 18 | Late - 5 | Not filed - 0

Political party	Electoral district	Candidate name	Date received
Independent	043 Kanata—Carleton	Josh Rachlis	2024-04-02
Independent	095 Scarborough—Guildwood	Abu Alam	2024-02-15
New Democratic Party of Ontario	043 Kanata—Carleton	Melissa Coenraad	2024-02-21
New Democratic Party of Ontario	095 Scarborough—Guildwood	Thadsha Navaneethan	2024-02-28
No Affiliation	095 Scarborough—Guildwood	Reginald Tull	2024-03-05

2023 Kanata—Carleton and Scarborough—Guildwood campaign period financial statements — Constituency associations

Due Jan 29, 2024

Number of constituency associations required to File - 12 | Late - 2 | Not filed - 0

Political party	Electoral district	Date received
New Democratic Party of Ontario	043 Kanata—Carleton	2024-02-21
New Democratic Party of Ontario	095 Scarborough—Guildwood	2024-02-28

Appendix P: 2023-24 late and non-filer reports (continued)

2023 Kanata—Carleton and Scarborough—Guildwood campaign period financial statements — Political parties

Due Jan 29, 2024

Number of political parties required to File - 24 | Late - 9 | Not filed - 0

Political party	Date received
Consensus Ontario	2024-02-19
Electoral Reform Party	2024-03-25
New Blue Party of Ontario	2024-01-31
Ontario Alliance	2024-03-12
Ontario Centrist Party	2024-03-18
Ontario Liberal Party	2024-02-05
Ontario Moderate Party	2024-02-12
Party for People with Special Needs	2024-03-05
Stop the New Sex-Ed Agenda	2024-02-02

Appendix Q:

Number of nomination contests and number of registered nomination contestants for the 2023 Hamilton Centre, Kanata—Carleton, Scarborough—Guildwood and Kitchener Centre by-elections

Registered nomination contests and contestants by party for the 2023 Hamilton Centre by-election

Party name	Number of registered nomination contests (including cancelled contests)	Number of registered nomination contestants	Number of cancelled nomination contests
Canadians' Choice Party	—	—	—
Communist Party of Canada (Ontario)	—	—	—
Consensus Ontario	—	—	—
Electoral Reform Party	—	—	—
Freedom of Choice, Peace & Justice Party	—	—	—
Freedom Party of Ontario	—	—	—
Green Party of Ontario	1	2	0
New Blue Party of Ontario	—	—	—
New Democratic Party of Ontario	1	1	0
None of the Above Direct Democracy Party	—	—	—
Northern Ontario Party	—	—	—
Ontario Alliance	—	—	—
Ontario Centrist Party	—	—	—
Ontario Liberal Party	1	2	0
Ontario Libertarian Party	—	—	—
Ontario Moderate Party	—	—	—
Ontario Provincial Confederation of Regions Party	—	—	—
Party for People with Special Needs	—	—	—
People's Progressive Common Front of Ontario	—	—	—
Populist Party Ontario	—	—	—
Progressive Conservative Party of Ontario	—	—	—
Public Benefit Party of Ontario	—	—	—
Stop the New Sex-Ed Agenda	—	—	—
Total	3	5	0

Appendix Q:

Number of nomination contests and number of registered nomination contestants for the 2023 Hamilton Centre, Kanata—Carleton, Scarborough—Guildwood and Kitchener Centre by-elections (continued)

Registered nomination contests and contestants by party for the 2023 Kanata—Carleton and Scarborough—Guildwood by-elections

Party name	Number of registered nomination contests (including cancelled contests)		Number of registered nomination contestants		Number of cancelled nomination contests	
	Kanata—Carleton	Scarborough—Guildwood	Kanata—Carleton	Scarborough—Guildwood	Kanata—Carleton	Scarborough—Guildwood
Canadians' Choice Party	—	—	—	—	—	—
Communist Party of Canada (Ontario)	—	—	—	—	—	—
Consensus Ontario	—	—	—	—	—	—
Electoral Reform Party	—	—	—	—	—	—
Freedom of Choice, Peace & Justice Party	—	—	—	—	—	—
Freedom Party of Ontario	—	—	—	—	—	—
Green Party of Ontario	1	1	1	1	0	0
New Blue Party of Ontario	—	—	—	—	—	—
New Democratic Party of Ontario	1	1	1	1	0	0
None of the Above Direct Democracy Party	—	—	—	—	—	—
Northern Ontario Party	—	—	—	—	—	—
Ontario Alliance	—	—	—	—	—	—
Ontario Centrist Party	—	—	—	—	—	—
Ontario Liberal Party	—	—	—	—	—	—
Ontario Libertarian Party	—	—	—	—	—	—
Ontario Moderate Party	—	—	—	—	—	—
Ontario Provincial Confederation of Regions Party	—	—	—	—	—	—
Party for People with Special Needs	—	—	—	—	—	—
People's Progressive Common Front of Ontario	—	—	—	—	—	—
Populist Party Ontario	—	—	—	—	—	—
Progressive Conservative Party of Ontario	—	—	—	—	—	—
Public Benefit Party of Ontario	—	—	—	—	—	—
Stop the New Sex-Ed Agenda	—	—	—	—	—	—
Total	2	2	2	2	0	0

Appendix Q:

Number of nomination contests and number of registered nomination contestants for the 2023 Hamilton Centre, Kanata—Carleton, Scarborough—Guildwood and Kitchener Centre by-elections (continued)

Registered nomination contests and contestants by party for the 2023 Kitchener Centre by-election

Party name	Number of registered nomination contests (including cancelled contests)	Number of registered nomination contestants	Number of cancelled nomination contests
Canadians' Choice Party	—	—	—
Communist Party of Canada (Ontario)	—	—	—
Consensus Ontario	—	—	—
Electoral Reform Party	—	—	—
Freedom of Choice, Peace & Justice Party	—	—	—
Freedom Party of Ontario	—	—	—
Green Party of Ontario	1	4	0
New Blue Party of Ontario	—	—	—
New Democratic Party of Ontario	1	2	0
None of the Above Direct Democracy Party	—	—	—
Northern Ontario Party	—	—	—
Ontario Alliance	—	—	—
Ontario Centrist Party	—	—	—
Ontario Liberal Party	1	1	0
Ontario Libertarian Party	—	—	—
Ontario Moderate Party	—	—	—
Ontario Provincial Confederation of Regions Party	—	—	—
Party for People with Special Needs	—	—	—
People's Progressive Common Front of Ontario	—	—	—
Populist Party Ontario	—	—	—
Progressive Conservative Party of Ontario	—	—	—
Public Benefit Party of Ontario	—	—	—
Stop the New Sex-Ed Agenda	—	—	—
Total	3	7	0

Appendix R: Contribution limits for 2023 and 2024

Individual contribution limits from January 1, 2023, to December 31, 2023

Timeframe	To a political party	To constituency associations / nomination contestants combined	To a candidate	To a leadership contestant
Annual limit	\$3,350	To the association / nomination contestants of one party	Not permitted	\$3,350
		\$3,350		
Campaign period	No extra amount over the annual limit		To the candidates of one party / independent candidates	Not applicable
			\$3,350	

Individual contribution limits from January 1, 2024, to December 31, 2024

Timeframe	To a political party	To constituency associations / nomination contestants combined	To a candidate	To a leadership contestant
Annual limit	\$3,375	To the association / nomination contestants of one party	Not permitted	\$3,375
		\$3,375		
Campaign period	No extra amount over the annual limit		To the candidates of one party / independent candidates	Not applicable
			\$3,375	



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