



A REPORT OF THE
CHIEF ELECTORAL OFFICER



ANNUAL
REPORT

2020-21

Under the *Election Act* and *Election Finances and Contributions Disclosure Act*

www.elections.ab.ca





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November 2021

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

Dear Mr. Rutherford:

It is my honour to submit to you, Elections Alberta's 2020-21 Annual Report on the *Election Act* and *Election Finances and Contributions Disclosure Act*.

This Report is submitted pursuant to section 4(7) of the *Election Act*, RSA 2000, Chapter E-1 and section 4(2) of the *Election Finances and Contributions Disclosure Act*, RSA 2000, Chapter E-2. The Report also includes this Office's financial statements as at March 31, 2021.

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

Sincerely,

[Original signed by Glen Resler, CPA, CMA]
Chief Electoral Officer and Election Commissioner

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Message from the Chief Electoral Officer



Fiscal year 2020/2021 continued to bring new challenges and opportunities for my Office, with our expanding legislative mandate, continued pandemic response, and need to balance preparation activities for the 2023 Provincial General Election with delivering ongoing electoral events.

Impacts of new and amended legislation have been a focal point throughout the year. Expanded mandates for our Office were created with democratic reform legislation that was passed by the legislature, including the:

- *Alberta Senate Election Act*,
- *Referendum Act*,
- *Recall Act*, and
- *Citizen Initiative Act*.

Amendments to the *Alberta Senate Election Act* and the *Referendum Act* and the development of their associated regulations were completed throughout 2020. With the senate election and referendum vote being anticipated to take place with the local elections in October 2021, my Office commenced training of municipalities in September 2020 with only partial details of how the elections would be conducted. Once regulations and amendments to the legislation were finalized in December, my Office was then able to provide Returning Officers with more information on how to conduct the event. We continued, however, to be limited in our planning until the Orders in Council were issued providing the certainty that the additional votes were occurring for the municipalities and the questions for the ballot.

The *Recall Act* and *Citizen Initiative Act* were both introduced in the Legislative Assembly during the spring 2021 session and have received Royal Assent. While these Acts are not yet in force, my Office has begun the process of identifying areas of the legislation that will need to be further detailed in the regulations and determining impacts to our internal operations. The *Citizen Initiative Act*, in particular, will have a significant impact on my Office, its ongoing operations, and budget. This Act enables eligible electors to submit an application for an initiative petition to introduce a bill or policy proposal in the legislature or to hold a constitutional referendum. A successful petition for a constitutional referendum, or a referral by the Legislative Assembly to conduct an initiative vote, would require my Office to be prepared to deliver a provincial event

outside of the four-year election cycle. Continued work is underway to determine how to adapt the operations of my Office to this new possibility.

My Office has also been engaged by the Ministry of Justice and Solicitor General to collaborate on drafting amendments to the *Election Act* and *Election Finances and Contributions Disclosure Act*. Most of the recommendations put forward by my Office have been adopted. The most impactful amendment will be the implementation of a fixed date election, making it easier to secure polling places, recruit election officers and reduce costs. I look forward to the amendments being introduced and passed in the legislature so my Office can proceed with implementing the changes for the 2023 Provincial General Election.

In addition to our focus on legislation in the 2020/2021 fiscal year, we also prepared for our new responsibilities under the local authority elections to accept and investigate complaints and allegations related to campaign finance, disclosure of contributions and third party advertising rules. The enforcement authority of the Election Commissioner relating to local authority elections includes all elections held for municipal councillors, mayors, school board trustees, irrigation district board members, and Métis Settlement councillors. My Office collaborated with Alberta Municipal Affairs to provide training and support to municipalities regarding this new enforcement role, as well as to support the conduct of the senate election and referendum vote. Over 26 sessions, averaging 150 participants in each, were offered virtually between September 2020 and June 2021.

Staff have also adapted well to remote service delivery in their preparations for the 2023 Provincial General Election. We initiated virtual recruitment of returning officers, collaboration with other electoral jurisdictions in the development of a new election management system and continued automation of our financial reporting activities. We implemented improvements in the quality of our Register of Electors and added efficiencies to our geographic information systems. We commenced the redrawing of our voting areas in 2021 and have been able to transition from in-person to virtual training sessions, in response to changing public health orders.

Looking forward to what 2021/2022 brings, my Office will be overseeing the conduct of the senate election and referendum vote, conducting a by-election in Fort McMurray-Lac la Biche, and implementing new legislation to prepare for the 2023 Provincial General Election. It will be a busy year for my Office, but I know the staff at Elections Alberta are committed to delivering effective, non-partisan services that meet the needs of Albertans.

[Original signed by Glen Resler, CPA, CMA]

Chief Electoral Officer and Election Commissioner

ABOUT US

1

Overview

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

*We conduct free and fair elections . . .
and much more.*

We regulate Alberta's electoral legislation to safeguard confidence in the election process. **We promote** the right to vote and to run for public office. **We educate** voters, future voters, and political participants to enable their lawful and peaceful participation. **We disclose** election results and political participants' finances to provide transparency, fairness and guard against undue influence. **We sanction** those who do not comply, or interfere, with election laws.

REPORT HIGHLIGHTS

This annual report covers the 2020-21 fiscal year, with a focus on financial reporting by political participants, our activities in compliance and enforcement, and our financial results.¹ Sections and highlights are outlined below.

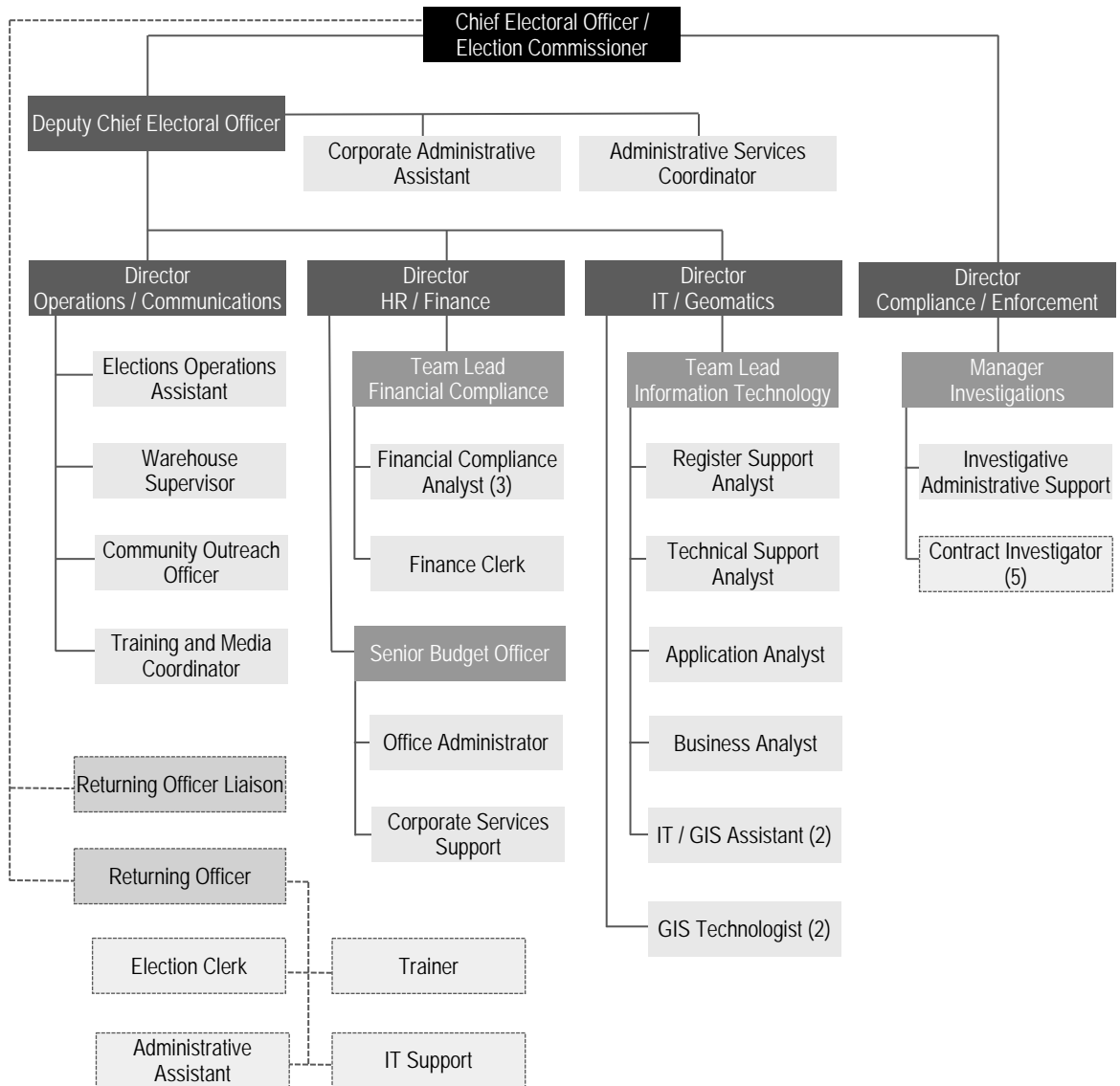
1 About Us	2 Political Participants	3 Compliance & Enforcement	4 What's New	5 Financial Results	6 Appendices
Our operations and the provincial statutes we administer	Who we regulate and how much they raised and spent	Our compliance investigations activities	Our electoral news and events of interest	Our budget and what we spent	Registration and financial data for political participants, and more
HIGHLIGHTS / PAGES					
 Activity timeline Page 9	 2020 financial summary Page 14	 Complaints processed Page 40	 Senate election & referendum Page 51	 Results analysis Page 58	 Party contributions data Page 85
 Legislation we administer Page 11	 Financial reporting modernization Page 15	 Complaint dispositions Page 44	 Tax credit data Page 52	 Financial statements Page 67	 Penalty calculation framework Page 94

¹ We publish separate reports following major electoral events.

OUR ORGANIZATION

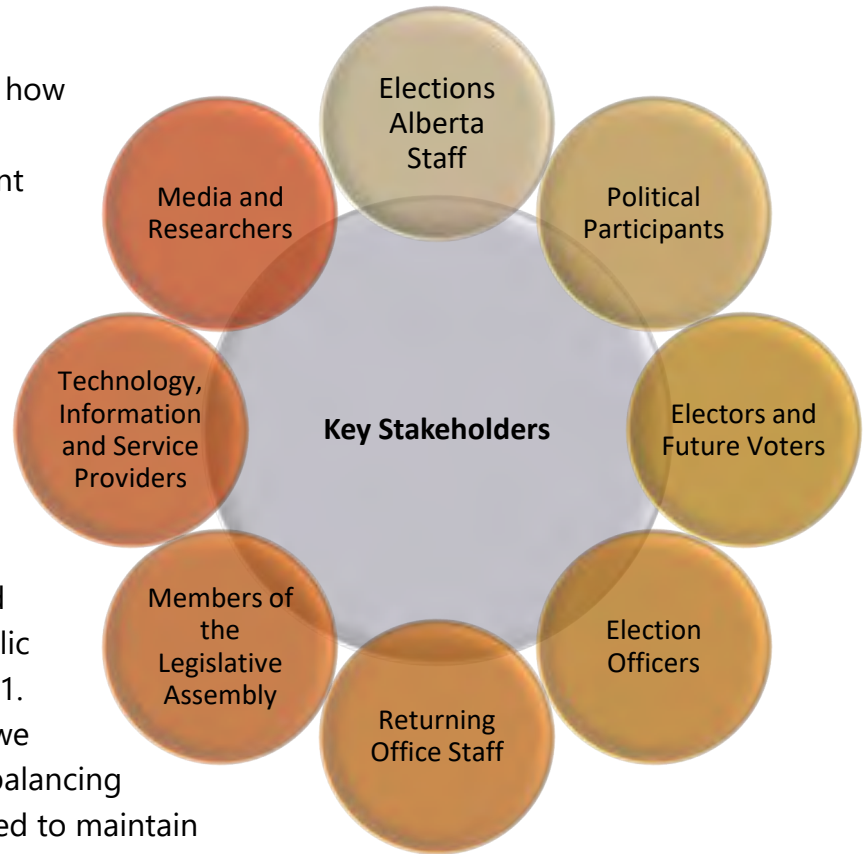
Elections Alberta has a small compliment of 31 full time staff.

During provincial general elections, we open returning offices in all 87 electoral divisions, operated by over 400 returning office staff, and we hire nearly 20,000 election officers who work at the polls. We also run a provincial election call center that transitions to a data entry center after elections.



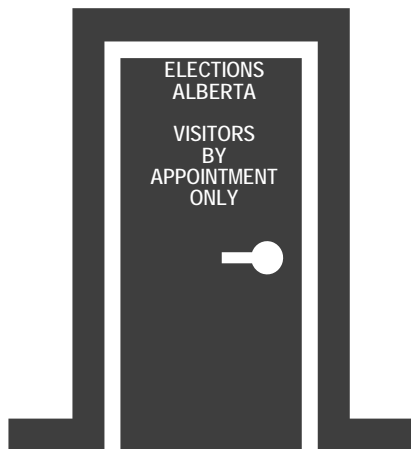
Stakeholders

Our stakeholders are integral to how we shape and deliver election services. Stakeholder involvement and feedback helps to guide modernization of our election systems and develop best practices to reach more electors and participants.



Impact of the Pandemic

The COVID-19 pandemic caused us to close our office to the public from March 2020 to August 2021. Like many other organizations, we encountered the challenges of balancing remote work access with the need to maintain acceptable service delivery levels.



Staff members who were required to work in the office, in addition to all visitors, adhered to all masking, cleaning, and social distancing protocols issued by Alberta's Chief Medical Officer of Health and Occupational Health and Safety legislation.

The impact of the pandemic on all aspects of our mandate cannot be overstated, yet we adapted our workplace and operations to ensure our services were uninterrupted and our duties were fulfilled.

Core Services, Goals and Strategies

Our core services and goals are summarized below. Our business plan for 2020-24, including performance measures, is posted on our website under Resources > Reports.

CORE LINES OF SERVICE	<ul style="list-style-type: none"> • Corporate Services • Election Operations • Financial Administration and Compliance • Voter Registration and Register Maintenance • Education, Communications, and Outreach
GOAL 1 INCREASE EFFICIENCY AND EFFECTIVENESS OF ELECTION ADMINISTRATION	<ul style="list-style-type: none"> • Review and update the voting process to find opportunities for modernization and cost savings, while maintaining a timely, efficient, and accessible system • Collaborate with Municipal Affairs and with Alberta municipalities for the 2021 Senate Election and Referendum Vote
GOAL 2 INCREASE SERVICES AND ACCESSIBILITY FOR STAKEHOLDERS	<ul style="list-style-type: none"> • Provide more accessible information to political participants • Review and improve voting opportunities and accessibility for electors • Modernize the Register of Electors, IT infrastructure, Election Management System, and Geographic Information Systems to increase usability and efficiency • Review and update register-to-vote activities using best practices to maintain and improve the quality of the Register of Electors

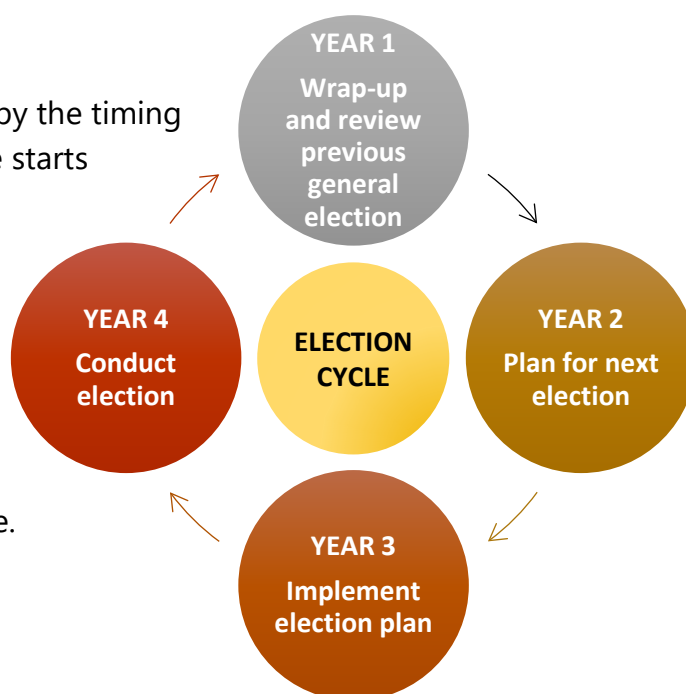
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GOAL 3 PROVIDE EFFECTIVE OVERSIGHT OF ELECTORAL FINANCE ACTIVITIES	<ul style="list-style-type: none"> • Inform contributors and political participants about electoral finance legislation and policies • Ensure systems and processes are in place to safeguard and strengthen public confidence in the electoral process • Deliver efficient and cost-effective corporate finance services
GOAL 4 INCREASE ALBERTANS' AWARENESS AND KNOWLEDGE OF THE ELECTORAL PROCESS	<ul style="list-style-type: none"> • Promote knowledge and awareness between and during events, including sharing information on new legislation • Expand ongoing community partnerships • Expand educational outreach • Build and communicate safeguards and structures to strengthen confidence in the electoral process

BUSINESS CYCLE

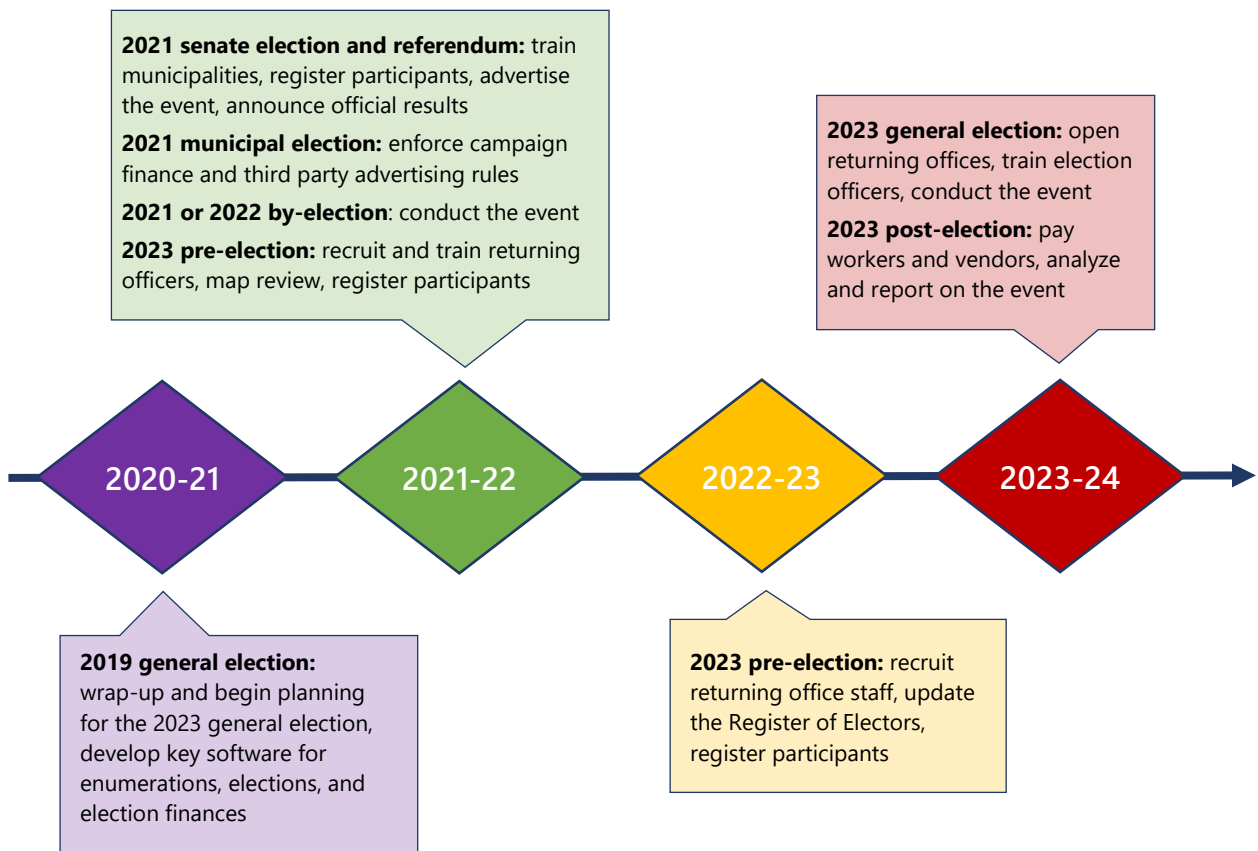
We operate on a four-year cycle driven by the timing of provincial general elections. The cycle starts when an election ends, with the completion of financial filings and an evaluation of lessons learned.

We assess, plan and develop new technologies and systems, and implement these changes to deliver an engaging, cost-effective and functional election at the end of the four-year cycle.



ACTIVITY TIMELINE

Our key electoral activities by fiscal year are summarized below. Ongoing services and initiatives are over and above these activities. Amendments to the *Election Act* and the *Election Finances and Contributions Disclosure Act (EFCDA)*, as well as new legislation, can significantly affect our preparations for electoral events. Amendments passed less than two full years before a general election may not be fully implemented and can result in duplication of efforts and costs. We anticipate several legislative amendments will be passed in fall of 2021.



INFORMATION FOR THE PUBLIC



Many services, resources, and links are easily accessible through our website at www.elections.ab.ca.

Our website links to the public disclosure of financial reports from political participants dating back to 2004. Additional archived reports are maintained in the public files located at our office.²

Follow our social media accounts!



² The Public Files contain information for 44 consecutive calendar years including 12 Provincial General Elections starting March 14, 1979, 28 By-elections starting November 21, 1979, and four Senate Nominee elections held from 1989 to 2012. Records are available for public examination at Elections Alberta's office in Edmonton. Photocopies are available at a rate prescribed under authority of section 11 of the EFCDA.

Legislation We Administer

Legislative changes are critical to our planning and timelines. Elections Alberta currently has jurisdiction under five Acts.

<p>Election Act</p> <ul style="list-style-type: none">• Conduct provincial elections, enumerations, by-elections and plebiscites• Maintain a permanent Register of Electors• Investigate complaints of possible violations, and consent to prosecution if warranted	<p>Election Finances and Contributions Disclosure Act (EFCDA)</p> <ul style="list-style-type: none">• Enforce election finance rules through collection, review and disclosure of political participant financial reports• Maintain a register of political participants• Assist individuals and groups forming new political entities• Investigate complaints of possible violations, and consent to prosecution if warranted	
<p>Local Authorities Election Act (LAEA)</p> <ul style="list-style-type: none">• Investigate complaints of possible violations related to candidate campaign finances• Investigate complaints of possible violations related to third party advertisers	<p>Alberta Senate Election Act (ASEA)</p> <ul style="list-style-type: none">• <u>Conduct</u> the vote for a senate election held with a provincial general election or as a stand-alone election• <u>Oversee</u> the vote for a senate election held with a local authority election	<p>Referendum Act</p> <ul style="list-style-type: none">• <u>Conduct</u> the vote for a referendum held with a provincial general election or as a stand-alone event• <u>Oversee</u> the vote for a referendum held with a local authority election• Referendums can be constitutional or non-constitutional



POLITICAL PARTICIPANTS

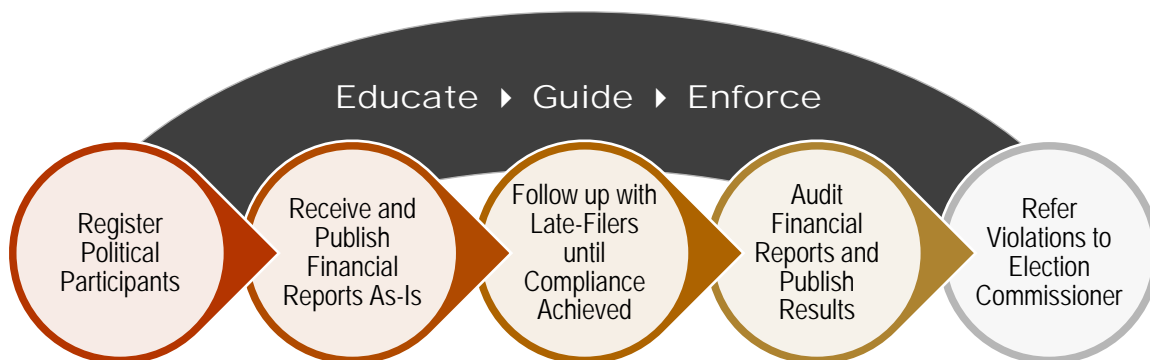
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Overview

Elections Alberta regulates the registration and financial activities of provincial political parties, constituency associations, candidates, nomination contestants, leadership contestants and third party advertisers. These political participants must register with us and follow political fund-raising and spending rules under the EFCDA.³

Participants must report their revenue sources and spending activities to us, which we publicly disclose. After examining the information, we disclose the results of our audits. Violations are referred to our Compliance and Enforcement Unit.

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

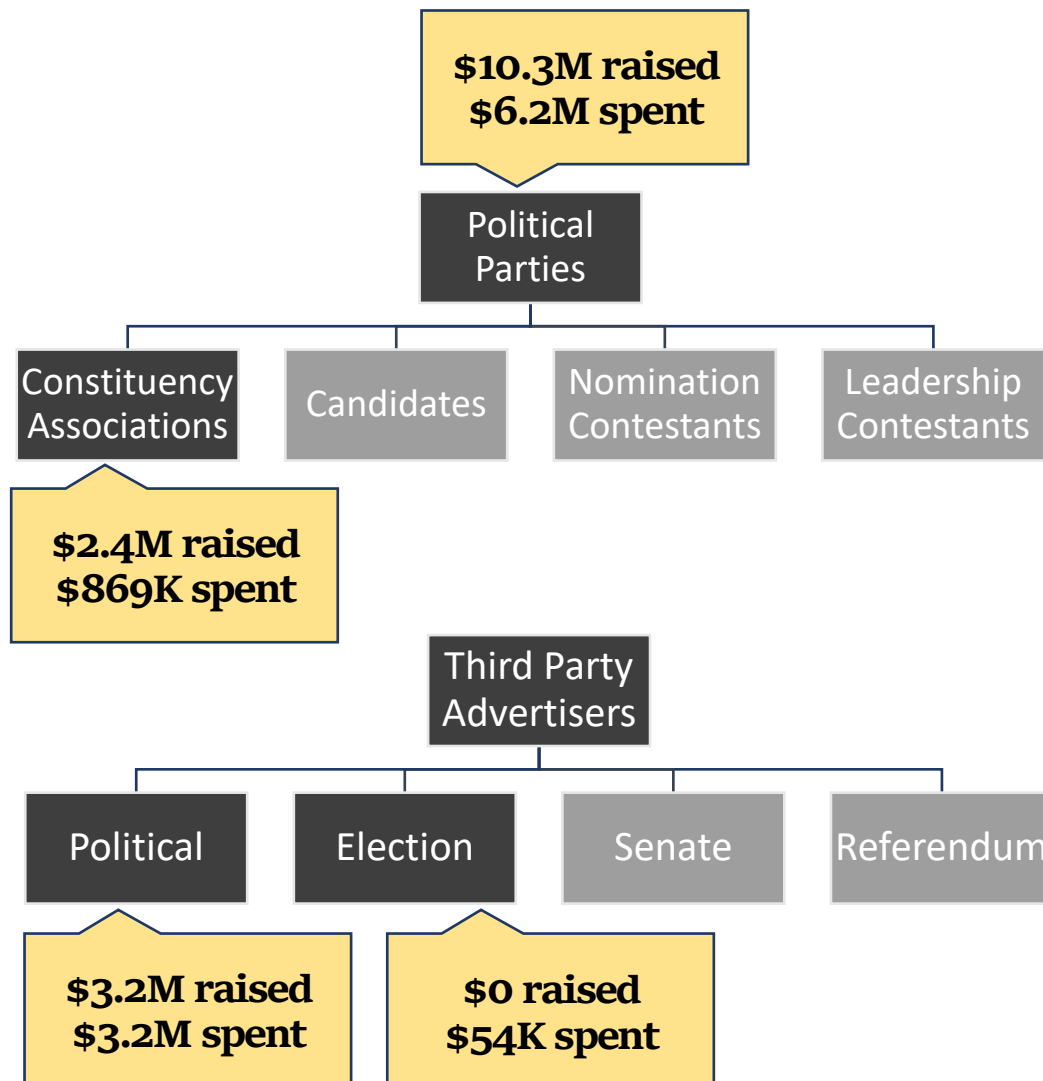


³ Elections Alberta does not register political participants for local authorities elections. These participants register with their local authority and follow financing rules under the *Local Authorities Election Act*.

2020 FINANCIAL SUMMARY

Registered political parties, constituency associations, political third party advertisers (PTPAs), and election third party advertisers (ETPAs) filed financial reports for the 2020 calendar year.⁴ All reports were filed on time. Total revenues and expenses reported are provided below.

Figure 1: 2020 Total Revenue and Expenses Reported by Political Participants

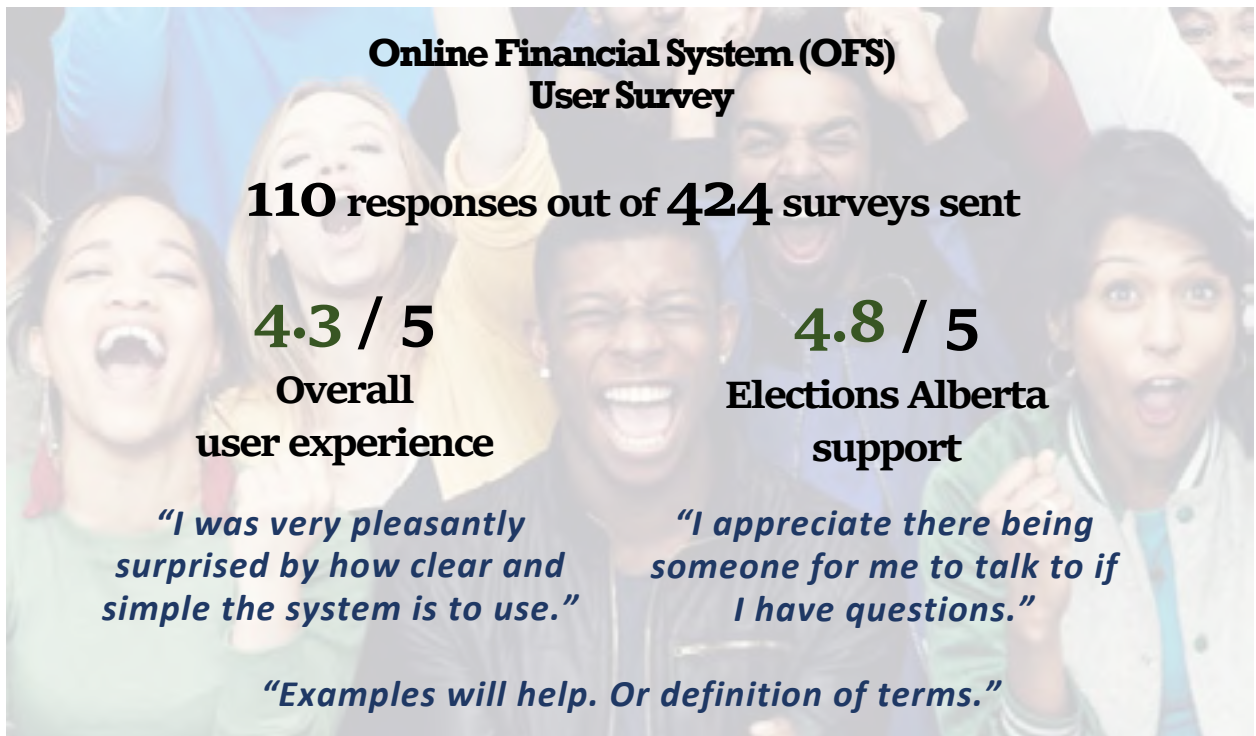


⁴ There were no new registered candidates, contestants, senate third party advertisers, or referendum third party advertisers registered in the 2020-21 fiscal period.

Financial Reporting Modernization

The ongoing development of our Online Financial System (OFS), launched in 2018, is transforming how political participants report their financial activities and streamlining how we conduct our compliance review processes.

In 2020-21, we created additional OFS modules to allow parties, constituency associations, and third party advertisers to file their financial reports electronically. User feedback was very positive, as shown in the results of our survey highlighted below.



**Online Financial System (OFS)
User Survey**

110 responses out of **424** surveys sent

4.3 / 5
Overall
user experience

4.8 / 5
Elections Alberta
support

“I was very pleasantly surprised by how clear and simple the system is to use.”

“I appreciate there being someone for me to talk to if I have questions.”

“Examples will help. Or definition of terms.”

Key Benefits of Modernization

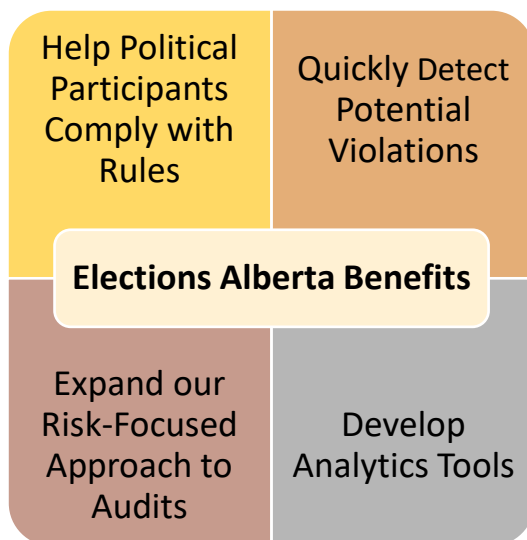
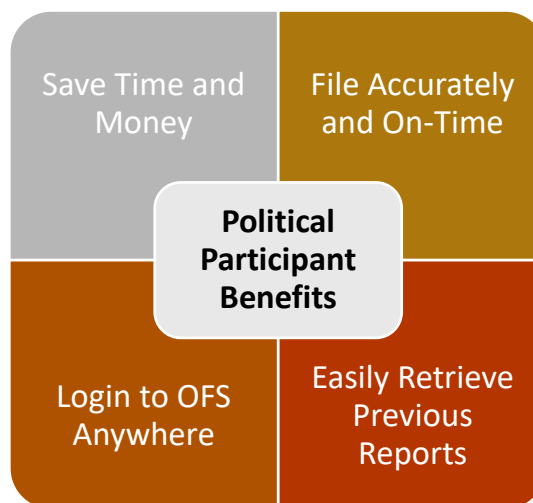


Improvements to financial reporting is beneficial for political participants as well as Elections Alberta, as the regulator.

Introducing electronic financial statement submissions through OFS was well-timed, given the challenges of the COVID-19 pandemic.

Using OFS, political participants can login from anywhere, save on printing and postage, avoid late fees, eliminate mathematical errors, and access previous reports to ensure accuracy.

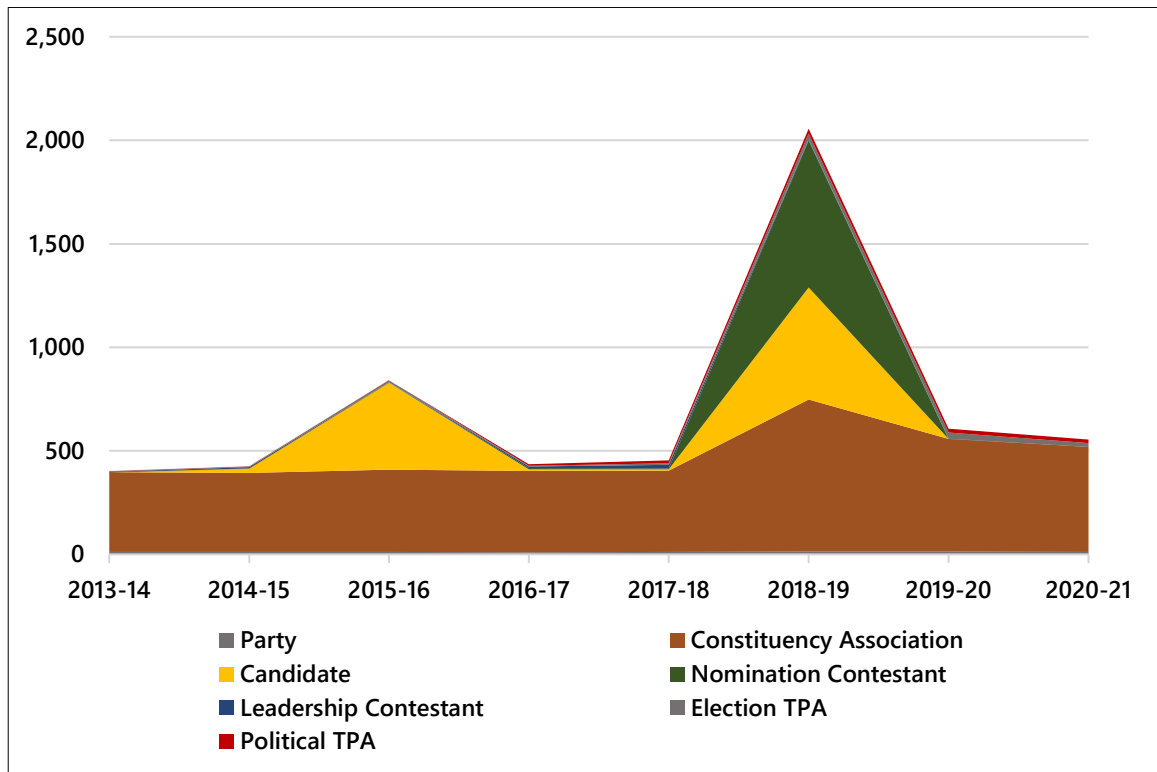
OFS has improved Elections Alberta's monitoring capabilities and allowed us to build a more risk-focused approach to better allocate election finance resources.



Automation allows us to verify financial information to ensure reasonableness and accuracy, as well as to quickly detect and resolve potential violations.

Electronic filing also allows us to process financial returns more effectively and accurately than hard copy returns. In 2018-19 our Office manually processed over 2,000 returns.⁵ We expect similar volumes for the 2023 Provincial General Election, and look forward to the convenience and benefits that electronic filing will provide.

Figure 2: Financial Filings from Political Participants



⁵ Contributing factors for the high volume of financial returns from 2017 to 2020 include legislative changes, electoral division boundary changes, and a general election.

Dashboards and Analytics

Financial Submissions

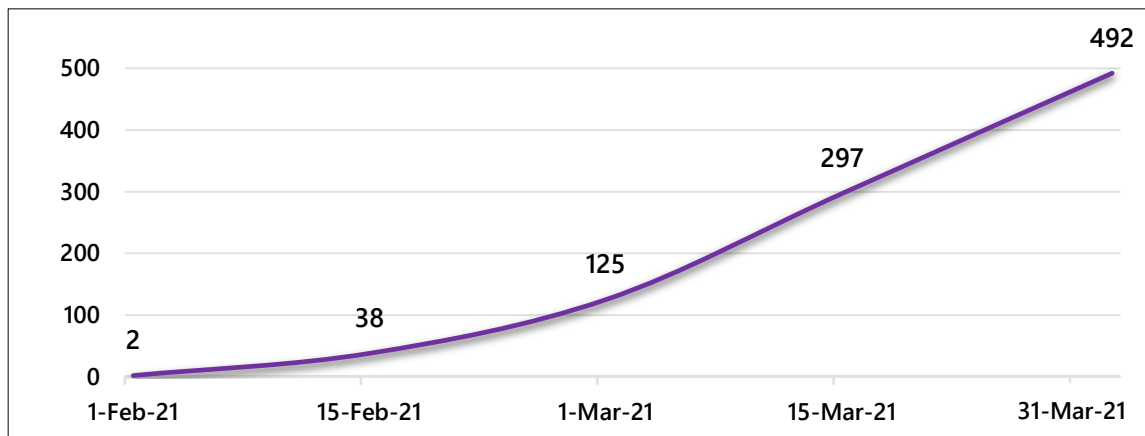
We developed a **dashboard** to track the progress in real time of contribution reports and financial statements that we receive from political participants. We can now filter the information for any event, entity, or status.



Figure 3 below shows the progress of 2020 constituency association financial statement submissions from February 1 to the filing deadline March 31, 2021.

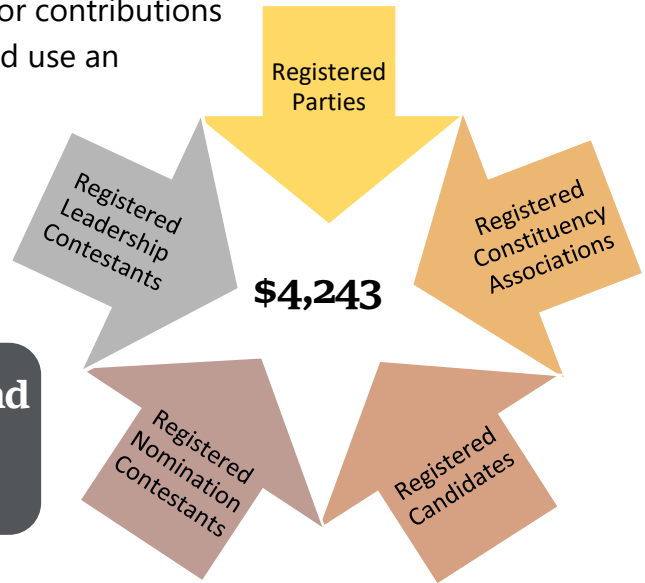
100% of 2020 financial reports were submitted online and on time.

Figure 3: Constituency Association Financial Statement Submissions February 1 - March 31, 2021



Contributions

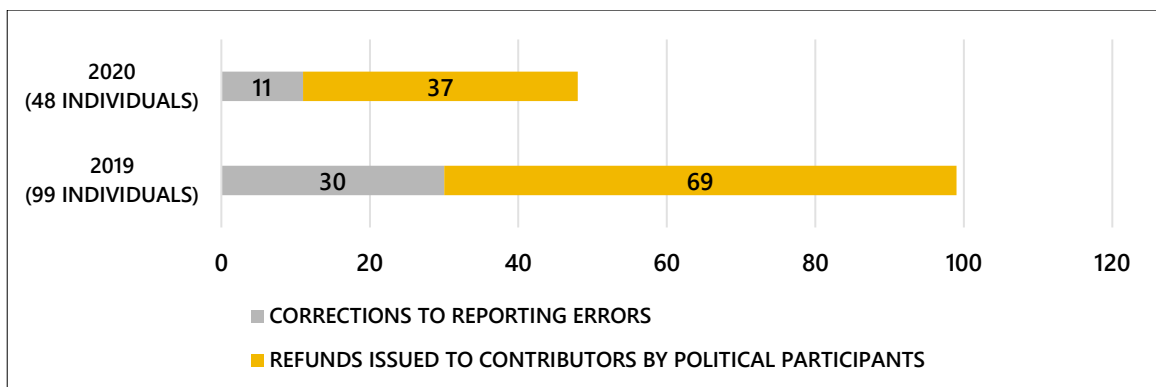
In 2020, individuals living in Alberta could contribute up to **\$4,243** to political participants.⁶ We continually monitor contributions reported in OFS and use an automated tool that aggregates contributions across all parties and participants. We follow up on over-contributions to ensure timely resolution.



48 over-contributors were found out of 40,000 in 2020. 100% were resolved.

Figure 4 shows the number of potential over-contributors identified in 2020 compared to 2019. Refunds to contributors before tax receipts were issued totalled \$39,150 in 2020 and the remaining cases were reporting errors that required no refund. The timely resolution of these matters meant that no over-contributors were referred to the Election Commissioner for investigation.

Figure 4: Over-Contribution Corrections and Refunds



⁶ The contribution limit does not apply to third party advertisers.

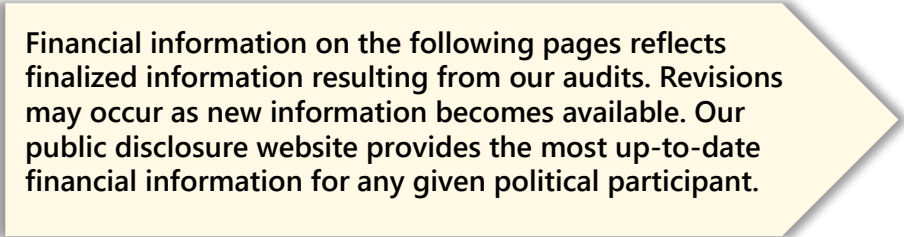


Audits

We conduct **financial audits** within OFS and track the progress of these audits through our dashboard. We use analytical tools to match and verify financial information such as transfers reported between parties and their constituency associations.

We completed over 90% of our financial audits within 90 days after the filing deadline.

Once an audit is completed and approved, OFS automatically emails a notice of approval to the political participant. At the same time, we publish the finalized return on our disclosure website at efpublic.elections.ab.ca.



Financial information on the following pages reflects finalized information resulting from our audits. Revisions may occur as new information becomes available. Our public disclosure website provides the most up-to-date financial information for any given political participant.

Political Parties

REGISTRATION

There were **11** parties in Elections Alberta's Register of Political Parties as of December 31, 2020. All parties had reporting obligations for the 2020 calendar year, including quarterly contribution reports and annual financial statements. No new parties were registered in 2020-21.

Political parties aim to build membership and get candidates elected to the Legislative Assembly.

Table 1 lists the parties and their abbreviations as of March 31, 2021. See Appendix K for more details.

Table 1: Registered Political Parties



ALBERTA ADVANTAGE PARTY (AAP)
ALBERTA LIBERAL PARTY (LIB)
ALBERTA NEW DEMOCRATIC PARTY (NDP)
ALBERTA PARTY (AP)
COMMUNIST PARTY – ALBERTA (CP-A)*
GREEN PARTY OF ALBERTA (GPA)
PRO-LIFE ALBERTA POLITICAL ASSOCIATION (PAPA)
REFORM PARTY OF ALBERTA (REF)
THE INDEPENDENCE PARTY OF ALBERTA (TIP) FORMERLY INDEPENDENCE PARTY OF ALBERTA (IPA)
UNITED CONSERVATIVE PARTY (UCP)
WILDROSE INDEPENDENCE PARTY OF ALBERTA (WIPA) FORMERLY FREEDOM CONSERVATIVE PARTY OF ALBERTA (FCPA)

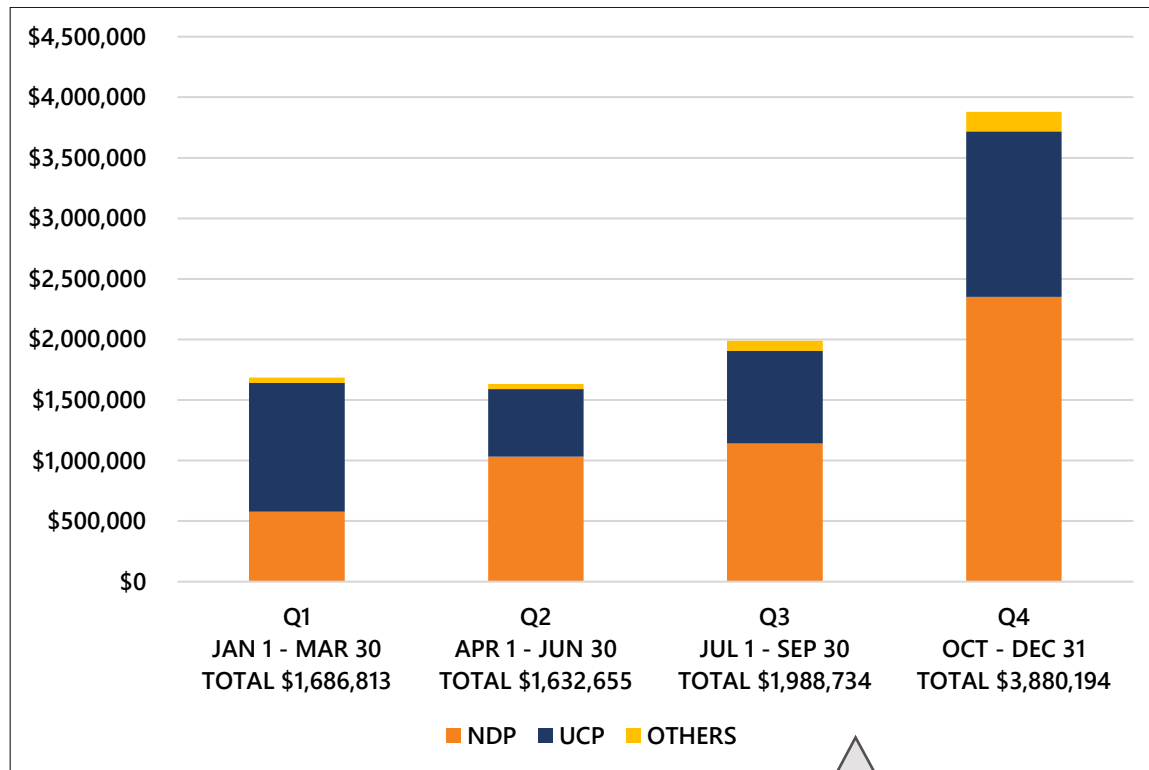
*No logo

2020 CONTRIBUTIONS TO PARTIES

Parties are required to report contribution details in OFS each quarter, and we publish this information on our financial disclosure website. Contributions are continually reviewed and corrected, to ensure “clean” data when parties generate official tax receipts to send to their contributors. Any errors or omissions must be addressed promptly.

Figure 5 summarizes contribution totals by quarter. Nearly **\$9.2 million** in contributions were reported by the various parties in 2020. See Appendices A and B for details by quarter.

Figure 5: 2020 Political Party Contributions by Quarter

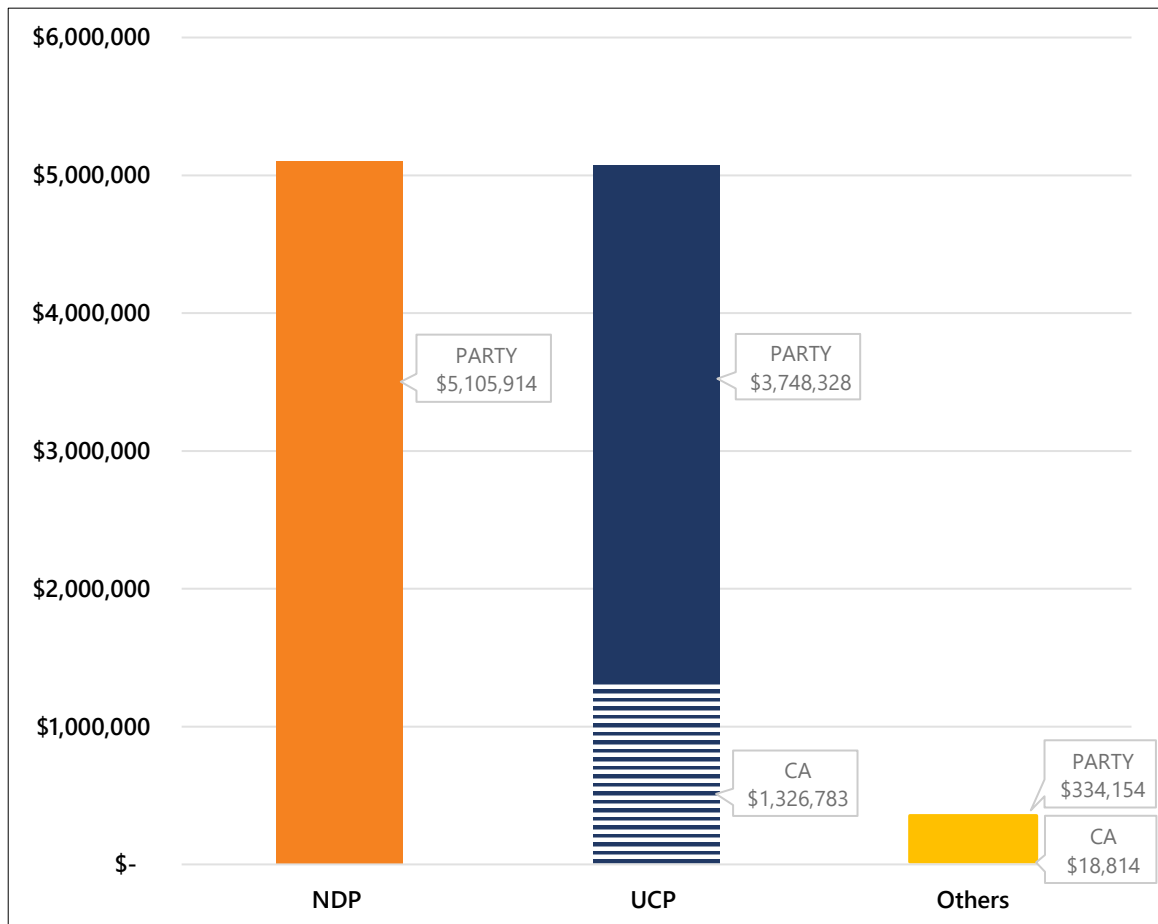


Parties can only receive contributions from individuals living in Alberta.

2020 Consolidated Contributions to Parties and Constituency Associations

Figure 6 provides a more complete picture of 2020 contributions to parties by including contributions to their constituency associations.⁷ For constituency association contributions only, refer to page 28.

Figure 6: 2020 Consolidated Contributions to Parties and Constituency Associations



⁷ Parties with registered constituency associations can decide if they are allowed to accept contributions directly. For example, the Alberta New Democratic Party requires its registered constituency associations to direct all contributions to the party, whereas the United Conservative Party allows its constituency associations to accept contributions directly.

PARTY CONTRIBUTIONS HISTORY

Figure 7, on the right, shows total contributions of **\$65.5 million** reported by parties from 2013 to 2020. All years, except for 2013 and 2020, include both annual and campaign contributions due to general elections and/or by-elections held in those years.

Figure 8 below shows higher total contributions in general election years—2015 and 2019. After the 2015 Provincial General Election, corporate and union donations were prohibited and contribution limits were significantly lowered. Despite these restrictions, 2019 saw higher contribution totals than 2015.

Figure 7: 2013-20 Total Party Contributions

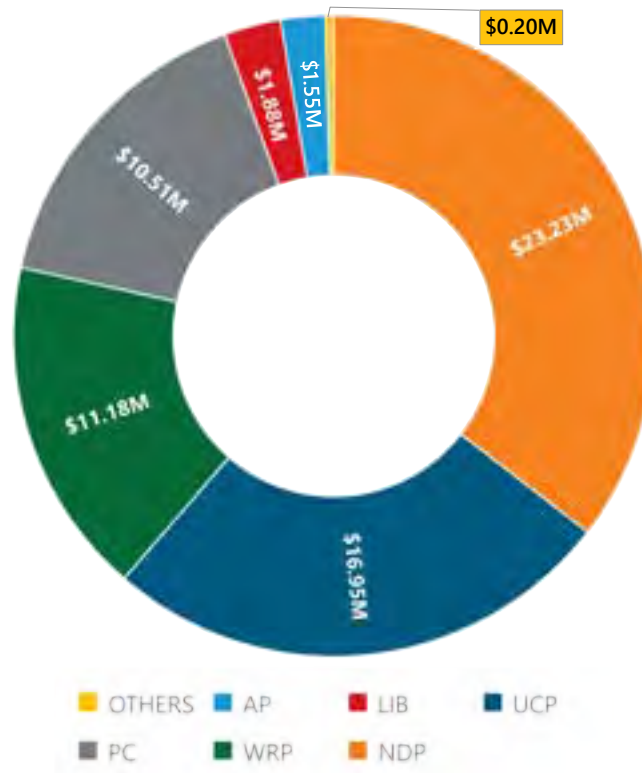
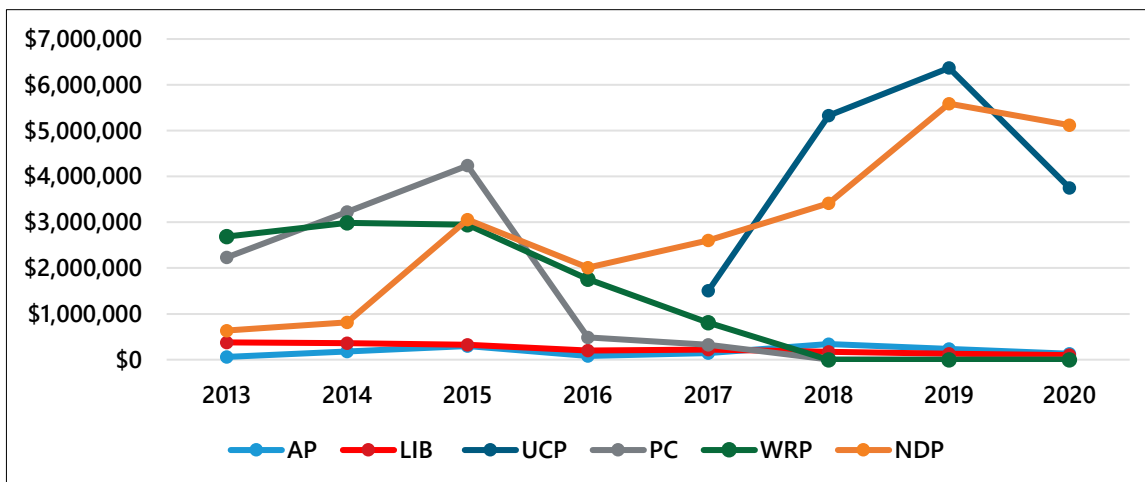


Figure 8: 2013-2020 Party Contributions by Year



ANNUAL FINANCIAL STATEMENTS

All registered parties submitted their 2020 annual financial statements by the due date of March 31, 2021. Eight parties had revenues or expenses over \$1,000 and were required to file audited financial statements. Table 2 shows that **\$10.3 million** was raised and **\$6.2 million** spent by parties in 2020.⁸ See Appendix C for a snapshot of each party's financial position as of December 31, 2020.

Table 2: 2020 Political Party Annual Revenues and Expenses

PARTY	OPENING BALANCE	REVENUES			EXPENSES			NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER	TRANSFERS	OPERATING	OTHER	TRANSFERS	
AAP	(\$4,327)	\$5,566	\$1,665	\$-	\$2,658	\$-	\$-	\$246
LIB	(\$3,079)	\$100,161	\$12,584	\$26,000	\$98,869	\$-	\$200	\$36,596
NDP	\$251,046	\$5,105,914	\$24,634	\$-	\$2,002,863	\$-	\$749,175	\$2,629,556
AP	\$20,527	\$127,702	\$17,449	\$7,976	\$134,499	\$-	\$700	\$38,455
CP-A	\$317	\$250	\$-	\$-	\$91	\$-	\$-	\$476
GPA	\$22,079	\$19,550	\$3,436	\$482	\$10,532	\$-	\$-	\$35,014
PAPA	\$32	\$-	\$-	\$-	\$-	\$-	\$-	\$32
REF	\$337	\$-	\$-	\$-	\$181	\$-	\$-	\$156
TIP	\$4,514	\$6,734	\$2,300	\$-	\$11,160	\$-	\$-	\$2,389
UCP	(\$1,097,523)	\$3,748,328	\$514,834	\$425,696	\$3,030,018	\$-	\$90,558	\$470,760
WIPA	\$2,317	\$74,192	\$28,606	\$-	\$68,609	\$-	\$-	\$36,505
TOTAL	(\$803,760)	\$9,188,396	\$605,508	\$460,154	\$5,359,480	\$-	\$840,633	\$3,250,186

Other revenue can include income from membership sales, small donations up to \$50, annual general meetings, interest income, sales of goods, federal government assistance, etc.

Transfer amounts are mainly funds shared between the party and its constituency associations.

⁸ Elections Alberta worked with several parties to adjust reporting of funds committed to their constituency associations from liabilities to an internally restricted component of net assets. Net assets reported above reflect these changes.

RESERVED PARTY NAMES

Elections Alberta assists groups wanting to register political parties in Alberta. We reserve party names and abbreviations for these groups as they work through the process to qualify for registration.

Reserved names as of March 31, 2021, are below. For a current list visit elections.ab.ca under Political Participants > Reserved Party Names.

- ▶ Alberta Statehood Party (ABSP)
- ▶ Regenerative Future Party of Alberta (RFP)
- ▶ The Blue Collar Movement of Alberta (BCM)
- ▶ The Buffalo Party of Alberta (BPA)
- ▶ The Precariat (WTP)

Constituency Associations

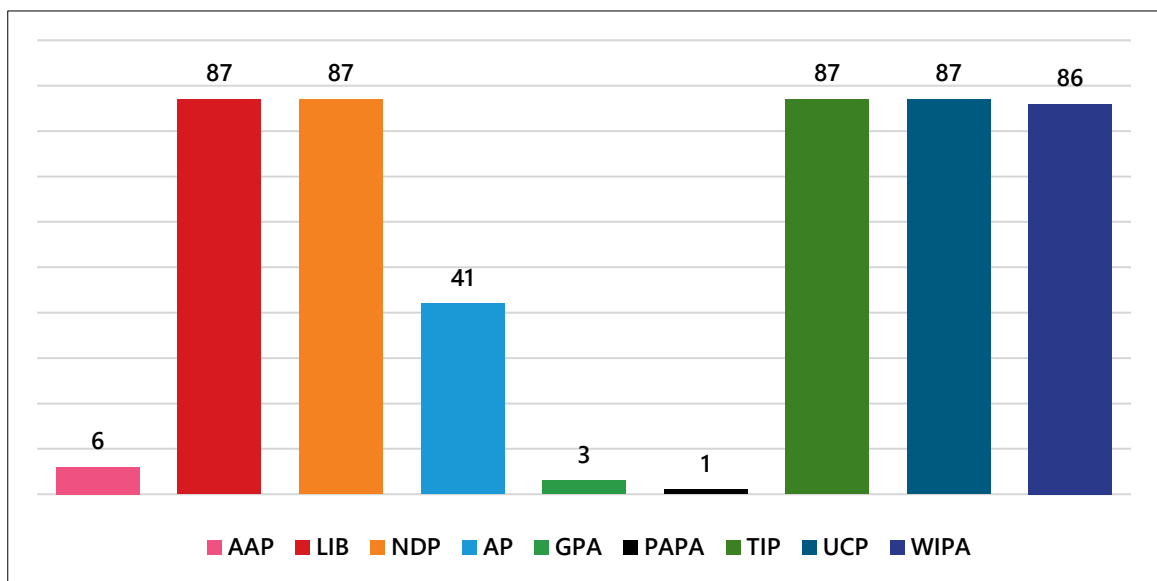
REGISTRATION

Out of **508** registered constituency associations across nine political parties, **492** had 2020 reporting obligations, including quarterly contribution reports and annual financial statements. The remaining 16 were deregistered and confirmed they had no funds, no financial activity and no bank balance.

By the end of the 2020-21 fiscal period, the number of registered constituency associations was down to 485. Figure 9 below provides a snapshot. The Communist Party – Alberta and Reform Party of Alberta had no registered constituency associations. See Appendix L for a detailed list.

Constituency associations help their parties at the electoral division level to build memberships and help get candidates elected.

Figure 9: Registered Constituency Associations by Party as at March 31, 2021

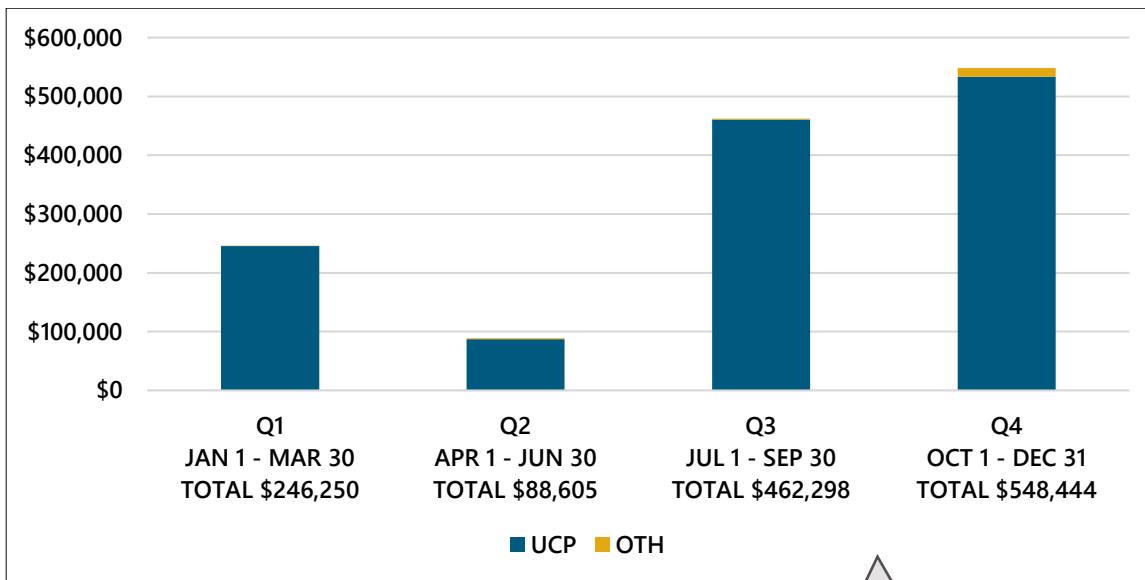


2020 CONTRIBUTIONS TO CONSTITUENCY ASSOCIATIONS

Constituency associations report contribution details in OFS each quarter, and we publish this information on our financial disclosure website. Contributions are continually reviewed and corrected, to ensure “clean” data when they generate official tax receipts to send to their contributors. Any errors or omissions must be addressed promptly.

Figure 10 summarizes contribution totals by quarter. Over **\$1.3 million** in contributions were reported by constituency associations in 2020.⁹ See Appendices D and E for details by quarter and party.

Figure 10: 2020 Constituency Association Contributions by Quarter



Constituency associations can only receive contributions from individuals living in Alberta.

⁹ Parties with registered constituency associations can decide if they are allowed to accept contributions directly. For example, the Alberta New Democratic Party requires its registered constituency associations to direct all contributions to the party, whereas the United Conservative Party allows its constituency associations to accept contributions directly.

CONSTITUENCY ASSOCIATION CONTRIBUTIONS HISTORY

Figure 11, on the right, shows total contributions of approximately **\$9.1 million** reported by constituency associations from 2013 to 2020.¹⁰

Figure 12 below shows contributions raised for the past eight years. Fluctuations can be due to new registrations and de-registrations, as well as pre- and post-election fundraising activity levels.

Figure 11: 2013-2020 Total Constituency Association Contributions

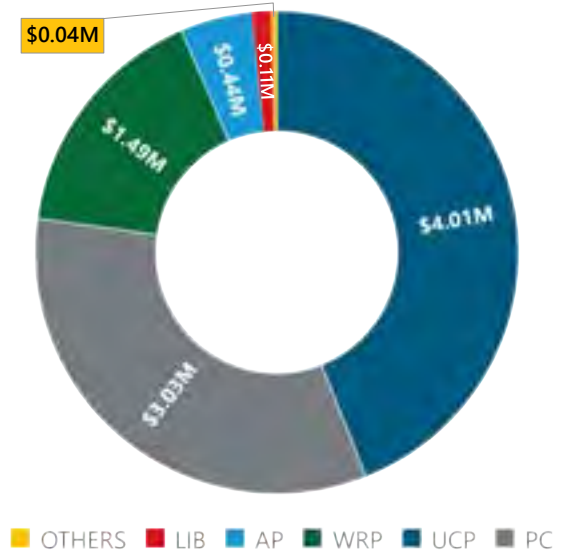
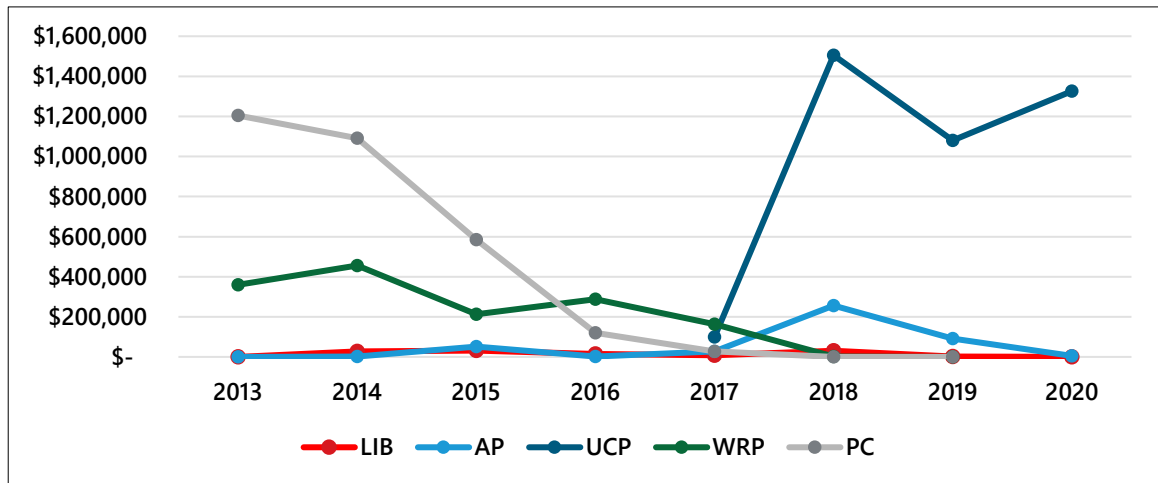


Figure 12: 2013-2020 Constituency Association Contributions by Year



¹⁰ The Wildrose Party (WRP) and Progressive Conservative Association (PC) CAs account for half of all contributions. Both parties were de-registered when they merged with the United Conservative Party (UCP) effective January 1, 2020.

ANNUAL FINANCIAL STATEMENTS

All constituency associations filed a 2020 annual financial statement by the due date of March 31, 2021. Table 3 shows that **\$2.4 million** was raised and **\$869 thousand** was spent in 2020. Constituency associations are not subject to any spending limits. See Appendix F for a snapshot of overall financial position of constituency associations by party as of December 31, 2020.

Table 3: 2020 Constituency Association Revenues and Expenses

PARTY*	OPENING BALANCE	R E V E N U E S			E X P E N S E S			NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER	TRANSFERS	OPERATING	OTHER	TRANSFERS	
AAP (6)	\$542	\$107	\$955	\$-	\$1,062	\$-	\$-	\$542
LIB (87)	\$73,943	\$300	\$407	\$200	\$2,689	\$-	\$26,000	\$46,161
NDP (87)	\$466,892	\$0	\$10,930	\$753,952	\$54,370	\$-	\$-	\$1,177,403
AP (62)	\$57,501	\$4,868	\$1,491	\$3,263	\$3,214	\$-	\$7,971	\$55,937
GPA (5)	\$5,677	\$5,873	\$2	\$1,158	\$251	\$-	\$856	\$11,604
PAPA (1)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TIP (87)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
UCP (87)	\$993,684	\$1,326,783	\$138,903	\$132,028	\$308,965	\$1,776	\$439,409	\$1,841,247
WIPA (86)	\$-	\$7,667	\$24,185	\$-	\$1,002	\$-	\$21,700	\$9,150
TOTAL	\$1,598,239	\$1,345,598	\$176,873	\$890,601	\$371,554	\$1,776	\$495,936	\$3,142,044

*Number of constituency associations that filed financial statements.

Other revenue can include income from membership sales on behalf of the party, small donations up to \$50, interest income, sales of goods, etc.

Transfer amounts are mainly funds shared with the party and other constituency associations.

Third Party Advertisers

DEFINITIONS

Elections Alberta began regulating third party advertising in 2011. Ten years and several legislative amendments later, we currently regulate four types of third party advertisers (TPAs).

Third party advertisers promote or oppose political participants, and/or the political issues they are associated with.

Political TPA (PTPA)	Election TPA (ETPA)	Senate Election TPA (STPA)	Referendum TPA (RTPA)
<ul style="list-style-type: none">•advertises outside of elections	<ul style="list-style-type: none">•advertises during elections•spending limit	<ul style="list-style-type: none">•advertises during senate elections•spending limit	<ul style="list-style-type: none">•advertises during referendums•spending limit

An individual person, corporation, trade union, or group can register as a TPA. Corporations and groups make up most of the TPAs currently registered with Elections Alberta, and can register as more than one type depending on the advertising subject matter and timeframe.

We publicly disclose the financial activities of TPAs to ensure their operations are transparent. The public has the right to know who is paying for advertisements that may influence the outcome of elections.

The following pages focus on reporting by PTPAs in 2020. Few ETPAs had reporting requirements, and their activity was minimal. There were no Senate or Referendum TPAs registered in the fiscal period.

REGISTRATION

Table 4 below lists the registration (R) and de-registration (D) status of ETPAs and PTPAs for 2020-21, up to March 31, 2021. Abbreviations apply to this report only. Refer to Appendix M for more details.

Table 4: Status of Third Party Advertiser Registrations for 2020-21

TYPE*	ABBR.	THIRD PARTY ADVERTISER	ETPA	PTPA	NOTE
C	AFL	ALBERTA FEDERATION OF LABOUR INC.	R	R	
G	AFB	ALBERTA FIGHTS BACK	R	R	
C	AMA	ALBERTA MEDICAL ASSOCIATION	R	R	
C	AB-PROUD	ALBERTA PROUD	R	R	
C	ARHCA	ALBERTA ROADBUILDERS AND HEAVY CONSTRUCTION ASSOCIATION	R	-	
G	AUPE	ALBERTA UNION OF PROVINCIAL EMPLOYEES	D	-	DE-REG 2020
C	AVF	ALBERTA VICTORY FUND	D	D	DE-REG 2021
G	BAF	BALANCED ALBERTA FUND	-	D	DE-REG 2020
G	CAPE-AB	CANADIAN ASSOC. OF PHYSICIANS FOR THE ENVIRONMENT – ALBERTA COMMITTEE	R	-	
G	CUPE-AB	CANADIAN UNION OF PUBLIC EMPLOYEES - ALBERTA DIVISION	R	R	
G	CAUS	COUNCIL OF ALBERTA UNIVERSITY STUDENTS	-	R	NEW 2021
G	EYESFWD	EYESFORWARD	-	R	NEW 2020
G	FAIR	FAIR ALBERTA INJURY REGULATIONS	-	R	
G	FFA	FIREFIGHTERS FOR ALBERTA	R	-	
G	FOM	FRIENDS OF MEDICARE	R	R	
G	HSAA	HEALTH SCIENCES ASSOCIATION OF ALBERTA	R	R	
G	HMC	HIGHWAY MAINTENANCE CONTRACTORS	D	-	DE-REG 2021
G	IBEW-424	INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 424	-	R	
P	JV	JACQUI VANDERFLUIT	R	R	
C	NPF	NATIONAL POLICE FEDERATION	-	R	NEW 2021
G	PRIO-AB	PRIORITY ALBERTA	-	R	NEW 2021
C	PROJ-AB	PROJECT ALBERTA	D	D	DE-REG 2020
C	PROG-AB	PROGRESS ALBERTA	-	R	
C	PIA	PUBLIC INTEREST ALBERTA SOCIETY	D	R	DE-REG 2020
C	SAF	SHAPING ALBERTA'S FUTURE	-	R	
G	SAAF	SOCIETY OF ALBERTANS AGAINST EQUALIZATION	-	R	NEW 2021
C	ACC	THE ALBERTA CHAMBERS OF COMMERCE	D	-	DE-REG 2020
G	CCC	THE CALGARY CHAMBER OF COMMERCE	D	-	DE-REG 2020
SUB-TOTAL REGISTERED			11	18	
SUB-TOTAL DE-REGISTERED			7	3	
TOTAL 2020-21			18	21	

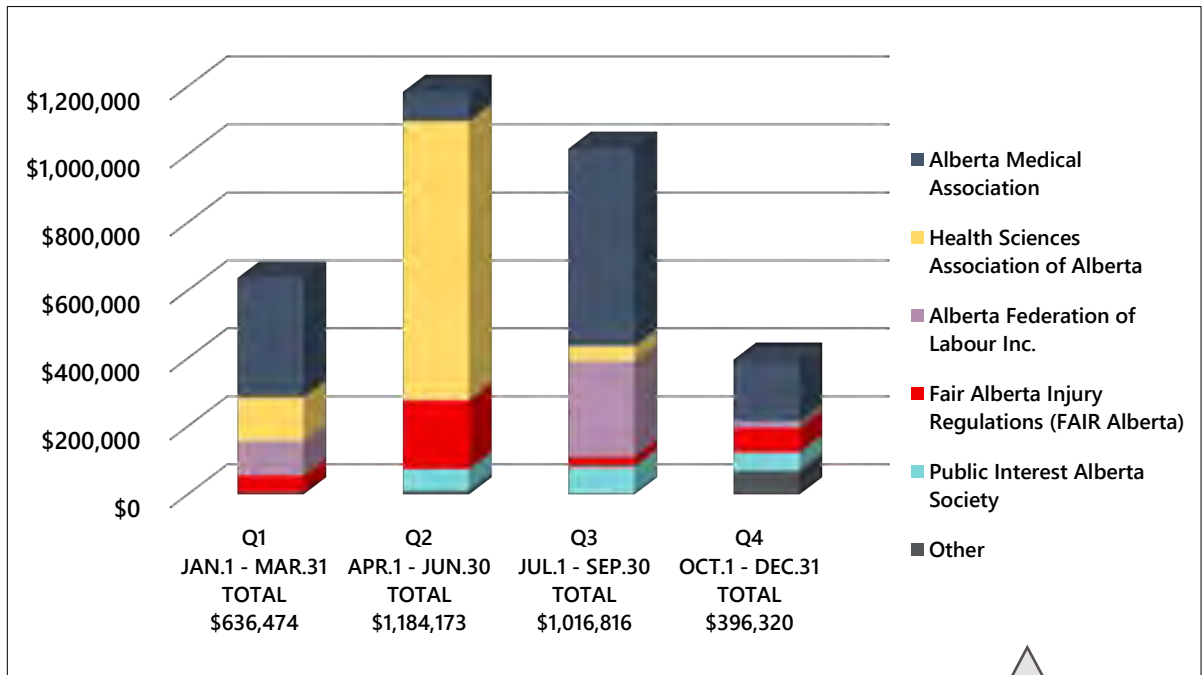
*C = Corporation, G = Group, P = Person

2020 CONTRIBUTIONS TO PTPAs

PTPAs report advertising contribution details each quarter and we publish the information on our financial disclosure website. Contributions are continually reviewed and corrected, to ensure “clean” data when PTPAs generate official receipts to send to their contributors. Any errors or omissions must be addressed promptly.

Figure 13 summarizes contribution totals by quarter. Over **\$3.2 million** in advertising contributions were reported by PTPAs in 2020. See Appendices G and H for details by quarter.

Figure 13: 2020 PTPA Contributions by Quarter



PTPAs can receive contributions from any eligible individual, corporation, trade union, or group.

PTPA contributions are not eligible for tax credits.

2020 PTPA CONTRIBUTORS

PTPAs can accept contributions from any eligible individual, corporation, or trade union. Figure 14 shows that 62% of contributions came from trade unions (TU), 37% came from corporations (CO), and only 1% came from individuals (IN).

Figure 14: PTPA Contributor Types

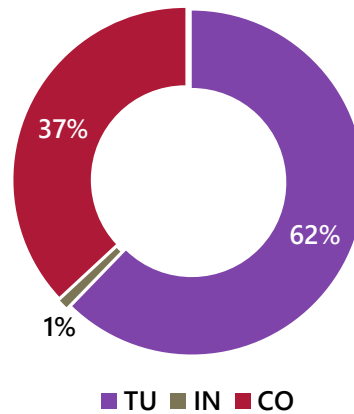
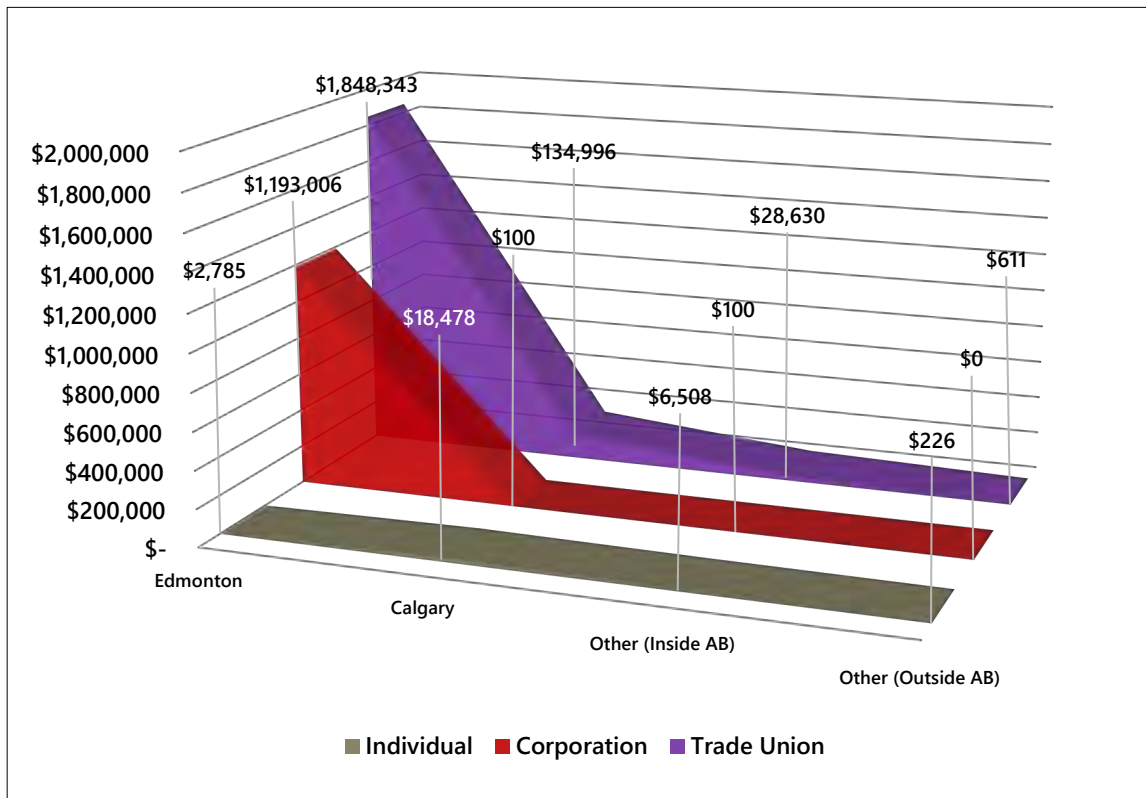


Figure 15 below highlights the primary contributor locations, type and overall totals. Edmonton had the most trade union and corporate contributions, whereas Calgary had the most contributions by individuals. Few contributions were received from outside of Alberta, and none from outside of Canada.

Figure 15: Contributions by Contributor Type and Location

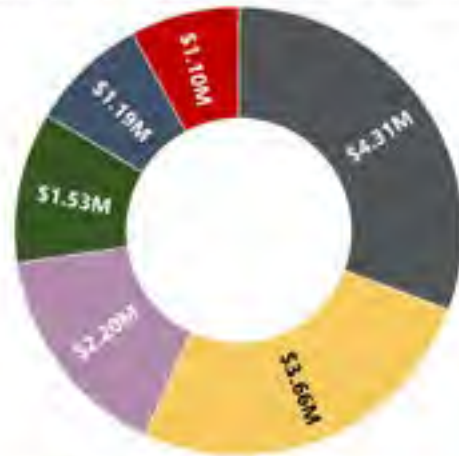


PTPA AND ETPA CONTRIBUTIONS HISTORY

Figure 16 shows total contributions of **\$14.0 million** reported by TPAs from 2017 to 2020, which accounts for nearly 100% of all advertising contributions since 2012. TPA legislation came into effect for the 2012 Provincial General Election, but it was not until amendments in late 2016 that TPA activity became significant.

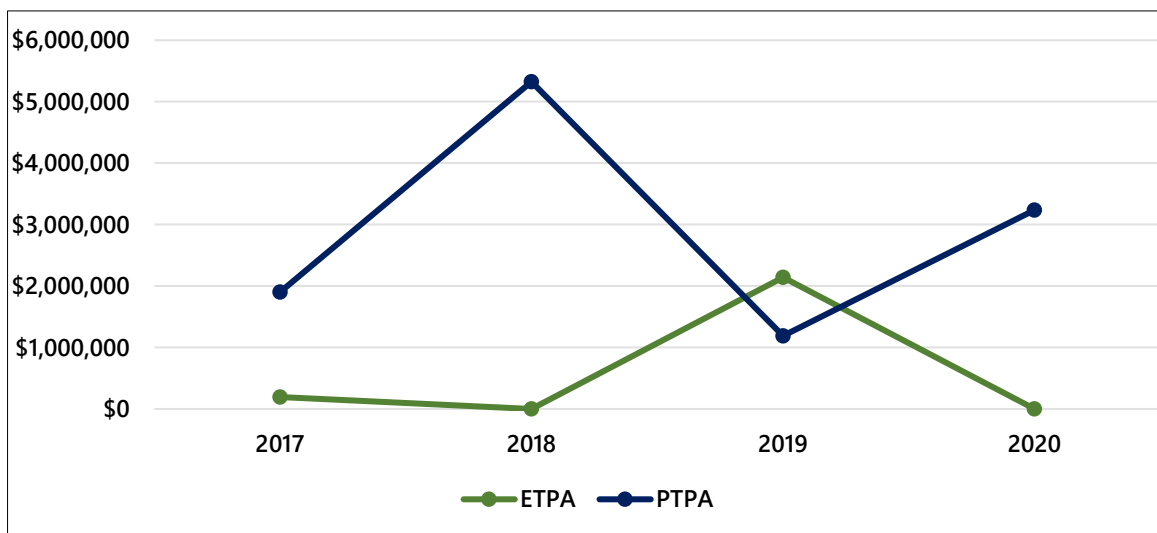
Figure 17 below shows total advertising contributions for the past four years. Fluctuations can be attributed to advertising periods (i.e. PTPAs are not allowed to advertise during election periods, whereas ETPAs can).

Figure 16: 2017-2020 Total TPA Contributions



- Alberta Advantage Fund
- Alberta Medical Association
- Shaping Alberta's Future
- Alberta Federation of Labour Inc
- Health Sciences Association of Alberta
- Other

Figure 17: 2017-2020 TPA Contributions by Year



ANNUAL FINANCIAL STATEMENTS

POLITICAL THIRD PARTY ADVERTISERS

All required PTPA 2020 annual financial statements were received by the due date of March 31, 2021. Table 5 shows that **\$3.2 million** was raised and **\$3.2 million** was spent by PTPAs in 2020. PTPAs do not have contribution or spending limits. See Appendix I for a snapshot of the overall financial position for each PTPA as of December 31, 2020. PTPA contributions and expenses generally follow current political topics of interest. Refer to Table 4 for a list of the TPA names.

Table 5: 2020 Political Third Party Advertiser Revenues and Expenses

PTPA	OPENING BALANCE	REVENUES			EXPENSES		NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER	TRANSFERS	ADVERTISING	TRANSFERS & OTHER	
AFL	(\$12,705)	\$413,554	\$-	\$-	\$413,526	\$-	(\$12,676)
AFB	\$358	\$400	\$-	\$-	\$758	\$-	\$-
AMA	\$-	\$1,193,006	\$-	\$-	\$1,193,006	\$-	\$-
AB-PROUD	(\$44,096)	\$8,218	\$383	\$39,000	\$288	\$-	\$3,217
AVF	\$54,220	\$-	\$-	\$15,220	\$69,440	\$-	\$-
BAF*	\$-	\$-	\$-	\$-	\$-	\$-	\$-
CUPE-AB	\$-	\$50,000	\$29	\$-	\$217	\$-	\$49,812
EYESFWD	\$-	\$18,551	\$-	\$-	\$13,922	\$-	\$4,628
FAIR	\$-	\$347,948	\$-	\$-	\$347,948	\$-	\$-
FOM	\$-	\$9,246	\$-	\$-	\$6,051	\$-	\$3,196
HSAA	\$-	\$990,036	\$-	\$-	\$990,036	\$-	\$-
IBEW-424	\$205	\$10	\$-	\$-	\$-	\$-	\$215
JV	\$-	\$1,018	\$-	\$-	\$1,018	\$-	\$-
PROG-AB	\$2,909	\$-	\$2	\$-	\$-	\$-	\$2,912
PROJ-AB*	\$-	\$-	\$-	\$-	\$-	\$-	\$-
PIA	\$4,553	\$201,795	\$1,097	\$1,100	\$71,442	\$5,629	\$131,474
SAF	\$134,774	\$-	\$733	\$-	\$130,039	\$-	\$5,468
TOTAL	\$140,219	\$3,233,783	\$2,244	\$55,320	\$3,237,692	\$5,629	\$188,245

*De-registered, and not required to file for 2020 due to no funds, no activity, and no bank balance.

ELECTION THIRD PARTY ADVERTISERS

Four ETPAs had bank balances or activity and were required to submit 2020 annual financial statements. All four ETPAs filed by the due date of March 31, 2021. Table 6 shows that **\$0** was raised and **\$54K** was spent by ETPAs in 2020. Nearly all expenditures were non-advertising expenses, as ETPAs are inactive outside of elections. See Appendix J for a snapshot of the overall financial position for each ETPA as of December 31, 2020. Refer to Table 4 for a list of the TPA names.

Table 6: 2020 Election Third Party Advertiser Annual Revenues and Expenses

ETPA	OPENING BALANCE	REVENUES			EXPENSES		NET ASSETS (LIABILITIES)
		CONTRIBUTIONS	OTHER	TRANSFERS	ADVERTISING	TRANSFERS & OTHER	
AFL	\$10,121	\$-	\$-	\$-	\$86	\$-	\$10,036
AFB*	\$-	\$-	\$-	\$-	\$-	\$-	\$-
AMA**	\$-	\$-	\$-	\$-	\$-	\$-	\$-
AB-PROUD	\$48,387	\$-	\$-	\$-	\$48	\$39,000	\$9,339
ARHCA**	\$-	\$-	\$-	\$-	\$-	\$-	\$-
AUPE*	\$-	\$-	\$-	\$-	\$-	\$-	\$-
AVF	\$15,221	\$-	\$-	\$-	\$2	\$15,220	\$-
CAPE-AB**	\$-	\$-	\$-	\$-	\$-	\$-	\$-
CUPE-AB**	\$-	\$-	\$-	\$-	\$-	\$-	\$-
FFA**	\$-	\$-	\$-	\$-	\$-	\$-	\$-
FOM	\$167	\$-	\$-	\$-	\$-	\$-	\$167
HSAA**	\$-	\$-	\$-	\$-	\$-	\$-	\$-
HMC**	\$-	\$-	\$-	\$-	\$-	\$-	\$-
JV**	\$-	\$-	\$-	\$-	\$-	\$-	\$-
PROJ-AB*	\$-	\$-	\$-	\$-	\$-	\$-	\$-
PIA*	\$-	\$-	\$-	\$-	\$-	\$-	\$-
SAF*	\$-	\$-	\$-	\$-	\$-	\$-	\$-
ACC*	\$-	\$-	\$-	\$-	\$-	\$-	\$-
CCC*	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL	\$73,896	\$-	\$-	\$-	\$135	\$54,220	\$19,542

*De-registered, and not required to file for 2020 due to no funds, no activity, and no bank balance.

**Registered, and not required to file for 2020 due to no funds, no activity, and no bank balance.

ETPAs can transfer funds to PTPAs but not vice versa.



COMPLIANCE & ENFORCEMENT

3

Overview

Elections Alberta performs the regulatory role of receiving complaints and conducting investigations in relation to allegations of non-compliance under the following Acts:

Election Act

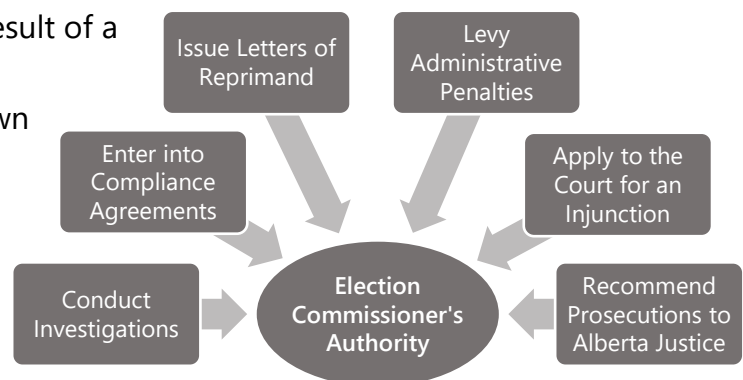
Election Finances and Contributions Disclosure Act

Local Authorities Election Act

Alberta Senate Election Act

We protect the public trust by balancing compliance, prevention and intervention. We educate our stakeholders about the legislation, create partnerships to resolve complaints, and as a last resort, engage in enforcement to achieve compliance.¹¹

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



¹¹ Partnerships include Edmonton Elections and Elections Calgary, the two largest municipalities/local authorities in Alberta. We held multiple meetings to establish clear lines of communication and criteria for handling common and/or complex complaints under the *Local Authorities Election Act*.

Complaints and Investigations



The Compliance and Enforcement unit accepts and reviews complaints, and conducts investigations on behalf of the Commissioner. Every complaint is reviewed to determine if it is within our jurisdiction, if there has been a violation, and if an investigation is required.

The Commissioner must approve any investigation that is to be conducted. The Commissioner may refuse to conduct, or may cease, an investigation if a matter is frivolous or vexatious, or if there are insufficient grounds to warrant an investigation or its continuation. Figure 18 provides a snapshot on the status of complaints and investigations as of March 31, 2021.

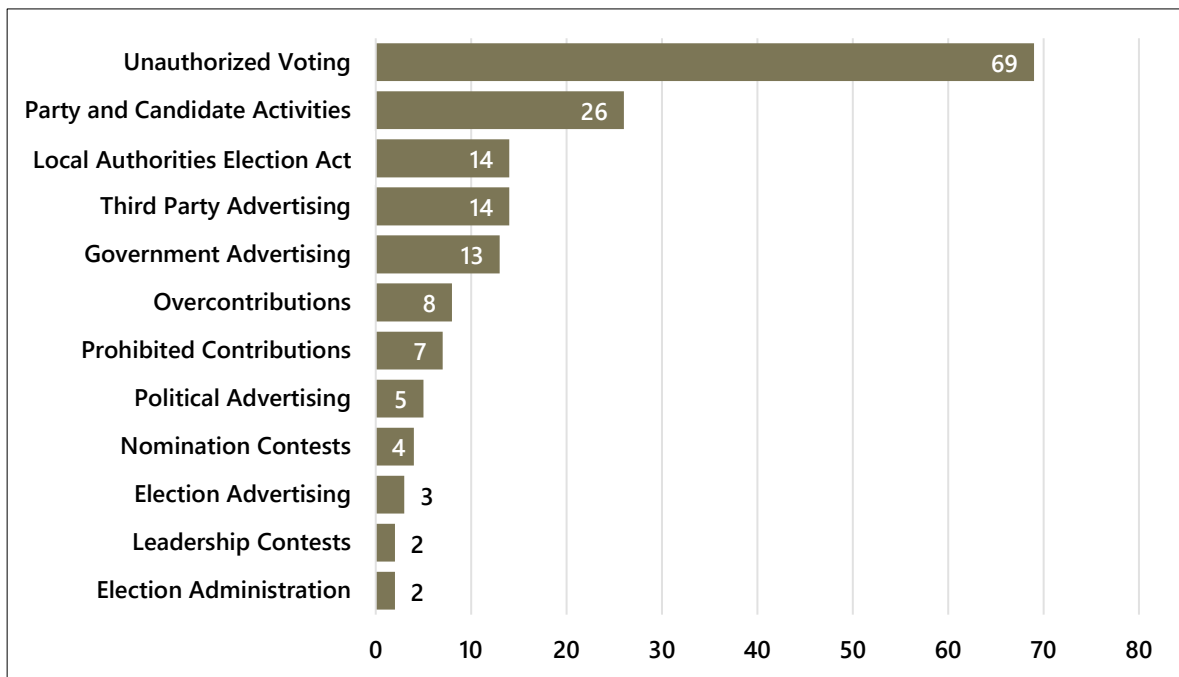
Figure 18: Status of Complaints and Investigations



COMPLAINT TYPES

During the fiscal year, we concluded 78 complaints without investigation. We also completed 133 investigations that are categorized by type in Figure 19 below. Some investigations fell into more than one category. Most complaints were related to unauthorized voting as well as party and candidate activities from the 2019 Provincial General Election.

Figure 19: 2020-21 Concluded Investigations by Non-Compliance Category



Local Authorities Election Act (LAEA)

Fourteen of the investigations concluded in 2020-21 were related to the LAEA. New enforcement responsibilities, established by LAEA amendments in August 2019, require the Commissioner to receive and potentially investigate complaints regarding campaign financing and third party advertising associated with local authority (municipal) elections.

In an effort to educate stakeholders and reduce incidents of non-compliance, we partnered with Alberta Municipal Affairs to deliver three LAEA training modules in 2020-21. Each online session had over 300 attendees from Municipal Affairs, the Rural Municipalities Association, various municipalities, and candidates. Training continued into June 2021.



INVESTIGATION PROCESS

Contract investigators conduct investigations on behalf of the Election Commissioner. The duration and complexity of an investigation is determined by the evidence and nature of the allegation(s).

When an investigation is concluded, a detailed report is presented to the Commissioner who makes a finding and decision. The Commissioner cannot make an adverse finding against any person or organization without giving reasonable notice and allowing the subject being investigated the opportunity to present their views.

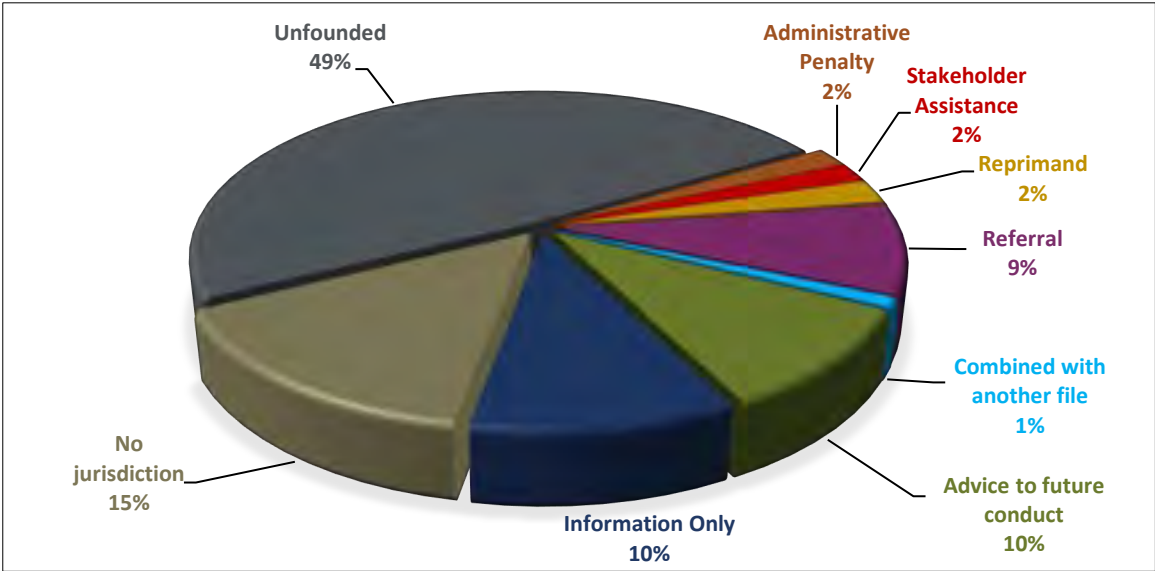
During the pandemic, we encountered challenges in relation to conducting interviews, collecting evidence and handling and service of documents. We overcame these challenges through the use of video conferencing software, additional sanitizing of facilities and materials, and strict adherence to the health guidelines and protocols.

A simple investigation can be completed in days, while the most complex can take a year or more. All investigations must be completed, and any finding and decision issued, within three years of the date of the alleged contravention.

Findings and Decisions

The disposition of complaints concluded in the fiscal year is illustrated below. Several penalties were issued in this reporting period from complaints and investigations that carried over from 2019-20. Nearly half of the concluded complaints determined that a violation did not occur.

Figure 20: Complaint Dispositions



Sanctions
<ul style="list-style-type: none"> • Administrative penalty – monetary fine; 4 files resulted in 4 penalties • Reprimand – written, publicized penalty • Advice to future conduct – where a minor violation has occurred, advice is provided to ensure future compliance • There were no compliance agreements, prosecutions or injunctions issued in 2020-21.

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Other Outcomes
<ul style="list-style-type: none"> • Information only – opinion or statement received only-no complaint or allegation made; information filed for future reference • Stakeholder assistance – support in using Elections Alberta information systems • No jurisdiction – complaint falls outside of jurisdiction, may result in a referral • Referral – complainant directed to appropriate agencies • Unfounded – complaint falls under the legislation but is not a breach

The Election Commissioner uses a defined **penalty calculation framework** to ensure a fair and consistent process is adhered to in situations where a monetary penalty may be assessed. An administrative penalty can be applied for corrupt practice, financial reporting violations, exceeding contribution or expenses limits, failure to register, or election advertising violations.

The penalty framework assigns a baseline penalty amount which is then adjusted up or down after consideration is given to factors such as the severity of the contravention, the degree of willfulness or negligence, and whether there is a history of non-compliance. See Appendix N for the framework, or access it on our website under Investigations > Investigation Process.

DISCLOSURE

Investigations that result in the issuance of administrative penalties or reprimands, are published on the Elections Alberta website.

Where an investigation has found no violation occurred, an individual may apply in writing to the Election Commissioner to have the findings of the investigation posted on our website.

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

APPEALS, JUDICIAL REVIEWS AND COURT DECISIONS

Appeals

Rebel News Network Ltd v Alberta (Election Commissioner), 2020 ABQB 687

Rebel News argued, on October 19, 2020, before the Honorable Mr. Justice M.J. Lema, that the definition of “political advertising” in the EFCDA, as it relates to the requirement for registration, is unduly onerous and intrusive. Rebel News argued that these provisions of the EFCDA were a serious and unjustified restriction of its Charter right to freedom of expression.

Justice Lema’s decision was that the Election Commissioner’s investigation and decision were procedurally fair, without bias and reasonable on the merits.

The challenge to the constitutionality of the legislation has yet to be heard.

The entire decision is available here:

[https://albertacourts.ca/docs/default-source/qb/rebel-news-network-ltd-v-alberta-\(election-commissioner\)-2020-abqb-687---judgment.pdf?sfvrsn=5f806983_2](https://albertacourts.ca/docs/default-source/qb/rebel-news-network-ltd-v-alberta-(election-commissioner)-2020-abqb-687---judgment.pdf?sfvrsn=5f806983_2)

Rumpel v Alberta (Election Commissioner), 2019 ABQB 938

The appellant, Mr. Glen Rumpel, argued before the Honorable Madam Justice C. Dario, on December 6, 2020, that he was not afforded a reasonable opportunity to present his views before receiving a \$10,000 administrative penalty. Mr. Rumpel also argued that the penalty he was issued was severe and excessive.

The Court sided with Mr. Rumpel in this case, finding that the former Election Commissioner failed to comply with his obligations as outlined in the Act. Citing these failings, including an issue of procedural fairness, the Court rescinded Mr. Rumpel’s penalty and ordered that his name be removed from the Elections Alberta website.

*Note: Had the Court not found an issue of procedural fairness, it would have reduced Mr. Rumpel’s penalty to \$500, or 10% of his over-contribution, and not removed his name from publication on the Elections Alberta website.

The entire decision is available here: [https://albertacourts.ca/docs/default-source/qb/rumpel-v-alberta-\(election-commissioner\)-2019-abqb-938---reasons-for-decision.pdf?sfvrsn=79b68880_2](https://albertacourts.ca/docs/default-source/qb/rumpel-v-alberta-(election-commissioner)-2019-abqb-938---reasons-for-decision.pdf?sfvrsn=79b68880_2)

Decisions

Anglin v Resler, 2020 ABCA 184

The appellant, Mr. Joseph Anglin, unsuccessfully ran for re-election in the 2015 Provincial General Election. He claimed the Chief Electoral Officer (CEO) interfered in the election and that these actions impacted Mr. Anglin's success. Mr. Anglin filed a suit, suing the Election Commissioner, alleging he used his powers in an improper manner and with an ulterior motive.

Mr. Anglin's initial appeal was struck, as was a subsequent appeal to a chambers judge. Mr. Anglin filed an appeal with the Alberta Court of Appeals on February 19, 2020, seeking to overturn chambers judge's decision.

Mr. Anglin's application for appeal of this decision was dismissed on February 4, 2020.

The entire decision is available here:

<https://www.canlii.org/en/ab/abca/doc/2020/2020abca184/2020abca184.html?resultIndex=5>

Anglin v Alberta (Chief Electoral Officer), 2020 ABQB 131

Mr. Anglin was the appellant in a second matter, which was heard by the Honorable Madam Justice J.M. Ross on January 23 and 24, 2020. Mr. Anglin, who had been issued an administrative penalty by the CEO on January 31, 2017, was appealing the decision of the CEO. He appealed on the grounds that he wished to introduce new evidence, was challenging the constitutionality of the CEO's authority, and applied to admit expert evidence in respect to the constitutional challenge. The appeal also raised issues of procedural fairness and bias.

Justice Ross determined that it was permissible, in this case, to allow for the admission of the new evidence. She did not find that there had been a palpable or overriding error in the conclusions of the CEO. In relation to the issue of fairness, and disclosure of a meaningful summary of the evidence collected during this investigation, Justice Ross determined that Mr. Anglin should have been provided with a more comprehensive version of the investigator's report.

In response to the allegation of bias, it was determined that the CEO conducted a thorough and balanced investigation, under difficult circumstances, and that he conducted himself professionally, despite repeated incivility and provocation.

In conclusion, Justice Ross ruled that the matter would be remitted back to the CEO for reconsideration.

The entire decision is available here:

<https://www.canlii.org/en/ab/abqjb/doc/2020/2020abqjb131/2020abqjb131.html?resultIndex=7>

Court Order

In addition to the enforcement activities published on our website, the Election Commissioner was required to exercise his powers under s.44.96(1) of the EFCDA to enforce a notice to attend and produce documents by obtaining an Order from the Court of Queen's Bench. This application resulted in the respondent being held in civil contempt and ordered their attendance and the production of documents. Had the respondent failed to comply, the result would have been the issuance of a warrant to have them taken into custody. The respondent was also directed to pay \$1,550 in court costs.

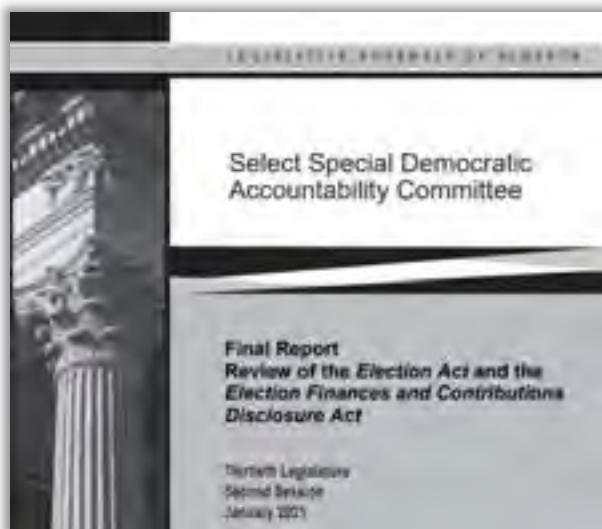
<https://www.elections.ab.ca/investigations/findings-decisions/administrative-penalties/>

Legislation

The Select Special Democratic Accountability Committee (the Committee) consisting of 12 members of the Legislative Assembly, was formed in June 2020 to review the *Election Act* and the EFCDA, and to review questions posed by the Minister of Justice and Solicitor General relating to citizens' initiatives and recall.

ELECTION ACT AND EFCDA

We provided technical support to the Committee, attending all meetings in an advisory role during their review of the legislation. In August 2020, we made a technical presentation with our recommendations for legislative changes.¹²



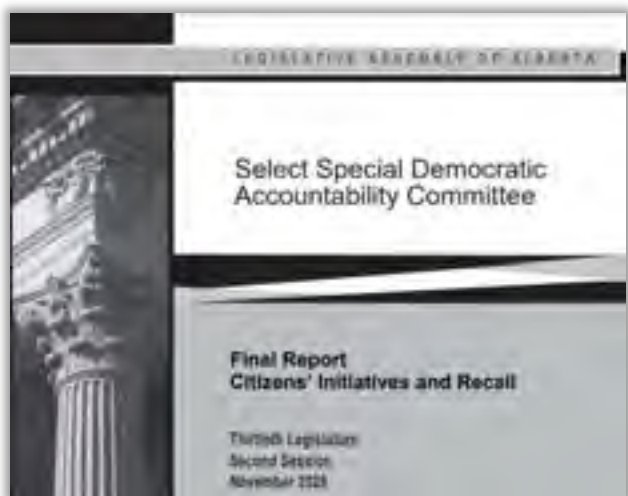
The committee later filed their report to the Legislative Assembly in January 2021.

Through the spring and summer of 2021, we continued to provide technical support to the Ministry of Justice and Solicitor General as they drafted amendments to the *Election Act* and EFCDA.

¹² Our recommendations were previously published in Volume I of our 2019 Provincial General Election Report, our 2018-19 Annual Report, and our 2018 Enumeration Report.

CITIZENS' INITIATIVES AND RECALL

The Committee filed their report to the legislature on citizens' initiatives and recall in November 2020. Subsequently, Bill 52: *Recall Act* was tabled in the legislature on March 15, 2021, and Bill 51: *Citizen Initiative Act* was tabled on March 16, 2021. Both Acts received Royal Assent on June 17, 2021, but they are not yet in force. This will occur once they are proclaimed at a future date.



Elections Alberta will have additional responsibilities once these Acts are proclaimed and come into force.

The **recall legislation** will enable eligible Alberta electors to submit applications for petitions to recall elected officials. We will administer the petition process for recall of elected Members of the Legislative Assembly. Local

jurisdictions and school boards will be responsible for the process for local elected authorities and school trustees. We will also be responsible for enforcing petitioner financing rules.

The **citizen initiatives legislation** will allow eligible Alberta electors to submit applications for a petition to introduce legislation or a policy proposal in the legislature, or to hold a constitutional referendum on a question. We will administer the application and petition process, as well as enforce financing rules.

Senate Election and Referendum

Much of 2020-21 was dedicated to preparing for the conduct of two provincial electoral events—the 2021 Senate Election and Referendum Vote.

We **partnered** with Alberta Municipal Affairs to deliver training sessions to municipalities. We provided 26 training sessions for municipalities, with an average of 150 participants in each.

We **prepared** to regulate senate candidates and third party advertisers, to run the senate candidate nomination process, to print and deliver ballots across the province, and to advertise to inform voters about these elections. As well, we **planned** for aggregating and announcing the official results.

Both electoral events were held on October 18, 2021. A full report will be provided at a later date, including information on how the election was

conducted, the official results, and our recommendations for amendments to the legislation.



Tax Credits for Contributions

We received a summary of political contribution tax credits claimed in 2020 from the Tax and Revenue Administration Division of the Alberta Treasury Board and Finance. Table 7 summarizes the dollar value of credits claimed for contributions over the past six years.

Table 7: Year-by-Year Tax Credits Claimed

YEAR	CORPORATE*	INDIVIDUAL	TOTAL CREDITS CLAIMED
2020	\$ (4,073)	NOT AVAILABLE**	
2019	\$ 9,241	\$ 5,362,000	\$ 5,371,241
2018	\$ 21,157	\$ 4,120,000	\$ 4,141,157
2017	\$ 2,422	\$ 2,728,000	\$ 2,730,422
2016	\$ 214,450	\$ 2,021,000	\$ 2,235,450
2015	\$ 237,345	\$ 3,743,000	\$ 3,980,345

*Based on tax credits assessed during the calendar year, regardless of actual tax year-end of the claim period. Section 24 of the *Alberta Income Tax Act* was repealed effective June 15, 2015, to eliminate the Alberta Political Contributions Tax Credit for corporations. The claimed amount should be less and will see nothing in the near future.

**2020 preliminary assessment data will be available in January 2022.

Individuals can claim income tax credits for political contributions made to registered political parties, candidates (including senate candidates), constituency associations, leadership contestants, and nomination contestants.¹³ A maximum non-refundable tax credit of \$1,000 is reached when an individual has contributed \$2,300 or more for the year.

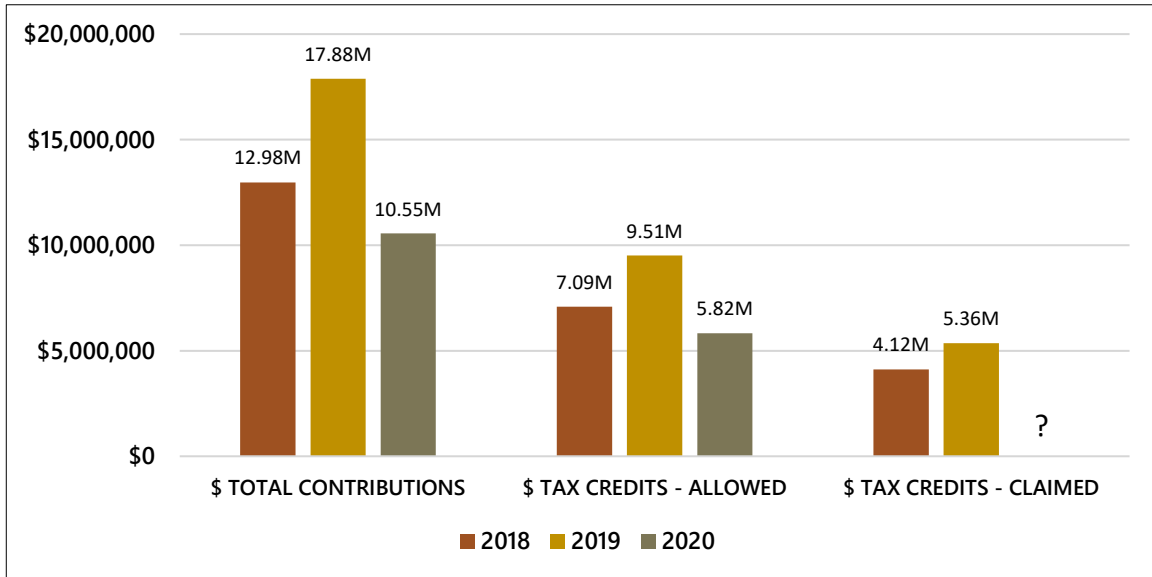
Table 8: Tax Credit Calculation

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

¹³ Corporations and individuals are eligible to contribute to registered third party advertisers, but TPA contributions do not earn income tax credits.

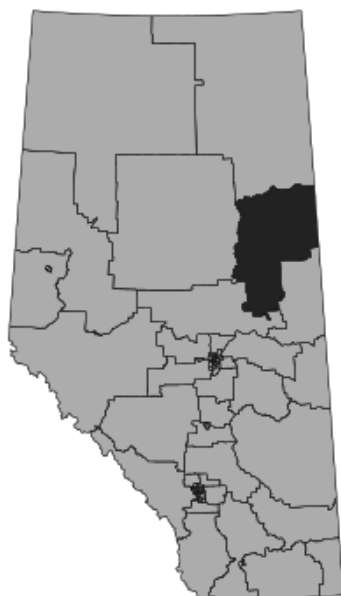
We calculated the total available tax credits based on contributions reported in 2018, 2019 and 2020. Less than 60% of the available credits were claimed by individuals in 2018 and 2019. The 2020 claim rate will be known when assessment data is available from Alberta Treasury in 2022.

Figure 21: Individuals' Contributions and Tax Credits 2018-2020



Looking Ahead

FORT MCMURRAY-LAC LA BICHE BY-ELECTION



We are preparing to conduct a provincial by-election in Fort McMurray-Lac La Biche in late 2021 or early 2022.

A vacancy was created on August 15, 2021 when Laila Goodridge, member of the Legislative Assembly, resigned to run in the 2021 Federal Election.

The *Legislative Assembly Act* requires an order of the Lieutenant Governor in Council to be issued no later than February 15, 2022, authorizing a writ of election in Fort McMurray-Lac La Biche.

LEADERSHIP CONTESTS

We regulate leadership contests held by political parties to select new leaders. Three parties announced leadership contests in 2021. Table 9 lists the parties and contest dates, as well as the registered contestants and who was ultimately endorsed. Financial returns received from these leadership contestants will be published on our financial disclosure website and in our 2021-22 annual report.

Table 9: 2021 Leadership Contests

POLITICAL PARTY	LEADERSHIP VOTE DATE	LEADERSHIP CONTESTANT
AP	SEPTEMBER 1, 2021	BARRY MORISHITA (ENDORSED)
TIP	SEPTEMBER 12, 2021	VICKY BAYFORD (ENDORSED) PETER DOWNING (WITHDREW)
WIPA	JULY 13, 2021	PAUL HINMAN (ENDORSED)

NOMINATION CONTESTS

We regulate nomination contests held by political parties and constituency associations to select contestants for endorsement as their candidates for provincial general elections and by-elections. Table 10 provides a snapshot of the individuals who have registered as nomination contestants up to October 31, 2021, for the 2023 Provincial General Election. Nomination contestants can register before or after a nomination contest is called. Financial returns from nomination contestants will be published on our financial disclosure website and in our report following the election.

Table 10: Registered Nomination Contestants up to October 31, 2021

PARTY	ELECTORAL DIVISION	SELECTION DATE	NOMINATION CONTESTANT
NDP	CALGARY-BUFFALO	NOVEMBER 15, 2021	JOE CECI
	CALGARY-CURRIE	NOVEMBER 13, 2021	JANET EREMENKO BRIAN MALKINSON
	CALGARY-EDGEMONT	AUGUST 5, 2021	JULIA HAYTER (ENDORSED)
	CALGARY-FALCONRIDGE	OCTOBER 29, 2021	PARAMEET SINGH BOPARAI (ENDORSED)
	CALGARY-KLEIN	-	HEATHER EDDY
	CALGARY-VARSITY	JUNE 26, 2021	LUANNE METZ (ENDORSED)
	EDMONTON-GLENORA	OCTOBER 27, 2021	SARAH HOFFMAN (ENDORSED)
	BANFF-KANANASKIS	-	SARAH ELMELIGI GAVIN MCCAFFREY
	LETHBRIDGE-EAST	NOVEMBER 21, 2021	MARIA FITZPATRICK AMANDA JENSEN KEVIN MCBEATH ROBERT MIYASHIRO
	UCP	EDMONTON-DECORE	-
CHESTERMERE-STRATHMORE		-	CHANTELLE DE JONGE

Looking back to the 2019 Provincial General Election, the total number of nomination contests held by parties and constituency associations exceeded 400, and the total number of registered nomination contestants was over 700. We anticipate similar numbers as we look ahead to the 2023 Provincial General Election.



FINANCIAL RESULTS

5

Management's Responsibility for Financial Reporting

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

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

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

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

Glen Resler, CPA, CMA
Chief Electoral Officer and Election Commissioner
November 12, 2021

Results Analysis

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

We are pleased to report the achievement of the goals set in our business plan for 2020-21, while remaining within our approved budget. We continue to monitor our results to identify potential savings and improvements.

We received a clean audit opinion on our 2020-21 annual financial statements. The Auditor General of Alberta did not identify any recommendations to improve our financial processes or controls and there were no recommendations outstanding from previous years.

Overview

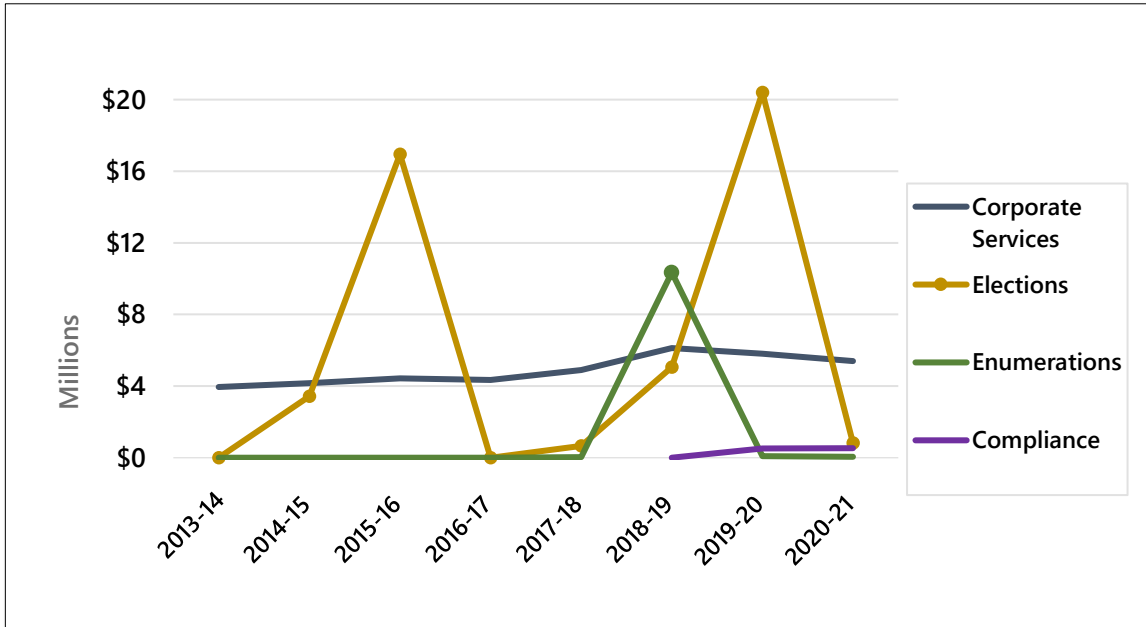
We operate on a four-year general election cycle. Additional electoral events, such as by-elections, may occur periodically during the cycle. This makes budget comparisons between consecutive years difficult. Our total budget tends to grow each year, peaking with the provincial general election before dropping to begin the next cycle.

While the Elections portion of our budget varies significantly over the election cycle, the budget for our core Corporate Services area remains relatively constant. In 2019-20, Compliance and Enforcement became a new program area for us when we merged with the former Election Commissioner's office. Other Electoral Events, including referendums and senate elections, became a new program area in 2020-21 with the passage of related statutes.¹⁴

¹⁴ Actual costs of \$72,000 for Other Electoral Events are not shown in Figure 26 because they were minimal in relation to the scale of the amounts presented.

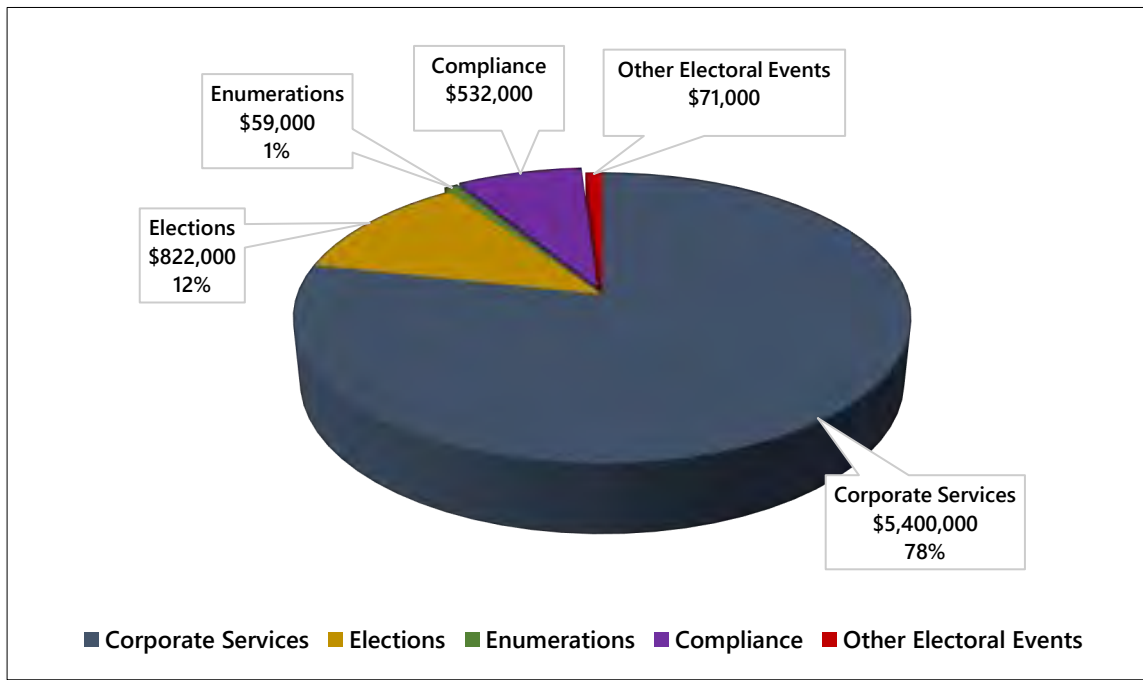
Figure 22 below illustrates these trends using historical costs for the last two election cycles.

Figure 22: Actual Costs by Program 2013 - 2021



The composition of our costs by major program varies year over year based on where we are in the election cycle. Actual costs for 2020-21 by program are shown in Figure 23 below:

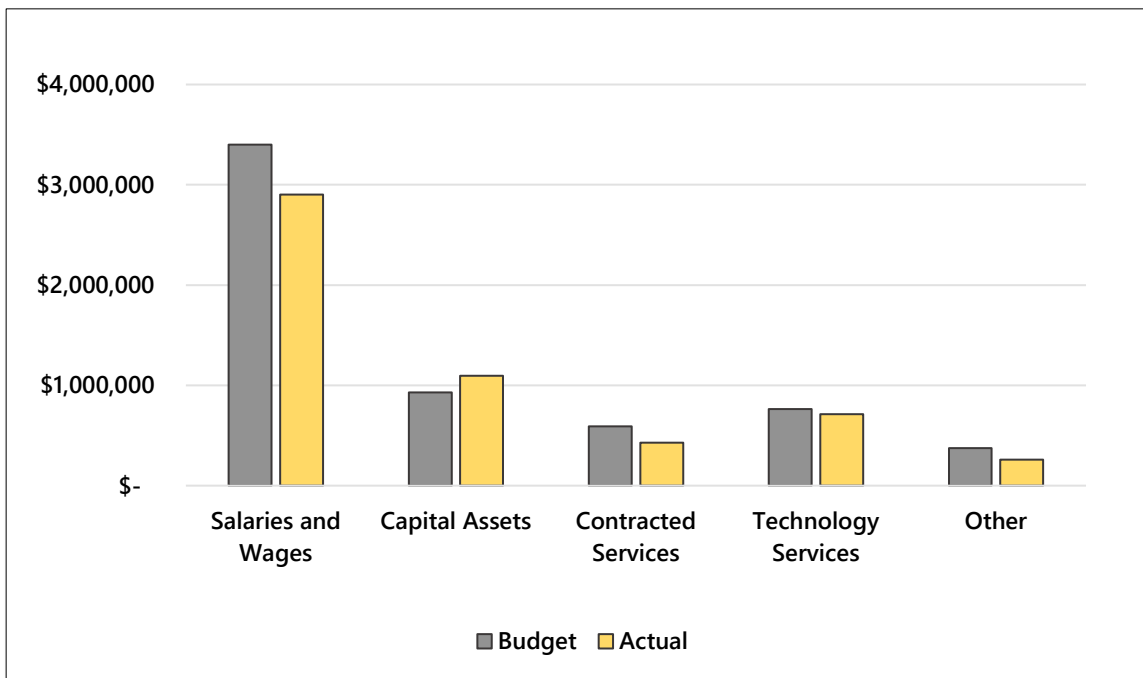
Figure 23: Actual Operating and Capital Costs by Program 2020-21



Corporate Services

Actual costs for 2020-21 by object are show in Figure 24 below:

Figure 24 : Corporate Services - 2020-21 Costs by Object



Significant costs and variances included:

Salaries and Wages – This includes compensation costs for all full-time staff members. We budgeted \$2.71 million for salaries and wages, \$624,000 for employer contributions and \$69,000 for professional fees and development, for a total of \$3.40 million. Actual costs of \$2.90 million were \$500,000 below budget due to reduced costs for vacancies during parts of the year and two staff members on long-term disability.

Capital Assets – We budgeted \$930,000 for further development of our Online Financial System (OFS) for election finances. Actual investment of approximately \$1.1 million was \$167,000 above budget due to additional implementation costs for the initial financial reporting module.

Contracted Services – Contracted services include legal fees, consulting services, printing services and outreach work. We budgeted \$592,000 for these services and spent approximately \$427,000. Actuals were \$165,000 below budget due mainly to lower than expected legal fees (budget \$150,000, actual \$58,000) and reduced consulting services costs.

Technology Services – We budgeted \$764,000 for technology services and spent approximately \$711,000. Actual costs were \$53,000 below budget due to reduced network maintenance costs under a renewed service agreement.

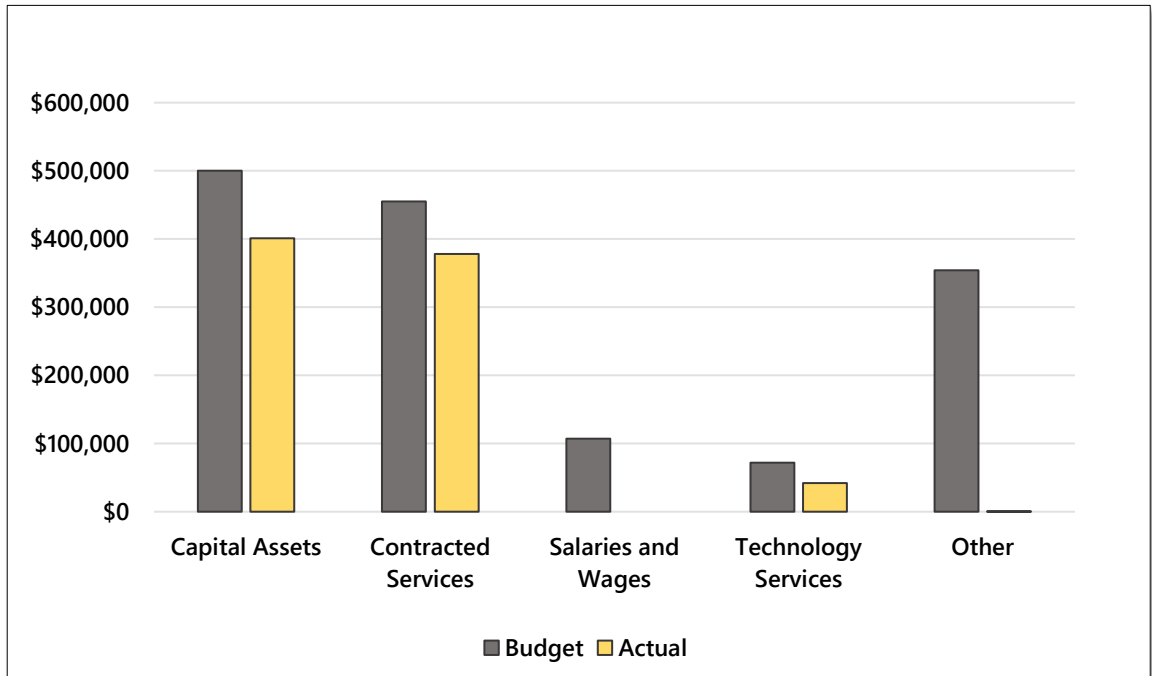
Other Costs:

- **Travel** – We budgeted \$50,000 for travel but spent less than \$1,000. Actuals were below budget mainly due to COVID-19 cancellations of travel to workshops and training sessions. We attended these sessions remotely using WebEx, Teams and Zoom meetings.
- **Freight & Postage** – We budgeted \$51,000 for freight & postage. Actual costs of approximately \$9,000 were \$42,000 below budget mainly due to the pandemic and staff working remotely. Most communication was transitioned to electronic mail.
- **Telephone & Communications** – We budgeted \$82,000 for telephone and communications and spent approximately \$76,000. Actuals were \$6,000 below budget mainly due to lower than anticipated monthly charges for wide area network services.

Elections

Actual costs for 2020-21 by object are show in Figure 25 below:

Figure 25: Elections - 2020-21 Costs by Object



Significant costs and variances included:

Capital Assets – We budgeted \$500,000 for the first phase of development for a new election management system to replace our legacy system that is reaching the end of its useful life. Actual investment of approximately \$401,000 was \$99,000 under budget as one of the initial stages of the project was completed after year-end.

Contracted Services – We budgeted \$455,000 for election preparation and by-election costs and spent approximately \$378,000. Actuals were \$77,000 below budget due to no by-elections.

Salaries and Wages – We budgeted \$107,000 for wage staff support in our geographic information system (GIS), communications and training functions but these funds were unspent as recruitment was deferred until 2021-22.

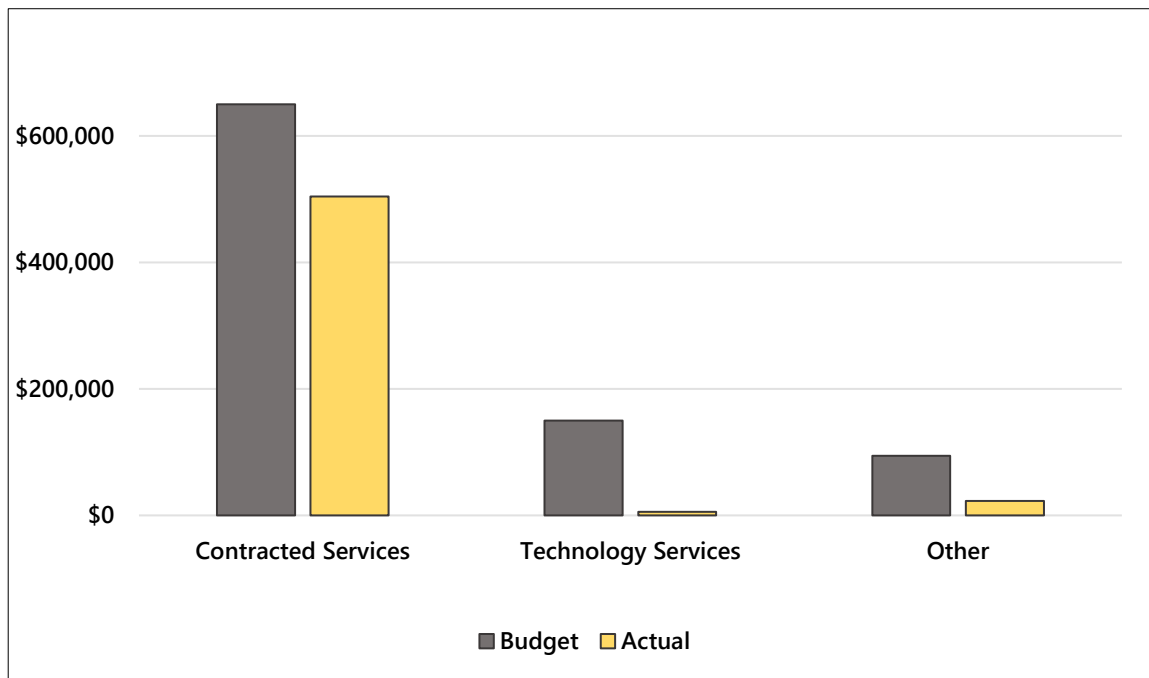
Technology Services – We budgeted \$72,000 for technology services to support elections and spent approximately \$42,000. Actuals were \$30,000 lower than budget as there were no by-elections in the year.

Other – To deliver by-elections, we budgeted \$93,000 for polling place rentals, \$78,000 for public awareness and recruiting advertising, \$69,000 for freight and postage to ship election supplies, \$42,000 for election-related travel and \$42,000 for election materials and supplies (e.g. ballots). These funds were unspent as there were no by-elections in the year.

Compliance and Enforcement

Actual costs for 2020-21 by object are show in Figure 26 below:

Figure 26: Compliance - 2020-21 Costs by Object



Significant variances included:

Contracted Services - We budgeted \$650,000 for contracted services and spent approximately \$504,000. Actual costs were \$146,000 below budget due mainly to lower than expected contracted investigator costs and legal fees.

Technology Services - We budgeted \$150,000 for technology services but spent less than \$6,000. Actuals were \$144,000 below budget mainly due to licensing a commercial investigation management system versus developing a solution in-house.

Travel - We budgeted \$20,000 for travel and spent approximately \$5,000. Actuals were \$15,000 below budget mainly due to the COVID-19 requiring investigators to conduct interviews online via WebEx, Teams or Zoom meetings.

Enumerations

We budgeted \$100,000 for capital assets to advance the functionality of our enumerations system. The funds were re-allocated to cover the over-expenditure on OFS, and the work on the enumerations system was deferred to 2021-22. We also budgeted \$50,000 for contracted services to support the enumeration process leading into the 2023 general election. Actual costs of approximately \$60,000 were \$10,000 above budget due to advancing a portion of this work to 2020-21.

Other Electoral Events – Senate and Referendum

We budgeted \$153,000 for these two events and spent approximately \$72,000. Printing of election materials were delayed until the orders-in-council and writ of election were received in June and August 2021, resulting in actual costs \$82,000 below budget. Approximately \$70,000 was paid to Municipal Affairs to fund a portion of its costs to enhance the Municipal Database System to capture Senate and referendum votes cast in conjunction with province-wide municipal elections. Additional costs for these events will be incurred in 2021-22.

Financial Statements

MARCH 31, 2021

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Change in Net Debt

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 - Expense Detailed by Object

Schedule 2 - Salary and Benefits Disclosure

Schedule 3 - Schedule of Allocated Costs

Schedule 4 - Schedule of Lapse/Encumbrance

INDEPENDENT AUDITOR'S REPORT



To the Members of the Legislative Assembly
Report on the Financial Statements

Opinion

I have audited the financial statements of the Office of the Chief Electoral Officer (the OCEO), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, change in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the OCEO as at March 31, 2021, and the results of its operations, its changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for opinion

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

Other information

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

Auditor General

July 9, 2021

Edmonton, Alberta

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2021

	2021		2020
	BUDGET	ACTUAL	ACTUAL
REVENUES			
FEES, PENALTIES AND REMISSIONS	\$ -	\$ 10,588	\$ 73,764
EXPENSES (SCHEDULE 1 & 3)			
VOTED:			
CORPORATE SERVICES	4,423,000	4,303,491	4,941,929
ELECTIONS	988,000	421,101	20,039,180
ENUMERATIONS	50,000	59,906	92,918
COMPLIANCE AND ENFORCEMENT	1,602,000	532,831	344,539
SENATE	153,000	71,826	-
TRANSFER OF LIABILITIES FROM THE OFFICE OF THE ELECTION COMMISSIONER DUE TO DISSOLUTION	-	-	164,902
	7,216,000	5,389,155	25,583,468
AMOUNTS NOT VOTED			
AMORTIZATION OF TANGIBLE CAPITAL ASSETS	1,250,000	1,370,167	1,120,133
PROVISION FOR VACATION PAY	-	(13,503)	(10,082)
	1,250,000	1,356,664	1,110,051
	8,466,000	6,745,819	26,693,519
NET COST OF OPERATIONS FOR THE YEAR	\$ (8,466,000)	\$ (6,735,231)	\$ (26,619,755)

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

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2021

	2021	2020
FINANCIAL ASSETS		
CASH	\$ 150	\$ 150
ACCOUNTS RECEIVABLE	36,954	-
	37,104	150
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	883,374	497,130
ACCRUED VACATION PAY	364,060	327,039
	1,247,434	824,169
NET DEBT	(1,210,330)	(824,019)
NON-FINANCIAL ASSETS		
TANGIBLE CAPITAL ASSETS (NOTE 5)	2,201,335	2,073,994
NET ASSETS	\$ 991,005	\$ 1,249,975
NET ASSETS AT BEGINNING OF YEAR	\$ 1,249,975	\$ 1,771,346
NET COST OF OPERATIONS	(6,735,231)	(26,619,755)
NET FINANCING PROVIDED FROM GENERAL REVENUES	6,476,261	26,098,384
NET ASSETS AT END OF YEAR	\$ 991,005	\$ 1,249,975

Contractual Obligations (Note 7)

The accompanying notes and schedules are part of these financial statements

STATEMENT OF CHANGE IN NET DEBT

YEAR ENDED MARCH 31, 2021

	2021		2020
	BUDGET	ACTUAL	ACTUAL
NET COST OF OPERATIONS	\$ (7,216,000)	\$ (6,735,231)	\$ (26,619,755)
ACQUISITION OF TANGIBLE CAPITAL ASSETS	(1,530,000)	(1,497,508)	(903,994)
AMORTIZATION OF TANGIBLE CAPITAL ASSETS (NOTE 5)	1,250,000	1,370,167	1,120,133
DECREASE IN PREPAID EXPENSES		-	481,648
NET FINANCING PROVIDED FROM GENERAL REVENUES		6,476,261	26,098,384
DECREASE (INCREASE) IN NET DEBT		\$ (386,311)	\$ 176,416
NET DEBT, BEGINNING OF YEAR		(824,019)	(1,000,435)
NET DEBT, END OF YEAR		\$ (1,210,330)	\$ (824,019)

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

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2021

	2021	2020
OPERATING TRANSACTIONS:		
NET COST OF OPERATIONS	\$ (6,735,231)	\$ (26,619,755)
NON-CASH ITEMS INCLUDED IN OPERATING RESULTS		
AMORTIZATION OF TANGIBLE CAPITAL ASSETS (NOTE 5)	1,370,167	1,120,133
VALUATION ADJUSTMENT – VACATION PAY	37,021	25,648
	(5,328,043)	(25,473,974)
(INCREASE) DECREASE IN ACCOUNTS RECEIVABLE	(36,954)	20,470
DECREASE IN PREPAID EXPENSES	-	481,648
INCREASE (DECREASE) IN ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	386,244	(222,534)
CASH APPLIED TO OPERATING TRANSACTIONS	(4,978,753)	(25,194,390)
CAPITAL TRANSACTIONS:		
ACQUISITION OF TANGIBLE CAPITAL ASSETS	(1,497,508)	(903,994)
CASH APPLIED TO CAPITAL TRANSACTIONS	(1,497,508)	(903,994)
FINANCING TRANSACTIONS:		
NET FINANCING FROM GENERAL REVENUES	6,476,261	26,098,384
CHANGE IN CASH	-	-
CASH AT BEGINNING OF YEAR	150	150
CASH AT END OF YEAR	\$ 150	\$ 150

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

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2021

Note 1 **Authority**

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

Note 2 **Purpose**

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

The Office monitors and enforces campaign financing and third party advertising under the *Local Authorities Election Act*.

Note 3 **Summary of Significant Accounting Policies and Reporting Practices**

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

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

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2021

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

a) Reporting Entity

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

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

b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting.

Expenses

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

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

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

Financial Assets

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

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

Accounts receivable

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

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2021

b) Basis of Financial Reporting (continued)

Non-Financial Assets

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

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

Non-financial assets include tangible capital assets.

Tangible Capital Assets

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

Liabilities

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

Net Debt

Net Debt is measured as the difference between the Office's financial assets and liabilities. Net debt indicates additional cash required from General Revenues to finance the Office's cost of operations to March 31, 2021.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2021

Note 4 Future Changes in Accounting Standards

The Public Sector Accounting Board has approved the following accounting standards:

- PS 3280 Asset Retirement Obligations (effective April 1, 2022)

This standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets.

- PS 3400 Revenue (effective April 1, 2023)

This standard provides guidance on how to account for and report on revenue, and specifically, it differentiates between revenue arising from exchange and non-exchange transactions.

The Office has not yet adopted these standards. Management is currently assessing the impact of these standards on the financial statements.

Note 5 Tangible Capital Assets

	2021			
	EQUIPMENT AND FURNITURE	COMPUTER HARDWARE & SOFTWARE	LEASEHOLD IMPROVEMENT	TOTAL
ESTIMATED USEFUL LIFE	10 YEARS	3 YEARS	10 YEARS	
HISTORICAL COST				
BEGINNING OF YEAR	\$ 317,608	\$ 9,114,369	\$ 51,609	\$ 9,483,586
ADDITIONS	12,877	1,433,181	51,450	1,497,508
DISPOSALS	-	-	-	-
	330,485	10,547,550	103,059	10,981,094
ACCUMULATED AMORTIZATION				
BEGINNING OF YEAR	248,907	7,150,448	10,237	7,409,592
AMORTIZATION EXPENSE	23,916	1,341,025	5,226	1,370,167
EFFECT OF DISPOSALS	-	-	-	-
	272,823	8,491,473	15,463	8,779,759
NET BOOK VALUE AT MARCH 31, 2021	\$ 57,662	\$ 2,056,077	\$ 87,596	\$ 2,201,335
NET BOOK VALUE AT MARCH 31, 2020	\$ 68,701	\$ 1,963,921	\$ 41,372	\$ 2,073,994

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2021

Note 6 Defined Benefit Plans

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

The expense for these plans is equivalent to the annual contributions of \$290,261 for the year ended March 31, 2021 (2020 - \$274,600). The Office is not responsible for future funding of the plan other than through contribution increases.

At December 31, 2020, the Management Employees Pension Plan reported a surplus of \$809,850,000 (2019 surplus - \$1,008,135,000) and the Public Service Pension Plan reported a surplus of \$2,223,582,000 (2019 surplus - \$2,759,320,000). At December 31, 2020, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$59,972,000 (2019 deficiency - \$44,698,000).

The Office also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2021, the Bargaining Unit Plan reported a surplus of \$52,705,000 (2020 surplus - \$63,706,000) and the Management, Opted Out and Excluded Plan reported a surplus of \$7,858,000 (2020 surplus - \$11,635,000). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2021

Note 7 Contractual Obligations

Contractual obligations of \$2,789,500 (2020 - \$187,951) are obligations of the Office to others that will become liabilities in the future when the terms of those contracts or agreements are met.

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

2021-22	\$	566,661
2022-23		165,557
2023-24		530,003
2024-25		145,503
2025-26		135,875
Thereafter		1,245,900
	\$	<u>2,789,500</u>

Note 8 Contingent Liabilities

The Office is named in one (2020 - 0) legal matter where damages are being sought. The Office is not able to estimate the likelihood or extent of potential loss in this claim but considers the amount will not be material.

Note 9 Approval of Financial Statements

These financial statements were approved by the Chief Electoral Officer.

SCHEDULE OF EXPENSE DETAILED BY OBJECT

SCHEDULE 1

YEAR ENDED MARCH 31, 2021

	2021		2020
	BUDGET	ACTUAL	ACTUAL
VOTED:			
SALARIES, WAGES AND EMPLOYEE BENEFITS	\$ 3,521,000	\$ 2,904,041	\$ 4,189,758
SUPPLIES AND SERVICES			
CONTRACT SERVICES	1,900,000	1,441,582	12,312,528
ADVERTISING	85,000	885	2,326,325
FREIGHT AND POSTAGE	135,000	14,590	1,899,261
RENTALS	120,000	15,566	1,654,440
TECHNOLOGY SERVICES	986,000	759,003	1,619,844
TRAVEL	112,000	6,260	397,696
TELEPHONES AND COMMUNICATIONS	99,000	86,564	244,983
MATERIALS AND SUPPLIES	258,000	160,664	773,731
SUPPLIES AND SERVICES	3,695,000	2,485,114	21,228,808
TRANSFER OF LIABILITIES FROM THE OFFICE OF THE ELECTION COMMISSIONER DUE TO DISSOLUTION	-	-	164,902
TOTAL	7,216,000	5,389,155	25,583,468
AMOUNTS NOT VOTED:			
AMORTIZATION OF TANGIBLE CAPITAL ASSETS	1,250,000	1,370,167	1,120,133
PROVISION FOR VACATION PAY	-	(13,503)	(10,082)
	1,250,000	1,356,664	1,110,051
TOTAL EXPENSE	\$ 8,466,000	\$ 6,745,819	\$ 26,693,519

SALARY AND BENEFITS DISCLOSURE

SCHEDULE 2

YEAR ENDED MARCH 31, 2021

	2021			2020	
	BASE SALARY ⁽¹⁾	OTHER CASH BENEFITS ⁽²⁾	OTHER NON-CASH BENEFITS ⁽³⁾	TOTAL	TOTAL
CURRENT EXECUTIVES					
SENIOR OFFICIAL					
CHIEF ELECTORAL OFFICER ⁽⁴⁾	\$ 240,893	\$ 44,125	\$ 63,079	\$ 348,097	\$ 234,693
EXECUTIVE					
DEPUTY CHIEF ELECTORAL OFFICER	\$ 143,199	\$ -	\$ 25,508	\$ 168,707	\$ 173,465
	\$ 384,091	\$ 44,125	\$ 88,587	\$ 516,803	\$ 408,158

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

(2) Other cash benefits include vacation payouts and lump sum payments. There were no bonuses paid in 2021.

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

(4) Other non-cash benefits include the taxable benefit of the Chief Electoral Officer of \$10,465 for the calendar year ended December 31, 2020 (2019 - \$10,471) for an automobile provided.

SCHEDULE OF ALLOCATED COSTS

SCHEDULE 3

YEAR ENDED MARCH 31, 2021

PROGRAM	2021				2020	TOTAL EXPENSES
	EXPENSES - INCURRED BY OTHERS			AMOUNTS NOT VOTED ⁽⁴⁾	TOTAL EXPENSES	
	EXPENSES ⁽¹⁾	ACCOMMODATION COSTS ⁽²⁾	OTHER COSTS ⁽³⁾			
OPERATIONS	\$5,389,155	\$815,637	\$65,000	\$1,356,664	\$7,626,456	\$27,537,891

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

SCHEDULE OF LAPSE / ENCUMBRANCE

SCHEDULE 4

YEAR ENDED MARCH 31, 2021

	2021				
	VOTED ESTIMATE ⁽¹⁾	BUDGET TRANSFER	ADJUSTED VOTED ESTIMATE	VOTED ACTUALS ⁽²⁾	UNEXPENDED (OVER EXPENDED)
PROGRAM - OPERATING EXPENSE					
CORPORATE SERVICES	\$ 4,423,000	\$ 708,000	\$ 5,131,000	\$ 4,303,491	\$ 827,509
ELECTIONS	988,000	-	988,000	421,101	566,899
ENUMERATIONS	50,000	-	50,000	59,906	(9,906)
COMPLIANCE AND ENFORCEMENT	1,602,000	(708,000)	894,000	532,831	361,169
SENATE	153,000	-	153,000	71,826	81,174
TOTAL - OPERATING	\$ 7,216,000	\$ -	\$ 7,216,000	\$ 5,389,155	\$ 1,826,845
PROGRAM - CAPITAL					
CAPITAL INVESTMENT	\$ 1,530,000	\$ -	\$ 1,530,000	\$ 1,497,510	\$ 32,491
TOTAL - CAPITAL	\$ 1,530,000	\$ -	\$ 1,530,000	\$ 1,497,510	\$ 32,491
TOTAL	\$ 8,746,000	\$ -	\$ 8,746,000	\$ 6,886,665	\$ 1,859,336
LAPSE					\$ 1,859,336

(1) As per 2020-21 Voted Spending by Program of the Legislative Assembly Estimates.

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

APPENDICES

6

APPENDIX A: 2020 PARTY CONTRIBUTIONS BY QUARTER

PARTY	Q1	Q2	Q3	Q4	TOTAL
AAP	\$343	\$368	\$800	\$4,055	\$5,566
LIB	\$24,120	\$14,350	\$16,977	\$44,714	\$100,161
NDP	\$579,111	\$1,032,461	\$1,141,704	\$2,352,637	\$5,105,914
AP	\$17,415	\$20,316	\$35,009	\$54,961	\$127,702
CP-A	\$-	\$150	\$-	\$100	\$250
GPA	\$2,156	\$3,395	\$1,475	\$12,524	\$19,550
PAPA	\$-	\$-	\$-	\$-	\$-
REF	\$-	\$-	\$-	\$-	\$-
TIP	\$1,410	\$980	\$1,354	\$2,990	\$6,734
UCP	\$1,061,545	\$557,638	\$763,448	\$1,365,698	\$3,748,328
WIPA	\$713	\$2,998	\$27,967	\$42,514	\$74,192
TOTAL	\$1,686,813	\$1,632,655	\$1,988,734	\$3,880,194	\$9,188,396

APPENDIX B: 2020 PARTY CONTRIBUTIONS UP TO \$250 & OVER \$250

PARTY	UP TO \$250	OVER \$250*	TOTAL	COUNT (#)	AVERAGE (\$)
AAP	\$1,443	\$4,123	\$5,566	19	\$293
LIB	\$33,632	\$66,528	\$100,161	2,340	\$43
NDP	\$1,683,655	\$3,422,258	\$5,105,914	47,204	\$108
AP	\$36,218	\$91,484	\$127,702	2,234	\$57
CP-A	\$250	\$-	\$250	2	\$125
GPA	\$5,564	\$13,986	\$19,550	219	\$89
PAPA	\$-	\$-	\$-	0	\$-
REF	\$-	\$-	\$-	0	\$-
TIP	\$4,198	\$2,536	\$6,734	138	\$49
UCP	\$958,512	\$2,789,816	\$3,748,328	23,510	\$159
WIPA	\$42,897	\$31,294	\$74,192	881	\$84
TOTAL	\$2,766,370	\$6,422,026	\$9,188,396	76,547	\$120

*Contributors in this category are publicly disclosed on the Elections Alberta website.

APPENDIX C: PARTY NET ASSETS (LIABILITIES) AS OF DECEMBER 31, 2020

PARTY	ASSETS			LIABILITIES		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
AAP	\$246	\$-	\$-	\$-	\$-	\$246
LIB	\$57,915	\$-	\$3,028	\$24,347	\$-	\$36,596
NDP	\$2,355,524	\$488,194	\$40,554	\$254,716	\$-	\$2,629,556
AP	\$24,533	\$14,840	\$14,714	\$15,632	\$-	\$38,455
CP-A	\$476	\$-	\$-	\$-	\$-	\$476
GPA	\$33,624	\$-	\$1,421	\$31	\$-	\$35,014
PAPA	\$32	\$-	\$-	\$-	\$-	\$32
REF	\$156	\$-	\$-	\$-	\$-	\$156
TIP	\$2,481	\$958	\$-	\$1,050	\$-	\$2,389
UCP	\$258,314	\$386,594	\$152,158	\$286,306	\$40,000	\$470,760
WIPA	\$30,660	\$13,937	\$-	\$8,092	\$-	\$36,505
TOTAL	\$2,763,963	\$904,523	\$211,876	\$590,175	\$40,000	\$3,250,186

APPENDIX D: 2020 CONSTITUENCY ASSOCIATION CONTRIBUTIONS BY QUARTER

PARTY*	Q1	Q2	Q3	Q4	TOTAL
AAP	\$-	\$-	\$107	\$-	\$107
LIB	\$-	\$-	\$-	\$300	\$300
NDP	\$-	\$-	\$-	\$-	\$-
AP	\$695	\$845	\$645	\$2,683	\$4,868
GPA	\$-	\$520	\$30	\$5,323	\$5,873
UCP	\$245,555	\$87,240	\$460,716	\$533,272	\$1,326,783
WIPA	\$-	\$-	\$800	\$6,867	\$7,667
TOTAL	\$246,250	\$88,605	\$462,298	\$548,444	\$1,345,598

*Only parties with registered CAs are represented.

APPENDIX E: 2020 CONSTITUENCY ASSOCIATION CONTRIBUTIONS UP TO \$250 & OVER \$250

PARTY*	UP TO \$250	OVER \$250**	TOTAL (\$)	COUNT (#)	AVERAGE (\$)
AAP	\$107	\$-	\$107	3	\$36
LIB	\$-	\$300	\$300	1	\$300
NDP	\$-	\$-	\$-	0	\$-
AP	\$878	\$3,990	\$4,868	84	\$58
GPA	\$130	\$5,743	\$5,873	12	\$489
UCP	\$142,780	\$1,184,003	\$1,326,783	3,085	\$430
WIPA	\$3,903	\$3,764	\$7,667	39	\$197
TOTAL	\$147,798	\$1,197,800	\$1,345,598	3,224	\$417

*Only parties with registered CAs are represented.

**Contributors in this category are publicly disclosed on the Elections Alberta website.

APPENDIX F: CONSTITUENCY ASSOCIATION NET ASSETS (LIABILITIES) AS OF DECEMBER 31, 2020

PARTY*	ASSETS			LIABILITIES		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
AAP (6)	\$542	\$-	\$-	\$-	\$-	\$542
LIB (87)	\$45,429	\$-	\$732	\$-	\$-	\$46,161
NDP (87)	\$1,177,160	\$25	\$219	\$1	\$-	\$1,177,403
AP (62)	\$53,205	\$1,748	\$1,273	\$288	\$-	\$55,937
GPA (5)	\$11,604	\$-	\$-	\$-	\$-	\$11,604
PAPA (1)	\$-	\$-	\$-	\$-	\$-	\$-
TIP (87)	\$-	\$-	\$-	\$-	\$-	\$-
UCP (87)	\$1,798,804	\$78,508	\$5,105	\$41,169	\$-	\$1,841,248
WIPA (86)	\$9,284	\$-	\$-	\$134	\$-	\$9,150
TOTAL	\$3,096,026	\$80,281	\$7,330	\$41,592	\$-	\$3,142,044

*Only parties with registered CAs are represented. The number in brackets () indicates the CAs that filed financial statements.

APPENDIX G: 2020 PTPA CONTRIBUTIONS BY QUARTER

PTPA*	Q1	Q2	Q3	Q4	TOTAL
AFL	\$103,850	\$4,684	\$284,539	\$20,481	\$413,554
AFB	\$400	\$-	\$-	\$-	\$400
AMA	\$349,608	\$85,198	\$578,508	\$179,693	\$1,193,006
AB-PROUD	\$3,205	\$2,696	\$517	\$1,800	\$8,218
AVF	\$-	\$-	\$-	\$-	\$-
CUPE-AB	\$-	\$-	\$-	\$50,000	\$50,000
EYESFWD	\$-	\$-	\$-	\$18,551	\$18,551
FAIR	\$49,500	\$200,102	\$26,569	\$71,778	\$347,948
FOM	\$881	\$8,365	\$-	\$-	\$9,246
HSAA	\$127,921	\$818,433	\$43,683	\$-	\$990,036
IBEW-424	\$10	\$-	\$-	\$-	\$10
JV	\$-	\$-	\$1,000	\$18	\$1,018
PROG-AB	\$-	\$-	\$-	\$-	\$-
PIA	\$1,100	\$64,695	\$82,000	\$54,000	\$201,795
SAF	\$-	\$-	\$-	\$-	\$-
TOTAL	\$ 636,474	\$ 1,184,173	\$ 1,016,816	\$ 396,320	\$3,233,783

*Abbreviations are for this report only; refer to Appendix M for full names.

APPENDIX H: 2020 PTPA CONTRIBUTIONS UP TO \$250 & OVER \$250

PTPA*	UP TO \$250	OVER \$250**	TOTAL (\$)	COUNT (#)	AVERAGE (\$)
AFL	\$1,040	\$412,514	\$413,554	224	\$1,846
AFB	\$100	\$300	\$400	3	\$133
AMA	\$-	\$1,193,006	\$1,193,006	4	\$298,252
AB-PROUD	\$7,898	\$320	\$8,218	172	\$48
AVF	\$-	\$-	\$-	0	\$-
CUPE-AB	\$-	\$50,000	\$50,000	1	\$50,000
EYESFWD	\$9,989	\$8,562	\$18,551	169	\$110
FAIR	\$-	\$347,948	\$347,948	115	\$3,026
FOM	\$-	\$9,246	\$9,246	3	\$3,082
HSAA	\$-	\$990,036	\$990,036	4	\$247,509
IBEW-424	\$10	\$-	\$10	1	\$10
JV	\$-	\$1,018	\$1,018	2	\$509
PROG-AB	\$-	\$-	\$-	0	\$-
PIA	\$-	\$201,795	\$201,795	17	\$11,870
SAF	\$-	\$-	\$-	0	\$-
TOTAL	\$19,037	\$3,214,747	\$3,233,783	715	\$4,523

*Abbreviations are for this report only; refer to Appendix M for full names.

**Contributors in this category are publicly disclosed on the Elections Alberta website.

APPENDIX I: PTPA NET ASSETS (LIABILITIES) AS OF DECEMBER 31, 2020

PTPA	A S S E T S			L I A B I L I T I E S		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
AFL	\$523	\$136	\$-	\$13,335	\$-	(\$12,676)
AFB	\$-	\$-	\$-	\$-	\$-	\$-
AMA	\$-	\$-	\$-	\$-	\$-	\$-
AB-PROUD	\$3,717	\$100	\$-	\$600	\$-	\$3,217
AVF	\$-	\$-	\$-	\$-	\$-	\$-
CUPE-AB	\$49,812	\$-	\$-	\$-	\$-	\$49,812
EYESFWD	\$5,173	\$175	\$-	\$719	\$-	\$4,628
FAIR	\$-	\$-	\$-	\$-	\$-	\$-
FOM	\$3,196	\$-	\$-	\$-	\$-	\$3,196
HSAA	\$-	\$-	\$-	\$-	\$-	\$-
IBEW-424	\$215	\$-	\$-	\$-	\$-	\$215
JV	\$-	\$-	\$-	\$-	\$-	\$-
PROG-AB	\$2,912	\$-	\$-	\$-	\$-	\$2,912
PIA	\$203,575	\$-	\$-	\$72,101	\$-	\$131,474
SAF	\$5,468	\$-	\$-	\$-	\$-	\$5,468
TOTAL	\$274,589	\$411	\$-	\$86,756	\$-	\$188,245

Abbreviations are for this report only; refer to Appendix M for full names

APPENDIX J: ETPA NET ASSETS (LIABILITIES) AS OF DECEMBER 31, 2020

ETPA	A S S E T S			L I A B I L I T I E S		NET ASSETS (LIABILITIES)
	CASH	RECEIVABLES	OTHER	PAYABLES	LOANS	
AFL	\$10,036	\$-	\$-	\$-	\$-	\$10,036
AB-PROUD	\$9,339	\$-	\$-	\$-	\$-	\$9,339
AVF	\$-	\$-	\$-	\$-	\$-	\$-
FOM	\$167	\$-	\$-	\$-	\$-	\$167
TOTAL	\$19,542	\$-	\$-	\$-	\$-	\$19,542

APPENDIX K: PARTY REGISTRATIONS AS AT MARCH 31, 2021

POLITICAL PARTY	DATE REGISTERED	LEADER	PRESIDENT	CHIEF FINANCIAL OFFICER
ALBERTA ADVANTAGE PARTY (AAP)	Nov 9, 2018	LENARD BISCOPE	KELLY ZELENY	RON MALOWANY
ALBERTA LIBERAL PARTY (LIB)	Feb 3, 1978	JOHN ROGGEVEEN (INTERIM)	HELEN MCMENAMIN	ALEKSANDAR SAMARDZIJA
ALBERTA NEW DEMOCRATIC PARTY (NDP)	Jan 3, 1978	RACHEL NOTLEY	PEGGY WRIGHT	BRANDON STEVENS
ALBERTA PARTY (AP)	Oct 30, 1990	JACQUIE FENSKE (INTERIM)	CONRAD GUAY	ANTHONY CASTILLO
COMMUNIST PARTY – ALBERTA (CP-A)	Jan 31, 1979	NAOMI RANKIN	NOT APPLICABLE	BLYTH NUTTALL
GREEN PARTY OF ALBERTA (GPA)	Dec 22, 2011	JORDAN WILKIE	BRIAN DEHEER (INTERIM)	RICHARD (DICK) WILLOTT
PRO-LIFE ALBERTA POLITICAL ASSOCIATION (PAPA)	Jun 2, 2014*	MURRAY RUHL	MURRAY RUHL	GRAHAM GAGNON
REFORM PARTY OF ALBERTA (REF)	Aug 21, 2018*	RANDY THORSTEINSON	LAUREN THORSTEINSON	PATRICIA ARGENT
THE INDEPENDENCE PARTY OF ALBERTA (TIP)	Mar 20, 2019	VACANT	DAVE CAMPBELL	VICKY BAYFORD
UNITED CONSERVATIVE PARTY (UCP)	Jul 27, 2017	JASON KENNEY	RYAN BECKER	MAXWELL DEGROAT
WILDROSE INDEPENDENCE PARTY OF ALBERTA (WIPA)	Nov 2, 1999	PAUL HINMAN (INTERIM)	RICK NORTHEY	KATHY FLETT

*Reregistration date

APPENDIX L: CONSTITUENCY ASSOCIATION REGISTRATIONS AS AT MARCH 31, 2021

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

Continued on next page

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ELECTORAL DIVISION NAME AND NUMBER	AAP	LIB	NDP	AP	GPA	PAPA	TIP	UCP	WIPA
46 EDMONTON-WHITEMUD		Y	Y	Y			Y	Y	Y
47 AIRDRIE-COCHRANE		Y	Y				Y	Y	Y
48 AIRDRIE-EAST		Y	Y	Y			Y	Y	Y
49 ATHABASCA-BARRHEAD-WESTLOCK	Y	Y	Y				Y	Y	Y
50 BANFF-KANANASKIS		Y	Y				Y	Y	Y
51 BONNYVILLE-COLD LAKE-ST. PAUL		Y	Y	Y			Y	Y	Y
52 BROOKS-MEDICINE HAT		Y	Y	Y			Y	Y	Y
53 CAMROSE		Y	Y	Y			Y	Y	Y
54 CARDSTON-SIKSIKA		Y	Y				Y	Y	Y
55 CENTRAL PEACE-NOTLEY		Y	Y				Y	Y	Y
56 CHESTERMERE-STRATHMORE		Y	Y				Y	Y	Y
57 CYPRESS-MEDICINE HAT		Y	Y				Y	Y	
58 DRAYTON VALLEY-DEVON		Y	Y				Y	Y	Y
59 DRUMHELLER-STETTLER	Y	Y	Y	Y			Y	Y	Y
60 FORT MCMURRAY-LAC LA BICHE		Y	Y				Y	Y	Y
61 FORT MCMURRAY-WOOD BUFFALO		Y	Y				Y	Y	Y
62 FORT SASKATCHEWAN-VEGREVILLE	Y	Y	Y	Y			Y	Y	Y
63 GRANDE PRAIRIE		Y	Y	Y			Y	Y	Y
64 GRANDE PRAIRIE-WAPITI		Y	Y				Y	Y	Y
65 HIGHWOOD		Y	Y				Y	Y	Y
66 INNISFAIL-SYLVAN LAKE		Y	Y	Y			Y	Y	Y
67 LAC STE. ANNE-PARKLAND	Y	Y	Y	Y			Y	Y	Y
68 LACOMBE-PONOKA		Y	Y				Y	Y	Y
69 LEDUC-BEAUMONT	Y	Y	Y	Y			Y	Y	Y
70 LESSER SLAVE LAKE		Y	Y				Y	Y	Y
71 LETHBRIDGE-EAST		Y	Y				Y	Y	Y
72 LETHBRIDGE-WEST		Y	Y	Y			Y	Y	Y
73 LIVINGSTONE-MACLEOD		Y	Y	Y			Y	Y	Y
74 MASKWACIS-WETASKIWIN		Y	Y				Y	Y	Y
75 MORINVILLE-ST. ALBERT		Y	Y				Y	Y	Y
76 OLDS-DIDSBURY-THREE HILLS		Y	Y	Y			Y	Y	Y
77 PEACE RIVER		Y	Y				Y	Y	Y
78 RED DEER-NORTH		Y	Y	Y			Y	Y	Y
79 RED DEER-SOUTH		Y	Y				Y	Y	Y
80 RIMBEY-ROCKY MOUNTAIN HOUSE-SUNDRE		Y	Y				Y	Y	Y
81 SHERWOOD PARK		Y	Y	Y			Y	Y	Y
82 SPRUCE GROVE-STONY PLAIN		Y	Y	Y			Y	Y	Y
83 ST. ALBERT		Y	Y	Y			Y	Y	Y
84 STRATHCONA-SHERWOOD PARK		Y	Y	Y			Y	Y	Y
85 TABER-WARNER		Y	Y				Y	Y	Y
86 VERMILION-LLOYDMINSTER-WAINWRIGHT		Y	Y	Y			Y	Y	Y
87 WEST YELLOWHEAD		Y	Y				Y	Y	Y
TOTAL	6	87	87	41	3	1	87	87	86

APPENDIX M: THIRD PARTY ADVERTISER REGISTRATIONS AS AT MARCH 31, 2021

ABBR.	THIRD PARTY ADVERTISER	ELECTION TPA	POLITICAL TPA	PRIMARY CONTACT	CHIEF FINANCIAL OFFICER
AFL	ALBERTA FEDERATION OF LABOUR INC.	✓	✓	SIOBHAN VIPOND	SIOBHAN VIPOND
AFB	ALBERTA FIGHTS BACK	✓	✓	JENNY WALKER	JENNY WALKER
AMA	ALBERTA MEDICAL ASSOCIATION	✓	✓	MICHAEL GORMLEY	CAMERON PITT
AB- PROUD	ALBERTA PROUD	✓	✓	DANIEL KARY	DANIEL KARY
ARHCA	ALBERTA ROADBUILDERS AND HEAVY CONSTRUCTION ASSOCIATION	✓	-	RONALD GLEN	RONALD GLEN
CAPE-AB	CANADIAN ASSOCIATION OF PHYSICIANS FOR THE ENVIRONMENT – ALBERTA COMMITTEE	✓	-	JENNIFER MCGETRICK	JOE VIPOND
CUPE-AB	CANADIAN UNION OF PUBLIC EMPLOYEES – ALBERTA DIVISION	✓	✓	MARLE ROBERTS	ELAINE MOORE
CAUS	COUNCIL OF ALBERTA UNIVERSITY STUDENTS	-	✓	ROWAN LEY	JON MASTEL
EYESFWD	EYESFORWARD	-	✓	LUANNE METZ	MARY METZ
FAIR	FAIR ALBERTA INJURY REGULATIONS	-	✓	KEITH MCLAUGHLIN	SANDY LESKE
FFA	FIREFIGHTERS FOR ALBERTA	✓	-	BRAD READMAN	JAMIE BLAYNEY
FOM	FRIENDS OF MEDICARE	✓	✓	SANDRA AZOCAR	KAREN WERLIN
HSA	HEALTH SCIENCES ASSOCIATION OF ALBERTA	✓	✓	GERALD TOWES	MICHAEL BOYLE
IBEW-424	INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 424	-	✓	SCOTT CRICHTON	SCOTT CRICHTON
JV	JACQUI VANDERFLUIT	✓	✓	JACQUI VANDERFLUIT	JACQUI VANDERFLUIT
NPF	NATIONAL POLICE FEDERATION	-	✓	BRIAN SAUVÉ	DON ARMSTRONG
PRIO-AB	PRIORITY ALBERTA	-	✓	WENDY ADAM	WAYNE LESLIE
PROG-AB	PROGRESS ALBERTA	-	✓	DUNCAN KINNEY	DUNCAN KINNEY
PIA	PUBLIC INTEREST ALBERTA SOCIETY	-	✓	BRAD LAFORTUNE	BRAD LAFORTUNE
SAF	SHAPING ALBERTA'S FUTURE	-	✓	DOUGLAS NELSON	DOUGLAS NELSON
SAAE	SOCIETY OF ALBERTANS AGAINST EQUALIZATION	-	✓	GIANFRANCO TERRAZZANO	MELANIE HARVIE

APPENDIX N: PENALTY CALCULATION FRAMEWORK

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

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



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