



# Ready for Change

2015–2016 Annual Report



Elections  
Ontario



Office of the  
Chief Electoral Officer  
of Ontario



Bureau du directeur  
général des élections  
de l'Ontario

The Honourable Dave Levac  
Speaker of the Legislative Assembly  
Room 180, Legislative Building, Queen's Park  
Toronto, Ontario  
M7A 1A2

Dear Mr. Speaker,

It is my pleasure to submit the annual report covering the affairs of my office under the *Election Act* and *Election Finances Act* during the 2015-16 fiscal year.

In this period, my office completed the first year of planning for the 2018 General Election, ran by-elections in Simcoe North and Whitby–Oshawa, piloted a new technology-enabled staffing model, began the redistribution process and completed significant work towards realizing the priorities in Elections Ontario's *Strategic Plan 2013-2017*.

Sincerely,

A handwritten signature in cursive script that reads "Greg Essensa".

**Greg Essensa**

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# 2015-16 Year in Review: Planning for 2018

The 2015-16 year marks the first year in the four-year 2018 General Election cycle. Because general elections happen approximately once every four years, our work is best viewed as a four-year business cycle. Four years may seem like a long lead time, but there is a lot to accomplish in that time. This is especially true when we consider the scope of change that Elections Ontario is planning for 2018.

When the 2011 General Election resulted in a minority government, Elections Ontario needed to focus the majority of our resources on always being ready for a general election in a non-fixed date environment. This meant that many of the tangible improvements that are needed to achieve the strategic priorities listed in the *Strategic Plan 2013-2017* could not progress during this time. Now that the 2014 General Election has resulted in a majority government with a fixed election date, Elections Ontario is ready to move forward to deliver on our vision of a more modern electoral process for Ontarians.

In this first year, we have already made significant progress within the limits of our mandate. However, legislative change will be needed to realize the vision of a more modern, more accessible electoral process for Ontarians.

Our current staffing model required approximately 76,000 polling officials on Election Day in 2014. With a growing population and redistribution introducing 15 new electoral districts, as many as 100,000 polling officials could be needed by 2018. Elections Ontario is increasingly unable to find the required number of polling officials.

## 4-Year Election Cycle

Elections Ontario is committed to delivering on our Strategic Plan before the 2018 General Election.

Additionally, the work required in the polls is out of step with public expectations today. A poll official's workday can last an average of 14 to 16 hours. It requires meticulous attention to detail and manually

Year 1	Learn from the 2014 General Election Planning for the 2018 General Election
Year 2	Building Systems Process Upgrades
Year 3	Implementation Simulations and Testing
Year 4	2018 General Election

## After the election

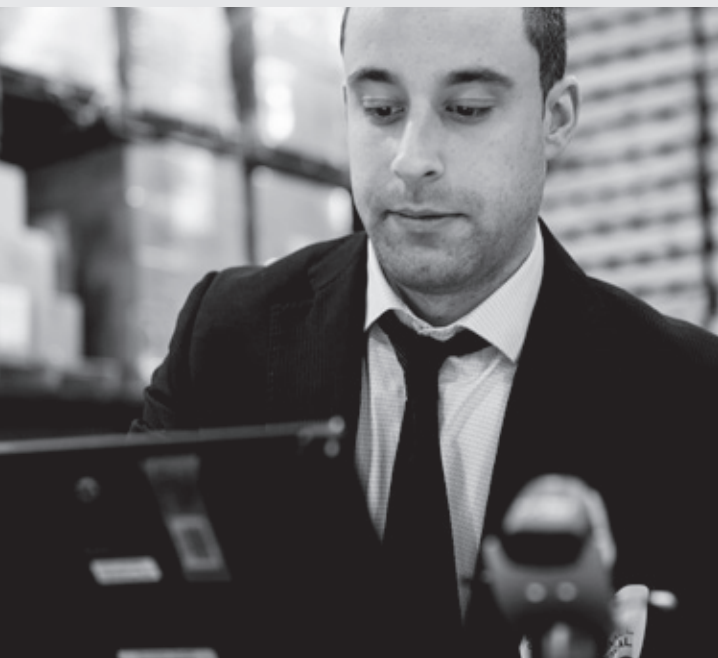
The election process does not end on Election Day. In the weeks and months following the 2014 General Election, we closed down our returning offices, paid thousands of election workers and carefully accounted for the tonnes of materials that we had sent to the electoral districts. Additionally, Elections Ontario took several months to analyze how we performed during the election. Spending valuable time with our staff and stakeholders enabled us to consider their feedback and identify common challenges. This election close-out is the critical piece needed to begin planning for the 2018 election cycle.

manipulating data. The most complex tasks – counting and documenting the vote – are performed at the end of this long day. While there have as yet been no serious incidents affecting the integrity of the process, such a risk only increases if the process does not adapt to meet today's public expectations.

Change is needed to ensure the integrity of the electoral process and to build for the future.

The focus of the first year of the 2018 General Election cycle was to:

- Learn from the 2014 General Election: Elections Ontario completed a thorough analysis of the 2014 General Election as part of our regular close-out process. Recommendations were developed to improve internal process and systems. Legislative change recommendations were also developed.
- Plan for the 2018 General Election: Elections Ontario built a detailed roadmap to 2018 and identified four strategic priorities:
  - o The core election
  - o List management and elector engagement
  - o Redistribution
  - o Technology in the polls
- Develop and test a new technology-enabled staffing model: A new staffing model was successfully piloted during the 2016 Whitby-Oshawa by-election using e-Poll Books and Vote Tabulators with assistive voting technology. This pilot resulted in substantial legislative recommendations.





# Planning for Change: The Road to 2018

In the 2013 – 2017 Strategic Plan, Elections Ontario committed to build modern services for Ontarians that put the needs of the elector first. Progress on this vision is best viewed through the lens of the 4-year general election cycle.

## 2011: Putting the elector first

In preparation for 2011 General Election, Elections Ontario responded to changes to the *Election Act* by putting the needs of electors first. Electors had more options for how, when and where to vote. Voting could begin in the returning offices the day after writs were issued creating 29 possible voting days. Vote by mail, home and hospital visit options were also implemented. The accessibility of the election was improved significantly by introducing site accessibility standards, accessible customer service standards and training and introducing assistive voting technology options that allowed people with disabilities to independently cast their ballot.

## 2014: Making processes more efficient

When the 2011 General Election resulted in a minority government, Elections Ontario needed

to be always ready to deliver a General Election that included 28 days of voting and maintained the improved accessibility of the election. The General Election was called in 2014. The need to always be ready for an election call allowed Elections Ontario to improve how we do business, work creatively with our resources and tighten our processes across the organization, all the while being mindful of fiscal restraint.

## 2018: Building modern services

Returning to a fixed-date election environment following the 2014 General Election has allowed Elections Ontario to focus in on our vision to build modern services for electors.

The purpose of the 2015-16 year has been to learn from previous General Elections and establish priorities for the 2018 General Election to begin to modernize the electoral process.

## Online voting

Elections Ontario's 2012 Alternative Voting Technologies report outlined the criteria needed for online voting and the current barriers to those criteria being met. To date, Elections Ontario has not found an online voting solution that would protect the integrity of the provincial electoral process. Additionally, there have been some large-scale challenges with online voting systems

around the world. Public surveying after the 2014 General Election found public opinion split on whether or not online voting should be offered and showed, for the first time, a slight decline in public support for online voting.

Elections Ontario will continue reviewing the integrity and accessibility of new technologies as they are developed to ensure we respond to innovations in a manner that protects electors and our electoral process.

Ontario's electoral process has not changed substantively in the past 100 years. Electors visit a designated voting location on an appointed day, their name is crossed off a paper list and they are issued a paper ballot which they mark by hand, in secret, and place into a ballot box. The ballots are then counted by hand by election officials at the end of the night.

When considering how to modernize the electoral process, Elections Ontario took into account both the public's expectation to use technology to find efficiencies in the process, and, the current challenges with the process that need to be solved. After a detailed analysis Elections Ontario arrived at three priority projects that together will modernize Ontario's electoral processes:

- Implement a new technology-enabled staff model that reduces staffing requirements while improving elector experience.
- Engage Ontarians to use technology to check, validate, update or add their information to the list of electors.
- Ensure that all stakeholders such as Returning Officers, political parties, constituency associations and electors are prepared for the change from 107 to 122 electoral districts.

The new technology-enabled staffing model that was piloted in the February 11, 2016 by-election provides the framework for how Elections Ontario will introduce technology in the 2018 General Election that alleviates staffing challenges while improving the voter experience in the 2018 General Election.

In preparation for the 2018 General Election, an online registration tool will be launched. This tool will enable electors to check, validate, change or add their information to the list of electors in advance of the election period. This tool will give electors direct control over how their information is captured for the list of electors.

Elections Ontario is also in the midst of updating all of our systems, geography products and list products for the newly redistributed electoral map.

The achievements of the 2015-16 planning cycle are:

- Elections Ontario has a clear definition for how the election process will be modernized in 2018, and
- All the work leading up to the 2018 General Election is captured by our priority projects or the election itself.

Now that the planning work has been completed, Elections Ontario will focus the 2016-17 year on advocating for the legislative change required to deliver on our ambitious modernization plan for Ontario's elections.

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# Processes ready for change: New technology-enabled staffing model

Elections Ontario has, for several years now, identified that our current electoral process is unsustainable in the long term. The current process is entirely manual and requires a large number of staff. Increasingly, Elections Ontario is unable to find the people needed to staff a General Election. This challenge is not unique to Elections Ontario. In the most recent Federal Election, Elections Canada was only able to fill 285,000 of the 329,000 positions.

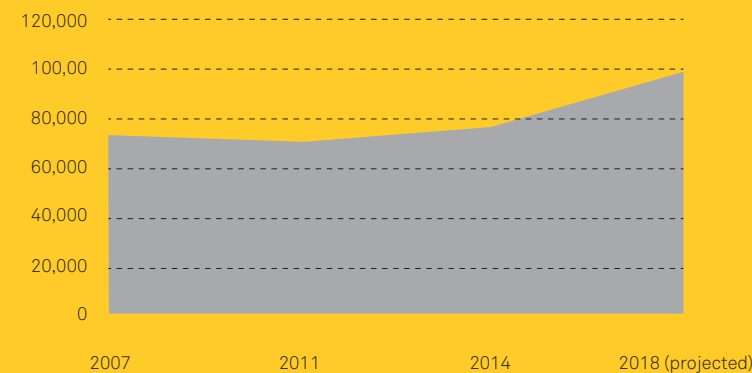
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In the 2014 General Election, Elections Ontario required approximately 76,000 employees across Ontario. Retuning Officers told us that their main concern was their ability to find sufficient staff.

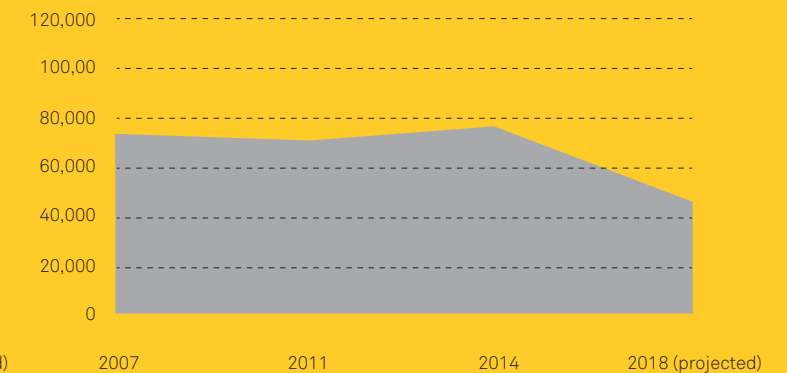
As Elections Ontario planned for 2018 we needed to consider how population increases and the addition of 15 new electoral districts would affect the staffing requirements. Elections Ontario predicts 100,000 staff would be required for the 2018 General Election if the processes are not changed.

To address this issue Elections Ontario developed a technology-enabled staffing model. This model was successfully piloted in the February 11, 2016 Whitby-Oshawa by-election. The model introduces two pieces of technology into the process that automate current manual processes, improve voter experience and protect the integrity of the process.

Employees needed if processes are not changed



Employees needed with new technology enabled staffing model





## The new technology

The e-Poll Book replaces paper-based lists. Instead of manually flipping through a paper list containing a few hundred names, the poll official can scan an elector's Notice of Registration Card (NRC) and the e-Poll Book returns the voter's record in a fraction of a second.

Vote Tabulators replace the manual ballot count. Vote Tabulators are a proven, reliable election technology that can count ballots faster and with more accuracy than manual counts. They have been in wide use in other jurisdictions since the 1990s and have been used by Elections Ontario in returning offices and satellite offices since 2009.

The automated model allows Elections Ontario to use our staff more efficiently, improve the elector experience and protect the integrity of the process. Full details of this model and the pilot can be found in the Whitby–Oshawa by-election report: *Proposal for a technology-enabled staffing model for Ontario Provincial Elections*.

## Success of the new process

The pilot in the Whitby–Oshawa by-election was a success. Both voters and election officials surveyed were strongly in favour of the new model. Voter experience was improved because service was provided by the first available election official, rather than asking people to wait in line at a specific poll. Research from the pilot showed that electors who arrived at the voting location with their NRC and identification were issued a ballot in under a minute. The time it took to count the ballots at the end of the night was reduced by two-thirds (from approximately 90 minutes in 2014 to less than 30 minutes in the pilot).

The pilot was also a success in reducing the number of people required to work as poll officials. Staffing requirements were reduced by approximately 41 per cent using the new model.



## Support for the new model

- 96% of electors surveyed in the pilot said that the voting process was “easy” with the new technology.
- 93% of electors surveyed in the pilot believed that the technology maintained the integrity of the process: ensuring voter secrecy and that votes were counted accurately.
- 91% of electors surveyed in the pilot would support the use of similar technology in future elections.
- 89% of election officials surveyed in the pilot would support the use of similar technology in future elections.

- 87% of election officials surveyed agreed the technology was easy and simple to use.
- 85% of election officials surveyed believed the technology piloted maintained the integrity of the process.



**Staffing requirements were reduced by approximately 41 per cent using the new model.**

# Systems Ready for Change: Election Management System

Elections Ontario is pleased to announce that following several years of development the new election management system (EMS) was launched live as the system of record in the Whitby-Oshawa by-election. This new integrated system replaces seven aging legacy systems.

This back end system creates a common, secure web-based system that stores all of the information relevant for an election and produces election products.

Before launching the system live in a by-election, Elections Ontario conducted two significant simulations. The first simulation used the data from the Simcoe North by-election to re-create the by-election in a closed and controlled environment. The second simulation was run during the Scarborough – Rouge River by-election. A shadow returning office was set up off-site with returning office staff. Both simulations were successful and the decision was made that EMS would become the system of record and for future by-elections.

Adopting an integrated system enables Elections Ontario to more efficiently manage all aspects of election administration, which will lead to stronger performance and greater accountability at Elections Ontario headquarters and in our returning offices.

EMS is an ongoing project and we will continue to enhance this feature of our work, altering it in scope as necessary as we identify new challenges and opportunities with the software as well as to support new legislative changes.



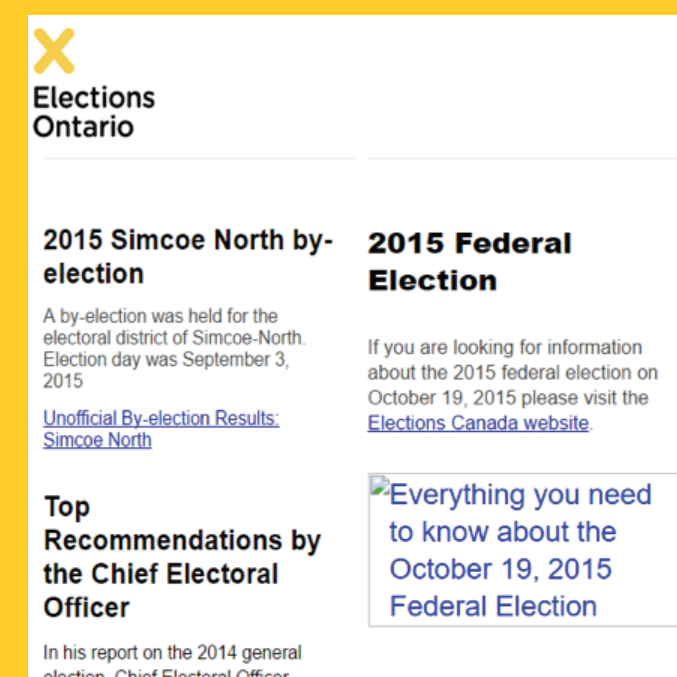
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# ➤ Communications Ready for Change: New website

The new Elections Ontario website was launched in April 2015. The new website is simpler for Ontarians to access and navigate – and makes it easier for our stakeholders to find the information they need. The redesign was conducted in collaboration with our stakeholders to ensure it is more user-friendly. The new website is compliant with the WCAG 2.0 accessibility standard and has achieved an AA rating. The site includes options for colour preferences, text size, letter spacing and font selection.

Website March 2015

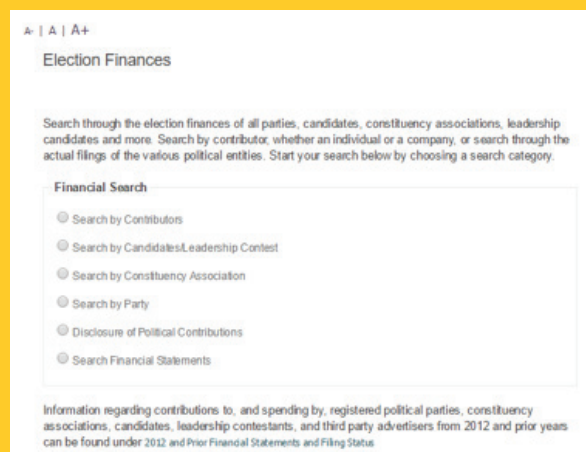
Website current day



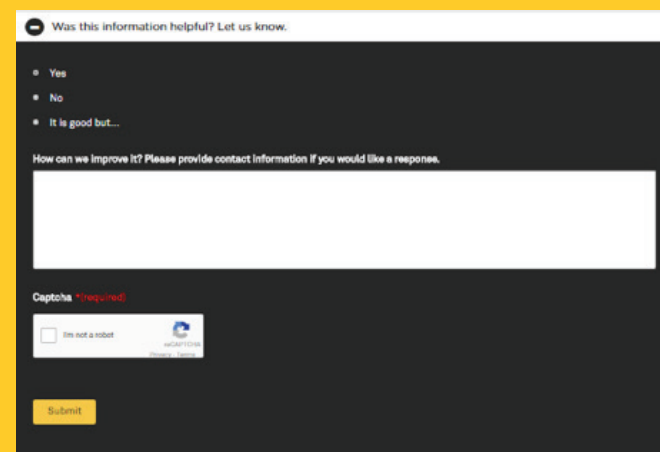
**The website includes a series of new features:**

- Financial records are now searchable by person, party or election.
- The website is now compatible with mobile devices.
- A feedback option is provided on each page.
- Alert functions allow Elections Ontario to prominently display any service disruptions that occur during an election.

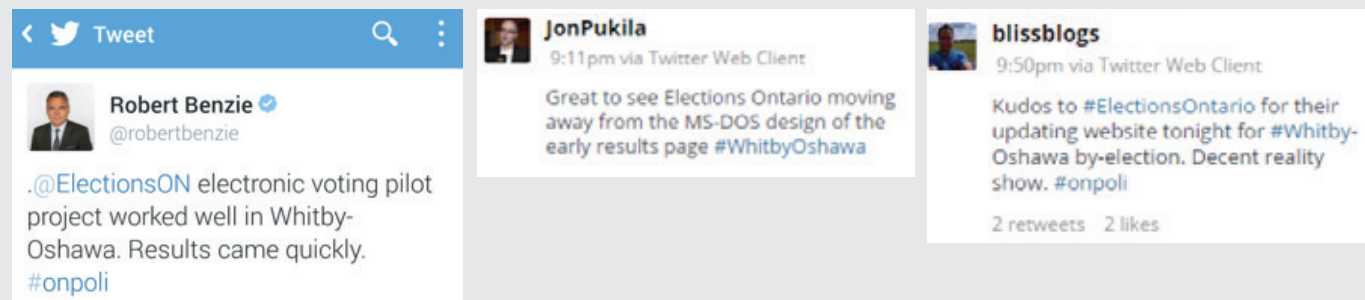
### Search financial records (2014 onwards)



### Website feedback form



Elections Ontario received very positive feedback on the new website from news media and members of the public as they watched results come in on the new site.





# Election Map Ready for Change: Redistribution

The Chief Electoral Officer has advocated for several years that the *Representation Act*, 2005 be amended to update and provide a regular, scheduled process for reviewing electoral districts and boundaries.

Updating the electoral map to reflect population growth and demographic changes is essential to our democratic process. Section 3 of the Charter of Rights and Freedoms guarantees our right to vote, which includes the right to 'effective representation' according to the Supreme Court of Canada. For this reason, electoral boundary laws must provide citizens with effective representation. Such legislation must protect the 'relative parity of voting power' and may take into account factors like geography, history, community interests, and minority representation.

This means that when the electoral map is drawn, the population size of each district should be reasonably similar. Generally, the courts have allowed a variance of not more than 25 per cent above or below the average district population.

The Representation Act, 2015 updated Ontario's electoral map and created 15 new electoral districts which increased the total number of electoral districts from 107 to 122 following the dissolution of the legislature. This means that until the legislature is dissolved for the next General Election, both Elections Ontario and all political entities are maintaining two parallel systems: one system for by-elections that operates on the 107 electoral districts and one system for the General Election that will operate on 122 electoral districts.

## Elections Ontario's Redistribution processes

Elections Ontario created a project team to complete the work associated with redistribution and has identified five major projects:

- Changes to Constituency Associations
- Returning Officer Appointments
- EMS Systems Updates
- PREO Product Updates, and
- Communicating the changes.

### Changes to Constituency Associations

Political parties can form Constituency Associations in electoral districts to represent the party and execute party business such as nomination contests and fundraising.

Redistribution requires that parties decide which Constituency Associations will be retained or dissolved and registered with Elections Ontario. This process is critical so that the financial reporting from parties and their Constituency Associations can be tracked and is transparent. This process began on March 1, 2016 and is scheduled to be completed by November 30, 2016. To support this process Elections Ontario updated our back end EMS software to support the new 122 electoral districts. Parties were provided with guidelines and other materials to support the transition.

## Returning Officer Appointments

As the electoral map of Ontario is redrawn, new leadership is required to administer the election in those districts. The Returning Officer (RO) is responsible for the administration of the election in their electoral district. As the election boundaries change Elections Ontario must ensure each district has the appropriate field leadership in place. The legislation dissolves all RO appointments effective January 1, 2017. Before the dissolution of RO appointments Elections Ontario needs to complete an open and transparent process for making recommendations to the Lieutenant Governor in Council to propose individuals to serve as the Returning Officer for each of the new 122 electoral districts. The reappointment process was shared with all current Returning Officers during the fall 2015 road tour that Elections Ontario conducts each year and a public, merit-based process was followed to identify individuals for recommendation where there were vacancies.

## EMS System Updates

Because the EMS system is the backbone of election administration the system must be updated to support the new 122 electoral districts. At the same time the system also needs to be able to support the current 107 electoral districts in case there is a by-election. This means Elections Ontario needs to simultaneously operate two parallel election management systems.

## PREO Products

When the province is redistributed, new electoral district boundaries are drawn. This means new maps, shapefiles and geography products need to be created, and some products – such as the

Permanent Register of Electors in Ontario (PREO), which produces the list of electors-- need significant updates.

## Ontario is the only province without a regularly scheduled redistribution process

The *Representation Act*, 2015 updated Ontario's electoral map, but it did not provide for a regularly scheduled process. The Chief Electoral Officer has recommended for years that a regularly scheduled process is essential to our democratic process.

Ontario is the only province in Canada that does not have a regularly scheduled process for reviewing its electoral district boundaries.

Over the next 25 years, Ontario's population is expected to rise by 32.7 per cent or almost 4.4 million people. Establishing a regularly scheduled process for reviewing the boundaries will allow Elections Ontario to find efficiencies in the process by making it predictable. This predictability will help us secure strong leadership in the field. It will also help reduce the appearance of partisanship if the process is regularized.



# ➤ Election Finances Act

## Election finances activities

As stipulated by the *Election Finances Act*, the Chief Electoral Officer oversees the registration of Ontario's political parties, constituency associations, candidates, leadership contestants and third-party advertisers.

We review all financial statements to ensure that they adhere with the stipulations and limits on campaign contributions legislated under the *Act*. In addition, we distribute subsidies for audit and campaign expenses.

The *Election Finances Act*, obligates all entities whose financial statements Elections Ontario oversees to file those statements in a timely manner. Delays in filing hinder our ability to review the work and can also delay the payment of campaign subsidies. In 2015-16, there were 108 late filers and 10 non-filers. To view detailed

information about late and non-filers as of January 2017 for events that took place in 2015-16, please see Appendix O.

## Managing complaints

Between April 1, 2015 and March 31, 2016, Elections Ontario received 13 complaints. 12 were closed when we determined that no statute infringement had taken place.

The complaints we received covered a wide range of subjects, including fundraising, canvassing, general political advertising and political advertising during the blackout period.

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

### Number and type of complaints received

Number of complaints received	Type of complaints received (section and Act)	Status Open	Status Closed
3	Political advertising (S.37.1 <i>Election Finances Act</i> )	0	3
2	Violation of Blackout Period (S.37 <i>Elections Finances Act</i> )	0	2
2	Telephone Canvassing (not contrary to Act)	0	2
2	Fundraising (S.23 <i>Election Finances Act</i> )	0	2
1	Canvassing in a multiple-residence building (not contrary to Act)	0	1
1	Placement of campaign signs (not contrary to Act)	0	1
1	Content of campaign signs (not contrary to Act)	0	1
1	Political contributions (S.16 <i>Election Finances Act</i> )	1	0

## Registration and deregistration activities

Elections Ontario registered 6 new associations and deregistered 1 association. For the Simcoe North by-election we registered 8 candidates and 2 third party advertisers. For the Whitby–Oshawa by-election we registered 12 candidates and 2 third party advertisers. We also maintained the registration information of 19 political parties and 416 registered constituency associations.

## Campaign expense subsidies

The Chief Electoral Officer provides reimbursement for certain expenses. Campaign subsidies are paid to each candidate who received at least 15 per cent of the popular vote in his or her electoral district. The subsidy paid to candidates is 20 per cent of the candidate's eligible campaign expenses (subject to limit) for the electoral district. In addition, campaign subsidies are paid to parties whose candidates receive at least 15 per cent of the popular vote in any electoral district. The party subsidy is calculated by multiplying by \$0.05 the number of electors entitled to vote in each electoral district where the party received at least 15 per cent of the vote.

Campaign expense subsidies paid in the 2015-16 fiscal year totalled \$3,078,264.20 to the eligible candidates and \$381,063.20 to the eligible parties. These subsidies are not wholly related to the events held in this fiscal year as they include subsidies from previous fiscal years being paid out in this fiscal year.

## Audit subsidies

The *Election Finances Act* provides for the Chief Electoral Officer to subsidize the cost of auditors'

services for the examination and reporting on the financial statements by paying to the auditor the lesser of the total auditor's fee and an indexed amount. The indexed amount is amended every five years. For audits performed in the period between January 1, 2014 and December 31, 2018 the amount is \$1,596 for political party financial statements, \$798 for constituency association financial statements, \$1,330 for candidate campaign financial statements and \$1,064 for leadership contestants.

During the 2015-16 fiscal year, the Chief Electoral Officer paid out \$446,506.60 in audit subsidies.

## New subsidy, contribution and expense amounts

As a result of indexation, all subsidy, contribution and expense amounts in the *Election Finances Act* will be increased by a factor of 1.33 from January 1, 2014 until December 31, 2018.

## Detailed information about political parties and registration activities

In addition to the appendices already referenced, please see the following for information about registration activities of political parties and constituency associations.

- **Appendix B:** Registered political parties as of December 31, 2015
- **Appendix C:** Requests to register the name of a new political party during 2015
- **Appendix D:** Registered constituency association changes by party during 2015.

Table: New subsidy, contribution and expense amounts

Category	Description	Base Amount (\$)	Amount 2004 – 2008 (Base Amount x 1.12 indexation factor) (\$)	Amount 2009 – 2013 (Base Amount x 1.24 indexation factor) (\$)	Amount 2014 – 2018 (Base Amount x 1.33 indexation factor) (\$)	Act Reference	Related Financial Statement(s)
Contribution Limits	Donation to one registered party per year (extra during a campaign period)	7,500	7,500	7,500	7,500	7,500	8,400
	Donation to one registered constituency association per year	1,000	1,000	1,000	1,000	1,000	1,120
	Donations to all registered constituency associations of the same party	5,000	5,000	5,000	5,000	5,000	5,600
	Donation to one registered candidate	1,000	1,000	1,000	1,000	1,000	1,120
	Donation to all registered candidates of the same party	5,000	5,000	5,000	5,000	5,000	5,600
Spending Limits	Limit on campaign expenses per registered candidate per elector	0.60	0.60	0.60	0.60	0.60	0.67
	Limit on campaign expenses per registered candidate per elector	0.96	0.96	0.96	0.96	0.96	1.08
	Increase in campaign expenses limit for northern registered candidates	7,000	7,000	7,000	7,000	7,000	7,840
Audit Subsidies	Registered political party audit subsidy (annual and campaign)	1,200	1,200	1,200	1,200	1,200	1,344
	Registered constituency association audit subsidy (annual and campaign)	600	600	600	600	600	672
	Registered candidate audit subsidy	1,000	1,000	1,000	1,000	1,000	1,120
	Registered leadership contestant audit subsidy	800	800	800	800	800	896
Campaign Subsidy	Increase in campaign reimbursement for northern registered candidates	7,000	7,000	7,000	7,000	7,000	7,840





## ➤ Recommendations for Legislative Change

The 2014 General Election resulted in a majority government with a fixed election date, providing Elections Ontario with the planning timeline required to move forward on our vision of a more modern electoral process for Ontarians. Elections Ontario has identified our priorities to make voting easy for Ontarians and have completed the planning work required to deliver on our Strategic Plan. In 2016-17 we will advocate for the legislative change required to deliver on our ambitious modernization plan.

Ontario's electoral process has not changed substantively in the past 100 years and our current election laws and structures were built for an era in which today's standard business practices and technologies did not exist.

The Chief Electoral Officer makes recommendations to the Legislative Assembly of Ontario about the *Election Act* and *Election Finances Act* revisions needed to keep our electoral process up to date.

The challenge is to make recommendations for change that will maintain the right balance across the electoral process, such as balancing the principles of integrity and public trust with the importance of delivering access and maintaining secrecy. Moving too fast to adopt new technologies will be costly and carry a high level of risk, however moving too slowly brings its own risks and different costs for the efficiency of the process.

Following the Whitby–Oshawa by-election, the Chief Electoral Officer made recommendations for legislative change that would allow for the technology-enabled staffing model to be used in future provincial general elections. Below are the

four recommendations that he made as a result of the pilot. Since the drafting of this report, the government has committed to enacting all four recommendations.

### **Recommendations for Legislative Amendments Stemming from the Whitby–Oshawa By-election**

***The Chief Electoral Officer recommends that the Election Act be amended to permit the expanded use of Vote Tabulators by removing the provisions that limit the use of Vote Tabulators to advanced polls in returning offices.***

The Vote Tabulators performed flawlessly in the by-election as they have since they were first used in Ontario provincial elections. The expanded use of tabulators meant that results from across the electoral district were reported faster than they have ever been before. The results from all tabulators were published on Elections Ontario's website in less than 30 minutes. This represented 71.7 per cent of the vote. If the advance polls had also used tabulators, the results for over 90 per cent of the vote may have been reported in less than 30 minutes.

Vote Tabulators are a proven, reliable election technology. They are able to count ballots faster and with more accuracy when tested against manual counts.

**The Chief Electoral Officer recommends that the Election Act be amended to clearly provide the Chief Electoral Officer discretion to introduce technology solutions into the electoral process when it can provide efficiencies, improve accessibility and elector experiences, and protect the integrity of the process.**

The electoral process needs to be modernized to keep pace with societal expectations and to simplify the work required of poll officials. Our current model is unsustainable in the long term, does not meet public expectations for service delivery and poses risks to the integrity of the process if left as is.

The pilot in the Whitby–Oshawa by-election demonstrated how Elections Ontario could introduce technology solutions into the electoral process in a measured, principled and evidence-based way.

**The Chief Electoral Officer recommends that the Election Act be amended to formalize the provision of strike-off data to parties and candidates.**

Currently Elections Ontario provides strike-off data to parties and candidates as a customer service. Parties have come to rely on this practice.

The Election Act permits examination of election documents but offers no clear direction on strike-off data. The practice of providing strike-off data to parties and candidates has served the purpose

of finding efficiencies for parties to access the strike-off data in election documents. The practice also helps to create a level playing field because the same data is released to eligible registered parties at the same time.

Formalizing the provision of strike-off data to parties and candidates can improve the integrity of the electoral process and better protect the privacy of elector information.

**The Chief Electoral Officer recommends that provincial election legislation be amended to permit the Chief Electoral Officer to provide technology and assistance to other electoral management bodies in Canada.**

Investing in technology solutions will mean a capital investment. This investment is necessary. It is more than a systems upgrade. It protects our electoral process from risks that, if left unmitigated, may erode public trust in the integrity of our democracy. It plays a role to bring Ontario services up to the standards that the public expects, and it sets the foundation for Elections Ontario to continue to respond to changes in technology that will undoubtedly continue to shape public expectations in elections to come.

At the same time we recognize that it is very important to be prudent and careful with public funds. General Elections typically happen once every four years. The lifecycle of Vote Tabulators is approximately 15-20 years, or about 3-4 election cycles. To maximize the investment of public funds, the Chief Electoral Officer recommends that Elections Ontario be allowed to offer to share technology and expertise with other jurisdictions in Ontario and Canada that indicate an interest.

Allowing municipalities to source Vote Tabulators directly from Elections Ontario could significantly reduce the number of Vote Tabulators municipalities are required to purchase or lease.

**Additional Recommendations for Legislative Change**

The Chief Electoral Officer continues to make the following recommendations for legislative change.

**Strengthen third-party regulations**

**The Chief Electoral Officer recommends that an independent body be established to investigate options for strengthening third party regulations in Ontario so that third parties are treated as all other political entities under the Election Finances Act. New regulations should consider third party spending and contribution limits,**

**reporting requirements for third parties, as well as registration and anti-collusion provisions.**

Third parties are groups and organizations other than political candidates and parties that advertise during an election to support or oppose a candidate or party. In recent years, Ontario has seen an increase in the number of third parties and a very significant overall increase in the spending on political advertising. Spending in the 2014 General Election grew by 358 per cent from the 2007 General Election. In dollar terms, this spending on advertising is very significant. It more than quadrupled from \$1.8 million to \$8.7 million.

Advertising by advocacy and special interest groups is a healthy aspect of democratic freedom. In elections, some groups choose to advertise their views on issues, while other groups choose to advertise for or against parties. The latter type,

**Advertising Spending by 3rd parties and Political Parties in General Elections**

	2007 General Election		2011 General Election		2014 General Election	
	3rd Parties	Political Parties	3rd Parties	Political Parties	3rd Parties	Political Parties
\$0	2	6	3	11	4	13
\$1 - \$5,000	5	1	5	5	11	1
\$5,001 - \$40,000	6	1	6	2	7	1
\$40,000 - \$99,000	3	1	4	0	6	1
\$99,001 - \$999,999	3	0	1	0	6	0
\$1,000,000 - \$1,999,999	1	1	2	1	1	1
More than \$2,000,000	2	2	1	2	2	2
<b>Advertising Spend</b>	<b>\$1,847,659</b>	<b>\$11,297,135</b>	<b>\$6,804,470</b>	<b>\$11,977,547</b>	<b>\$8,696,231</b>	<b>\$12,566,785</b>

known as third parties, have to register and report on their advertising activities with Elections Ontario like political parties and candidates do. Elections Ontario reviews those reports to ensure election finance laws are respected and a level playing field is maintained in an election.

Parties and candidates are subject to spending and contribution limits in election campaigns; third parties are not. Parties and their constituency associations are subject to contribution limits and reporting requirements outside election campaigns; third parties are not.

The Chief Electoral Officer believes that it is time to re-examine and re-formulate the rules that govern third party political advertisers given the significant and growing amount of money they spend both during and outside of elections, the latter which they are not required to report on. The Chief Electoral Officer believes that Ontario's election finance laws need to maintain a level playing field amongst those who advertise in support or against the election of parties and candidates.

Ontario's third party advertising rules are unique. While seven other jurisdictions in Canada require third party advertisers to register and report on their activities, Ontario is the only one of these jurisdictions in Canada that does not impose spending limits. It is important to note that, where other jurisdictions in Canada that have decided to regulate third parties, they have prescribed *lower* spending limits for them than apply to political parties and candidates.

Any review of third party rules also requires that our law's anti-collusion provisions be strengthened. The Chief Electoral Officer believes that this is necessary to ensure election finance laws are respected.

It is critical that legislative changes be made to strengthen third party regulations in elections since the problem is likely to increase with each election cycle. In the 2015 provincial budget, the government announced it wished to strengthen third party advertising rules. For this reason the Chief Electoral Officer will be making a number of specific recommendations in 2016 as to how the requirements in this area could be improved.

A detailed report on the finances of political entities, including third parties, is provided in this report in appendices F-N.

Since the drafting of this report, the government has introduced legislation to strengthen the regulation of third parties.

#### **Establish a single address authority**

***The Chief Electoral Officer recommends that a single address authority be established in Ontario. The address authority could be established by Elections Ontario or another government body.***

Among the most common complaints that Elections Ontario receives from electors, MPPs, parties and candidates is this: "Why, after living in the same home for 30 years, does Elections Ontario still not understand where I live?"

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

Each of Ontario's 444 municipalities manage their own address information independently. Elections Ontario then receives this information through the

Municipal Property Assessment Corporation and other sources, and uses it to communicate with electors and send them to the appropriate voting location. The difficulty stems in part from the fact that each municipality has its own addressing convention.

Elections Ontario is committed to doing what we can to help improve the quality of the information used to compile the list of electors and has made building an online registration tool a priority for the 2018 General Election. The e-Registration tool will enable electors to check, validate, change or add their information to the list of electors in advance of the election period. This tool will give electors direct control over how their information is captured for the list of electors.

An address authority – a single source authority – to determine standardized addressing (Street vs. St. vs. St) across Ontario from harmonizing one address per location, resolving duplicate addressing within the same municipality and assigning a geo-code to an address would not only help Elections Ontario but all organizations that struggle with addressing in the province.

#### **Scheduling the redistribution of Ontario's electoral district boundaries**

***The Chief Electoral Officer recommends that the Representation Act, 2005 be amended to provide a regular, scheduled process for reviewing the electoral districts and boundaries.***

As discussed earlier in this report, Ontario is the only province in Canada that does not have a regularly scheduled process for reviewing electoral districts and boundaries. However, regular updating

and a scheduled process for conducting such reviews and adjusting the electoral map to reflect population growth and demographic changes is essential to our democratic process.

Over the next 25 years Ontario's population is expected to rise by 32.7 per cent, or almost 4.4 million people, from an estimated 13.4 million in 2011 to 17.7 million in 2036. The Greater Toronto Area is projected to be the fastest growing region of the province with its population increasing by 2.8 million or 44.6 per cent to reach almost 9.2 million by 2036.

The Chief Electoral Officer continues to believe that the redistribution of electoral district boundaries should be a regularly scheduled process so that Ontario's electoral districts can reflect changing demographics from 2018 and into the future.

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

***The Chief Electoral Officer recommends that Ontario should establish common evaluative standards and a certification process for technology that is used in the electoral process in Ontario.***

Technology holds a lot of promise for the elections of the future. Increasingly, Ontarians expect that technology will be used to make voting easier, offer more choice to electors for how, when and where to vote and find efficiencies in the electoral process. Electoral agencies, including Elections Ontario, are turning to technologies to solve logistical challenges, such as the difficulty of finding nearly 80,000 to 100,000 Election Day staff that will be needed for future elections.

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

With more than 20 years of practical application behind us, we are now at a point where we need to learn from our past so that we can create best practices and develop guidance. Standards can provide consistent guidance for municipalities and the province to adopt proven technologies using a principled and measured approach.

It is critical that our approach to technology be intentional and evidence based. Even as the public expects electoral agencies to find efficiencies through technology, they are also increasingly aware of the possible failures of technologies. While there are many benefits to using technology, there are risks involved, as illustrated by recent failures of systems at large organizations.

As the public becomes more informed about software, malware and manipulation of technology data systems, they are increasingly interested in knowing exactly how technologies used in elections are preserving the integrity of our electoral process. For the public to trust the integrity of the electoral process they must be assured of the following:

- Technology used to cast a vote will accurately count that vote as intended.
- Technology used to cast a vote will uphold the secrecy of the vote.

- Technology used to tabulate votes will be verifiable and protected from tampering.
- Technology used to transmit election results will be verifiable and protected from tampering.

To ensure we maintain public trust in our electoral system as we increasingly adopt technology, the Chief Electoral Officer recommends that Ontario establish a set of common evaluative standards that will guide election administrators as they consider which technologies to adopt, how to evaluate those technologies and specific technical standards for technologies that are adopted into the electoral process.

#### **Extend the election calendar**

***The Chief Electoral Officer recommends an extended election calendar to ensure a well-functioning electoral process in a non-fixed-date environment.***

Between 2011 and 2014, Elections Ontario managed its business without a fixed date for the next General Election. Once the “snap” election of 2014 was called, Elections Ontario experienced significant difficulties opening returning offices on writ day and beginning to serve the public the next day, as legislated.

The Chief Electoral Officer considers a 29-day election calendar to be insufficient to ensure a successful election that serves Ontarians in a non-fixed-date election environment.

The 2014 election calendar was fortunately extended to 36 days because of intervening religious holidays. Without this extended calendar (which was ordered due to the particular circumstances) Elections Ontario would have faced numerous serious challenges.

An Ipsos Reid survey following the 2014 General Election found that 47 per cent of returning officers did not have sufficient time to manage the logistics of opening their field offices. Only 42 per cent agreed their IT equipment was installed on time.

An extended election calendar would provide returning officers with the time they need once an election is called to ensure a smooth and seamless voting experience for all electors.

#### **Simplify election calendar timing**

***The Chief Electoral Officer recommends that the legislation be amended to provide him with greater latitude for making decisions regarding the election calendar.***

Key dates in the election calendar are outlined in the *Election Act* and *Election Finances Act*. Some of these dates count forward from writ day, others count backward from Election Day and some count by Thursdays. As a result, the entire election calendar is affected in an inconsistent manner when the writ period deviates from the standard. This logistical difficulty could be lessened if the Chief Electoral Officer had more discretion to determine key dates.

#### **Establish a voting day that is not a school day**

***The Chief Electoral Officer recommends amending the Election Act to change the voting day to a time when schools are not in session (weekend or school holiday).***

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

in Ontario, and also because they tend to meet accessibility standards.

A voting day that is not a school day would provide for easier access to schools for electors and would help keep children safe.

Many democracies around the world hold their elections on the weekend. As voter turnout declines, it is worth noting that the other democracies that hold their elections on the weekends or school holidays generally have a much higher voter turnout rate than Canada. Holding elections on the weekend would be much more convenient for many electors and could potentially have a positive impact on voter turnout rate.

#### **Simplify the nomination, registration and endorsement processes**

***The Chief Electoral Officer recommends that the nomination, registration and endorsement process be integrated and simplified.***

The *Election Act* and *Election Finances Act* require candidates to complete a complex and convoluted process in which they have to complete up to three key tasks before they can become official candidates. In the 2014 General Election, all candidates were required under the *Election Act* to file their nomination papers with their local returning officer by 2:00 p.m. on May 22. Completion of that process ensured that each candidate's name would appear on the ballot. The *Election Act* also required that any candidates who wanted a party affiliation to appear beside their name on the ballot were required to seek the party's official endorsement; party leaders were then required to file endorsement forms with the Chief Electoral Officer by 2:00 p.m. on May 22.

Under the *Election Finances Act*, candidates must register to be eligible to incur campaign expenses and accept contributions. They have until the day before Election Day to file their registration with the Election Finances division at Elections Ontario. The process for the nomination, registration and endorsement is unnecessarily complicated and should be integrated and streamlined.

Since the drafting of this report, the government has introduced legislation to integrate and simplify the nomination, registration and endorsement process.

#### **Allow the provisional registration of individuals when they are 16**

***The Chief Electoral Officer recommends the provisional registration of individuals otherwise eligible to be added to the Permanent Register of Electors of Ontario when they are 16.***

An elector is more likely to vote if they know where and when to do so. Elections Ontario tells people where and when they can vote by sending them a Notice of Registration Card, which details all the pertinent information. Individuals who are included on the list of electors are automatically sent a Notice of Registration Card. Therefore, these people are more likely to vote than those who are not registered on the list.

Youth electors (18-25), meanwhile, have the lowest rate of voter registration of all age groups in Ontario. It stands to reason that making sure they are registered with Elections Ontario could improve the likelihood that they will vote. One of the most effective ways to register youth voters may be to register them before they graduate from high school. Currently, voter registration is restricted

to those at least 18 years of age; however, by that age, many youth have left high school and moved on to university/college or the workforce, where they become highly mobile and harder to communicate with.

Permitting early registration at age 16 would enable Elections Ontario to work with schools and Ontario's driver licensing program to ensure that young electors received maximum exposure to the registration process. Many high school teachers have expressed support for this concept, as it would enable their students to engage in a tangible action following their earlier civics education.

The voting age in Ontario would remain at 18 in a scenario that included provisional registration of younger individuals, with registration becoming active on an individual's 18th birthday. The provisional registration of young people will allow for greater opportunities to engage youth electors before they turn 18, which may lead to greater voter turnout among youth electors.

Since the drafting of this report, the government has introduced legislation that allows for the provisional registration of otherwise eligible individuals when they are 16.

#### **Enable a practical approach to communications**

***The Chief Electoral Officer recommends the Election Act and Election Finances Act allow for a more practical and discretionary approach to communications during an election period.***

The Acts were written at a time when print was the predominant medium for advertising and communication and they continue to require print advertising in a number of contexts. For example,

the current legislation requires Elections Ontario to publish the locations of advance polls in newspapers that reach the electoral district three days before the opening of the advance polls.

This is not only prohibitively expensive, but also inefficient; newspaper readership has been declining over the last decade, and many local newspapers have reduced their publishing schedule or have ceased to publish. At the same time, there is a growing acceptance of other communication channels, such as online and social media. The legislation should be amended so that the Chief Electoral Officer has greater discretion in selecting the appropriate communication channels for reaching electors.

#### **Provide easier access for campaigning**

***The Chief Electoral Officer recommends that the Election Act be amended so that it accords with federal regulations by permitting candidates to access apartment buildings, condominiums, co-operatives and student housing.***

Sometimes candidates and political parties have challenges accessing multi-unit dwellings. Under the existing legislation, access to multi-unit dwellings is governed by statutes that are beyond the mandate of Elections Ontario. The Chief Electoral Officer recommends that the *Election Act* provide candidates with access in a manner similar to how the issue is addressed federally via the *Canada Election Act*. The inconsistency between the two Acts causes confusion for electors and political entities.

Since the drafting of this report, the government has introduced legislation to establish an administrative penalty regime for landlords that do not

provide access to multi-unit dwellings to candidates and their canvassers.

#### **Eliminate the first advertising blackout period**

***The Chief Electoral Officer recommends that the legislation be updated to eliminate the first advertising blackout period in elections since it is outdated.***

The first blackout period was put in place to prevent the political party that formed the government from purchasing all of the available radio and broadcast advertising in advance of calling an election—thereby receiving an unfair advantage over the other parties. However, with the expansion in recent years of communication channels—including low-cost and highly effective social media channels and other methods—Elections Ontario no longer believes that one party can create an uneven playing field by purchasing the majority of available media. Therefore, the legislation is outdated and in need of reform.

During the 2014 General Election, there was a great deal of confusion among the parties and others about the types of advertising allowed during the first advertising blackout period. On writ day and throughout the blackout period, Elections Ontario received a high number of questions about the acceptability, for example, of using social media such as Facebook during the blackout period. Members of the public do not understand why only traditional media are regulated but not new forms of media. The simplest solution is to remove the first blackout period.

Since the drafting of this report, the government has introduced legislation that removes the first advertising blackout period.

### Move from a fall to a spring fixed-date election

*The Chief Electoral Officer recommends amending the legislation, which at present specifies a fixed date for General Elections as the first Thursday in October every four years, to a fixed date in the spring such as a date in early June.*

A spring voting day is preferable for many reasons:

- Municipal elections in Ontario run under a fixed-date system in which they are held in the fall. In 2018, the current fixed-date provincial election will run two weeks ahead of the municipal elections. Closely placed elections can lead to voter fatigue and a drop in participation at the polls.
- A spring Election Day affords more hours of sunlight and warmer weather, which enables candidates and canvassers to interact with the public more easily.
- Fewer important cultural days and days of religious significance occur in the spring than in the fall.
- Spring provides for a more convenient filing period for candidates and parties, who under the current system have to file in the following calendar year.

Since the drafting of this report, the government has introduced legislation that changes the timing of provincial elections to occur the first Thursday in June.

### Centralize campaign administration

*The Chief Electoral Officer recommends that the Election Act be amended so that registered political parties have access to all products and services provided to candidates.*

Elections Ontario provides elector information to candidates and, as a service, provides some of the same information to registered political parties. As the management of political campaigns becomes more centralized (and the Election Act meanwhile remains structured for a decentralized model), it becomes increasingly challenging to fulfill such information requests.

For example, during the 2014 General Election, Elections Ontario provided products such as the preliminary list of electors and the list of voting locations to the candidates, and to representatives at the parties' central campaign offices. What we provided centrally was not always identical to what was provided to candidates in the field, due to limitations in our software and systems. This causes frustration among our political stakeholders.

Since the drafting of this report, the government has introduced legislation that makes information that is currently required to be provided to candidates also be provided to registered political parties.

### Allow the levying of administrative penalties

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

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

In the 2014 General Election, as one example, Elections Ontario received several complaints alleging that political advertising was missing the proper authorization or that candidate campaign materials contained incorrect information. The Chief Electoral Officer believes this sort of minor transgression is important to penalize but that a full-blown prosecution and conviction in court may not necessarily be a proportionate outcome. Broader powers for the Chief Electoral Officer, like those exercised by other regulators, including the authority to levy administrative fines, to impose temporary suspensions, or to issue public reprimands could help promote compliance and would help instill public confidence in the electoral process.



**Since the drafting of this report, the Government of Ontario has addressed many of the Chief Electoral Officer's recommendations through the introduction of Bill 2, the Election Finances Statute Law Amendment Act, 2016 (received Royal Assent December 5, 2016), and Bill 45, the Election Statute Law Amendment Act, 2016 (received Royal Assent December 8, 2016). For more information on the amendments and changes introduced by this legislation, please visit [www.elections.on.ca](http://www.elections.on.ca).**



Office of the Chief Electoral Officer

# ***Election Act***

Financial Statements

For the Year Ended March 31, 2016



## **Elections Ontario**

**51 Rolark Drive  
Toronto ON M1R 3B1**

elections.on.ca  
1-888-668-8683

### **Responsibility for Financial Reporting**

The accompanying financial statements under the *Election Act* have been prepared in accordance with Canadian public sector accounting standards, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to February 6, 2017.

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

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

**Greg Essensa**

Chief Electoral Officer

February 6, 2017

**TTY:** 1-888-292-2312 **fax:** 416-326-6200 **e-mail:** info@elections.on.ca



*Independent Auditor's Report*

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

I have audited the accompanying financial statements of the Office of the Chief Electoral Officer under the Election Act, which comprise the statement of financial position as at March 31, 2016, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Opinion**

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer under the Election Act as at March 31, 2016 and its operations and accumulated surplus, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Toronto, Ontario  
February 6, 2017

**Bonnie Lysyk, MBA, CPA, CA, LPA**  
Auditor General



## Statement of Financial Position

As at March 31, 2016

	2015	2014
	\$	\$
<b>Financial assets</b>		
Cash	5,000,000	5,000,000
Accounts receivable (Note 4)	201,974	345,543
	5,201,974	5,345,543
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 5)	1,650,925	1,702,310
Due to the Province of Ontario (Note 6B)	831,017	832,722
Due to the Province of Ontario (Note 3)	2,661,915	2,810,511
	5,143,857	5,345,543
<b>Net Financial Assets</b>	58,117	—
<b>Non-financial assets</b>		
Tangible capital assets (Note 7)	7,879,340	9,472,027
Prepaid expenses	339,884	381,278
	8,219,224	9,853,305
<b>Accumulated surplus</b>	<b>8,277,341</b>	<b>9,853,305</b>

Commitments (Note 10)

See accompanying notes to financial statements.

Approved by:



Chief Electoral Officer

## Statement of Operations and Accumulated Surplus

For the Year Ended March 31, 2016

	Budget (Note 11) 2016	2016	Restated (Note 13) 2015
	\$	\$	\$
<b>Expenses</b>			
<b>Fee expenses</b>			
Returning officers	510,000	275,343	12,688,582
Election and poll clerks	363,800	131,702	9,081,307
Resource staff	157,800	67,580	3,424,649
Other assistants	74,400	32,065	1,856,142
Supervising deputy returning officers	47,700	29,558	1,189,626
Recruitment officers	46,700	22,278	1,165,312
Area managers	27,400	16,712	683,716
Automation co-ordinators	35,500	14,904	884,840
Poll revision assistants	57,700	13,874	1,439,942
Other election officers	14,800	8,796	370,635
Training officers	—	8,727	513,773
Revising agents	9,400	2,552	235,735
	1,345,200	624,091	33,534,259
<b>Operational expenses</b>			
Salaries and employee benefits (Note 6)	6,578,800	8,354,468	7,924,263
Office equipment and rentals	4,351,600	4,406,642	5,699,577
Information systems and consulting services	5,615,000	4,005,877	8,162,125
Head office rent, maintenance and security	1,435,000	1,372,433	1,185,516
Contract and other temporary help	2,583,900	1,238,615	4,788,088
Telephone, mail and shipping	921,900	697,150	2,800,974
Training related expenses	608,100	271,729	595,675
Management consulting services	564,500	259,614	251,976
Election forms and supplies	349,800	238,854	1,625,778
Poll and returning office rentals	225,600	144,159	5,634,840
Legal	200,100	132,598	380,073
Advertising	371,500	128,493	2,889,081
Travel	417,800	101,040	741,192
Notice of enumeration cards	132,000	24,365	6,769,226
List of electors	23,700	21,356	590,747
	24,379,300	21,397,393	50,039,131
<b>Amortization Expense</b>			
Amortization expense – tangible capital assets	—	3,201,464	2,768,087
<b>Total expenses</b>	<b>25,724,500</b>	<b>25,222,948</b>	<b>86,341,477</b>
<b>Revenue</b>			
Consolidated Revenue Fund (Note 3)		23,588,867	87,448,672
Gain on sale of capital assets		58,117	—
<b>Total revenue</b>		23,646,984	87,448,672
<b>Annual (Deficit)/Surplus</b>		(1,575,964)	1,107,195
<b>Accumulated Surplus, beginning of year</b>		9,853,305	8,746,110
<b>Accumulated Surplus, end of year</b>		8,277,341	9,853,305

See accompanying notes to financial statements.

## Statement of Changes in Net Financial Assets

For the Year Ended March 31, 2016

	2016	Restated (Note 13) 2015
	\$	\$
<b>Annual (Deficit)/Surplus</b>	(1,575,964)	1,107,195
(Acquisition) of tangible capital assets	(1,608,777)	(3,894,248)
Amortization of tangible capital assets	3,201,464	2,768,087
(Acquisition) of prepaid expense	(339,884)	(381,278)
Use of prepaid expense	381,278	400,244
<b>Increase/(decrease) in net financial assets</b>	<b>58,117</b>	—
<b>Net financial assets, beginning and end of year</b>	—	—

## Statement of Cash Flows

For the Year Ended March 31, 2016

	2016	Restated (Note 13) 2015
	\$	\$
<b>Operating Transactions</b>		
Accumulated Surplus	(1,575,964)	1,107,195
Amortization of tangible capital assets	3,201,464	2,768,087
Accrued employee benefits obligation	(1,705)	1,137,455
Gain on sale of capital asset	(58,117)	—
Changes in non-cash working capital		
(Increase)/Decrease in Accounts Receivable	143,569	(97,234)
(Increase)/Decrease in Prepaid Expenses	41,394	18,966
Increase/(Decrease) in Accounts Payable	(51,385)	(739,948)
(Decrease) in Due to Province of Ontario	(148,596)	(5,300,273)
Cash provided by operating transactions	1,550,660	(1,105,752)
<b>Capital Transactions</b>		
Purchase of tangible capital assets	(1,608,777)	(3,894,248)
Proceeds of disposal of tangible capital assets	58,117	—
Cash (applied to) capital transactions	(1,550,660)	(3,894,248)
<b>(Decrease) in cash</b>	—	(5,000,000)
<b>Cash, beginning of year</b>	5,000,000	10,000,000
<b>Cash, end of year</b>	5,000,000	5,000,000

## Notes to Financial Statements

For the Year Ended March 31, 2016

### 1. Nature of Operations

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

There were two by-elections administered during the year ended March 31, 2016. There was a General Election held on June 12, 2014. Salaries and employee benefits for the Chief Electoral Officer and for permanent staff of Elections Ontario are not defined as election fees and expenses under the *Election Act* but these expenses have been included in these financial statements to give the reader a full picture of the expenses of Elections Ontario (see Note 13).

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

### 2. Significant Accounting Policies

#### A) Basis of accounting

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles established by the Canadian Public Sector Accounting Board. The significant accounting policies used to prepare these statements are summarized below.

#### B) Revenue recognition

Revenue is recognized in the same period as the underlying expenses are incurred and committed.

#### C) Expense recognition

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

#### D) Tangible capital assets

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

Computer hardware and software	3 years
Furniture and equipment	5 years
Leasehold improvements	5 years

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

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

#### E) Financial instruments

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

- Cash is subject to an insignificant risk of change in value so carrying value approximates fair value; and
- Accounts receivable, accounts payable and accrued liabilities, and due to the Province of Ontario are recorded at cost.

- Accrued employee benefits obligation is recorded at cost based on the entitlements earned by employees up to March 31, 2016. A fair value estimate based on actuarial assumptions about when these benefits will actually be paid has not been made as it is not expected that there would be a significant difference from the recorded amount.

Elections Ontario does not use derivative financial instruments.

#### F) Prepaid expenses

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

#### G) Measurement uncertainty

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

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

### 3. Sources of Funds and Miscellaneous Revenues

Under the *Elections Act*, the Province of Ontario (Province) pays the election fees and expenses out of the Consolidated Revenue Fund. An accountable warrant, in the form of cash advances, has been provided to Elections Ontario for payments of expenses as they are incurred. Periodically, Elections Ontario

requests from the Province replenishments of the amounts spent and drawn down from the accountable warrant balance. The accountable warrant balance as at March 31, 2016 was \$5,000,000 (2015 - \$5,000,000). The Due to Province balance on the Statement of Financial Position represents the unspent accountable warrant balance at year end.

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

#### 4. Accounts Receivable

	2016	2015
Accounts receivable	25,421	765
HST receivable	176,553	344,778
	201,974	345,543

Accounts receivable largely relate to cost recoveries that have been received subsequent to year end and HST receivable. As a result, provisions for doubtful accounts are not necessary.

#### 5. Accounts Payable and Accrued Liabilities

	2016	2015
Operational expenses payable and accrued	1,268,269	1,359,152
Accrued benefits	33,850	38,425
Fees payable	348,806	304,733
	1,650,925	1,702,310

Operational expenses payable and accruals relate largely to normal business transactions with third-party vendors and are subject to standard commercial terms. Fees payable relate to fees paid to returning officers, and other persons for services performed under the *Election Act*. Accrued benefits are recorded based on employment arrangements and legislated entitlements.

### 6. Sources of Funds and Miscellaneous Revenues

#### A) Pension benefits

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

Election Ontario's annual payments of \$461,000 (2015 - \$517,000), are included in salaries and employee benefits costs in the Statement of Operations and Accumulated Surplus.

#### B) Accrued Employee Benefits Obligation

Although the costs of any legislated severance and unused vacation entitlements earned by employees are recognized by the Province when earned by eligible employees, these costs are also recognized in these financial statements. The costs for the year amounted to \$42,000 [2015 - (\$12,000)] and are included in salaries and employee benefits expense in the Statement of Operations and Accumulated Surplus. The

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

	2016	2015
Total liability for severance and vacation	1,179,823	1,137,455
Less: Due within one year and included in accounts payable and accrued liabilities	348,806	304,733
Accrued employee benefits obligation	831,017	832,722

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

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

## 7. Tangible Capital Assets

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$
<b>Cost</b>					
Opening balance, April 1, 2015	23,325,210	5,325,838	1,093,383	748,742	30,493,173
Additions	1,398,141	38,819	30,561	141,256	1,608,777
Disposals	(7,588,909)	—	(64,338)	—	(7,653,247)
Transfer from Software in development	4,676,973	(4,676,973)	—	—	—
Closing balance, March 31, 2016	21,811,415	687,684	1,059,606	889,998	24,448,703
<b>Accumulated amortization</b>					
Opening balance, April 1, 2015	19,459,515	—	892,830	668,801	21,021,146
Amortization	3,109,903	—	55,635	35,926	3,201,464
Disposals	(7,588,909)	—	(64,338)	—	(7,653,247)
Closing balance, March 31, 2016	14,966,129	—	884,127	704,727	16,554,983
<b>Net Book Value, March 31, 2016</b>	<b>6,830,906</b>	<b>687,684</b>	<b>175,479</b>	<b>185,271</b>	<b>7,879,340</b>

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$
<b>Cost</b>					
Opening balance, April 1, 2014	20,796,575	4,181,397	984,693	688,034	26,650,699
Additions	2,537,111	1,144,441	151,988	60,708	3,894,248
Disposals	(8,476)	—	(43,298)	—	(51,774)
Closing balance, March 31, 2015	23,325,210	5,325,838	1,093,383	748,742	30,493,173
<b>Accumulated amortization</b>					
Opening balance, April 1, 2014	16,812,640	—	869,007	623,186	18,304,833
Amortization	2,655,351	—	67,121	45,615	2,768,087
Disposals	(8,476)	—	(43,298)	—	(51,774)
Closing balance, March 31, 2015	19,459,515	—	892,830	668,801	21,021,146
<b>Net Book Value, March 31, 2015</b>	<b>3,865,695</b>	<b>5,325,838</b>	<b>200,553</b>	<b>79,941</b>	<b>9,472,027</b>

The majority of the tangible capital assets related to the in-house development of the Election Management System (EMS). At the end of March 31, 2016, the total capitalized cost for the development of the EMS is \$23,895,000, of which \$2,849,000 has been allocated to tangible capital assets needed to administer the *Election Finances Act*. The total net book value as of March 31, 2016 for the EMS is \$8,224,000, of which \$1,132,000 has been allocated to tangible capital assets needed to administer the *Election Finances Act*. The cost of the modules currently not in use is included in software in development. The EMS modules will continue to be developed and management will utilize this system to administer the 2018 general election.

## 8. Related Party Transactions

Elections Ontario provides certain administrative services such as accounting, human resources and information technology support for the administration of the *Election Finances Act* without charge.

Elections Ontario paid Infrastructure Ontario \$1,220,800 (2015 – \$1,036,800) for the use of office premises, \$48,000 (2015- \$48,000) of which was allocated for space needed to administer the *Election Finances Act*.

Elections Ontario also paid the Ministry of Finance \$2,911,500 (2015 - \$4,259,900) for information technology and other services provided by the Province's Guelph Data Centre, \$3,700(2015- \$21,500) of which was allocated to the *Election Finances Act*.

## 9. Financial Instruments

### A) Liquidity risk:

Liquidity risk is the risk that Elections Ontario will be unable to fulfill its obligations on a timely basis or at a reasonable cost. Elections Ontario manages its liquidity risk by monitoring its operating requirements. Elections Ontario

requests replenishments of the amounts spent and drawn down from the accountable warrant balance to ensure it has sufficient funds to fulfill its obligations. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

### B) Credit risk

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

It is management's opinion that Elections Ontario is not exposed to significant interest rate, currency, liquidity or credit risk arising from its financial instruments due to their nature.

## 10. Lease Commitments

In March 2015, Elections Ontario negotiated the extension of the lease agreement for an additional 5 years to May 31, 2020. A five year lease agreement was also signed for an office location in Toronto ending on August 31, 2020. Elections Ontario shares its main office space with the Office administering the *Election Finances Act* and the leasing costs are shared based on the square footage occupied by the respective offices.

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

	\$
Year ended March 31, 2017	1,171,100
2018	1,171,800
2019	1,173,500
2020	1,174,800
2021	211,400
	<b>4,902,600</b>

### 11. Budgeted Figures

Budgeted amounts are required to be disclosed under Canadian public sector accounting standards if the basis of accounting and the scope of activities are consistent with the actual results reported. The budget, which is approved by the Chief Electoral Officer, is prepared on a modified cash basis while the actual results are accounted for on an accrual basis. The schedule below reconciles the original approved budget with the restated budget figures disclosed in the Statement of Operations and Accumulated Surplus:

	<b>2016</b>
	<b>\$</b>
Original Approved Budget	27,812,200
Less: Planned Expenditures to be Capitalized	2,087,700
Restated Budget Figures	25,724,500

### 12. Reconciliation to Public Accounts Volume 1 Basis of Presentation

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

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Election Administration	7,217,246	6,840,549
Statutory Appropriation	15,809,258	80,309,953
<b>Total Statutory Expenses per Volume 1</b>	<b>23,026,504</b>	<b>87,150,502</b>
Purchase of capital assets	(1,608,777)	(3,894,248)
Amortization of capital assets	3,201,464	2,768,087
Change in accrued expenses	603,757	317,136
	<b>2,196,444</b>	<b>(809,025)</b>
Total expenses per audited financial statements	25,222,948	86,341,477

### 13. Restatement of Comparative Figures

Salaries, wages and employee benefits are paid out of funds appropriated by the Province; prior to 2015 they were not reflected in these financial statements because it is not required under the provisions of the *Election Act*. Beginning in fiscal 2016 management made the decision to include salaries, wages and employee benefits in these financial statements in order to give the reader a full picture of the expenses Election Ontario. The impact of this change on the prior year financial statement is shown below:

#### Statement of Financial Position:

Accounts Payable and accrued liabilities  
Accrued employee benefits obligation  
Due to the Province of Ontario (Note 3)

#### Statement of Operations and Accumulated Surplus:

Salaries and employee benefits  
Total Expenses

#### Revenue

Consolidated Revenue Fund – accountable warrant (note 3)

	<b>Previously Stated</b>	<b>2015 Change</b>	<b>Restated</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Accounts Payable and accrued liabilities	1,397,577	304,733	1,702,310
Accrued employee benefits obligation	–	832,722	832,722
Due to the Province of Ontario (Note 3)	3,947,966	1,137,455	2,810,511
Salaries and employee benefits	–	7,924,263	7,924,263
Total Expenses	78,417,214	7,924,263	86,341,477
Consolidated Revenue Fund – accountable warrant (note 3)	79,524,409	7,924,263	87,448,672

Office of the Chief Electoral Officer

# **Election Finances Act**

Financial Statements

For the Years Ended March 31, 2016



**Elections  
Ontario**

**51 Rolark Drive  
Toronto ON M1R 3B1**

elections.on.ca  
1-888-668-8683

## **Responsibility for Financial Reporting**

The accompanying financial statements under the *Election Finances Act* have been prepared in accordance with Canadian public sector accounting standards, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to February 6, 2017.

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

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

**Greg Essensa**

Chief Electoral Officer

February 6, 2017

**TTY:** 1-888-292-2312 **fax:** 416-326-6200 **e-mail:** info@elections.on.ca



*Independent Auditor's Report*

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

I have audited the accompanying financial statements of the Office of the Chief Electoral Officer under the *Election Finances Act*, which comprise the statement of financial position as at March 31, 2016, and the statements of operations and accumulated surplus, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments,

the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Opinion**

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer under the *Election Finances Act*, as at March 31, 2016 and the results of its operations and accumulated surplus and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Toronto, Ontario  
February 6, 2017

**Bonnie Lysyk, MBA, CPA, CA, LPA**  
Auditor General

## Statement of Financial Position

As at March 31, 2016

	2016	2015
	\$	\$
<b>Financial Sssets</b>		
Accounts receivable – consolidated revenue fund	1,311,902	4,778,478
	1,311,902	4,778,478
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 3)	1,172,619	4,619,404
Accrued employee benefits obligation (Note 5B)	139,283	159,074
	1,311,902	4,778,478
<b>Net Financial Assets</b>	—	—
<b>Non-financial Sssets</b>		
Tangible capital assets (Note 4)	1,171,706	1,084,592
<b>Accumulated Surplus</b>	<b>1,171,706</b>	<b>1,084,592</b>

### Commitments (Note 9)

See accompanying notes to financial statements.

Approved by:



Chief Electoral Officer

## Statement of Operations and Accumulated Surplus

For the Year Ended March 31, 2016

	2016 Budget (Note 11)	2016	2015
	\$	\$	\$
<b>Expenses</b>			
<b>Administrative and Operating</b>			
Salaries and employee benefits (Note 5)	1,025,900	934,641	1,037,583
Professional fees	524,800	121,960	242,943
Office supplies and expenses	146,800	73,256	142,051
Office rent	47,400	47,628	48,002
Telephone, mail and shipping	15,000	11,214	13,171
Other	25,200	2,084	1,057
Amortization		413,384	210,611
	1,785,100	1,604,167	1,695,418
<b>Subsidies (Note 6)</b>			
Campaign expenses			
- candidates	250,000	154,095	3,441,926
- parties	75,000	31,389	1,222,159
Audit fees			
Annual returns			
- constituency associations	359,100	304,175	330,337
- parties	39,900	24,502	36,130
Campaign returns			
- candidates	69,200	10,714	758,984
- parties	161,200	3,870	50,453
- constituency associations	27,900	4,677	334,766
Leadership Contestants	18,200	15,376	1,544
	1,000,500	548,798	6,176,299
<b>Total Expenses</b>	2,785,600	2,152,965	7,871,717
Less: Anonymous and excess contributions received (Note 2D)	1,000	28,359	61,922
<b>Net Expenses</b>	2,784,600	2,124,606	7,809,795
<b>Revenue</b>			
Consolidated Revenue Fund – Voted appropriation (Note 2E)		2,211,720	8,052,876
<b>Annual Surplus</b>		87,114	243,081
<b>Accumulated surplus, at beginning of year</b>		1,084,592	841,511
<b>Accumulated surplus, end of year</b>		1,171,706	1,084,592

See accompanying notes to financial statements.



## Statement of Cash Flows

For the Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Operating Transactions</b>		
Annual surplus	87,114	243,081
Amortization of tangible capital assets	413,384	210,611
Accrued employee benefits obligation	(19,791)	6,622
	480,707	460,314
Changes in non-cash working capital		
(Increase)/Decrease in accounts receivable-consolidated revenue fund	3,466,576	(3,493,357)
Increase/(Decrease) in accounts payable and accrued liabilities	(3,446,785)	3,486,735
	19,791	(6,622)
Cash provided by operating transactions	500,498	453,692
<b>Capital Transactions</b>		
Purchase of tangible capital assets	500,498	453,692
Cash provided by/(applied to) capital transactions	(500,498)	(453,692)
<b>(Increase) /decrease in cash</b>	—	—
<b>Cash, beginning of year</b>	—	—
<b>Cash, end of year</b>	—	—

See accompanying notes to financial statements.

## Notes to Financial Statements

For the Year Ended March 31, 2016

### 1. Nature of Operations

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

There were two by-elections and two leadership contests administered during the year ended March 31, 2016. There was a General Election held on June 12, 2014.

Eligible expenses and asset acquisitions under the Act are paid by the Office and are reimbursed out of the Consolidated Revenue Fund to the maximum of the voted appropriation.

### 2. Significant Accounting Policies

#### A) Basis of accounting

These financial statements have been prepared by management in accordance with public sector accounting standards established by the Canadian Public Sector Accounting Board. The significant accounting policies used to prepare these statements are summarized below.

#### B) Expense recognition

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

#### C) Revenue recognition – provincial funding

Revenue from the Province of Ontario (Province) is recognized in the same period as the underlying administrative and operating expenses and

subsidies are incurred. As a result, the total of accounts payable and accrued liabilities and accrued employee benefits obligation are equal to the amount of accounts receivable – consolidated revenue fund.

#### D) Revenue recognition – anonymous and excess contributions

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

#### E) Voted appropriations

The Office is funded through annual voted appropriations from the Province. As the voted appropriation is prepared on a modified cash basis, a surplus or deficit arises from the application of accrual accounting, including the capitalization and amortization of capital assets and the recognition of employee benefit costs earned to date that will be funded from future appropriations. For financial statement purposes, the appropriation has been restated on an accrual basis of accounting.

#### F) Tangible capital assets

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

Computer hardware and software	3 years
Furniture and equipment	5 years
Leasehold improvements	5 years

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

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

#### G) Financial instruments

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

- Accounts receivable are recorded at cost;
- Accounts payable and accrued liabilities are recorded at cost; and
- Accrued employee benefits obligation is recorded at cost based on the entitlements earned by employees up to March 31, 2016. A fair value estimate based on actuarial assumptions about when these benefits will actually be paid has not been made as it is not expected that there would be a significant difference from the recorded amount.

The Office does not use derivative financial instruments.

#### H) Subsidies

Campaign expense subsidies and audit fee subsidies for campaign returns are recorded in the fiscal year in which the election was held. Leadership contestant audit fee subsidies are recorded in the fiscal year in which the event took place. Annual returns audit fee subsidies are recorded in the fiscal year to which the returns relate. Audit fee subsidies are written off when the return to which the subsidy accrual

relates to is more than three years old from the financial statement date. Campaign expense subsidies are reviewed for write-off on an individual basis and are written off when the probability of payment is low.

#### I) Measurement uncertainty

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

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

#### 3. Accounts payable and accrued liabilities

	2016	2015
Subsidies payable	1,141,904	4,497,790
Administrative and operating liabilities	2,245	64,474
Accrued vacation	28,470	57,140
	1,172,619	4,619,404

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

#### 4. Tangible capital assets

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$
<b>Cost</b>					
Opening balance, April 1, 2015	1,777,591	632,913	58,828	46,511	2,515,843
Transfers from Software in development	567,205	(567,205)	—	—	—
Additions	483,578	16,920	—	—	500,498
Disposals	—	—	—	—	—
Closing balance, March 31, 2016	2,828,374	82,628	58,828	46,511	3,016,341
<b>Accumulated amortization</b>					
Opening balance, April 1, 2015	1,325,975	—	58,828	46,448	1,431,251
Amortization	413,321	—	—	63	413,384
Disposals	—	—	—	—	—
Closing balance, March 31, 2016	1,739,296	—	58,828	46,511	1,844,635
<b>Net Book Value, March 31, 2016</b>	1,089,078	82,628	—	—	1,171,706

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$
<b>Cost</b>					
Opening balance, April 1, 2014	1,480,080	490,715	59,920	46,511	2,077,226
Additions	311,494	142,198	—	—	453,692
Disposals	(13,983)	—	(1,092)	—	(15,075)
Closing balance, March 31, 2015	1,777,591	632,913	58,828	46,511	2,515,843
<b>Accumulated amortization</b>					
Opening balance, April 1, 2014	1,134,756	—	57,904	43,055	1,235,715
Amortization	205,202	—	2,016	3,393	210,611
Disposals	(13,983)	—	(1,092)	—	(15,075)
Closing balance, March 31, 2015	1,325,975	—	58,828	46,448	1,431,251
<b>Net Book Value, March 31, 2015</b>	451,616	632,913	—	63	1,084,592

The majority of the computer software relates to the in-house development of the Election Management System (EMS). At the end of March 31, 2016, the total capitalized cost for the development of the EMS is \$23,895,000 of which \$2,849,000 has been allocated to tangible assets needed to administer the Act. The total net book value as of March 31, 2016 for the EMS is \$8,224,000, of which \$1,132,000 has been allocated to tangible capital assets needed to administer the Act. The cost of the modules currently not in use is included in software in development. The EMS modules will continue to be developed and management plans to utilize this system to administer the 2018 general election.

## 5. Employee Future Benefits

### A) Pension benefits

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

The Office's annual payments of \$50,000 (2015 - \$62,000), are included in salaries and employee benefits costs in the Statement of Operations and Accumulated Surplus.

### B) Accrued employee benefits obligation

Although the costs of any legislated severance and unused vacation entitlements earned by employees are recognized by the Province when earned by eligible employees, these costs are also recognized in these financial statements. The costs for the year amounted to (\$48,000) [2015 - \$17,000] and are included in salaries and employee benefits expense in the Statement of Operations and Accumulated Surplus. The total

liability for these costs is reflected in the accrued employee benefits obligation, less any amounts payable within one year, which is included in accounts payable and accrued liabilities, as follows:

	2016	2015
Total liability for severance and vacation	167,753	216,214
Less: Due within one year and included in accounts payable and accrued liabilities	28,470	57,140
Accrued employee benefits obligation	139,283	159,074

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

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

## 6. Subsidies

The Act requires payment of various subsidies. The subsidy amounts noted below are effective from January 1, 2014 until December 31, 2018.

- Candidate campaign expenses to every registered candidate who receives at least 15% of the popular vote in an electoral district. The reimbursed amount is the lesser of 20% of the candidate's campaign expenses or 20% of the allowable maximum campaign expenditure limit of \$1.28 per eligible voter. Candidates in designated northern electoral districts may receive an additional \$9,310.
- Campaign expenses to every registered party that receives at least 15% of the popular vote in any electoral district. The reimbursed amount is five cents per eligible voter in each electoral district.

- Audit fees for annual and campaign returns of each registered constituency association to a maximum of \$798 per return.
- Audit fees for annual and campaign returns of each registered party to a maximum of \$1,596 per return.
- Audit fees for campaign returns of each candidate to a maximum of \$1,330 per return.
- Audit fees for campaign returns of each leadership contestant to a maximum of \$1,064 per return.

## 7. Related Party Transactions

Certain administrative services such as accounting, human resources and information technology support needed to administer the Act are provided by the Office of the Chief Electoral Officer without charge.

The Office of the Chief Electoral Officer allocated \$48,000 (2015 - \$48,000) for the use of office premises needed to administer the Act.

The Office of the Chief Electoral Officer allocated \$3,700 (2015 - \$21,500) for information technology and other services provided by the Ministry of Finance needed to administer the Act.

## 8. Financial Instruments

### A) Liquidity risk:

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

## B) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss to the other party by failing to discharge an obligation. The Office is exposed to credit risk principally through balances receivable from the Province.

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

## 9. Lease commitments

In March 2015, the Office negotiated the extension of the lease agreement for an additional 5 years to May 31, 2020. Annual charges by the Office of the Chief Electoral Officer for office rent are based on the square footage occupied and the amounts for future lease commitments related to space needed to administer the Act are as follows:

	\$
Year ended March 31, 2017	47,400
2018	47,400
2019	47,400
2020	47,400
2021	7,900
	197,500

## 10. Reconciliation to Public Accounts Volume 1 Basis of Presentation

The Office's Statement of Expenses presented in Volume 1 of the Public Accounts of Ontario was prepared on a basis consistent with the accounting policies followed for preparation of the Estimates submitted for approval to the Board of Internal Economy, under which purchases of tangible capital assets are expensed in the year of acquisition rather than being capitalized and amortized over their useful lives. Volume 1 also

excludes the accrued subsidy fees payable, employee future benefit costs and other administrative expenses paid after late April 2016. The estimates, which are prepared on the same basis of accounting as the total expenses reported in Volume 1 of the Public Accounts of Ontario, were approved at \$7,354,800 (2015 - \$9,449,000) for fiscal year 2016. A reconciliation of total expenses reported in Volume 1 to the net expenses reported in these financial statements is as follows:

	2016	2015
	\$	\$
Total expenses per Volume 1	5,657,474	4,566,761
Accrued subsidy fees payable	(3,355,886)	3,477,887
Change in accrued administrative expenses	(590,366)	(445,464)
Amortization of capital assets	413,384	210,611
	(3,532,868)	3,243,034
Net expenses per audited financial statements	2,124,606	7,809,795

### 11. Budget

Budgeted amounts are required to be disclosed under Canadian public sector accounting standards with the basis of accounting and the scope of activities being consistent with the actual results reported. The budget, which is approved by the Board of Internal Economy, is prepared on a modified cash basis while the actual results are accounted for on an accrual basis. The schedule

below reconciles the original approved budget with the restated budget figures disclosed in the Statement of Operations and Accumulated Surplus:

	2016
	\$
Original Approved Budget – Estimates	7,354,800
Less: Expenditures Accrued in Prior Year	(4,159,700)
Planned Expenditures to be Capitalized	(410,500)
Restated Budget Figures	2,784,600

### 12. Statement of Change in Net Financial Assets

A statement of change in net financial assets was not presented as the information it would provide is readily available from these financial statements.

# > Appendices

## Appendix A: Organizational Overview

The Chief Electoral Officer of Ontario is appointed under the province's *Election Act* and is an officer of the Legislative Assembly. The Office of the Chief Electoral Officer, operating as "Elections Ontario," is a non-partisan office of the Legislative Assembly of Ontario and is responsible for the conduct of general elections, by-elections and referenda. Elections Ontario also oversees the registration and regulation of the financial activity of Ontario's provincial political parties, constituency associations, candidates, leadership contestants and third party advertisers.

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

1

### VISION

Elections Ontario's Vision is to build modern services for Ontarians that put the needs of electors first. In meeting its vision, Elections Ontario will continue to innovate and lead in defining key benchmarks for electoral administration.

2

### MISSION

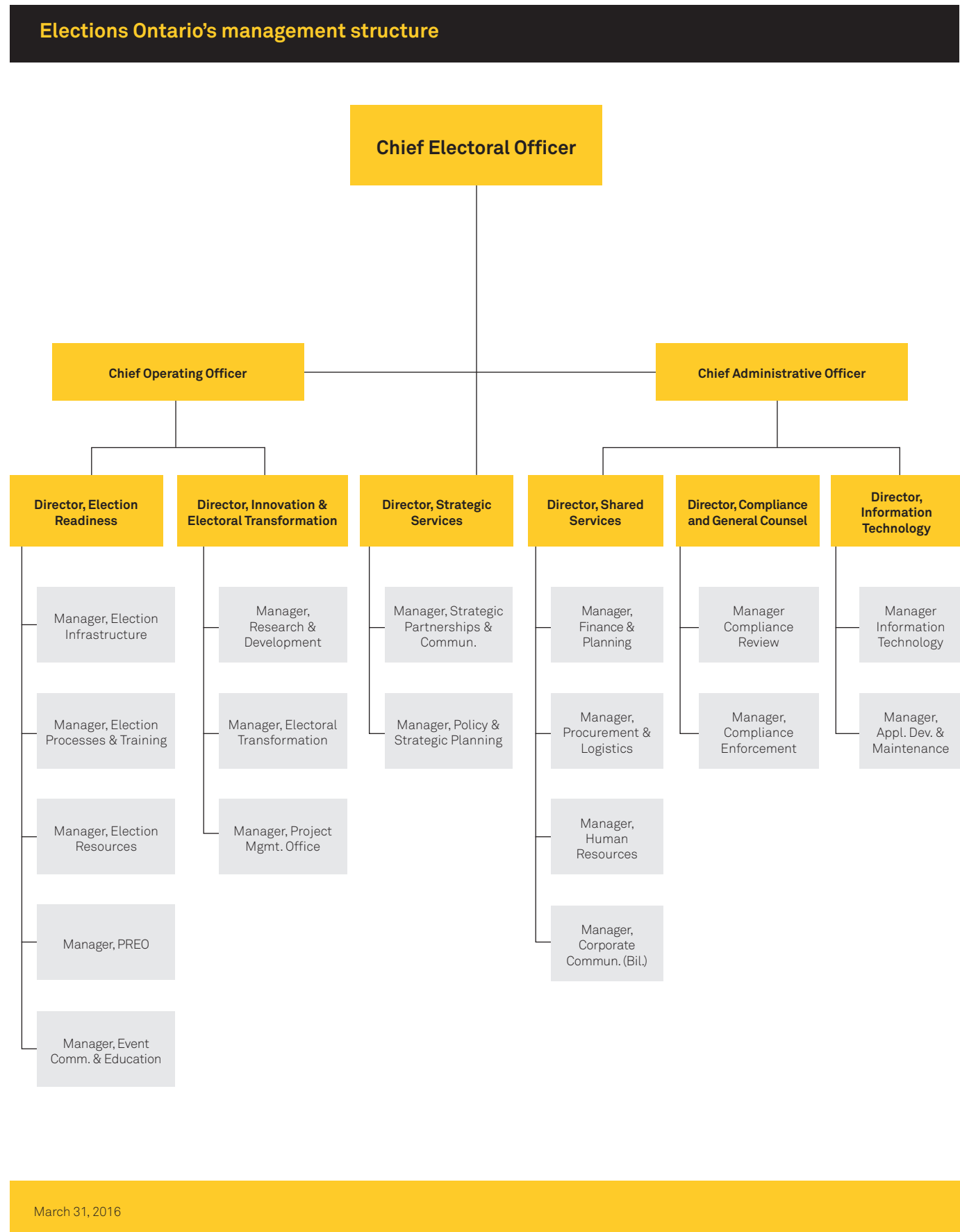
Elections Ontario's mission is to uphold the integrity and accessibility of the electoral process and to manage elections in an efficient, fair and impartial manner.

3

### MANDATE

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

	Mission	Vision
<b>Strategic Cluster</b>		
<b>Strategic Services</b>	Our mission is to ensure a common understanding, alignment and execution of Elections Ontario's strategic priorities by providing service-oriented support for policy, corporate planning, performance monitoring, communications and stakeholder partnerships.	The vision of the Strategic Services Division is for Elections Ontario to strengthen its internal performance measurement to promote greater efficiency, transparency and accountability; to support timely evidence-based decision-making; and to maintain our position as an industry leader in election administration excellence.
<b>Operational Cluster</b>		
<b>Election Readiness</b>	Our mission is to deliver accessible, impartial and efficient elections that put the elector first and ensure that Elections Ontario maintains a state of readiness to deliver an electoral event.	The vision of the Election Readiness Division is to position Elections Ontario as an international leader in election event readiness, management and delivery, as well as ensure a clearly defined footprint for electoral event quality, repeatability and consistency.
<b>Innovation and Electoral Transformation</b>	Our mission is to drive innovation and build capacity within the organization in support of the next generation election by transforming the way Elections Ontario delivers on its mandate.	The vision of the Innovation and Electoral Transformation Division is for technological or pioneering advancements and processes to provide electors with greater options for how they can vote.
<b>Administrative Cluster</b>		
<b>Shared Services</b>	Our mission is to support Elections Ontario by providing functional direction, guidance and leadership on the management of human resources, financial planning, corporate communications and procurement initiatives.	The vision of the Shared Services Division is to ensure Elections Ontario is robust in its internal capabilities to properly support the organization's desired future state to provide electors with modern services.
<b>Information Technology</b>	Our mission is to provide quality information technology products, services and technical expertise to the organization to support the delivery of electoral administration and corporate decision-making.	The vision of the Information Technology Division is to excel at providing Elections Ontario with innovative technology solutions that meet the technological needs of the next generation elections.
<b>Compliance and General Counsel</b>	Our mission is to ensure that the integrity of the electoral process is upheld by enforcing Elections Ontario's legislated requirements and regulating non-compliance.	The vision of the Compliance Division is to foster trust with stakeholders by continuously improving Elections Ontario's oversight mechanisms.



## Appendix B: Registered political parties as of December 31, 2015

Party Name	Party Name or Abbreviation to be shown in any Election Documents
<b>New Democratic Party of Ontario</b>	Ontario NDP/NPD
<b>Ontario Liberal Party</b>	Ontario Liberal Party
<b>Progressive Conservative Party of Ontario</b>	PC Party of Ontario
<b>Communist Party of Canada (Ontario)</b>	Communist
<b>Ontario Libertarian Party</b>	Libertarian
<b>Freedom Party of Ontario</b>	Freedom Party of Ontario
<b>Green Party of Ontario</b>	Green Party of Ontario
<b>New Reform Party of Ontario</b>	New Reform Party of Ontario
<b>Ontario Provincial Confederation of Regions Party</b>	Ontario Provincial Confederation of Regions Party
<b>Party for People with Special Needs</b>	Party for People with Special Needs
<b>Northern Ontario Heritage Party</b>	Northern Ontario Heritage Party
<b>Canadians' Choice Party</b>	CCP
<b>The Peoples Political Party</b>	The People
<b>Pauper Party of Ontario</b>	Paupers
<b>Vegan Environmental Party</b>	Vegan Environmental Party
<b>Equal Parenting Party</b>	E.P.P.
<b>None of the Above Party of Ontario</b>	None of the Above Party (NOTA)
<b>Ontario Moderate Party</b>	Ontario Moderate Party
<b>Trillium Party of Ontario</b>	Trillium Party TPO

Date of registration	Registration method
February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
September 3, 1975	Petitioning process under the <i>Election Finances Reform Act</i>
August 18, 1976	Petitioning process under the <i>Election Finances Reform Act</i>
Registered as "Unparty Party (Ontario)" on November 26, 1980. Renamed October 19, 1983.	Petitioning process under the <i>Election Finances Reform Act</i>
July 4, 1984	Petitioning process under the <i>Election Finances Reform Act</i>
Registered as "Family Coalition Party of Ontario" on June 10, 1987. Renamed on January 20, 2015.	Petitioning process under the <i>Election Finances Act</i>
May 30, 1990	Petitioning process under the <i>Election Finances Act</i>
September 18, 2007	Candidate endorsement process under the <i>Election Finances Act</i>
August 5, 2010	Petitioning process under the <i>Election Finances Act</i>
September 12, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
September 13, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
September 14, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
September 14, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
April 30, 2014	Petitioning process under the <i>Election Finances Act</i>
May 15, 2014	Candidate endorsement process under the <i>Election Finances Act</i>
May 22, 2014	Candidate endorsement process under the <i>Election Finances Act</i>
May 22, 2014	Candidate endorsement process under the <i>Election Finances Act</i>

## Appendix C: Requests to register the name of a new political party during 2015

Date of Chief Electoral Officer decision	Name requested	Abbreviation requested	Chief Electoral Officer decision
March 13, 201	Conservative Party of Ontario (A request by Robert Scott)	CPO	Name: Not Acceptable Abbreviation: Not Acceptable
March 13, 2015	World United Party of Canada (A request by Monika Desai)	WUPC	Name: Acceptable Abbreviation: Acceptable  Revoked on July 6, 2015
April 30, 2015	Ontario Trust (A request by Robert Scott)	OT	Name: Acceptable Abbreviation: Acceptable
April 30, 2015	Royal Canadian Equity Party (A request from Gord Vass)	Royal Canadian Equity Party	Name: Acceptable Abbreviation: Acceptable
July 6, 2015	United Party of Ontario (A request from Robert Cameron)	United Party	Name: Acceptable Abbreviation: Acceptable
August 14, 2015	Quinte West Party (A request by Bill Bowen)	Q.W.P.	Name: Acceptable Abbreviation: Acceptable
August 14, 2015	Canadian Workers Party (A request by Bill Bowen)	C.W.P.	Name: Not Acceptable Abbreviation: Not Acceptable
August 14, 2015	30th CENTURY PARTY (A request by Max Power)  Withdrawn on March 24, 2016.	XXX	Name: Acceptable Abbreviation: Not Acceptable
August 14, 2015	Multicultural Party of Ontario (A request by Michael Luczkiw)	ALOHA	Name: Acceptable Abbreviation: Not Acceptable

## Appendix D: Registered constituency association changes by party during 2015

Party name	Number of registered constituency associations	
	as at January 1, 2015	as at December 31, 2015
Canadians' Choice Party	2	2
Communist Party of Canada (Ontario)	3	0
Equal Parenting Party	3	3
Freedom Party of Ontario	7	9
Green Party of Ontario	51	50
New Democratic Party of Ontario	105	106
New Reform Party of Ontario	19	7
Northern Ontario Heritage Party	4	4
Ontario Liberal Party	107	107
Ontario Libertarian Party	3	3
Ontario Provincial Confederation of Regions Party	3	3
Party for People with Special Needs	8	8
Pauper Party of Ontario	3	3
Progressive Conservative Party of Ontario	106	107
The Peoples Political Party	2	3
Vegan Environmental Party	2	0
<b>TOTAL</b>	<b>428</b>	<b>415</b>



## Appendix E: Description of Financial Returns and Contribution Limits

### Financial Returns

Elections Ontario is responsible for the review and approval of all financial statements submitted by registered political parties, candidates, constituency associations, leadership contestants and third party advertisers registered under the *Election Finances Act*. All returns filed with Elections Ontario are available to the public at our headquarters and summary statements are presented on the Elections Ontario website.

All financial statements (including the list of contributors over \$100) are posted to the website on an 'As Submitted' basis within a target of 30 business days of the filing deadline. Revisions to the information submitted, that may be identified during the compliance review process, are ultimately reflected in the 'Final' version of the documents that are posted to the website when approved.

All financial reports filed with Elections Ontario are reviewed to ensure compliance with the provisions of the *Election Finances Act*. The financial information in this report and the accompanying appendices, reflect the information as filed with the Chief Electoral Officer and are subsequently revised to the date of publication. Election Finance information within the Elections Ontario website will be updated as revisions become available.

### Contribution Limits

In a year not including any campaign period, contributions may be made to a registered political party up to a limit of \$9,975. In any campaign period, contributions may be made up to an additional limit of \$9,975 in relation to the election in that period.

There are also limits on contributions that may be accepted by a registered constituency association or candidate:

- In a given year, contributions may be made to any one registered constituency association up to a limit of \$1,330 and a total contribution to all constituency associations of the same registered political party up to a limit of \$6,650.
- In any campaign period, contributions may be made to any one registered candidate up to a limit of \$1,330 and a total contribution to all registered candidates of the same registered political party up to a limit of \$6,650.

Table: Contribution limits

	Contribution limits from January 1, 2015 to December 31, 2018				
	To a political party	To a constituency Association		To a candidate	
		Each	To the associations of one party	Each	To the candidates of one party
<b>Annual contribution limit</b>	\$9,975	\$1,330	\$6,650	Not permitted	
<b>Limit during a campaign period</b>	Extra amount of \$9,975 over the annual limit	No extra amount over the annual limit		\$1,330	\$6,650

**Appendix F:** Summary of Financial Data Extracted from Registered Political Parties' Campaign Period Financial Statements for the September 3, 2015 Simcoe North By-election

	Canadians' Choice Party	Communist Party of Canada (Ontario)	Equal Parenting Party	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party of Ontario	New Reform Party of Ontario	None of the Above Party
STATEMENT OF REVENUE AND EXPENSES	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>								
Net Contributions	-	-	-	-	-	187,633	-	-
Transfers	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	-	-	-	-	-	<b>187,633</b>	-	-
<b>Expenses</b>								
Transfers	-	-	-	-	-	41,062	-	-
Expenses Subject to Limitation	-	-	-	-	1,624	5,330	-	-
Other	-	-	-	-	689	9,151	-	-
<b>TOTAL EXPENSES</b>	-	-	-	-	-	<b>41,062</b>	-	-
<b>EXCESS REVENUE OVER EXPENSES</b>	-	-	-	-	689	9,151	-	-
Subsidy from Chief Election Officer	-	-	-	-	-	5,330	-	-
<b>Campaign Period Surplus (Deficit)</b>	-	-	-	-	<b>(2,313)</b>	<b>137,421</b>	-	-
Campaign Expense Limitation	-	-	-	-	77,765	77,765	-	-
<b>Contribution Sources</b>								
Individuals	-	-	-	-	-	187,633	-	-
Corporations	-	-	-	-	-	-	-	-
Trade Unions	-	-	-	-	-	-	-	-
<b>TOTAL CONTRIBUTIONS</b>	-	-	-	-	-	<b>187,633</b>	-	-
<b>Average Contribution</b>								
Individuals	-	-	-	-	-	1,027	-	-
Corporations	-	-	-	-	-	-	-	-
Trade Unions	-	-	-	-	-	-	-	-

Northern Ontario Heritage Party	Ontario Liberal Party	Ontario Libertarian Party	Ontario Moderate Party	Ontario Provincial Confederation of Regions Party	Party for People with Special Needs	Pauper Party of Ontario	Progressive Conservative Party of Ontario	The Peoples Political Party	Trillium Party of Ontario	Vegan Environmental Party
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	2,360,796	-	-	-	-	-	1,418,177	4,935	-	-
-	-	-	-	-	-	-	22,800	-	-	-
-	265,210	-	-	-	-	-	-	-	-	-
<b>-</b>	<b>2,626,006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,440,977</b>	<b>4,935</b>	<b>-</b>	<b>-</b>
-	85,475	-	-	-	-	-	10,941	-	-	-
-	28,464	-	-	-	-	-	53,519	5,073	-	-
-	7,188	-	-	-	-	-	29,699	208	-	-
<b>-</b>	<b>121,127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,159</b>	<b>5,281</b>	<b>-</b>	<b>-</b>
-	2,504,879	-	-	-	-	-	1,346,819	(346)	-	-
-	4,860	-	-	-	-	-	4,860	-	-	-
<b>-</b>	<b>2,509,739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,351,679</b>	<b>(346)</b>	<b>-</b>	<b>-</b>
-	77,765	-	-	-	-	-	77,765	77,765	-	-
-	458,963	-	-	-	-	-	916,255	4,435	-	-
-	1,498,787	-	-	-	-	-	500,172	500	-	-
-	403,046	-	-	-	-	-	1,750	-	-	-
<b>-</b>	<b>2,360,796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,418,177</b>	<b>4,935</b>	<b>-</b>	<b>-</b>
-	499	-	-	-	-	-	100	403	-	-
-	2,147	-	-	-	-	-	1,743	500	-	-
-	2,303	-	-	-	-	-	1,750	-	-	-

**Appendix G:** Summary of Financial Data Extracted from the Registered Political Parties' 2015 Annual Financial Statements

	Canadians' Choice Party	Communist Party of Canada (Ontario)	Equal Parenting Party	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party of Ontario	New Reform Party of Ontario	None of the Above Party
A. STATEMENT OF REVENUE AND EXPENSES	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>								
Net Contributions	800	31,717	10,471	28,836	444,099	2,511,396	-	-
Transfers	-	455	-	-	14,237	321,663	-	-
Other	-	-	-	-	6,674	40,587	-	-
<b>TOTAL REVENUE</b>	<b>800</b>	<b>32,172</b>	<b>10,471</b>	<b>28,836</b>	<b>465,010</b>	<b>2,873,646</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>								
Transfers	-	-	-	-	4,397	908,260	-	-
Other	695	29,225	10,705	28,813	464,642	2,170,723	-	47
<b>TOTAL EXPENSES</b>	<b>695</b>	<b>29,225</b>	<b>10,705</b>	<b>28,813</b>	<b>469,039</b>	<b>3,078,982</b>	<b>-</b>	<b>47</b>
<b>EXCESS REVENUE OVER EXPENSES</b>	<b>105</b>	<b>2,948</b>	<b>(234)</b>	<b>23</b>	<b>(4,029)</b>	<b>(205,337)</b>	<b>-</b>	<b>-</b>
Election Campaign Period Surplus (Deficit)	-	-	-	-	(15,504)	223,552	-	-
Adjusted Prior Period Surplus (Deficit)	437	3,488	1,150	4,358	126,333	(4,885,670)	-	-
<b>Surplus (Deficit) at Year End</b>	<b>542</b>	<b>6,435</b>	<b>916</b>	<b>4,381</b>	<b>106,800</b>	<b>(4,867,454)</b>	<b>-</b>	<b>-</b>
<b>Contribution Sources</b>								
Individuals	800	31,317	-	28,551	439,746	1,860,726	-	-
Corporations	-	400	10,471	285	4,353	151,818	-	-
Trade Unions	-	-	-	-	-	498,851	-	-
<b>TOTAL CONTRIBUTIONS</b>	<b>800</b>	<b>31,717</b>	<b>10,471</b>	<b>28,836</b>	<b>444,099</b>	<b>2,511,396</b>	<b>-</b>	<b>-</b>
<b>Average Contribution</b>								
Individuals	400	348	-	414	204	152	-	-
Corporations	-	400	5,236	285	2,176	3,531	-	-
Trade Unions	-	-	-	-	-	3,394	-	-
<b>B. STATEMENT OF ASSETS AND LIABILITIES</b>								
<b>Assets</b>								
<b>TOTAL ASSETS</b>	<b>542</b>	<b>9,260</b>	<b>1,167</b>	<b>4,381</b>	<b>115,676</b>	<b>1,105,499</b>		
<b>Liabilities and Surplus</b>								
Liabilities	-	2,825	251	-	8,876	5,972,954	-	-
Surplus (Deficit)	542	6,435	916	4,381	106,800	(4,867,454)	-	-
<b>TOTAL LIABILITIES AND SURPLUS (DEFICIT)</b>	<b>542</b>	<b>9,260</b>	<b>1,167</b>	<b>4,381</b>	<b>115,676</b>	<b>1,105,499</b>		

Northern Ontario Heritage Party	Ontario Liberal Party	Ontario Libertarian Party	Ontario Moderate Party	Ontario Provincial Confederation of Regions Party	Party for People with Special Needs	Pauper Party of Ontario	Progressive Conservative Party of Ontario	The Peoples Political Party	Trillium Party of Ontario	Vegan Environmental Party
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	4,149,120	25,876	-	400	35,077	-	2,082,434	15,425	-	423
-	637,963	-	-	-	-	-	617,936	-	-	-
-	917,682	354	-	-	-	-	874,593	-	-	-
<b>-</b>	<b>5,704,765</b>	<b>26,230</b>	<b>-</b>	<b>400</b>	<b>35,077</b>	<b>-</b>	<b>3,574,963</b>	<b>15,425</b>	<b>-</b>	<b>423</b>
-	569,741	-	-	-	-	-	216,531	-	-	-
-	7,855,294	17,839	-	23	33,820	-	4,417,515	17,174	-	96
<b>-</b>	<b>8,425,035</b>	<b>17,839</b>	<b>-</b>	<b>23</b>	<b>33,820</b>	<b>-</b>	<b>4,634,047</b>	<b>17,174</b>	<b>-</b>	<b>96</b>
-	(2,720,270)	8,390	-	377	1,257	-	(1,059,084)	(1,749)	-	327
-	5,129,026	-	-	-	-	-	2,181,949	320	-	-
<b>463</b>	<b>(5,321,391)</b>	<b>17,716</b>	<b>-</b>	<b>91</b>	<b>(602)</b>	<b>-</b>	<b>(7,223,812)</b>	<b>(162)</b>	<b>-</b>	<b>1,477</b>
<b>463</b>	<b>(2,912,635)</b>	<b>26,106</b>	<b>-</b>	<b>467</b>	<b>655</b>	<b>-</b>	<b>(6,100,947)</b>	<b>(1,591)</b>	<b>-</b>	<b>1,803</b>
-	1,825,109	25,036	-	400	35,077	-	1,251,771	15,425	-	423
-	1,960,416	840	-	-	-	-	820,103	-	-	-
-	363,595	-	-	-	-	-	10,560	-	-	-
<b>-</b>	<b>4,149,120</b>	<b>25,876</b>	<b>-</b>	<b>400</b>	<b>35,077</b>	<b>-</b>	<b>2,082,434</b>	<b>15,425</b>	<b>-</b>	<b>423</b>
-	188	53	-	400	974	-	111	812	-	211
-	2,171	99	-	-	-	-	1,562	-	-	-
-	1,676	-	-	-	-	-	5,280	-	-	-
<b>557</b>	<b>2,148,106</b>	<b>29,553</b>	<b>-</b>	<b>467</b>	<b>7,671</b>	<b>-</b>	<b>1,046,705</b>	<b>(2)</b>	<b>-</b>	<b>1,803</b>
94	5,060,741	3,447	-	-	7,015	-	7,147,652	1,589	-	-
463	(2,912,635)	26,106	-	467	655	-	(6,100,947)	(1,591)	-	1,803
<b>557</b>	<b>2,148,106</b>	<b>29,553</b>	<b>-</b>	<b>467</b>	<b>7,671</b>	<b>-</b>	<b>1,046,705</b>	<b>(2)</b>	<b>-</b>	<b>1,803</b>

**Appendix H:** Summary of Financial Data Extracted from Registered Political Parties' Campaign Period Financial Statements for the February 11, 2016 Whitby-Oshawa By-election

	Canadians' Choice Party	Communist Party of Canada (Ontario)	Equal Parenting Party	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party of Ontario	None of the Above Party of Ontario
STATEMENT OF REVENUE AND EXPENSES	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Net Contributions	-	-	-	-	-	284,097	420
Transfers	-	-	-	-	-	69,034	-
Other	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	-	-	-	-	-	<b>284,097</b>	<b>420</b>
<b>Expenses</b>							
Transfers	-	-	-	-	10	114,177	-
Expenses Subject to Limitation	-	-	-	-	970	11,362	-
Other	-	-	-	-	2,269	13,095	16
<b>TOTAL EXPENSES</b>	-	-	-	-	<b>3,248</b>	<b>138,634</b>	<b>16</b>
<b>EXCESS REVENUE OVER EXPENSES</b>	-	-	-	-	<b>(3,248)</b>	<b>214,497</b>	<b>404</b>
Subsidy from Chief Election Officer	-	-	-	-	-	5,603	-
<b>Campaign Period Surplus (Deficit)</b>	-	-	-	-	<b>(3,248)</b>	<b>220,100</b>	<b>404</b>
Campaign Expense Limitation	-	-	-	-	89,644	89,644	89,644
<b>Contribution Sources</b>							
Individuals	-	-	-	-	-	64,571	420
Corporations	-	-	-	-	-	74,325	-
Trade Unions	-	-	-	-	-	145,201	-
<b>TOTAL CONTRIBUTIONS</b>	-	-	-	-	-	<b>284,097</b>	<b>420</b>
<b>Average Contribution</b>							
Individuals	-	-	-	-	-	143	140
Corporations	-	-	-	-	-	7,433	-
Trade Unions	-	-	-	-	-	8,541	-

Northern Ontario Heritage Party	Ontario Liberal Party	Ontario Libertarian Party	Ontario Moderate Party	Ontario Provincial Confederation of Regions Party	Party for People with Special Needs	Pauper Party of Ontario	Progressive Conservative Party of Ontario	The Peoples Political Party	Trillium Party of Ontario	Vegan Environmental Party
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	2,515,438	-	-	-	-	-	2,381,936	4,900	-	-
-	-	-	-	-	-	-	7,050	-	-	-
-	163,320	-	-	-	-	-	-	-	-	-
<b>-</b>	<b>2,678,758</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,388,986</b>	<b>4,900</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-	-	-	-	-
-	115,953	-	-	-	-	-	7,237	-	-	-
-	53,457	-	-	-	-	-	47,496	1,002	-	-
-	34,465	-	-	-	-	-	11,972	2,853	-	-
<b>-</b>	<b>203,875</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,704</b>	<b>3,855</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>2,474,883</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,322,282</b>	<b>1,045</b>	<b>-</b>	<b>-</b>
-	5,603	-	-	-	-	-	5,603	-	-	-
<b>-</b>	<b>2,480,486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,327,885</b>	<b>1,045</b>	<b>-</b>	<b>-</b>
-	89,644	-	-	-	-	-	-	89,644	-	-
-	-	-	-	-	-	-	-	-	-	-
-	442,738	-	-	-	-	-	1,456,529	4,900	-	-
-	1,721,017	-	-	-	-	-	898,263	-	-	-
-	351,683	-	-	-	-	-	27,145	-	-	-
<b>-</b>	<b>2,515,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,381,936</b>	<b>4,900</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-	-	-	-	-
-	477	-	-	-	-	-	131	613	-	-
-	3,498	-	-	-	-	-	2,739	-	-	-
-	3,197	-	-	-	-	-	2,715	-	-	-

**Appendix I:** Summary of Data Extracted from Registered Third Parties' Campaign Period Reports for the September 3, 2015 Simcoe North By-election

	Canadian Union Of Public Employees (CUPE), Ontario Division	Ontario Public Service Employees Union
<b>STATEMENT OF REVENUE AND EXPENSES</b>	<b>€</b>	<b>€</b>
<b>Income</b>		
Net Contributions	1,000	-
Third Party's Own Funds	-	-
<b>TOTAL INCOME</b>	<b>1,000</b>	<b>-</b>
<b>Expenses</b>		
<b>TOTAL ADVERTISING EXPENSES</b>	<b>-</b>	<b>-</b>
<b>SUMMARY TOTAL ADVERTISING EXPENSES FOR ALL THIRD PARTIES</b>	<b>-</b>	

Income from contributions breakdown

Third parties	Own funds	Net contributions			Total
		Individual	Corporation	Trade unions	
Canadian Union Of Public Employees (CUPE), Ontario Division	-	-	-	1,000	1,000
Ontario Public Service Employees Union	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>

**Appendix J:** Summary of Data Extracted from Registered Third Parties' Campaign Period Reports for the February 11, 2016 Whitby-Oshawa By-election

	Canadian Union Of Public Employees (CUPE), Ontario Division	Ontario Public Service Employees Union
<b>STATEMENT OF REVENUE AND EXPENSES</b>	<b>€</b>	<b>€</b>
<b>Income</b>		
Net Contributions	18,226	-
Third Party's Own Funds	-	-
<b>TOTAL INCOME</b>	<b>18,226</b>	<b>-</b>
<b>Expenses</b>		
<b>TOTAL ADVERTISING EXPENSES</b>	<b>15,592</b>	<b>-</b>
<b>SUMMARY TOTAL ADVERTISING EXPENSES FOR ALL THIRD PARTIES</b>	<b>15,592</b>	

Income from contributions breakdown

Third parties	Own funds	Net contributions			Total
		Individual	Corporation	Trade unions	
Canadian Union Of Public Employees (CUPE), Ontario Division	-	-	-	18,226	18,226
Ontario Public Service Employees Union	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,226</b>	<b>18,226</b>

**Appendix K:** Summary of Financial Data Extracted from Registered Candidates' and Constituency Associations' Campaign Period Financial Statements for the September 3, 2015 Simcoe North By-election

Electoral district	Candidate name	Party	Income incl transfers	Income excl. transfers	Expenses incl transfers
086 SIMCOE NORTH	Patrick Brown	PCP	165,664	22,423	278,830
	Kevin Clarke	PEO	1,800	1,800	1,800
	James Gault	NRP			
	Fred Larsen	LIB	147,208	36,383	116,940
	Valerie Powell	GPO	340	10	396
	Darren Roskam	LTN	-	-	-
	John Turmel	PAU	-	-	-
	Elizabeth Van Houtte	NDP	56,657	15,595	57,782

Expenses excl. transfers	Expenses subject to limit	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percent
134,230	117,157	124,424	23,431	2,128	97,206	21,095	53.68%
1,800	1,800	124,424	-	1,330	97,206	146	0.37%
		124,424			97,206	200	0.51%
103,440	94,892	124,424	18,978	2,128	97,206	9,281	23.62%
203	183	124,424	-	2,128	97,206	1,791	4.56%
-	-	124,424	-	1,330	97,206	104	0.26%
-	-	124,424	-	678	97,206	47	0.12%
56,352	54,795	124,424	10,959	2,128	97,206	6,637	16.89%
						<b>39,301</b>	<b>100.00%</b>

**Appendix L:** Summary Financial Data Extracted from Registered Constituency Associations' 2015 Annual Financial Statements

	Canadians' Choice Party	Communist Party of Canada (Ontario)	Equal Parenting Party	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party
A. STATEMENT OF REVENUE AND EXPENSES	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Net Contributions	-	-	-	420	11,241	264,970
Transfers	-	-	-	-	4,681	908,666
Other	-	1	-	-	1,716	128,292
<b>TOTAL REVENUE</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>420</b>	<b>17,637</b>	<b>1,301,928</b>
<b>Expenses</b>						
Transfers	-	455	-	-	14,155	320,639
Other	-	8	-	75	14,645	261,248
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>462</b>	<b>-</b>	<b>75</b>	<b>28,800</b>	<b>581,887</b>
<b>EXCESS REVENUE OVER EXPENSES</b>	<b>-</b>	<b>(461)</b>	<b>-</b>	<b>345</b>	<b>(11,163)</b>	<b>720,040</b>
Election Campaign Period Surplus (Deficit)	-	-	-	-	4,144	(4)
Adjusted Prior Period Surplus (Deficit)	-	461	-	107	146,301	(65,315)
<b>Surplus (Deficit) at Year End</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>452</b>	<b>139,283</b>	<b>654,722</b>
<b>Contribution Sources</b>						
Individuals	-	-	-	420	11,246	100,494
Corporations	-	-	-	-	-	50,701
Trade Unions	-	-	-	-	-	112,046
<b>TOTAL CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>420</b>	<b>11,246</b>	<b>263,240</b>
<b>Average Contribution</b>						
Individuals	-	-	-	140	204	173
Corporations	-	-	-	-	-	441
Trade Unions	-	-	-	-	-	587
<b>B. STATEMENT OF ASSETS AND LIABILITIES</b>						
<b>Assets</b>						
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>452</b>	<b>141,341</b>	<b>1,480,108</b>
<b>Liabilities and Surplus</b>						
Liabilities	-	-	-	-	2,058	825,385
Surplus (Deficit)	-	-	-	452	139,283	654,722
<b>TOTAL LIABILITIES AND SURPLUS (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>452</b>	<b>141,341</b>	<b>1,480,108</b>

New Reform Party of Ontario	Northern Ontario Heritage Party	Ontario Liberal Party	Ontario Libertarian Party	Ontario Progressive Conservative Party	Party for People with Special Needs	Pauper Party of Ontario	Progressive Conservative Party of Ontario	The Peoples Political Party
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	1,894,454	-	-	-	-	870,053	-
-	-	578,105	-	-	-	-	222,284	-
-	-	510,167	-	-	-	-	1,120,667	-
<b>-</b>	<b>-</b>	<b>2,820,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
304	-	794,051	-	-	-	-	174,031	-
597	-	1,743,828	30	-	-	-	1,382,511	-
<b>901</b>	<b>-</b>	<b>2,537,879</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,556,542</b>	<b>-</b>
(901)	-	444,847	(30)	-	-	-	656,462	-
-	-	42,916	-	-	-	-	(111,408)	-
3,131	-	2,122,999	602	-	-	-	3,379,468	-
<b>2,231</b>	<b>-</b>	<b>2,610,762</b>	<b>572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,924,522</b>	<b>-</b>
-	-	829,633	-	-	-	-	549,922	-
-	-	888,727	-	-	-	-	318,640	-
-	-	214,838	-	-	-	-	995	-
<b>-</b>	<b>-</b>	<b>1,933,198</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>869,558</b>	<b>-</b>
-	-	260	-	-	-	-	125	-
-	-	602	-	-	-	-	325	-
-	-	598	-	-	-	-	249	-
<b>2,648</b>	<b>3,215,121</b>	<b>3,215,121</b>	<b>572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,806,036</b>	<b>-</b>
417	604,359	604,359	-	-	-	-	881,514	-
2,231	2,610,762	2,610,762	572	-	-	-	3,924,522	-
<b>2,648</b>	<b>3,215,121</b>	<b>3,215,121</b>	<b>572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,806,036</b>	<b>-</b>

**Appendix M:** Summary of Financial Data Extracted from Registered Candidates' and Constituency Associations' Campaign Period Financial Statements for the February 11, 2016 Whitby-Oshawa By-election

Electoral district	Candidate name	Party	Income incl transfers	Income excl. transfers	Expenses incl transfers
100 WHITBY-- OSHAWA	Kevin Clarke	PEO	-	-	-
	Lorne Coe	PCP	173,170	90,089	285,670
	Garry Cuthbert	PEO	-	-	-
	James Gault	IND			
	Stacey Leadbetter	GPO	634	600	601
	Niki Lundquist	NDP	190,535	73,626	188,135
	Adam McEwan	LTN			
	Elizabeth Roy	LIB	182,920	62,095	144,367
	Douglas Thom	FRE	-	-	-
	John Turmel	PAU	-	-	-
	Greg Vezina	NAP	4,532	4,532	4,532
	Above Znoneofthe	IND	-	-	165
	No Candidate	PSN	-	-	-

Expenses excl. transfers	Expenses subject to limit	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percent
-	-	143,430	-	1,330	112,055	-	0.00%
208,026	135,031	143,430	27,006	2,128	112,055	17,053	52.92%
-	-	143,430	-	1,330	112,055	52	0.16%
		143,430			112,055	-	0.00%
577	444	143,430	-	2,128	112,055	529	1.64%
114,511	111,692	143,430	22,338	2,128	112,055	5,172	16.05%
		143,430	-	1,330	112,055	109	0.34%
142,045	128,659	143,430	25,732	2,128	112,055	8,865	27.51%
-	-	143,430	-	277	112,055	34	0.11%
-	-	143,430	-	678	112,055	11	0.03%
4,532	4,532	143,430	-	1,243	112,055	261	0.81%
165	165	143,430	-	1,328	112,055	140	0.43%
-	-	143,430	-	-	112,055	-	0.00%
						<b>32,226</b>	<b>100.00%</b>



## Appendix N: Summary of Financial Data Extracted from Registered Leadership Contestants' Contest Period Financial Statements

### Progressive Conservative Party of Ontario

May 7, 2015 Contest

First Filing (November 8, 2014 to July 7, 2015)	Income	Expense	Surplus <Deficit>	Audit subsidy
	\$	\$	\$	\$
Christine Elliott	1,630,051	1,686,460	(56,408)	1,064
Lisa MacLeod	160,948	209,703	(48,755)	1,064
Monte McNaughton	285,941	345,847	(59,906)	1,064
Patrick Brown	1,679,071	2,024,380	(345,309)	1,064
Victor ("Vic") Fedeli	386,300	492,380	(106,080)	1,064

### The Peoples Political Party

May 9, 2015 Contest

First Filing (November 11, 2014 to July 9, 2015)	Income	Expense	Surplus <Deficit>	Audit subsidy
	\$	\$	\$	\$
Dwight McLean	-	-	-	1,064
Joanne Diplaros	-	-	-	1,064
John Martins	-	-	-	1,064

## Appendix O: Late and Non-Filers

### Progressive Conservative Party of Ontario

#### 2015 Leadership Contest

May 7, 2015 Contest

First Period Financial Statements due November 9, 2015

Number of Candidates required to file - 5 | 2 - Late | 0 - Not Filed

Contestant name	Date received
Lisa MacLeod	18-Nov-15
Christine Elliott	15-Mar-16

### The Peoples Political Party

#### 2015 Leadership Contest

May 9, 2015 Contest

First Period Financial Statements due November 9, 2015

Number of Candidates required to file - 3 | 0 - Late | 0 - Not Filed

### 2015 Annual Financial Statements – Political Parties

Due May 31, 2016

Number of Constituency Associations - 19 | 3 - Late | 1 - Not Filed

Political Party	Date received
New Reform Party of Ontario	Not Filed
Northern Ontario Heritage Party	10-Jun-16
Ontario Libertarian Party	07-Jun-16
Party for People with Special Needs	06-Jun-16

**2015 Annual Financial Statements – Constituency Associations**

Due May 31, 2016

Number of Candidates required to file - 416 | 91 - Late | 6 - Not Filed

Party name	Electoral district	Date received
<b>Green Party of Ontario</b>	Algoma-Manitoulin	16-Jun-16
	Barrie	13-Jun-16
	Brant	Not Filed
	Bruce-Grey-Owen Sound	22-Jun-16
	Cambridge	07-Jun-16
	Don Valley West	21-Dec-16
	Etobicoke-Lakeshore	28-Jul-16
	Hamilton Mountain	05-Aug-16
	Kingston and the Islands	<b>Not Filed</b>
	London West	<b>Not Filed</b>
	Nepean-Carleton	16-Jun-16
	Niagara West-Glanbrook	08-Jun-16
	Nickel Belt	15-Jun-16
	Parkdale-High Park	09-Jun-16
	Pickering-Scarborough East	24-Aug-16
	Thunder Bay-Superior North	07-Jun-16
	<b>Ontario Liberal Party</b>	Beaches—East York
Brant		03-Jun-16
Cambridge		15-Jun-16
Durham		12-Jun-16
Essex		16-Jun-16
Etobicoke North		11-Jul-16
Halton		05-Jul-16
Hamilton East—Stoney Creek		03-Jun-16
Kitchener—Waterloo		13-Jun-16
Lanark—Frontenac—Lennox and Addington		05-Jul-16

Party name	Electoral district	Date received
<b>Ontario Liberal Party</b>	Leeds—Grenville	08-Jul-16
	London West	21-Jun-16
	Markham—Unionville	13-Jul-16
	Mississauga East—Cooksville	23-Jun-16
	Oakville	11-Aug-16
	Oxford	14-Jun-16
	Parkdale—High Park	23-Jun-16
	Parry Sound—Muskoka	21-Jul-16
	Pickering—Scarborough East	04-Jul-16
	Renfrew—Nipissing—Pembroke	22-Aug-16
	Sarnia—Lambton	15-Jun-16
	Scarborough—Rouge River	21-Jul-16
	Simcoe North	02-Jun-16
	Sudbury	02-Jun-16
	Thunder Bay—Atikokan	20-Jun-16
	Toronto Centre	20-Jun-16
	Welland	22-Aug-16
<b>Ontario Libertarian Party</b>	Barrie	23-Jun-16
	Whitby—Oshawa	07-Jun-16
<b>New Democratic Party of Ontario</b>	Bramalea—Gore—Malton	13-Jul-16
	Brampton—Springdale	22-Jun-16
	Brampton West	28-Jun-16
	Chatham—Kent—Essex	12-Aug-16
	Don Valley West	17-Aug-16
	Durham	18-Aug-16
	Elgin—Middlesex—London	23-Jun-16
	Etobicoke—Lakeshore	26-Jun-16
	Etobicoke North	10-Aug-16

Party name	Electoral district	Date received
<b>New Democratic Party of Ontario</b>	Haldimand—Norfolk	08-Jun-16
	Hamilton Centre	12-Jun-16
	Hamilton Mountain	22-Jun-16
	Huron—Bruce	17-Jun-16
	Kenora—Rainy River	28-Jun-16
	Lambton—Kent—Middlesex	22-Jun-16
	Mississauga—Brampton South	17-Aug-16
	Oak Ridges—Markham	04-Aug-16
	Peterborough	06-Jul-16
	Scarborough—Agincourt	20-Aug-16
	Sudbury	28-Jun-16
	Toronto Centre	23-Jun-16
	Trinity—Spadina	17-Jun-16
	Welland	23-Jun-16
	York—Simcoe	17-Aug-16
<b>Northern Ontario Heritage Party</b>	Timiskaming-Cochrane	03-Jun-16
<b>New Reform Party of Ontario</b>	Brampton-Springdale	<b>Not Filed</b>
	Mississauga East—Cooksville	06-Jun-16
	Ottawa South	<b>Not Filed</b>
	Ottawa—Vanier	<b>Not Filed</b>
<b>Progressive Conservative Party of Ontario</b>	Beaches—East York	11-Aug-16
	Bramalea—Gore—Malton	23-Jun-16
	Burlington	14-Jul-16
	Guelph	30-Jun-16
	Huron—Bruce	14-Jul-16
	Kitchener Centre	27-Jul-16
	Lambton—Kent—Middlesex	17-Aug-16
	Lanark—Frontenac—Lennox and Addington	15-Jul-16

Party name	Electoral district	Date received	
<b>Progressive Conservative Party of Ontario</b>	Markham—Unionville	16-Jul-16	
	Nepean—Carleton	11-Jul-16	
	Oshawa	01-Jun-16	
	Ottawa South	17-Aug-16	
	Scarborough—Rouge River	15-Jul-16	
	Sudbury	19-Jul-16	
	Thunder Bay—Atikokan	03-Jun-16	
	Trinity—Spadina	12-Aug-16	
	Vaughan	01-Sep-16	
	Welland	11-Jul-16	
	Windsor West	15-Aug-16	
	York South—Weston	07-Jul-16	
	<b>The Peoples Political Party</b>	Scarborough-Agincourt	13-Jun-16
		Toronto Centre	13-Jun-16
York West		13-Jun-16	

## 2015 Simcoe North By-election

September 3, 2015

### Campaign Financial Statements – Political Parties

Due March 3, 2016

Number of Political Parties required to file - 19 | 5 - Late | 1 - Not Filed

Political Party	Date received
New Reform Party of Ontario	Not Filed
Northern Ontario Heritage Party	16-Mar-16
Ontario Libertarian Party	18-Mar-16
Ontario Moderate Party	21-Mar-16
Ontario Provincial Confederation of Regions Party	18-Mar-16
Trillium Party of Ontario	17-Apr-16

### Campaign Financial Statements – Constituency Associations

Due March 3, 2016

Number of Constituency Associations required to file - 4 | 1 - Late | 0 - Not Filed

Political Party	Date received
Green Party of Ontario	04-Mar-16

### Campaign Financial Statements – Candidates

Due March 3, 2016

Number of Constituency Associations required to file - 8 | 1 - Late | 1 - Not Filed

Political Party	Candidate	Date received
New Reform Party of Ontario	James Gault	Not Filed
Ontario Libertarian Party	Darren Roskam	20-Mar-16

### Advertising Reports – Third Party Advertisers

Due March 3, 2016

Number of Constituency Associations required to file - 2 | 0 - Late | 0 - Not Filed

## 2016 Whitby-Oshawa By-election

February 11, 2016

### Campaign Financial Statements – Political Parties

Due August 11, 2016

Number of Political Parties required to file - 18 | 2- Late | 0 - Not Filed

Political Party	Date received
The Peoples Political Party	22-Aug-16
Trillium Party of Ontario	29-Aug-16

### Campaign Financial Statements – Constituency Associations

Due August 11, 2016

Number of Constituency Associations required to file - 6 | 3 - Late | 0 - Not Filed

Political Party	Date received
Ontario Libertarian Party	12-Aug-16
New Democratic Party of Ontario	12-Sep-16
Party for People with Special Needs	11-Oct-16

### Campaign Financial Statements – Candidates

Due August 11, 2016

Number of Constituency Associations required to file - 12 | 0 - Late | 1 - Not Filed

Political Party	Candidate	Date received
Independent	James Gault	Not Filed

### Advertising Reports – Third Party Advertisers

Due August 11, 2016

Number of Constituency Associations required to file - 2 | 0 - Late | 0 - Not Filed

**Appendix P:** Accessibility Report for Whitby-Oshawa and Simcoe North  
Accessibility reporting requirement for 2015-2016 by-elections.

**Election Act section 67.2 accessibility reporting requirement – by-elections April 1, 2015 to March 31, 2016**

Requirements Section	Summary
67.2 (1) and (2)  After every election, the CEO shall report on accessibility issues.  The report is to be included in the election report* or the next annual report.	<p>The information below serves as the CEO's report on accessibility issues, as required under section 67.2 of the <i>Election Act</i>.</p> <p>The Election Act contains a number of accessibility-related provisions. The <i>Accessibility for Ontarians with Disabilities Act, 2005</i> also includes provisions that affect the accessibility of elections. Elections Ontario is required under the <i>Human Rights Code</i> and the <i>Charter</i> to deliver elections to Ontario voters and carry out our day-to-day operations in a manner that does not discriminate.</p> <p>Elections Ontario's mission is to uphold the integrity and accessibility of the electoral process and to manage elections in an efficient, fair and impartial manner. We embrace the accessibility principles outlined in our Accessible Customer Service Policy, Integrated Accessibility Standards Policy Directive and our Multi-Year Accessibility Plan. Those principles ensure that we provide goods and services in a manner that respects the dignity and independence of persons with disabilities and that they are integrated and provide an opportunity equal to others. To that end, we continue to integrate accessibility into our planning while we work to modernize and transform election service delivery.</p>

Requirements Section	Summary
67.2 (1) (a) (i)  Summary of accessible customer service feedback.	<p>Elections Ontario welcomes customer service feedback from all Ontarians, including feedback about services provided to persons with disabilities. At each voting location, including returning offices and advance polls, customer service feedback forms and boxes are available. Poll officials check the boxes throughout voting to determine which issues can be resolved immediately and which should be responded to later. Some feedback is also provided verbally. Electors also contact Elections Ontario headquarters directly by email, mail or by phone to provide feedback.</p> <p>In the February 11, 2016 Whitby-Oshawa by-election, Elections Ontario implemented a successful technology-enabled staffing pilot model. We went from a paper based poll process to an automated-ready process through the integration of technology. The goal was to reduce staffing and increase the accessibility of Ontario elections by expanding the availability of assistive voting technology. It also helped to lay the foundation to build modern services for electors allowing them to vote in the manner and means of their choosing.</p> <p>Ninety-six per cent of electors surveyed found the technology simple and easy to use and 92 per cent said they would support the use of similar technology in future elections. Feedback from polling officials was also positive. It showed that 89 percent would support the use of similar technology in future elections and 87 percent found the technology simple and easy to use. Public confidence in the ability to maintain the integrity of the voting process with the addition of technology remained high. Ninety-three percent of electors surveyed agreed that integrity was maintained. The elector's experience was improved as it enabled individuals to get a ballot faster and eliminated key frustrations.</p> <p>A few comments were received that signage was difficult to see; the directional arrow was in white.</p>

Requirements Section	Summary
<p>67.2(1) (a) (ii)</p> <p>Response to feedback, including steps to respond to negative feedback.</p>	<p>As a result of the feedback provided about voting locations, election officials, voters and election day staff provided advice to returning officers regarding ways of improving accessibility at voting locations in the future.</p> <p>We are improving signage and changing to black and white for better colour contrast. All feedback will be taken into consideration as we prepare and plan for the upcoming 2018 elections and future elections.</p>

Requirements Section	Summary
<p>67.2 (1) (b)</p> <p>Summary of Returning Officer accessibility reports</p>	<p>Returning Officers are committed to making elections as accessible as possible. The Returning Officers described several aspects of election accessibility in the report they submitted following the two by-elections.</p> <ul style="list-style-type: none"> <li>• All staff were trained and certified to deliver services in an accessible manner.</li> <li>• Assistive devices were available for electors with disabilities, either proactively or on request, including assistive devices such as magnifiers, easy grip pens and ballot templates.</li> <li>• A feature of special ballot voting is the option to have a home visit, if the elector needs assistance because of a disability or inability to read or write and would experience unreasonable difficulty in visiting the returning office. Voters casted their ballots during home visits, and special ballot officers provided them with assistance such as reading the candidates' names out loud, assisting some in marking the ballot, or providing assistive devices so the elector could more easily mark the ballot independently.</li> <li>• For the Whitby-Oshawa by-election assistive voting technology was available at the returning office and satellite office. For the Simcoe North by-election assistive voting technology was available at the returning office and satellite office.</li> <li>• All locations met Elections Ontario's site accessibility standards. Some locations could be used as they were, while others required remediation such as ramps, beveled thresholds, mats, parking cones or signage to comply. Information Assistants were employed to ensure that locations were accessible to all electors.</li> <li>• Other accommodations were provided as needed, such as moving the ballot box to the curb.</li> <li>• Staff also took extra measures to provide accessibility for electors, such as providing documents or information in accessible formats, reading candidates' names to voters, promoting special ballot home visits in buildings with targeted populations, participating in additional training, and working with stakeholder groups.</li> </ul>

Requirements Section	Summary
<p>67.2 (1) (d)</p> <p>Summary of measures to address barriers to accessibility and other accessibility issues.</p>	<p>Elections Ontario is committed to preventing and removing barriers and has made significant progress to make elections more accessible. We have undertaken a number of measures to address barriers to accessibility and other accessibility issues as highlighted below:</p> <ul style="list-style-type: none"> <li>• Accessibility policies and plans</li> <li>• Accessibility Communication Standard Guide</li> <li>• Accessible feedback process</li> <li>• Alternative formats</li> <li>• Assistive devices at voting locations, e.g., magnifiers, easy grip pencils, Braille template for ballots</li> <li>• Assistive Voting Technology</li> <li>• Audio and large print versions of householder brochure</li> <li>• Ballot font size</li> <li>• Certificate to vote – transfers to another voting location</li> <li>• Closed caption advertising</li> <li>• Completion of MYAP 2011-2016</li> <li>• Customer service and integrated accessibility standards training</li> <li>• Descriptive video</li> <li>• Employee accommodations</li> <li>• Homeless elector process</li> <li>• Interpreters</li> <li>• Moving the ballot box</li> <li>• Notices of disruption</li> <li>• Notice of Registration Card</li> <li>• Outreach program</li> <li>• Plain language communications</li> <li>• Radio advertising</li> <li>• Reimbursement for ASL Interpreters</li> <li>• Service animals</li> <li>• Special ballots: vote by mail</li> <li>• Special ballots: home visits</li> <li>• TTY for Deaf, Deafened and Hard of Hearing</li> <li>• Voting assistance from a friend or support person</li> <li>• Vote by mail and home visit voting</li> <li>• Voting locations in hospitals and other locations</li> <li>• Website that is accessible – WCAG 2.0, Level A</li> <li>• Workplace emergency response information</li> </ul>

Requirements Section	Summary
<p>67.2 (1) (e)</p> <p>Recommendations with respect to barriers that the CEO considers appropriate</p>	<p>As outlined in our <i>Strategic Plan 2013 to 2017</i>, Elections Ontario is committed to building modern services for Ontarians that put the needs of electors first. We intend to build on our past successes and strengths to improve Ontario's provincial electoral process. We need to ensure that our processes foster inclusiveness and that barriers are removed.</p> <p>Our goal is to work with our stakeholders to build an electoral process that provides Ontarians their choice of services that are delivered in a modern, accessible, safe, secure and transparent manner that protects the secrecy of the vote.</p> <p>The piloted automated project processes used during the Whitby – Oshawa by-election was a success. The elector experience was improved; electors were served by any available election official, instead of needing to wait in a line at a specific poll. In addition, staffing requirements were reduced by 41 per cent. The automated model allows Elections Ontario to use our staff more efficiently, improve the elector experience and protect the integrity of the process. Elections Ontario will be recommending the technology enabled staffing model for future elections so that we can continue to remove barriers.</p>







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