

Form TPAR-Final: THIRD PARTY POLITICAL ADVERTISING FINAL REPORT

Completion Guide

COMPLETING THE POLITICAL ADVERTISING REPORT

The third party political advertising final report has been designed to gather all the information required by the *Election Finances Act* in a form that can be reported on by auditors when required. This form does not replace the registered third party's bookkeeping responsibilities throughout the campaign period. The form is set out as follows:

- third party advertiser and chief financial officer (CFO) information;
- certification signed by the third party and CFO responsible for filing the third party political advertising final report;
- statement of income and expenses reported on by the auditor if required; and
- various supporting schedules also reported on by the auditor if required.

The supporting schedules are an integral part of the advertising report. It is important that each schedule agrees with the primary statement as required.

The electronic versions of this form are provided as a convenience. It is the responsibility of the filer to ensure the information filed with Elections Ontario is complete and accurate. Elections Ontario is not responsible for any errors or omissions caused by mistake, modification, or misuse of this template by the filer.

This form is also available in hard copy and soft copy in Microsoft Word.

The form should be completed by typing or printing clearly. The form as filed will be photocopied for display and may be inspected by any person upon request at the office of the Chief Electoral Officer during normal office hours. Any person may make extracts from the documents and is entitled to copies of the documents upon payment for their preparation at such rate as the Chief Electoral Officer may determine.

SUBMITTING THE POLITICAL ADVERTISING FINAL REPORT

Before you send in this return, make sure that:

- it is signed by the third party and registered CFO;
- the signed auditor's report is included if necessary; and
- all required schedules are completed and attached.

If any of the above items are missing, the advertising report will not be considered filed.

The third party political advertising final report is due within six months of polling day.

Forms may be submitted by any conventional delivery method, including mail, fax, email or hand delivery. Mailed forms postmarked or courier receipted on or before the filing due date will be accepted as on time.

The onus for proving delivery to the Chief Electoral Officer rests with the person asserting that delivery has been made. Filing requires actual receipt by the Chief Electoral Officer, not simply sending to the Chief Electoral Officer.

The Chief Electoral Officer's staff is always available to provide assistance. Please contact us at:

Elections Ontario	Telephone: (416)325-9401
Compliance Division	Toll Free: 1-866-566-9066
26 Prince Andrew Place	Fax: (416)325-9466
Toronto, ON M3C 2H4	Email: ElectFin@elections.on.ca
Internet address: http://www.elections.on.ca	

INFORMATION AND CERTIFICATION

The name and contact information of the third party and the CFO should be complete as this will be the information used if any contact is required.

The certification section must be completed by the third party and the CFO who is responsible for filing the political advertising report.

AUDITOR'S REPORT - FINANCIAL STATEMENT

The third party's auditor, appointed where third party political advertising expenses are \$5,000 or more, will complete the standard auditor's report included in this form unless the auditor wishes to submit a qualified report or a denial of opinion. This auditor's report is to provide an opinion on the statement of income and expenses. A separate auditor's report is also required to be provided as part of the supporting schedules.

Note that there is no audit subsidy available from the Chief Electoral Officer for the cost of the auditor's services.

STATEMENT OF INCOME AND EXPENSES

This statement should include all income received for third party political advertising purposes and expenses incurred for third party political advertising.

INCOME

Contributions

Contributions accepted in the period from six months prior to the relevant period to three months beyond polling day for the purposes of third party political advertising purposes should be reported in this account. This includes monies contributed as well as contributions of goods or services. Schedules 1 and 2 require further details to be provided regarding contributions accepted.

Reporting of contributions accepted during the relevant period:

- For a **non-fixed date general election or a by-election**, contributions accepted in the period starting six months before the date the writ is issued and ending three months beyond polling day are required to be reported.
- For a **fixed-date general election**, contributions accepted in the period starting eighteen months before the date the writ is issued and ending three months beyond polling day are required to be reported.

Third Party's Own Funds

This amount is the amount paid out of the third party's own funds for third party political advertising expenses.

EXPENSES

Political Advertising Expenses

All third party political advertising expenses must be reported, whether they are paid before, during or after the election and/or non-election period(s). Schedule 3 requires further details to be provided regarding the expenses incurred.

AUDITOR'S REPORT - SUPPORTING SCHEDULES

The third party's auditor, appointed where third party political advertising expenses are \$5,000 or more, will complete the standard auditor's report included in this form unless the auditor wishes to submit a qualified report or a denial of opinion. This auditor's report is to provide an opinion on the supporting schedules of the financial statement.

Note that there is no audit subsidy available from the Chief Electoral Officer for the cost of the auditor's services.

SCHEDULE 1: DETAILS OF CONTRIBUTIONS RECEIVED FOR POLITICAL ADVERTISING PURPOSES - SCHEDULE OF OPERATING LOANS

Any contributions made to a third party in the form of an operating loan must be recorded individually on Schedule 1. Information regarding the lender name, address, contributor class, loan date, principal amount of loan, amount repaid and

balance owing at the end of the reporting period are required to be disclosed. The total amount for each contributor class on Schedule 1 should agree to Schedule 2.

SCHEDULE 2: CONTRIBUTIONS ACCEPTED FOR THIRD PARTY POLITICAL ADVERTISING PURPOSES

Part 1: Statement of Contributions Accepted for Third Party Political Advertising Purposes

The CFO is required to establish a recording system that designates, at the time of deposit, monies and donations in-kind contributed for the purposes of third party political advertising and those contributed for the general purposes of the third party. These separate categories are to be recorded in Schedule 2 Part 1.

The total amount of contributions and the total third party's own funds used for political advertising purposes as shown in Schedule 2 should agree to the statement of income and expenses.

Part 2: List of Contributors Whose Contributions Totaled More Than \$100

For any aggregate contributions from a single source totaling more than \$100, the name and address of the contributor is to be provided.

If there are additional contributors to report, include with your filing a copy of Schedule 2 Part 2 completed as necessary or attach another sheet in a similar format.

SCHEDULE 3: STATEMENT OF THIRD PARTY POLITICAL ADVERTISING EXPENSES

Part 1: Election Period Third Party Political Advertising Expenses

For any general election or by-election, all expenses incurred for third party political advertising purposes during the period from the date the writs are issued up to and including polling day, must be recorded in Schedule 3 Part 1. Information regarding the date of expenditure, supplier/description of expense, date and place of advertisements, and amount spent are required to be disclosed.

The total expenses as shown on Schedule 3 Part 1 should agree to the statement of income and expenses on line 004.

If there are additional expenses to report, include with your filing a copy of Schedule 3 Part 1 completed as necessary or attach another sheet in a similar format.

Part 2: Non-Election Period Third Party Political Advertising Expenses

For a **fixed date** general election, all expenses incurred for third party political advertising purposes during the period twelve months prior to the issuance of the writs up to and including the day before the issuance of the writs, must be recorded in Schedule 3 Part 2. Information regarding the date of expenditure, supplier/description of expense, date and place of advertisements, and amount spent are required to be disclosed.

The total expenses as shown on Schedule 3 Part 2 should agree to the statement of income and expenses on line 005.

If there are additional expenses to report, include with your filing a copy of Schedule 3 Part 2 completed as necessary or attach another sheet in a similar format.

This section does not apply to non-fixed date general elections and any by-elections.

SCHEDULE 4: CERTIFICATION REGARDING NO COORDINATION

Part 1: Certification of CFO

This section must be completed and signed by the CFO of the third party to certify that the registered third party, its agents, employees, and independent contractors did not act in coordination with any registered political party, registered candidate, registered constituency association, registered nomination contestant, or registered leadership contestant, or any of their agents, employees or independent contractors.

Part 2: Certification of Principal Officer(s)

This section must be completed and signed by all Principal Officer(s) of the third party to certify that the registered third party, its agents, employees, and independent contractors did not act in coordination with any registered political party, registered candidate, registered constituency association, registered nomination contestant, or registered leadership contestant, or any of their agents, employees or independent contractors.



Compliance Division

26 Prince Andrew Place
Toronto, Ontario M3C 2H4

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Fax: (416) 325-9466

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Final Report**

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By-election *General Election* *Polling Day:* _____

Third Party Advertiser Information

Name: _____

Business Tel.: _____ **Home Tel.:** _____

Fax: _____ **Email:** _____

Address: _____

City: _____ **Postal Code:** _____

Chief Financial Officer (CFO)

First Name: _____ **Last Name:** _____

Business Tel.: _____ **Home Tel.:** _____

Fax: _____ **Email:** _____

Address: _____

City: _____ **Postal Code:** _____

Certification of Chief Financial Officer

I, _____ (Name of CFO), have prepared this statement of income and expenses for third party political advertising purposes as set out herein for _____ (Name of Third Party) and hereby certify that, to the best of my knowledge and belief, the statement and supporting schedules are true and correct.

Signature of CFO: _____ **Date:** _____

Certification of Third Party Principal Officer

I, _____ (Name of Principal Officer), certify that, to the best of my knowledge and belief, the statement and supporting schedules as set out herein are true and correct.

Signature of Principal Officer: _____ **Date:** _____

Independent Auditor's Report - Third Party Political Advertising Final Report

To _____ (name of CFO), chief financial officer of the _____ (name of registered political entity) and the Chief Electoral Officer of Ontario:

Qualified Opinion

I/We have audited the political advertising report of the

_____ (name of registered political entity) which comprises the statement of income and expenses for the reporting period from _____ (date) to _____ (date).

The political advertising report has been prepared by the chief financial officer of the registered political entity based on the financial reporting provisions of Subsection 37.12 of the Ontario *Election Finances Act* and guidance issued by the Chief Electoral Officer.

In my/our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the accompanying political advertising report presents

fairly, in all material respects, the income and expenses of the _____ (name of registered political entity) for the reporting period from _____ (date) to _____ (date).

in accordance with the financial reporting provisions of Subsection 37.12 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of the political entity of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my/our verification of income and expenses was limited to the amount recorded in the records of the

_____ (name of registered political entity) and I/we was/were not able to determine whether any adjustments might be necessary to income and expenses for the period from _____ (date) to _____ (date).

I/We conducted my/our audit in accordance with Canadian generally accepted auditing standards. My/Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the political advertising report* section of my/our report.

I/We am/are independent of the registered political entity in accordance with the ethical requirements that are relevant to my/our audit of the political advertising

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report in Canada, and I/we have fulfilled my/our other ethical responsibilities in accordance with these requirements. I/We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for my/our opinion.

Basis of Accounting and Restriction on Use

The political advertising report is prepared to assist the chief financial officer of the registered political entity to meet the requirements of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer. As a result, the political advertising report may not be suitable for another purpose.

The Chief Financial Officer's responsibility for the Political Advertising Report

The chief financial officer of the registered political entity is responsible for the preparation and fair presentation of the political advertising report in accordance with the financial reporting provisions of Subsection 37.12 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer, and for such internal control as the chief financial officer determines is necessary to enable the preparation of the political advertising report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Political Advertising Report

My/Our objectives are to obtain reasonable assurance about whether the political advertising report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my/our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this political advertising report.

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

I/We also:

- Identify and assess the risks of material misstatement of the political advertising report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my/our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered

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political entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the chief financial officer.
- Evaluate the overall presentation, structure and content of the political advertising report, including the disclosures, and whether the political advertising report represents the underlying transactions and events in a manner that achieves fair presentation.

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

I/We also provide those charged with governance with a statement that I/we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my/our independence, and where applicable, related safeguards.

Signature of Auditor: _____

Date: _____

Auditor's Address: _____

I confirm that I am a licensed public accountant in good standing.

License Holder Name: _____

License Number: _____

Statement of Income and Expenses

Reporting Period from: _____ to: _____
(date 6 months prior to the relevant period) (date 3 months after polling day)

Income	Amount
Line 001 - Contributions (from Line 201)	_____
Line 002 - Third Party's Own Funds (from Line 202)	_____
Line 003 - Total Income for Third Party Political Advertising Purposes	=====
Expenses	
Line 004 - Total Election Period Political Advertising Expenses (from Line 301)	_____
Line 005 - Total Non-Election Period Political Advertising Expenses (from Line 302)	_____
Line 006 - Total Third Party Political Advertising Expenses	=====

In accordance with subsection 37.12(3) of the *Election Finances Act*, I/we report that no third party political advertising expenses were incurred.

Independent Auditor's Report - Third Party Schedules:

To _____ (name of CFO), chief financial officer of the _____ (name of registered political entity) and the Chief Electoral Officer of Ontario:

Qualified Opinion

I/We have audited the accompanying schedules of the _____ (name of registered political entity) which include one or more of the following schedules, as applicable, for the reporting period from _____ (date) to _____ (date).

The schedules have been prepared by the chief financial officer of the registered political entity based on the financial reporting provisions of Subsection 37.12 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer.

In my/our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the financial information set out in the accompanying schedules of the _____ (name of registered political entity) for the reporting from _____ (date) to _____ (date) is prepared, in all material respects, in accordance with the financial provisions of Subsection 37.12 of the Ontario *Election Finances Act* and guidance issued by the Chief Electoral Officer.

Schedule 1: Details of Contributions Received for Political Advertising Purposes Operating Loans

Schedule 2: Contributions Accepted for Third Party Political Advertising Purposes

Schedule 3: Statement of Third-Party Political Advertising Expenses - Election & Non-Election Period

Schedule 4: Certification Regarding No Coordination

Basis for Qualified Opinion

Due to the inherent nature of the transactions of the political entity of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my/our verification of income and expenses was limited to the amount recorded in the records of the _____

_____ (name of registered political entity) and I/we was/were not able to determine whether any adjustments might be necessary to income and expenses for the period from _____ (date) to _____ (date).

I/We conducted my/our audit in accordance with Canadian generally accepted auditing standards. My/Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the schedules* section of my/our report.

I/We am/are independent of the registered political entity in accordance with the ethical requirements that are relevant to my/our audit of the schedules in Canada, and I/we have

fulfilled my/our other ethical responsibilities in accordance with these requirements. I/We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for my/our opinion.

Basis of Accounting and Restriction on Use

The Schedules are prepared to assist the chief financial officer of the registered political entity to meet the requirements of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer. As a result, the schedules may not be suitable for another purpose.

The Chief Financial Officer's Responsibility for the Schedules

The chief financial officer of the registered political entity is responsible for the preparation and fair presentation of these schedules in accordance with the financial reporting provisions of Subsection 37.12 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer, and for such internal control as the chief financial officer determines is necessary to enable the preparation of schedules that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Schedules

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

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

I/We also:

- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my/our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered political entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of

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accounting estimates and related disclosures made by the chief financial officer.

- Evaluate the overall presentation, structure and content of the schedules, including the disclosures, and whether the schedules represent the underlying transactions and events in a manner that achieves fair presentation.

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

I/We also provide those charged with governance with a statement that I/we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my/our independence, and where applicable, related safeguards.

Signature of Auditor: _____

Date: _____

Auditor's Address: _____

I confirm that I am a licensed public accountant in good standing.

License Holder Name: _____

License Number: _____

Schedule 2: Contributions Accepted for Third Party Political Advertising Purposes

Part 1: Statement of Contributions Accepted for Political Advertising Purposes

Reporting Period from: _____ to: _____
 (date 6 months prior to the relevant period) (date 3 months after polling day)

Contributor Class	Monetary	Goods and Services	Unpaid Loans (from Lines 103 to 105)	Total (\$)
Individuals	_____	_____	_____	_____
Corporations	_____	_____	_____	_____
Trade Unions	_____	_____	_____	_____
Line 201	Total Contributions (to Line 001)			_____
Line 202	Third Party's own funds used for political advertising purposes (to Line 002)			_____

