



# ELECTION ADVERTISING PERIOD FINANCIAL STATEMENT

**FINAL**

Period from 12 / 01 / 2018 to 04 / 16 / 2019  
mm / dd / yyyy mm / dd / yyyy

NAME OF REGISTERED ELECTION THIRD PARTY ADVERTISER

**Alberta Federation of Labour Inc.**

## SUMMARY OF REVENUE

### RECEIPTED CONTRIBUTIONS

	<u>Valued</u>	<u>Money</u>	<u>Totals</u>
① Contributions up to \$250	\$ -	\$ 3,247.86	\$ 3,247.86
② Contributions over \$250	-	250,092.03	250,092.03
③ Subtotal (lines 1 and 2)	-	253,339.89	253,339.89

### OTHER REVENUE

④ Fund-raising functions	-
⑤ Transfers received	-
⑥ Other income	8,114.49
⑦ Subtotal (lines 4 through 6)	8,114.49
⑧ <b>TOTAL REVENUE</b> (lines 3 and 7)	<b>\$ 261,454.38</b>

## SUMMARY OF EXPENSES

	<u>Totals</u>
ELECTION ADVERTISING EXPENSES (SUBJECT TO SPENDING LIMITS)	
⑨ Election Advertising Expenses (Dec 1 to day before writ)	\$ 104,773.22
⑩ Election Advertising Expenses (Writ day to polling day)	139,202.20
⑪ Subtotal (lines 9 and 10)	243,975.42

### OTHER EXPENSES

⑫ Transfers issued	27.19
⑬ Non-Election Advertising Expenses	62.99
⑭ Subtotal (lines 12 and 13)	90.18
⑮ <b>TOTAL EXPENSES</b> (Lines 11 and 14)	<b>\$ 244,065.60</b>

## SURPLUS (DEFICIT)

	<u>Totals</u>
⑲ <b>TOTAL REVENUE</b> (line 8)	\$ 261,454.38
⑳ <b>TOTAL EXPENSES</b> (line 15)	244,065.60
㉑ <b>SURPLUS (DEFICIT)</b> (line 19 less line 20)	<b>\$ 17,388.78</b>

**ELECTION ADVERTISING PERIOD FINANCIAL STATEMENT****AUDIT REVIEW WORKING PAPER**

Period From 12 / 01 / 2018 to 04 / 16 / 2019  
mm / dd / yyyy mm / dd / yyyy

NAME OF REGISTERED ELECTION THIRD PARTY ADVERTISER

**Alberta Federation of Labour Inc.****SUMMARY OF REVENUE**

	<u>Valued</u>			<u>Money</u>			<u>Totals</u>		
	<u>Orig.</u>	<u>Adjust</u>	<u>Final</u>	<u>Orig.</u>	<u>Adjust</u>	<u>Final</u>	<u>Orig.</u>	<u>Adjust</u>	<u>Final</u>
RECEIPTED CONTRIBUTIONS									
① Contributions up to \$250	-	-	-	3,247.86	-	3,247.86	3,247.86	-	3,247.86
② Contributions over \$250	-	-	-	250,092.03	-	250,092.03	250,092.03	-	250,092.03
③ Subtotal (lines 1 and 2)	-	-	-	253,339.89	-	253,339.89	253,339.89	-	253,339.89
OTHER REVENUE									
④ Fund-raising functions							-	-	-
⑤ Transfers received							7,600.00	-7,600.00	-
⑥ Other income							8,114.49	-	8,114.49
⑦ Subtotal (lines 4, 5 and 6)							15,714.49	-7,600.00	8,114.49
⑧ <b>TOTAL REVENUE</b> (lines 3 and 7)							<b>269,054.38</b>	<b>-7,600.00</b>	<b>261,454.38</b>

**SUMMARY OF EXPENSES**

	<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>
ELECTION ADVERTISING EXPENSES (SUBJECT TO SPENDING LIMITS)			
⑨ Election Advertising Expenses (December 1 to day before writ)	99,321.97	+5,451.25	104,773.22
⑩ Election Advertising Expenses (Writ day to polling day)	131,959.64	+7,242.56	139,202.20
⑪ Subtotal (lines 9 and 10)	231,281.61	+12,693.81	243,975.42
OTHER EXPENSES			
⑫ Transfers issued	7,627.19	-7,600.00	27.19
⑬ Non-Election Advertising Expenses	4,642.31	-4,579.32	62.99
⑭ Subtotal (lines 12 and 13)	12,269.50	-12,179.32	90.18
⑮ <b>TOTAL EXPENSES</b> (lines 11 and 14)	<b>243,551.11</b>	<b>+514.49</b>	<b>244,065.60</b>

**SURPLUS (DEFICIT)**

	<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>
⑲ <b>TOTAL REVENUE</b> (line 8)	269,054.38	-7,600.00	261,454.38
⑳ <b>TOTAL EXPENSES</b> (line 15)	243,551.11	+514.49	244,065.60
㉑ <b>SURPLUS (DEFICIT)</b> (line 19 less line 20)	<b>25,503.27</b>	<b>-8,114.49</b>	<b>17,388.78</b>

Comments from Elections Alberta:

Remove PTPA transfers reported in error and adjust expenses for GST.

**ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT (EFCDA)****Election Advertising Period Financial Statement****Form: E-TPA-FS-01**

Period from December 01, 2018 to April 16, 2019  
(December 1, YYYY) or (day of writ) (polling day)

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**OCT 16 2019**  
chief electoral office  
*(walk-in)*

**THIRD PARTY NAME : Alberta Federation of Labour Inc.****SUMMARY OF REVENUE**

RECEIPTED CONTRIBUTIONS	<u>Valued</u>	<u>Money</u>	<u>Totals</u>
① Contributions of \$250.00 or less	\$ _____	\$ 3,247.86	\$ 3,247.86
② Contributions of \$250.01 and greater	_____	250,092.03	250,092.03
③ TOTAL (lines 1 and 2)	_____	253,339.89	\$ 253,339.89
<b>FUND-RAISING &amp; OTHER REVENUE</b>			
④ Fund-raising functions (attach schedule E-TPA-FS-S01)			\$ _____
⑤ Transfers Received (attach schedule E-TPA-FS-S02)			7,600.00
⑥ Other Income (attach schedule E-TPA-FS-S03)			8,114.49
⑦ TOTAL (lines 4, 5 and 6)			\$ 15,714.49
⑧ <b>TOTAL REVENUE</b> (lines 3 and 7)			\$ 269,054.38

**SUMMARY OF EXPENSES**

ELECTION ADVERTISING EXPENSES (SUBJECT TO SPENDING LIMITS)	<u>Totals</u>
⑨ Election Advertising Expenses (Dec 1 to day before writ) (attach schedule E-TPA-FS-S04)	\$ 99,321.97
⑩ Election Advertising Expenses (Writ day to polling day) (attach schedule E-TPA-FS-S04)	131,959.64
⑪ TOTAL (lines 9 and 10)	\$ 231,281.61
<b>OTHER EXPENSES</b>	
⑫ Transfers Issued (attach schedule E-TPA-FS-S02)	7,627.19
⑬ Non-Election Advertising Expenses (attach schedule E-TPA-FS-S05)	4,642.31
⑭ TOTAL (lines 12 and 13)	\$ 12,269.50
⑮ <b>TOTAL EXPENSES</b> (lines 11 and 14)	\$ 243,551.11

**SURPLUS (DEFICIT)**

	<u>Totals</u>
⑯ <b>TOTAL REVENUE</b> (line 8)	\$ 269,054.38
⑰ <b>TOTAL EXPENSES</b> (line 15)	243,551.11
⑱ <b>SURPLUS (DEFICIT)</b> (line 16 less line 17)	\$ 25,503.27

**CONTINUED ON PAGE 2...**

**ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT (EFCDA)****Election Advertising Period Financial Statement****Form: E-TPA-FS-01**Period from December 01, 2018 to April 16, 2019  
(December 1, YYYY) or (day of writ) (polling day)

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chief electoral officer

THIRD PARTY NAME : Alberta Federation of Labour Inc.

PAGE 2 OF 2

**ATTESTATION OF CHIEF FINANCIAL OFFICER****CONFIRMATION OF DOCUMENTS ATTACHED TO THIS FINANCIAL STATEMENT**

The following documents are attached as applicable:

- S  
C  
H  
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E  
S
- ☒ Copies of all bank account statements for the reporting period
  - ☐ Fund-raising Functions (E-TPA-FS-S01)
  - ☒ Transfer Details Report (E-TPA-FS-S02)
  - ☒ Other Income (E-TPA-FS-S03)
  - ☒ Election Advertising Expense Limit (E-TPA-FS-S04)
  - ☒ Non-Election Advertising Expenses (E-TPA-FS-S05)
  - ☐ Advertising Details (E-TPA-FS-S12)

**CONFIRMATION OF CONTRIBUTION REPORTING AND ISSUANCE OF OFFICIAL CONTRIBUTION RECEIPTS**

The following tasks are completed as applicable:

- ☒ Using the Online Financial System (OFS), I have recorded and confirmed all contributions accepted by this third party advertiser.
- ☒ Using OFS, I have issued official contribution receipts to all contributors.
- ☒ I have recorded on lines 1 and 2 of this financial statement, amounts that agree with the receipted contributions recorded and confirmed in OFS.
- ☐ No contributions were accepted by this Third Party Advertiser; I have recorded nil on lines 1 and 2 of this financial statement.

As a Chief Financial Officer registered under the *Election Finances and Contributions Disclosure Act*:

- I certify that this financial statement and attachments accurately and completely reflect all financial transactions of this third party advertiser
- I understand that Elections Alberta will maintain and make public, a list of contributors who contributed over \$250 in aggregate, based on the contribution information in OFS; and
- I understand that failure to record all contributions and issue official contribution receipts by the filing deadline will result in an incomplete/late financial filing subject to an automatic late filing fee and possible further penalties.

► Siobhan Vipond

Print Name

Original signed by position holder

Signature

10/16/19  
mm / dd / yyyy**ATTESTATION OF PRIMARY CONTACT**As the primary contact for this third party advertiser registered under the *Election Finances and Contributions Disclosure Act*:

- I certify that this financial statement and attachments accurately and completely reflect all financial transactions of this third party advertiser
- I understand that Elections Alberta will maintain and make public, a list of contributors who contributed over \$250 in aggregate, based on the contribution information in OFS; and
- I understand that failure to record all contributions and issue official contribution receipts by the filing deadline will result in an incomplete/late financial filing subject to an automatic late filing fee and possible further penalties.

► Siobhan Vipond

Print Name

Original signed by position holder

Signature

10/16/19  
mm / dd / yyyy**NOTES**

1. The Election Advertising Period, in the case of a general election held in accordance with section 38.1(2) of the Election Act, is the period commencing December 1 in the year immediately preceding the year in which a general election is held and ending at the end of polling day. In all other instances: From the issue of a writ for the election until the end of polling day. (EFCDA, Section 44.1(1)(d1)).
2. This financial statement and attachments must be received at Elections Alberta by 4:30 pm no later than 6 months after polling day.

**FORWARD SIGNED ORIGINAL TO ELECTIONS ALBERTA**

Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5

Phone: 780.427.7191 Toll-free: 310.0000 then 780.427.7191 Email: [finance@elections.ab.ca](mailto:finance@elections.ab.ca)

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**ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT (EFCDA)****ELECTION ADVERTISING EXPENSE LIMIT****SUMMARY REPORT****Form: E-TPA-FS-S04****RECEIVED**  
**OCT 16 2019**  
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chief electoral office**THIRD PARTY NAME :**

Alberta Federation of Labour Inc.

Expense Type	December 1 to day before writ	Writ Day to polling day	TOTAL	Schedule Attached?
① Administration & Office Costs	\$	\$ 159.29	\$ 159.29	E-TPA-FS-S04-SS01 <input checked="" type="checkbox"/>
② Honoraria & Salaries	\$	\$	\$	E-TPA-FS-S04-SS02 <input type="checkbox"/>
③ Paid Advertising	\$23,174.06	\$ 41,296.52	\$ 64,470.58	E-TPA-FS-S04-SS03 <input checked="" type="checkbox"/>
④ Polling & Research	\$	\$ 55,241.60	\$ 55,241.6	E-TPA-FS-S04-SS04 <input checked="" type="checkbox"/>
⑤ Production Costs	\$76,147.91	\$ 35,182.23	\$111,330.14	E-TPA-FS-S04-SS05 <input checked="" type="checkbox"/>
⑥ Promotional Materials	\$	\$	\$	E-TPA-FS-S04-SS06 <input type="checkbox"/>
⑦ Public Relations	\$	\$	\$	E-TPA-FS-S04-SS07 <input type="checkbox"/>
⑧ Technology Costs	\$	\$	\$	E-TPA-FS-S04-SS08 <input type="checkbox"/>
⑨ Other Costs	\$	\$ 80	\$ 80.00	E-TPA-FS-S04-SS09 <input checked="" type="checkbox"/>
<b>TOTAL</b>	<b>\$99,321.97</b>	<b>\$131,959.64</b>	<b>\$231,281.61</b>	

**NOTES**

1. Total(s) must agree with the Election Advertising Period Financial Statement, lines 9, 10, and 11.

2. EFCDA Part 6.1, Third Party Advertising (Excerpts)

Definitions - Section 44.1(1) of the EFCDA

(c) "advertising expense" means an expense incurred in relation to (i) the production of an election advertising message or political advertising message in the format in which the message is to be transmitted, and (ii) the acquisition of the means of transmission to the public of an election advertising message or a political advertising message;

(d) "election advertising" means the transmission to the public by any means during an election advertising period of an advertising message that promotes or opposes a registered party or the election of a registered candidate, including an advertising message that takes a position on an issue with which a registered party or registered candidate is associated, and for greater certainty does not include (i) the transmission to the public of an editorial, a debate, a speech, an interview, a column, a letter, a commentary or news, (ii) the distribution of a book, or the promotion of the sale of a book, for no less than its commercial value, if the book was planned to be made available to the public regardless of whether there was to be an election, (iii) the transmission of a document or the communication directly by a corporation or a group to its members, employees or shareholders, as the case may be, (iv) the transmission by a person, corporation or group, on a non-commercial basis on the Internet, of the political views of that person, corporation or group, (v) the making of telephone calls to electors only to encourage them to vote, or (vi) advertising by the Government in any form;

Election Advertising Spending Limit - Section 44.11(1) of the EFCDA.

The following spending limits apply for election advertising. In the case of a general election held in accordance with the fixed election period under the Election Act, election advertising expenses are limited as follows.:

No third party shall spend more than \$150,000 in aggregate between December 1 in the year before the election, and the day before the writ is issued. During the same period, no third party shall spend over \$3,000 to promote or oppose the election of one more registered candidates in a single electoral division.

No third party shall spend more than \$150,000 in aggregate between the day the writ is issued and the end of polling day. During the same period, no third party shall spend over \$3,000 to promote or oppose the election of one more registered candidates in a single electoral division.

For general elections not held in accordance with the fixed election period under the Election Act, election advertising expenses are limited to \$150,000 in aggregate between the day the writ is issued and the end of polling day. During the same period, no third party shall spend over \$3,000 to promote or oppose the election of one more registered candidates in a single electoral division

Supporting attachment to E-TPA-FS-01

All attestations as to the accuracy of the Election Advertising Period Financial Statement apply.

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ENTERED:

**INDEPENDENT AUDITORS' REPORT**

To Gil McGowan, President of Alberta Federation of Labour Inc., for submission to the Chief Electoral Officer of Alberta in accordance with subsection 44.91 of the Election Finances and Contributions Disclosure Act.

**Qualified Opinion**

We have audited the accompanying Election Advertising Period Financial Statement (the "Statement") and accompanying applicable schedules for Alberta Federation of Labour Inc. ("the Federation"), a registered third-party election advertiser in respect of the election held on April 16, 2019 in the province of Alberta.

This Statement has been prepared by the financial agent for the third party based on the financial reporting provisions of subsection 44.91 of the Election Finances and Contributions Disclosure Act and the accounting guidelines issued by Elections Alberta.

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the Statement of the Alberta Federation of Labour Inc., is prepared, in all material respects, in accordance with the reporting provisions of subsection 44.91 of the Election Finances and Contributions Disclosure Act.

**Basis for Qualified Opinion**

In common with many third party election advertising entities, the completeness of contributions and other revenue is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Federation. Therefore, we were not able to determine whether any adjustments might be necessary to these revenues.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Return* section of our report. We are independent of the Federation in accordance with the ethical requirements that are relevant to our audit of the Return in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

**Basis of Accounting and Restriction on Use**

We draw attention to the fact that this financial statement was prepared in accordance with the requirements of the Election Finances and Contributions Disclosure Act - Alberta. As a result, the financial statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter. Our report is intended solely for the financial agent of the Federation and the Chief Electoral Officer and should not be used by parties other than the financial agent of the Federation or the Chief Electoral Officer.

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

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of subsection 44.91 of the Election Finances and Contributions Disclosure Act - Alberta, and in the prescribed form issued by Elections Alberta, and for

OCT 27 2019

CHIEF electoral office

such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

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

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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 the financial statement. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, 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 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 Party's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

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 we identify during our audit.

*Montgomery Gil LLP*

Edmonton, Alberta  
October 24, 2019

CHARTERED PROFESSIONAL ACCOUNTANTS