



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 Proud

SUMMARY OF REVENUE

RECEIPTED CONTRIBUTIONS

	<u>Valued</u>	<u>Money</u>	<u>Totals</u>
① Contributions up to \$250	\$ -	\$ 4,296.44	\$ 4,296.44
② Contributions over \$250	-	161,154.00	161,154.00
③ Subtotal (lines 1 and 2)	-	165,450.44	165,450.44

OTHER REVENUE

④ Fund-raising functions	-
⑤ Transfers received	-
⑥ Other income	-
⑦ Subtotal (lines 4 through 6)	-

⑧ **TOTAL REVENUE** (lines 3 and 7) \$ **165,450.44**

SUMMARY OF EXPENSES

	<u>Totals</u>
ELECTION ADVERTISING EXPENSES (SUBJECT TO SPENDING LIMITS)	
⑨ Election Advertising Expenses (Dec 1 to day before writ)	\$ 5,106.74
⑩ Election Advertising Expenses (Writ day to polling day)	111,956.72
⑪ Subtotal (lines 9 and 10)	117,063.46

OTHER EXPENSES

⑫ Transfers issued	-
⑬ Non-Election Advertising Expenses	-
⑭ Subtotal (lines 12 and 13)	-

⑮ **TOTAL EXPENSES** (Lines 11 and 14) \$ **117,063.46**

SURPLUS (DEFICIT)

	<u>Totals</u>
⑲ TOTAL REVENUE (line 8)	\$ 165,450.44
⑳ TOTAL EXPENSES (line 15)	117,063.46
㉑ SURPLUS (DEFICIT) (line 19 less line 20)	\$ 48,386.98

**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 Proud**SUMMARY OF REVENUE**

RECEIPTED CONTRIBUTIONS	<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>
① Contributions up to \$250	-	-	-	4,296.44	-	4,296.44	4,296.44	-	4,296.44
② Contributions over \$250	-	-	-	161,154.00	-	161,154.00	161,154.00	-	161,154.00
③ Subtotal (lines 1 and 2)	-	-	-	165,450.44	-	165,450.44	165,450.44	-	165,450.44
OTHER REVENUE									
④ Fund-raising functions							-	-	-
⑤ Transfers received							-	-	-
⑥ Other income							-	-	-
⑦ Subtotal (lines 4, 5 and 6)							-	-	-
⑧ TOTAL REVENUE (lines 3 and 7)							165,450.44	-	165,450.44

SUMMARY OF EXPENSES

ELECTION ADVERTISING EXPENSES (SUBJECT TO SPENDING LIMITS)						<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>
⑨ Election Advertising Expenses (December 1 to day before writ)						5,106.74	-	5,106.74
⑩ Election Advertising Expenses (Writ day to polling day)						111,956.72	-	111,956.72
⑪ Subtotal (lines 9 and 10)						117,063.46	-	117,063.46
OTHER EXPENSES						<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>
⑫ Transfers issued						-	-	-
⑬ Non-Election Advertising Expenses						-	-	-
⑭ Subtotal (lines 12 and 13)						-	-	-
⑮ TOTAL EXPENSES (lines 11 and 14)						117,063.46	-	117,063.46

SURPLUS (DEFICIT)

						<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>
⑲ TOTAL REVENUE (line 8)						165,450.44	-	165,450.44
⑳ TOTAL EXPENSES (line 15)						117,063.46	-	117,063.46
㉑ SURPLUS (DEFICIT) (line 19 less line 20)						48,386.98	-	48,386.98

Comments from Elections Alberta:



ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT (EFCDA)

Election Advertising Period Financial Statement

Form: E-TPA-FS-01

Period from Dec 1, 2018 to Apr 16, 2019
(December 1, YYYY) or (polling day)
(day of writ)RECEIVED
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OCT 16 2019
chief electoral office

THIRD PARTY NAME : ALBERTA PROUD

(delivery fee)

SUMMARY OF REVENUE

RECEIPTED CONTRIBUTIONS

	<u>Valued</u>	<u>Money</u>	<u>Totals</u>
① Contributions of \$250.00 or less	\$ _____	\$ 4,296.44	\$ 4,296.44
② Contributions of \$250.01 and greater	_____	161,154.00	161,154.00
③ TOTAL (lines 1 and 2)	_____	165,450.00	\$ 165,450.44

FUND-RAISING & OTHER REVENUE

④ Fund-raising functions (attach schedule E-TPA-FS-S01)	\$ _____
⑤ Transfers Received (attach schedule E-TPA-FS-S02)	_____
⑥ Other Income (attach schedule E-TPA-FS-S03)	_____
⑦ TOTAL (lines 4, 5 and 6)	\$ _____
⑧ TOTAL REVENUE (lines 3 and 7)	\$ 165,450.44

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)	\$ 5,106.74
⑩ Election Advertising Expenses (Writ day to polling day) (attach schedule E-TPA-FS-S04)	111,956.72
⑪ TOTAL (lines 9 and 10)	\$ 117,063.46

OTHER EXPENSES

⑫ Transfers Issued (attach schedule E-TPA-FS-S02)	_____
⑬ Non-Election Advertising Expenses (attach schedule E-TPA-FS-S05)	_____
⑭ TOTAL (lines 12 and 13)	\$ _____
⑮ TOTAL EXPENSES (lines 11 and 14)	\$ 117,063.46

SURPLUS (DEFICIT)

	<u>Totals</u>
⑯ TOTAL REVENUE (line 8)	\$ 165,450.44
⑰ TOTAL EXPENSES (line 15)	117,063.46
⑱ SURPLUS (DEFICIT) (line 16 less line 17)	\$ 48,386.98

CONTINUED ON PAGE 2...

**ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT (EFCDA)****Election Advertising Period Financial Statement****Form: E-TPA-FS-01**Period from Dec 1, 2018 to Apr 16, 2019
(December 1, YYYY) or (day of writ) (polling day)**RECEIVED**
OFFICE USE ONLY
OCT 16 2019
chief electoral office**THIRD PARTY NAME : ALBERTA PROUD****PAGE 2 OF 2****ATTESTATION OF CHIEF FINANCIAL OFFICER****CONFIRMATION OF DOCUMENTS ATTACHED TO THIS FINANCIAL STATEMENT**The following documents are attached as applicable:

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- ☒ 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 RECEIPTSThe 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

▶ Susan P. Burrows**Original signed by position holder**10/12/2019

Print Name

Signature

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

▶ Susan P. Burrows**Original signed by position holder**10/12/2019

Print Name

Signature

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 ALBERTASuite 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**OFFICE USE ONLY**

**ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT (EFCDA)****ELECTION ADVERTISING EXPENSE LIMIT****SUMMARY REPORT****Form: E-TPA-FS-S04****RECEIVED**

OFFICE USE ONLY

OCT 16 2019

chief electoral office

THIRD PARTY NAME : ALBERTA PROUD

Expense Type	December 1 to day before writ	Writ Day to polling day	TOTAL	Schedule Attached?	
① Administration & Office Costs	\$	\$	\$	E-TPA-FS-S04-SS01	<input type="checkbox"/>
② Honoraria & Salaries	\$ 3,319.65	\$ 829.91	\$ 4,149.56	E-TPA-FS-S04-SS02	<input checked="" type="checkbox"/>
③ Paid Advertising	\$ 1,787.09	\$ 106,218.06	\$ 108,005.15	E-TPA-FS-S04-SS03	<input checked="" type="checkbox"/>
④ Polling & Research	\$	\$ 183.75	\$ 183.75	E-TPA-FS-S04-SS04	<input checked="" type="checkbox"/>
⑤ Production Costs	\$	\$ 4,725.00	\$ 4,725.00	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	\$	\$	\$	E-TPA-FS-S04-SS09	<input type="checkbox"/>
TOTAL	\$ 5,106.74	\$ 111,956.72	\$ 117,063.46		

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.****OFFICE USE ONLY
ENTERED:**

Nancy Murdoch, Chartered Professional Accountant

28 Inverness Drive SE
Calgary, Alberta T2Z 3E4

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OCT 16 2019

chief electoral office

INDEPENDENT AUDITOR'S REPORT

To Susan Burrows, financial agent for Alberta Proud, for submission to the Chief Electoral Officer of Alberta in accordance with subsection 44.91 of the *Election Finances and Contributions Disclosure Act*.

REPORT ON THE STATEMENT

I have audited the accompanying Election Advertising Period Financial Statement (the "Statement") and accompanying applicable schedules for Alberta Proud, 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 Canada. Qualified Opinion.

In my opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the Statement of Alberta Proud 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

Due to the inherent nature of the transactions of third party election advertising entities, the completeness of contributions and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments might be necessary to contributions and other revenue and expenses.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibility for the Audit of the Statement section of my report. I am independent of Alberta Proud in accordance with the ethical requirements that are relevant to my audit of the Statement in Canada and I have fulfilled my other ethical responsibilities in accordance with those requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Basis of Accounting and Restriction on Use

Without modifying my opinion, I draw attention to Note 1 of the Statement, which describes the basis of accounting. The Statement is prepared to assist the financial agent to meet the requirements of the Election Finances and Contributions Disclosure Act. As a result, the Statement may not be suitable for another purpose. My report is intended solely for the financial agent, Alberta Proud and the Chief Electoral Officer and should not be used by parties other than the financial agent, Alberta Proud or the Chief Electoral Officer.

The Financial Agent's Responsibility for the Statement

The financial agent for the third party is responsible for the preparation of the Statement in accordance with the financial reporting provisions of subsection 44.91 of the Election Finances and Contributions Disclosure Act and for such internal control as the official agent determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing Alberta Proud's financial reporting process.

Auditor's Responsibility for the Audit of the Statement

My objective is to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but it 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 Statement. As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of the accounting estimates and related disclosures made by the financial agent.

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

Chartered Professional Accountant

October 6, 2019
Calgary, Alberta

Nancy Murdoch,
Chartered Professional Accountant