



**Elections
Ontario**

Implementing Change

2017–2018 Annual Report

A report from the Chief Electoral Officer of Ontario



The Honourable Ted Arnott
Speaker of the Legislative Assembly
Room 180, Legislative Building, Queen's Park
Toronto, Ontario
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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 2017-18 fiscal year.

Between April 1, 2017, and March 31, 2018, my office completed the third year of our four-year cycle in preparation for the 2018 general election. During this year, Elections Ontario delivered on a number of significant accomplishments. We successfully implemented changes brought in by substantive legislative reforms from the previous fiscal year. We ran a large-scale voter engagement campaign to inform electors about the changes they will experience at the polls in 2018, and we enhanced the accuracy of the Permanent Register of Electors for Ontario. We also delivered one by-election in Sault Ste. Marie. Additionally, Elections Ontario supported the review of electoral district boundaries in Ontario's Far North and responded to district changes just months before the general election. Amidst all this change, we kept our stakeholders updated every step of the way.

With these accomplishments, we completed significant work towards realizing the priorities in the Elections Ontario *Strategic Plan 2013-2017* and are confident in our ability to deliver a modern and efficient election that continues to meet the needs of electors.

The 2017-18 fiscal year was a major step forward for Elections Ontario as we continue to realize our vision of building modern services that put the needs of electors first. Implementing change means initiating many new endeavors for our organization—ones we are excited about and ready to deliver on.

Sincerely,

A handwritten signature in black ink that reads "Greg Essensa".

Greg Essensa

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1

2017-18 in review: implementing a modern election

At Elections Ontario, our vision is to build modern services for Ontarians that put the needs of electors first. Our mission is to uphold the integrity and accessibility of the electoral process and to manage elections in an efficient, fair, and impartial manner. We believe that delivering on our goals to modernize elections while upholding our values requires a measured approach to implementation. We recognize our obligations to do so responsibly as we advance business best practices and use public funds judiciously.

To deliver on our mandate to administer the election process, we implemented a number of new initiatives this fiscal year that enhanced our technological capacity, created efficiencies, and better served the needs of electors.

Administering an electoral event in Ontario is a complex sequence of events with multiple interdependencies across a geographically vast and diverse province. To prepare for a general election, we lease thousands of voting locations and hire tens of thousands of election workers to help millions of Ontario's electors cast their ballot. Behind the scenes, we conduct extensive planning with an increased staff complement to deliver an event that maintains electoral integrity while meeting electors' expectations.

The 2018 general election is set to introduce an unprecedented amount of technology to Ontario's electoral process to address inefficiencies in our system and better serve electors. We spent

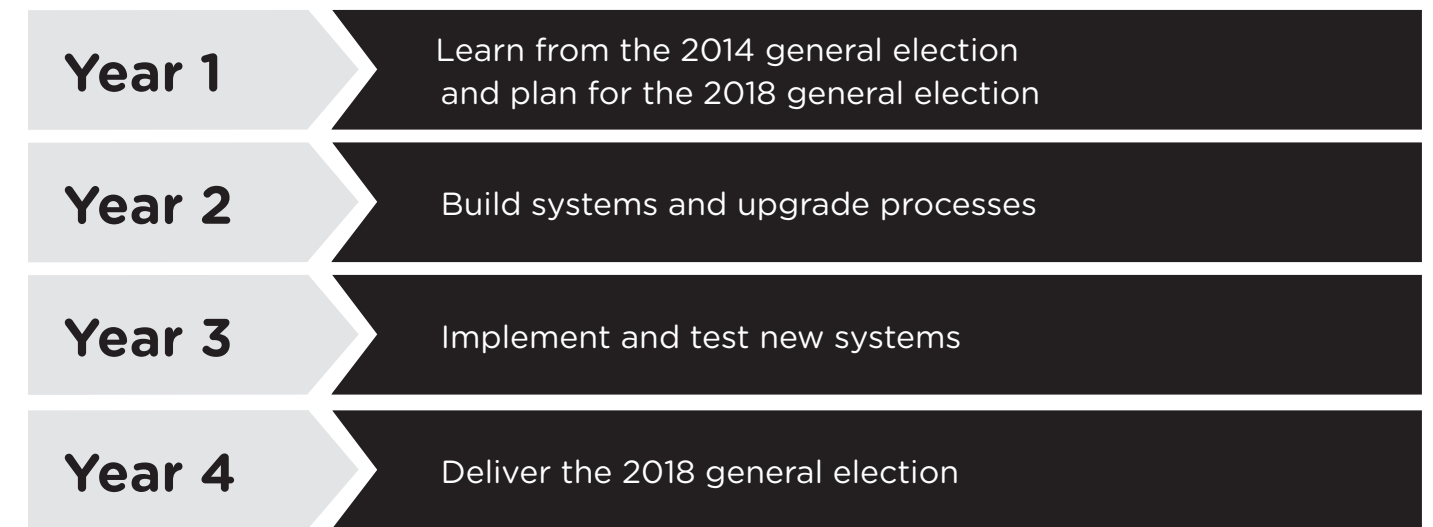
the bulk of the 2017-18 fiscal year preparing for these changes, which impact every aspect of our business and testing our systems often to ensure we're ready for 2018.

The four-year election cycle

The 2017-18 year marks the third year in Elections Ontario's general election cycle. Since general elections happen approximately once every four years, our work is best viewed over the course of four years.

To implement an election effectively, we must balance how to best serve our stakeholders while protecting the integrity of the electoral process and using public resources efficiently. As we modernize Ontario's elections, we will continue using the four-year election cycle as we introduce new processes and systems. This is a critical part of Elections Ontario's vision to build modern services that meet the needs of Ontarians.

Four-Year Election Cycle



In planning for the 2018 general election, Elections Ontario identified four areas of focus:

- › The core election
- › Redistribution
- › Technology in the polls (TiP)
- › List management and elector engagement (LMEE)

When considering how to modernize the electoral process, Elections Ontario took into account public expectations and opportunities to achieve meaningful and sound progress on our plans for each year of the four-year election cycle.

Year three: implementing and testing new systems

In the third year of our election cycle, Elections Ontario implemented and tested modernization initiatives, responded to a number of legislative changes, and executed a comprehensive elector engagement strategy.

The 2017-18 fiscal year was eventful for Elections Ontario as we integrated new legislation into our existing plans. We made significant strides in testing the new technology and implementing the new systems we planned to use in the 2018 general election.

Responding to redistribution in Ontario's Far North

Elections Ontario successfully supported the Far North Electoral Boundaries Commission (FNEBC) as it made recommendations about the redistribution of electoral districts in Ontario's northernmost region. After responding to the increase from 107 to 122 electoral districts in 2016, Elections Ontario was able to efficiently implement another increase to 124 electoral districts within a limited timeframe based on the Commission's recommendations.

Implementing legislative changes in the field

The amendments to the *Election Finances Act* and the *Election Act*, introduced through the *Election Finances Statute Law Amendment Act, 2016* and the *Election Statute Law Amendment Act, 2016* in the previous fiscal year, expanded Elections Ontario's mandate. The changes significantly impacted every aspect of Elections Ontario's business, requiring a host of updates to our processes, policies, and materials. Strengthened communications between Elections Ontario and the Returning Officers ensured a timely implementation of all legislated changes.

The 2018 general election is set to introduce an unprecedented amount of technology to Ontario's electoral process to address inefficiencies in our system and better serve electors.

Simulating and testing the new technology in the polls

Elections Ontario made investments in the future by developing and testing a new technology-enabled staffing model supported by the introduction of technology in the polls. In the 2017-18 fiscal year, we developed a comprehensive plan for implementation that included a number of tests and election simulations to fully prepare ourselves for the upcoming general election.

Engaging electors

In the 2017-18 fiscal year, we launched our new elector engagement strategy encouraging electors to take action and register to vote. This strategy helped us achieve our mandate to conduct public education on the electoral process. Additionally, we launched new tools to make voting even easier for electors, including online voter registration (eRegistration) and election information (Voter Information Service) portals on our website.

By-election in Sault Ste. Marie

Elections Ontario is mandated to always be ready to deliver an electoral event. In 2017-18, we administered one by-election in the electoral district of Sault Ste. Marie following the resignation of the Member of Provincial Parliament (MPP) for the district. The by-election marked the successful use of our upgraded Election Management System (EMS) for the duration of the writ period.

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Redistribution in Ontario's Far North

Elections Ontario identified the redistribution of electoral boundaries as a priority for the four-year election cycle. Redistribution is a significant undertaking that touches all aspects of Elections Ontario's business. Required modifications included updating the EMS, recruiting and training Returning Officers and election staff, redrawing electoral district boundary maps, dissolving and creating new constituency associations across the province, and communicating the changes to all our stakeholders.

Following the efficient and successful completion of the transition from 107 to 122 electoral districts in 2016, Elections Ontario once again prepared to increase the number of electoral districts, this time in Ontario's Far North.

Far North Electoral Boundaries Commission

Provisions included in the *Election Statute Law Amendment Act, 2016* called for the establishment of a Far North Electoral Boundaries Commission, mandated to make recommendations to the Legislative Assembly of Ontario regarding the creation of at least one, and no more than two, additional provincial electoral districts from the geography of Kenora—Rainy River and Timmins—James Bay.

From May 8 to August 8, 2017, the Chief Electoral Officer of Ontario served as one of five Commissioners for the Far North Electoral Boundaries Commission, along with a provincial judge, the Honourable Joyce Pelletier, serving as

Chair, two Indigenous community representatives, Eric Fisher and Teresa Hall, and University of Ottawa professor Michael Pal. The Commission had three months to complete its work and provide its recommendations.

In addition to the Chief Electoral Officer's role on the Commission, Elections Ontario was responsible for providing secretariat and operational functions to the FNEBC. Elections Ontario managed and tracked all costs associated with the FNEBC. These costs were later reimbursed by the Ministry of the Attorney General. Four Elections Ontario employees were seconded to the Commission to assist with operations, logistics, mapping, and communications and were stationed in Thunder Bay as dedicated support. As the Commission was not granted spending authority, Elections Ontario's headquarters absorbed additional functions, including finance and procurement requirements, website support, and leasing office space and equipment for the Commission. For the

entire duration of the FNEBC, Elections Ontario provided significant support to the Commission as it completed its work.

When making its recommendations, the FNEBC was statutorily obligated to consider a number of factors, including:

- › Communities of interest
- › Representation of Indigenous people
- › Municipal and other administrative boundaries
- › Sparsity, density and rate of population growth in the geographic areas
- › Geographical features
- › The availability and accessibility of means of communication and transportation in the geographic areas
- › Representations by members of the Legislative Assembly who represent constituencies in Northern Ontario
- › Other interested persons, and anything else that the Commission considered appropriate

To fulfill its mandate and provide recommendations, the FNEBC developed an understanding of the population, geography and boundaries in order to arrive at its preliminary recommendation. The Commission conducted 17 public information meetings in First Nation communities and municipalities during the first round of public information meetings. The Commission conducted four additional public information meetings during the second round. The meetings were held in a mix of urban centres and First Nation communities to receive feedback on proposed changes to electoral district boundaries. The Commission also met with

Indigenous leaders from the region and operated an information booth during the Chiefs of Ontario Summer Assembly in Lac Seul First Nation. The FNEBC released its final report in August 2017, recommending two additional electoral districts. The recommendations were then implemented with minor adjustments through the *Representation Statute Law Amendment Act, 2017*.

Following the efficient and successful completion of the transition from 107 to 122 electoral districts in 2016, Elections Ontario once again prepared to increase the number of electoral districts, this time in Ontario's Far North.

The Representation Statute Law Amendment Act, 2017

In the fall of 2017, the Government of Ontario introduced and passed Bill 152, the *Representation Statute Law Amendment Act, 2017*. The Act approved the recommendations of the FNEBC with minor adjustments, and established two new electoral districts: Kiiwetinoong in the west and Mushkegowuk—James Bay in the east. Kiiwetinoong comprises the northern, primarily Indigenous, portion of the former electoral district of Kenora—Rainy River. Mushkegowuk—James Bay comprises of the northern portion of the former electoral district of Timmins—James Bay, excluding the City of Timmins.

Impact of redistribution to electoral districts

The increase from 122 to 124 electoral districts in Ontario had downstream impacts on our operations. We updated our software systems to accommodate the change, appointed two new Returning Officers, and supported political parties and their constituency associations through the change—all within two months of the Act receiving Royal Assent. We conducted this work quickly as the legislation was passed just six months before the general election.

One of the largest impacts of the transition from 107 to 124 electoral districts was to our geography and list of elector products. All our electoral districts and polling divisions were updated, and a full complement of maps and legal descriptions were published to the Elections Ontario website by December 2017. Online applications, such as eRegistration, were also updated to accommodate the increase to 124 electoral districts.

Our redistribution efforts culminated in the publication of Elections Ontario's *124 Atlas*, which includes maps and legal descriptions for all 124 electoral districts in the province. Copies of the atlas and other maps are available for purchase through our website or by contacting Elections Ontario.

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Operationalizing legislative changes

Substantial changes to the *Election Act* and *Election Finances Act* passed in December 2016 meant Elections Ontario spent much of the 2017-18 fiscal year implementing new responsibilities in time for the 2018 general election. The legislative changes included many provisions that Ontario's Chief Electoral Officer had previously advocated for, and we were pleased to see a number of our recommendations to modernize provincial elections included in new legislation.

The changes allowed us to improve our processes and take significant strides to make voting easier for all electors in Ontario.

New electoral processes

Throughout these legislative changes, Elections Ontario remained committed to preparing new materials and processes in time for the 2018 general election. Though a significant undertaking, these legislative changes have provided Elections Ontario with the foundation to plan and deliver a transformative election.

Nominations

Recent changes to the *Election Act* included a new nomination process that let political parties and candidates begin registering their nomination with the Office of the Chief Electoral Officer on July 1, 2017. To prepare for the new nomination process, Elections Ontario had to create new nomination papers and update policies related to candidates, all within a few months.

To effectively process nominations outside the writ period, Elections Ontario hired additional staff and created a process for filing and retaining standing nominations until an election period. Roles and responsibilities shifted throughout the organization to better support candidates.

Access for canvassers

Further changes to the *Election Act* included requiring owners of multiple-residence buildings to provide access to candidates and authorized canvassers during the writ period. Elections Ontario was tasked with the creation of processes and guidelines for building owners and condominium boards who refuse entry to candidates and authorized canvassers. To ensure residential buildings were prepared to receive candidates and canvassers, Elections Ontario communicated the changes to regulatory bodies and used advertising to promote awareness of the new rules.

Voters list

Legislation specifies that Elections Ontario must share the voters list with political parties, candidates, and Members of Provincial Parliament (MPPs). There were additional changes to the *Election Act* stipulating that political parties are now required to provide a privacy policy to Elections Ontario to receive elector information. To ensure political parties are using privacy best practices, we updated our *Guidelines for the Use of Electoral Products* to outline the requirements that parties' privacy policies must meet to access elector information. Policies that do not meet the requirements of the *Guidelines* are not approved, and parties are not given access to the elector lists. We also established internal processes to handle our expanded oversight, along with new roles and responsibilities for staff responsible for reviewing privacy policies and safely distributing elector information digitally. Elections Ontario takes precautions to ensure that the personal information of electors is kept secure and is used for authorized purposes only.

Ontario Register of Future Voters

The Ontario Register of Future Voters (ORFV) was created in July 2017 and allows Elections Ontario to register 16- and 17-year-olds as future voters. Information from the ORFV is automatically transferred to the voters list when a person turns 18. Registering future voters before they turn 18 allows us to capture their information before they leave high school and become highly mobile.

The establishment of a new register at Elections Ontario introduced new work and expanded responsibilities for many teams at Elections Ontario. To fully implement the ORFV, Elections Ontario created policies and procedural guidelines

for the provisional register. We also updated our software systems to house an additional register of names that would automatically move future voters to the permanent register on their 18th birthday. To ensure future voters were able to add themselves to the register, we updated our outreach materials and partnered with school boards to teach 16- and 17-year olds about the provisional register and the importance of registration.

New campaign finance regime

The *Election Finances Statute Law Amendment Act, 2016* marked the first significant review of election finance laws in Ontario in over 40 years. With these reforms, Elections Ontario's mandate was significantly expanded and the province's election finance laws were brought in line with modern-day realities and public expectations.

Changes to the *Election Finances Act* included the introduction of political advertising spending limits for third-party advertisers for the six-month, non-election period prior to the issuance of the writs for a fixed date general election, and during the writ period. Third parties must register with Elections Ontario once they spend at least \$500 on advertising in either period. To accommodate this, Elections Ontario updated the third-party advertising report to include details of advertising spending during the six-month, non-election period before the writs were issued. The definition of political advertising was also expanded to include advertising that takes a position on an issue that can reasonably be regarded as closely associated with a registered party or its leader, or a registered candidate. The third-party handbooks were updated to ensure that third-party advertisers were aware of the new requirements and spending limits.

New provisions also included restrictions on contributions, the regulation of nomination contests and nomination contestant spending, and the implementation of a new financial subsidy program requiring the payment of quarterly allowances to eligible political parties and constituency associations. Significant attendance restrictions at fundraising events were also introduced. Elections Ontario updated the political party, constituency association, and candidate handbooks to ensure political entities were aware of these new rules and regulations, and created a new handbook for nomination contestants to help political entities navigate these new requirements. Additionally, training sessions were offered to the Chief Financial Officers (CFOs) of constituency associations, candidates, nomination contestants, and political parties.¹

To effectively process nominations outside the writ period, Elections Ontario hired additional staff and created a process for filing and retaining standing nominations until an election period. Roles and responsibilities shifted throughout the organization to better support candidates.

Amid the implementation of these changes to the *Election Finances Act*, Elections Ontario handled further amendments to the Act. The *Representation Statute Law Amendment Act, 2017* refined

legislation regarding nomination contest periods and attendance restrictions at fundraising events, and the *Stronger, Fairer Ontario Act, 2017* altered provisions regarding the period for nomination contest spending to exclude spending prior to the call of the nomination contest.

All these changes had a significant impact on Elections Ontario. An expanded mandate and increased regulatory oversight meant Elections Ontario had to contend with increased workloads and responsibilities. New staff were hired, and processes were established to accommodate the changes. Elections Ontario was highly efficient in adjusting to these changes and communicating the new rules to our stakeholders. To assist political entities with the transition, Elections Ontario staff conducted CFO training sessions at political party events, sent frequent communications to political entities to keep them informed about the legislative changes, and updated all handbooks within two months.

New employment standards

The *Fair Workplaces, Better Jobs Act, 2017* introduced a broad range of amendments to the *Employment Standards Act, 2000* and removed Elections Ontario's exemption from certain provisions regarding hours of work and hours of rest. This change in legislation impacted Elections Ontario's terms and conditions of employment for our field staff. Given the proximity to the general election when the Bill was passed, Elections Ontario experienced significant challenges due to our mandatory obligations outlined in the *Election*

Act, the limitations of our software systems, and the short amount of time with which to implement the changes before field staff training began.

Elections Ontario was already meeting or exceeding some of the legislated requirements introduced by this Act. However, we requested exemptions to key areas of the Act that conflicted with the *Election Act*. For these reasons, we sought a permanent exemption from these provisions for specific staff who are directly involved in election operations during an electoral event period. The Ministry of Labour granted the requested exemptions.

Other impacts included provisions on rates of pay, vacation pay, public holiday pay, personal emergency leave, overtime pay, and payment for training. As a result, our payment framework for

field staff needed to be adjusted in time for the significant pre-election work they do.

Despite the limited time before the election, we were able to successfully implement processes to fulfill new legislative obligations. Elections Ontario is committed to complying with employment standards legislation for all its workers. However, due to our unique mandate and operations, legislated changes of this size, scope and complexity within months of a general election posed a significant challenge and altered our planning, budgeting and preparations.

¹ Since the 2017-18 fiscal year, the Government of Ontario has introduced new legislation to phase out the quarterly allowance in 2022. This legislation also increases contributions to \$1,600 starting in 2019, increasing on an annual basis. Attendance restrictions at fundraising events have also been removed. To view the most up-to-date legislation, please visit www.ontario.ca/laws.

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Implementing a transformative election

Modernizing the provincial electoral process has been a long-standing commitment of Elections Ontario. In addition to the legislative changes outlined above, one of the most significant was the introduction of legislation that allowed Elections Ontario to use technology in the polls (TiP) for a general election.

This legislative capacity marks our first tangible step in using technology to better meet the needs of electors and build a strong foundation for future elections. To support technology in the polls, a number of other modernization initiatives were undertaken. These efforts increased Elections Ontario's technological sophistication, and supported our aim of building modern services that put the needs of electors first.

Implementing technology in the polls at headquarters

Our new technology-enabled staffing model is designed to optimize staffing requirements and reduce the time voters wait in line to receive their ballots. Electronic poll books (ePoll books) loaded with digital voters lists are used to look up voters and record the issuance of ballots, while vote tabulators automatically count ballots after the close of polls on election night.

Benefits of the new technology include improved elector experience, staffing reductions, reduced

administrative errors, and faster results. The use of technology also creates efficiencies, requiring fewer voting locations and staff across the province, while allowing more electors to be served at each individual poll.

Equipped with greater legislative capacity and business expertise, we were confidently able to implement our technology in the polls program into poll processes for the 2018 general election. Integrating new technology into our election processes had a waterfall effect on all aspects of Elections Ontario's business. The majority of the 2017-18 fiscal year focused on applying these changes to our existing electoral system. We also rigorously tested the technology through multiple simulations to ensure it was ready to serve millions of electors. These simulations and tests allowed us to develop contingency plans so that any technology disruptions during the general election would not impede an elector's ability to vote.

Introducing technology in the polls means more than just placing a tabulator into a poll—it requires

a massive uplift to all the materials and procedures that are used in the delivery of an election. Moving forward with the introduction of technology also provided new opportunities to remodel poll layout, streamline processes in the field, and develop ways to gain greater visibility into the polls. A new team was created to prepare the technology and Elections Ontario for the changes.

Implementing a change of this magnitude into an already complex system meant we had to work more closely than ever with our vendors, Returning Officers, stakeholders, and staff. Using a measured and principled approach to change, we were able to successfully plan, prepare, test, and implement a new technology-enabled process that keeps pace with the expectations of electors without compromising the integrity of our electoral system.

A new footprint

In going forward with technology in the polls, Elections Ontario has committed to deploying it only where it makes good business sense. Approximately half the identified voting locations will use technology. Due to connectivity, logistical or economic constraints, some locations in rural or remote communities and in condominium buildings will continue to use our traditional model instead of tabulators and ePoll books. However, as the technology can serve more electors at a single poll, the vast majority of electors have been assigned to voting locations with technology.

To prepare for the introduction of technology, we finalized four poll footprints for serving electors: returning and satellite office advance polls, area advance polls, voting locations with technology, and voting locations without technology. Mapping

these four footprints also allowed Elections Ontario to identify the different requirements for each type of voting location and properly plan and prepare for the staff, equipment and materials that will be needed.

Equipped with greater legislative capacity and business expertise, we were confidently able to implement our technology in the polls program into poll processes for the 2018 general election. Integrating new technology into our election processes had a waterfall effect on all aspects of Elections Ontario's business.

Having different poll footprints created challenges and complexity. Significant planning went into finalizing these four footprints, taking into consideration the number of electors assigned to a location, the staff required to serve them, and the amount of equipment needed to reduce line-ups and wait times. We took great efforts to ensure all technology and non-technology processes were aligned, and that elector experiences and opportunities to vote would be consistent. Training materials for staff were prepared to ensure consistency of service for all electors, no matter where they might cast their ballot. Elections Ontario mapped four contingency processes based on different technology disruptions that could be experienced on polling day to ensure that electors would have the opportunity to exercise their right to vote even in the event of equipment malfunction.

Vendors – new partnerships

The 2017-18 fiscal year marked the beginning of new partnerships for Elections Ontario with technology vendors. We developed four primary vendor partnerships: Dominion Voting Systems provided the vote tabulators; CompuCom provided ePoll book hardware, staging and field services; DataFix was responsible for the ePoll book software, party portal and monitoring dashboard; and Rogers provided mobile connectivity services for voting locations.

As we secured vendors and finalized contracts early in the fiscal year, Elections Ontario took significant strides to remap its support model for the field and define roles and responsibilities among the vendors, Elections Ontario's headquarters and the Returning Officers. In previous elections, the administration of the election was a relationship between Elections Ontario's headquarters and the Returning Officers in the field. With new vendors on board, we had to factor in a three-way partnership. To assist in the field, vendors would provide field technical support from locations across the province, dispatched by the technology support centre.

Together with our vendors, we secured the required hardware and prepared the software that will facilitate the vote. Over 22,000 ePoll books and 6,000 tabulators were purchased. The ePoll book software imaging was completed in less than four months, and resource staff were able to assemble poll kits for distribution in the field within three months.

Elections Ontario worked closely with our vendors during this year to ensure the accuracy of requirements, conduct necessary testing,

determine required support, and ensure the integrity of the system was never compromised.

Training and field staff

TiP introduces efficiencies by reducing the amount of staff needed at the polls and modifying the tasks completed by election officials. Positions were combined to streamline duties at the polls and a full complement of new job descriptions had to be written to accommodate the use of technology and capture these new tasks. At the returning office, a new position—the Logistics Election Officer (LEO)—was created to manage the technology. All training materials for field staff were updated in the 2017-18 fiscal year to capture the new processes.

Voting locations and elector information

One of the largest and most significant assignments Returning Officers must complete is the selection of voting locations. For a general election, Returning Officers arrange for the rental of approximately 80 to 130 voting locations for advance polls and polling day. In the summer of 2017, Returning Officers were in the field identifying potential places for voting locations and ensuring those locations met the requirements outlined in the *Election Act* and the *Accessibility for Ontarians with Disabilities Act, 2005*, as well as other Elections Ontario requirements.

Additional Elections Ontario requirements for voting locations were introduced to accommodate the new technology. Locations using technology need to meet the capacity for connectivity requirements and have electrical outlets for ePoll books and tabulators. Voting locations also need to be secured for an extra day, as the set-up of the

technology is scheduled to occur the night before voting takes place. Additionally, as polling divisions have been altered as a result of TiP, allowing for more electors to vote at a single location, Returning Officers were required to find larger, more centralized voting locations.

Given all the changes to polling divisions and voting locations for the 2018 general election, the Chief Electoral Officer and Chief Operating Officer personally reviewed all of the proposed voting locations to ensure Ontarians will be readily able to cast their ballot in 2018.

When voting locations are selected, Returning Officers consider:

- › The convenience for electors
- › The familiarity to electors
- › The accessibility of the location based on Elections Ontario's Site Accessibility Standards
- › Any significant geographic barriers that electors will encounter reaching a location
- › Any other factors that may be relevant to the proper conduct of the election

Identifying potential voting locations early on ensures that Elections Ontario can meet its legislative requirement to post potential voting locations on its website six months before the election. In December 2017, a new online application was launched to allow the public to provide feedback on the accessibility of the proposed voting locations.

Deployment and logistics

Elections Ontario dispatches tonnes of items to the field for returning offices and voting locations. As returning offices must be open and operational

on writ day, timelines for securing office space and deploying materials to the field are tight. The geographical diversity of Ontario creates unique challenges in shipping and receiving materials in different electoral districts.

New factors were considered with electoral district redistribution and the introduction of technology. With new equipment and an increase in electoral districts, more materials than ever needed to be shipped.

To prepare for the election, significant planning and testing was conducted in the 2017-18 year to ensure the deployment process would satisfy new considerations and requirements. The simulations helped us design a new, centralized model of deployment to ensure success for the 2018 general election.

Simulations and testing

The ability to implement technology in the polls was made possible because Elections Ontario is judicious when introducing new tools, especially with regard to speed and timing. All systems are rigorously tested multiple times under different scenarios to ensure they can uphold the integrity of the vote. To fully prepare the technology for the general election, we conducted simulations to identify strengths and weaknesses, with sufficient time to address any weaknesses.

In addition to several simulations held at Elections Ontario's headquarters, we also simulated our entire election from start to finish in the field with Returning Officers and polling staff. This simulation included both an advance poll and polling day scenario for 20 polling locations across four electoral districts. The simulation followed a condensed election calendar—leasing returning

offices and voting locations, deploying materials, and printing ballots. During all simulations, we implemented a variety of scenarios to test how our systems, vendors and staff reacted to service incidents.

In addition to gaining a better understanding of how the technology would function, we were also able to test other processes in the field simulation. All participating field staff were given training, which enabled us to identify gaps in our materials. Political parties were invited to act as scrutineers at the polls and to try our new digital tool—the party portal.

The simulations were valuable for our election preparation and the development of contingency plans. They allowed us to review and tighten our processes and better understand the relationship between the field, Elections Ontario headquarters and vendors. The simulations also helped us understand the escalation process at headquarters, and how our support systems for the field could be strengthened.

Conducting rigorous planning and testing is part of our organization-wide approach to adopting new technology. The simulations allowed us to experience how our plans and processes worked in real-time situations and provided us with the opportunity to address any gaps. Using this approach, we prepared to take the first step towards modernizing the electoral process in Ontario's provincial elections.

Political party engagement

Political parties and candidates play an important role in our democratic system, and Elections Ontario is committed to working alongside them.

As the needs of political entities change, we need to be able to respond and adapt so that we can continue to provide accurate information in a timely manner and in a consistent format. To foster stronger working relationships with Ontario's political parties, their candidates and constituency associations, Elections Ontario meets annually with the Political Advisory Committee (PAC).

Following the introduction of Bill 45, the *Election Statute Law Amendment Act, 2016* Elections Ontario held PAC meetings in December 2016, June 2017, and October 2017 to inform political parties of the legislative changes and to gather their feedback on the use of technology in the polls. These meetings culminated in an election workshop for political parties in February 2018. The new technology was available, and Elections Ontario staff were in attendance to answer questions. The workshop was open to PAC representatives and political party key staff so that everyone would be given the opportunity to learn about, and understand, the changes being introduced for the 2018 general election.

Privacy and security

As information and public processes continue to move online, digital tools to steal, manipulate and disrupt computer systems are becoming more sophisticated. Consequently, organizations need to design cybersecurity strategies to ensure their computer systems are protected.

Elections Ontario is taking a careful approach to the introduction and use of technology in the polls. We comply with the Ontario government cybersecurity policies and standards, and our

systems are audited and security tested. Key systems are hosted at the Government of Ontario datacentre, protected by state-of-the-art detection and prevention technology.

Elections Ontario is aware that public expectations regarding privacy and data security are shifting. Within our mandate, we have taken steps to ensure that our practices meet public needs and expectations. In the 2017-18 fiscal year, we partnered with Ontario's Provincial Security Advisor and an independent consultant to vigorously test our systems with crisis simulations. We conducted Privacy Impact Assessments (PIAs) to test how our systems react to potential security threats. Our systems have multi-layered security to prevent attacks and we employ enhanced monitoring during election events. Additionally, our senior leadership team undertook a tabletop exercise to develop contingency plans for different potential cyber threats.

Moving forward, we will continue working with our partners to protect our elections and the personal information of electors.

New tools

In addition to technology in the polls, Elections Ontario's headquarters must also prepare to handle the large volume of materials and resources required for an electoral event. As part of our strategic priority to advance modern elections, Elections Ontario continuously looks for areas of improvement as we mature our technological capacity. There are many moving pieces to administering an election, and as part of our modernization initiative we introduced a variety of new tools to increase our sightlines into the field.

Election Management System

The EMS is the system of record within Elections Ontario that manages all aspects of back office functions. EMS creates a common, secure, web-based platform to store all the information needed for an election.

The new, integrated system replaced seven aging, stand-alone legacy systems that Elections Ontario used to manage and administer elections in the field. Adopting an integrated system enables Elections Ontario to more efficiently manage all aspects of election administration, leading to stronger performance and greater accountability at Elections Ontario headquarters and in returning offices.

EMS went through several changes during the 2017-18 year as it was modified to reflect legislative changes and two rounds of electoral district redistribution. Even after successful reconfiguration to support redistribution, EMS had to simultaneously operate 107 electoral districts, in the event a by-election was called, and 124 electoral districts, to complete assignments for the 2018 general election.

With EMS ready for a general election, we have introduced efficiencies and matured our technological capacities. Upgrading EMS has been instrumental to the improvement of our internal administration and will contribute to the efficient administration of elections.

VoterView

The VoterView Dashboard was developed in partnership with one of our technology vendors to give Elections Ontario and Returning Officers greater visibility into polls with technology, affording staff the ability to respond to events in the field through the reallocation of resources

or staff. The dashboard displays the number of polls with internet connectivity and reports elector strike-off information. It also contains vital information about electoral districts and voting locations, such as the number of electors assigned to a poll and the number of changes to elector information in each poll. This tool will be vital to headquarters as it monitors the election and gains new insight into activities in the field.

Command Centre

The Command Centre Dashboard is a single, collaborative hub where real-time information is provided to key Elections Ontario staff at headquarters and in the field. This allows us to clearly define and collectively manage issues to streamline decision-making throughout the duration of the writ period. In the 2017-18 fiscal year, we defined the key metrics that will be reported through the Command Centre. This included field staff recruitment, voting locations, candidate nominations, special ballot use, and the opening of polls.

eRegistration

Our new online registration tool, eRegistration, allows electors to confirm, update, add or remove their information from the voters list. Online registration is not new technology, and many jurisdictions have already taken steps to modernize the registration process and automate paper-based registration. We learned from the experiences of other jurisdictions to inform best practices for the introduction of eRegistration, and promoted it through our LMEE campaign events.

We took a number of factors into consideration when building eRegistration. We leveraged our partnerships with the accessibility community to

test the accessibility of the tool, and integrated the feedback we received before launching. Additionally, we tested the application to ensure compliance with the *Accessibility for Ontarians with Disabilities Act, 2005*. To protect the security of electors' personal information, we worked with vendors to conduct risk and privacy impact assessments of the application, conducted penetration testing, and tested compliance with the Open Web Application Security Project (OWASP).

To make registration fast and easy, we partnered with the Ministry of Transportation to allow voters to input their driver's licence number directly into the application to confirm their address. Electors without a driver's licence were able to take a picture or upload an image of their identification.

Since its launch, eRegistration has been modified to incorporate the ORFV and, in the future, the application will facilitate the Ontario Register of Absentee Voters for electors temporarily living out of the province, including members of the Canadian Armed Forces and students living outside of their home electoral district.

Voter Information Service

The Voter Information Service helps electors find the information they need to vote and was launched during Provincial Voter Registration Month in March 2018. The online application gives electors information about when and where to vote during an election.

Outside of an election period, electors can enter their postal code to find information about their electoral district, including a map of the boundaries, the legal description of the district, and their Member of Provincial Parliament.

Implementing the election in the field

Preparing for an election is a significant undertaking that requires rigorous planning and testing to ensure all systems are working effectively and all stakeholders can readily participate in the democratic process. Managing the logistics of an election in 124 unique and geographically diverse electoral districts is a complex and interdependent sequence of events. To ensure the election runs smoothly and efficiently in each electoral district, Elections Ontario relies on Returning Officers and their staff to lead the delivery of the election in the field.

In Ontario, elections traditionally follow a decentralized model. Elections Ontario's headquarters defines the footprint and provides support, while Returning Officers are ultimately responsible for the administration of the election in their electoral district. In the 2017-18 fiscal year, we took great efforts to engage our field staff and ensure they were prepared to implement the election.

In the year leading up to the election, the work of Returning Officers increases as they complete assignments in preparation for the writ period. Returning Officers were required to complete 11 assignments, including recruiting and training key staff, locating and leasing the returning office for their electoral district, planning an outreach and engagement event, and conducting a review of the voters list, to name just a few of their activities.

Returning Officer engagement

The Returning Officer is one of the most important roles in an election. Elections Ontario fosters an ongoing relationship with its Returning Officers through the Chief Electoral Officer's

road tours. In September 2017 and March 2018, the Chief Electoral Officer travelled across the province to visit Returning Officers for training and communications purposes. In March 2018, Elections Ontario began a six-week training tour for Returning Officers and their key staff. This training was crucial, given the increase in returning office staff due to redistribution, and the creation of a key staff position—the Logistics Election Officer (LEO)—who was responsible for managing all the technology equipment. Road tours are essential, as they result in a higher level of engagement among Returning Officers and provide more effective and efficient training for our critical staff. They also make economic sense since they eliminate the need for Returning Officers and their staff to travel to Toronto for training.

New hiring strategies

On election day, Elections Ontario becomes one of the largest single employers in the province, hiring over tens of thousands of workers, many of whom will work only on election day. The new technology in the polls model will allow Elections Ontario to use staff more efficiently and improve the voter experience while protecting the integrity of the vote. Elections Ontario designed and implemented a new hiring strategy to recruit individuals with the right range of skills, including being comfortable with technology. In the months leading up to the provincial election, in addition to our usual recruitment, we conducted outreach to colleges and universities across the province. This approach also enhanced our other efforts to engage youth in the electoral process and will provide a foundation for future staffing, particularly given the shifting labour market demographic in Canada.

5

Connecting with electors

Elections Ontario is mandated to maintain the Permanent Register of Electors for Ontario, commonly known as the voters list, which includes the names and addresses of people who are eligible to vote in Ontario. Having accurate information on the register is essential so that electors can be sent a voter information card (VIC) telling them when and where to vote.

One of the greatest challenges Elections Ontario faces is locating the right person at the right time. Our voters list is 91 per cent accurate, but in a province as large as Ontario that means approximately one million electors have inaccurate information on our list.

Shifting the paradigm

In an effort to improve the quality of our voters list, Elections Ontario endeavoured to shift the paradigm for electors from passively receiving information to actively engaging in the democratic process. As one of our strategic priorities, Elections Ontario developed a new communications strategy to expand and shift its public engagement. In previous general elections, communications were focused narrowly around informing electors about when, where, and how to vote. The new LMEE strategy engages voters outside of the election period. The campaign centers on motivating electors to ensure they are on our voters list so they can receive their VIC. LMEE is a coordinated, integrated, and phased communications campaign

across multiple channels, including conventional advertising, public and media relations, and digital and social media, to give electors the tools they need to get information about voting.

Significant emphasis was placed on the initiative for the 2017-18 fiscal year. To get electors to shift to active engagement, we created a sense of responsibility that called on them to confirm, update or add their information on the voters list. To drive this initiative, we promoted our new online registration tool, eRegistration. In addition to increasing our technological capacities, eRegistration offers an efficient way to keep the voters list up to date and gives all electors the opportunity to quickly and easily manage their information on the register.

LMEE also created opportunities for us to fulfill our obligations under the *Election Act* to conduct public education about the electoral process. The campaign marked the launch of an unprecedented outreach, media, and engagement strategy for the 2018 general election. We conducted activities during

Democracy Week and Provincial Voter Registration Month in an effort to start a dialogue and build an ongoing relationship with Ontario's voters.

Democracy Week

Elections Ontario launched eRegistration to mark the International Day of Democracy on September 15, 2017, during Democracy Week. Through a series of engagement activities, Elections Ontario motivated electors to take action by using eRegistration to confirm, update or add their information to the voters list.

Throughout the week, we used promotional initiatives to inform Ontario voters about our modernization efforts for the 2018 general election. Democracy Week events included a strong presence on university and college campuses to reach young voters. Elections Ontario hosted registration drives at 52 college and university campuses across the province, including Indigenous and French-language schools. Campus booths were set up in high-traffic areas to provide educational material and encourage students to check that they were on the voters list. The events on campuses included an augmented-reality experience for students who used eRegistration. These registration drives culminated in 6,066 instances of students coming to the booth to discuss voting. Students were very receptive to our new online registration tool, noting it was easy to use.

Off-campus registration drives were also conducted throughout Democracy Week in Toronto, Ottawa, London and Windsor.

In tandem with these events, we increased our social media presence using the hashtags #EisforEasy and #GetONit. To gain momentum and widen our reach, we ran an out-of-home, online and digital advertising campaign across Ontario to increase awareness about registering to vote. Overall, the campaign was successful, with 9,952 electors checking their information during the first month eRegistration was available. Public-opinion polling conducted after Democracy Week indicated that 60% of those who recalled information or advertising about eRegistration reported that they took some action as a result.

By leveraging new, digital platforms, Elections Ontario is able to engage and communicate with Ontarians more frequently to make sure they're getting important information on a timely basis. The launch of eRegistration was a major step in modernizing the electoral process for electors by simplifying the registration process.

Provincial Voter Registration Month

In March 2018, Elections Ontario launched Provincial Voter Registration Month (PVRM) to encourage electors to confirm, update or add their information to the voters list ahead of the 2018 general election. Throughout the month, we promoted voter registration and opportunities to work during the 2018 general election, as well as the ORFV.

To launch the campaign, the Chief Electoral Officer of Ontario visited Queen's Park where he and all parties within the Legislature unanimously recognized March as Provincial Voter Registration Month.

Media and social media

In the lead-up to the 2018 general election, Elections Ontario is increasing its traditional and social media presence to promote the election and the changes voters can expect to see at the polls.

During the 2017-18 fiscal year, the Chief Electoral Officer held media interviews and events with local outlets (including television, newspaper, and radio) across Ontario to inform electors about election technology and how to register to vote or update their information.

Elections Ontario also increased its presence on social media. We promoted eRegistration, including the community events and registration drives that were taking place, as well as employment opportunities available during the election. Additionally, the CEO visited Twitter HQ in Toronto to live-tweet a Q&A on eRegistration.

Outreach activities

Our outreach partners include accessibility communities, organizations for new Canadians, neighbourhood associations, Indigenous groups, homeless shelters, youth groups, community centres, social service organizations, and municipalities.

In the weeks leading up to the launch of PVRM, we shared information with our outreach partners about the upcoming campaign and eRegistration, and provided them with an outreach toolkit. This toolkit enabled our partners to host voter registration drives for their communities.

The promotional efforts of PVRM led to greater visibility for Elections Ontario and an unprecedented number of requests for our outreach team to attend events.

Returning Officer registration events

Returning Officers also took part in PVRM, hosting promotional booths and registration drives in their communities. In total, Returning Officers held 66 outreach events using our outreach toolkit. These events were an opportunity to introduce the community to their Returning Officer, reinforce communications about new electoral district boundaries, and promote the upcoming election with the public.

Campus and community registration drives

To encourage the use of eRegistration, Elections Ontario visited communities across Ontario to host registration drives. Teams visited college and university campuses to reach the 18- to 24-year-old demographic, while off-campus street teams engaged a wider demographic. Over a four-week period, street teams visited 52 campuses across the province to introduce students to eRegistration and encourage them to confirm, update or add their information on the voters list.

Out of 8,965 visits to the campus booths, 5,271 resulted in longer conversations and eRegistration tool use. The drives also resulted in further social media posts and engagements by students or student groups.

Advertising

To promote PVRM, bilingual, province-wide advertising was launched through both traditional media and out-of-home channels, including on radio, in local and community media, through online banners and on YouTube. Advertising materials were shared with Returning Officers to use at community events.

Ask Owen

Elections Ontario also introduced Owen (O-N) the chatbot to answer public questions about the election and voter registration by leveraging artificial intelligence and natural language processing technology.

Other engagement activities

Elections Ontario is mandated to conduct public education about the electoral process and remove barriers to voting. In addition to the LMEE strategy, Elections Ontario fulfilled its mandate through education activities and targeted outreach to electors who have historically faced barriers to voting. Targeted public education and outreach initiatives were conducted for youth, Indigenous electors, electors with disabilities, homeless electors, and new Canadians.

Youth

Elections Ontario distributed a new informational toolkit to school boards across Ontario with materials explaining the new tools and processes that would be most relevant to youth. Educators were equipped with a classroom module, an FAQ sheet and an information package so they could discuss PVRM, the ORFV, and the importance of voter registration with soon-to-be voters in grades 10, 11 and 12. Materials provided to teachers included an updated lesson plan with information about the ORFV.

Indigenous electors

Emphasis has been placed on outreach and engagement with Indigenous electors for the 2018 general election. In this fiscal year, Elections Ontario finalized the contract with Maawandoon, an Aboriginal-owned firm specializing in

Indigenous community engagement, to conduct an outreach and education campaign with Indigenous communities. The campaign would encourage the use of eRegistration and provide information on topics relevant to Indigenous electors. Maawandoon was also procured to work with Returning Officers to recruit Indigenous Liaison Officers and ensure that voting materials were available in Cree, Ojibwa, Oji-Cree, and Mohawk. Elections Ontario staff created materials and resources for Maawandoon to complete its work.

In addition to our work with Maawandoon, we partnered with the Ontario Association of Friendship Centres to engage Indigenous electors living off-reserve.

Accessibility outreach

In an effort to deliver on our mandate to reduce barriers to voting and make voting accessible for all, Elections Ontario has focused on voting for persons with disabilities. *The Accessibility for Ontarians with Disabilities Act, 2005* sets out accessibility requirements in the areas of customer service, information and communications, employment, transportation, and design of public spaces. In following our Multi-Year Accessibility Plan, which serves as our organization's strategy to remove and prevent accessibility barriers, Elections Ontario held two consultation meetings in the 2017-18 fiscal year with agencies and individuals representing persons with disabilities to better understand and respond to their needs. For these consultations, we invited representatives from a broad range of service providers and persons with disabilities. The outcomes of these meetings helped us refine policies and practices in the field to ensure we met the needs of electors

with disabilities in time for the election, such as accommodating the use of cell phones in the polls for accessibility purposes. We also refined our online web applications, such as eRegistration and the Voter Information Service, to ensure they met accessibility requirements in accordance with the *Accessibility for Ontarians with Disabilities Act, 2005*.

In response to the feedback we heard through our meetings with these agencies and individuals, we created a targeted handout on accessible voting options for support organizations to distribute to their clients.

Homeless electors

To enable electors without a permanent address to vote, Elections Ontario provides a Certificate of Identity and Residence form to shelter administrators. The form serves as proof of identity and residence for Ontarians who are homeless and wish to vote in an election. Both the prospective voter and an administrator or representative of the shelter, food bank or community health facility where the prospective voter is a client must sign the certificate. The prospective voter must present the completed certificate to a poll official at their voting location so that they may register and vote.

To ensure that shelter administrators were prepared to distribute the Certificate of Identity and Residence, our outreach team hosted two learning sessions for shelter administrators through a live training session and webinar. We also delivered an outreach kit that included supporting documentation about the program.

New Canadians

To engage new Canadians with eRegistration and voting, we conducted targeted presentations and educational information sessions with newcomer settlement organizations and ethno-cultural associations.

6

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, nomination contestants, candidates, leadership contestants and third-party advertisers. We support the activities of these political entities through awareness and education. We review all financial statements to ensure that they are in compliance with the *Election Finances Act*. The Chief Electoral Officer is mandated to investigate and report on any apparent contraventions of the *Election Act* or the *Election Finances Act* to Ontario's Attorney General. In addition, we distribute subsidies for audit and campaign expense reimbursements and quarterly allowances to qualifying political parties and constituency associations.

Under the *Election Finances Act*, all entities regulated by the Act are obligated to file financial statements to Elections Ontario in a timely manner. Delays in filing hinder our ability to review the work and can also delay the payment of campaign subsidies. In 2017-18, there were 88 late filers and one non-filer. To find detailed information about

late and non-filers as of January 2019 for events that took place in 2017-18, please see Appendix L.

Managing complaints

Between April 1, 2017, and March 31, 2018, Elections Ontario received 60 complaints. Thirty-three of these complaints related to matters outside of Elections Ontario's jurisdiction. These complaints were closed accordingly. The remaining 27 complaints were closed when we determined that no statute infringement had taken place. The complaints referenced a wide range of topics within the *Election Finances Act* and the *Election Act*.

Registration and deregistration activities

Elections Ontario registered 53 new associations and deregistered eight associations during the 2017-18 fiscal year. For the Sault Ste. Marie by-election, we registered eight candidates and three third-party advertisers.

We also maintained the registration information of 21 political parties and 658 constituency associations.

Campaign expense subsidies

The Chief Electoral Officer provides reimbursement of certain campaign expenses to each candidate who received at least five per cent of the popular vote in their electoral district. The subsidy paid to candidates is 20 per cent of the candidate's eligible campaign expenses (subject to limit). 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 the number of electors entitled to vote in each electoral district where the party received at least 15 per cent of the vote by \$0.05.

Campaign expense subsidies paid in the 2017-18 fiscal year totaled \$216,288.83 for eligible

candidates and \$43,008.10 for eligible political 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 Chief Electoral Officer is also required by the *Election Finances Act* to subsidize the cost of auditing financial statements by paying the auditor the lesser of the total auditor's fee or an indexed amount. The amount is indexed annually, starting January 1, 2017. For audits performed in the period between January 1, 2017, and December 31, 2018, the maximum audit subsidy amounts are detailed below.

Audit subsidies	2017 \$	2018 (Base amount x 1.018 indexation factor) \$
Registered political party audit subsidy	1,596	1,625
Registered constituency association audit subsidy	798	812
Registered candidate audit subsidy	1,330	1,354
Registered leadership contestant audit subsidy	1,064	1,083
Registered nomination contestant audit subsidy	1,064	1,083

During the 2017-18 fiscal year, the Chief Electoral Officer paid out \$614,632.92 in audit subsidies.

Quarterly allowances

Elections Ontario is required to pay quarterly allowances to eligible political parties and constituency associations.²

During the 2017-18 fiscal year, the Chief Electoral Officer paid out quarterly allowances to four qualifying political parties and constituency associations.

For the year 2017, the qualifying political parties for the quarterly allowance were the:

1. Progressive Conservative Party of Ontario
2. New Democratic Party of Ontario
3. Ontario Liberal Party
4. Green Party of Ontario

The following table provides a breakdown:

Quarter	Number of qualifying parties	Political parties	Number of eligible constituency associations	Constituency associations
Q1 – April 1 – June 30, 2017	4	\$3,220,596.96	467	\$744,816.68
Q2 – July 1 – September 30, 2017	4	\$3,220,596.96	477	\$751,166.26
Q3 – October 1 – December 31, 2017	4	\$3,220,596.96	472	\$745,891.80
Q4 – January 1 – March 31, 2018	4	\$3,021,090.95	487	\$778,754.58
Total		\$12,682,881.83		\$3,020,629.32

Campaign finance

The *Election Finances Statute Law Amendment Act, 2016*, introduced significant changes to the ways political entities spend and raise money. Changes included lower contribution limits, new spending limits in the six-month period before the writ period, and the elimination of corporate and union donations.

As 2017 was the first full year in which political entities were subject to new campaign finance laws, we have now been able to conduct an analysis of the impact of the changes to fundraising, contributions, and quarterly allowances in a non-election year.

² Since the 2017-18 fiscal year, the Government of Ontario has introduced legislation to phase out the payment of quarterly allowances in 2022.

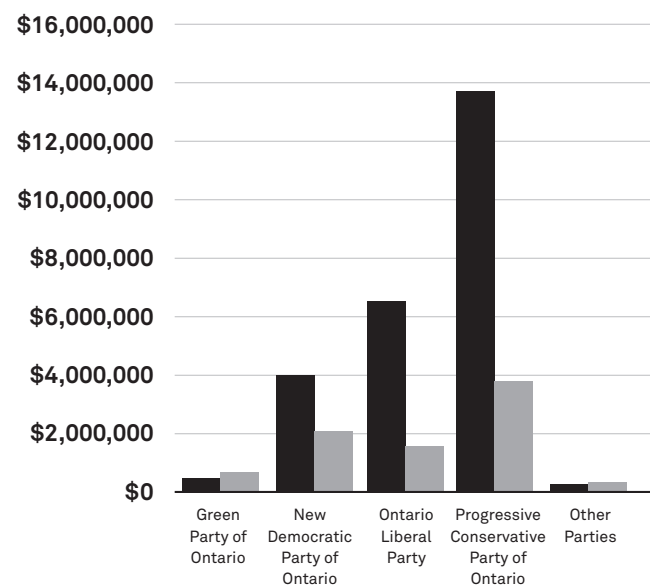
Fundraising – Political parties

In 2016, the annual contribution limit to a political party was \$9,975 plus an additional \$9,975 contribution limit for each campaign period. In 2016, there were three by-election campaign periods, and the total contribution limit for 2016 was \$39,900. Eligible contributors included individuals, corporations and trade unions. In 2017, the annual contribution limit to a political party was reduced to \$1,200 with no additional limit for campaign periods, and contributions from corporations and trade unions were eliminated.

Overall, contributions collected by all parties were approximately \$3.6 million less in 2017 than in 2016. This is due to lower contribution limits and the elimination of corporate and trade union donations.

The following chart compares the total amount political parties received in contributions in 2016 and 2017.

2017 vs 2016 Political parties - Contributions



Quarterly allowances – Political parties

Another change to campaign finance legislation included the introduction of a quarterly allowance to qualifying political parties, with the amount to be paid out based on a prescribed rate multiplied by the number of votes received.

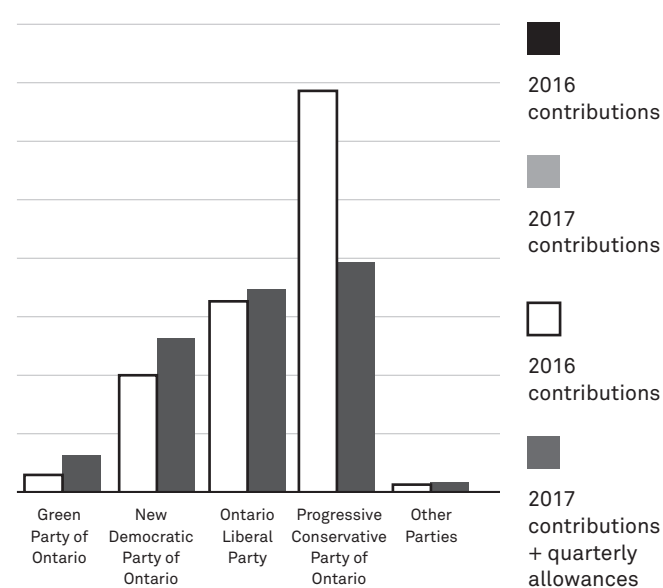
In 2017, quarterly allowance payments totaled \$12.7 million to four political parties, whereas the total amount received in contributions was only \$8.5 million.

Overall, quarterly allowances paid out in 2017 amounted to 34% more than what the parties were able to raise in contributions for that year. The following chart compares the total amount political parties received in contributions in 2016 with the total amount they received in contributions and quarterly allowances in 2017.

Fundraising – Constituency associations

In 2016, the annual contribution limit to a

2017 vs 2016 Political parties - Contributions and quarterly allowances



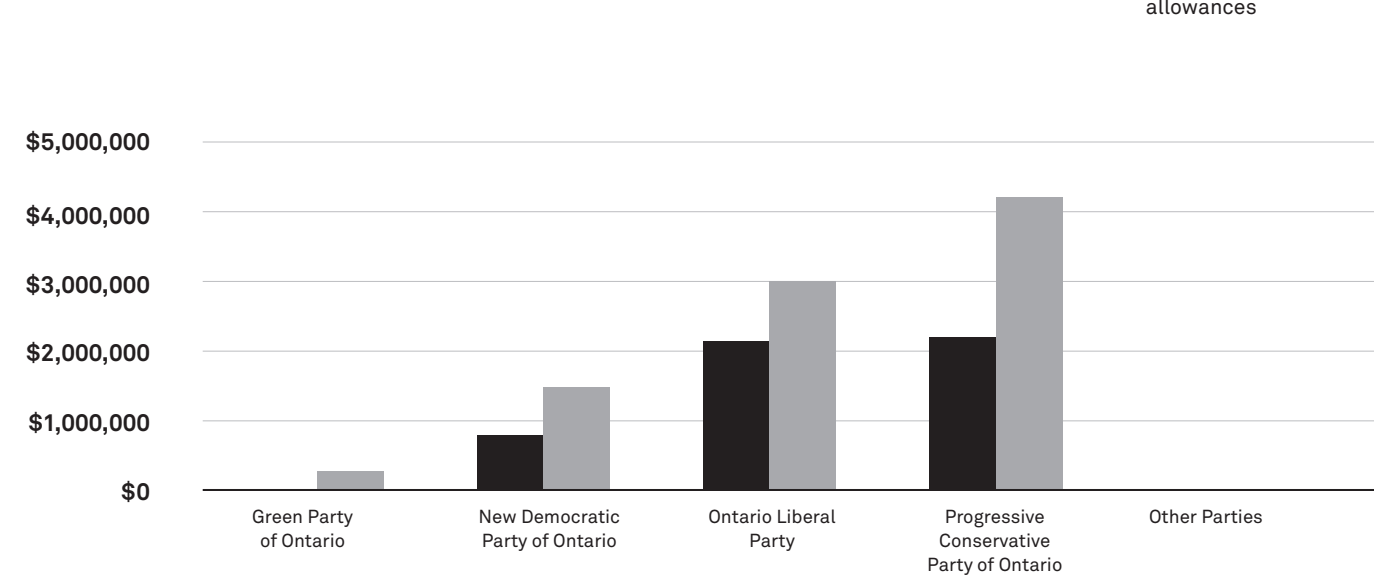
constituency association was \$1,330 and eligible contributors included individuals, corporations and trade unions. In 2017, the annual contribution limit to a constituency association was reduced to \$1,200 and contributions from corporations and trade unions were eliminated.

Constituency associations raised \$5.4 million in contributions in 2016 and \$6.1 million in contributions in 2017. Therefore, the changes in the contribution rules had little impact on how much constituency associations were able to raise.

However, with the introduction of quarterly allowances also applying to constituency associations in 2017, constituency associations received an additional \$3 million in funding.

The following chart compares the total amount constituency associations received in contributions in 2016 with the total amount they received in contributions and quarterly allowances in 2017.

2016 vs 2017 Constituency associations – Contributions and quarterly allowances



Detailed information about political parties and registration activities

In addition to the appendices already referenced, the following appendices include information about political party and constituency association registration activities from January 1, 2017, to March 31, 2018:

- Appendix B: Registered political parties as of March 31, 2018
- Appendix C: Requests to register the name of a new political party during 2017
- Appendix D: Registered constituency association changes by party during 2017
- Appendix E: Table for 2017 and 2018 contribution limits

7

Recommendations for legislative change

To achieve our vision of building modern services that put the needs of electors first, Elections Ontario continues to provide recommendations that will improve the electoral process through a principled framework that prioritizes modernization and electoral integrity. The Chief Electoral Officer makes recommendations to the Legislative Assembly of Ontario about the *Election Act*, *Election Finances Act*, and other applicable legislation, if required.

For additional recommendations as a result of the outcomes of the 2018 general election, please see our report on Ontario's 42nd general election, *Modernizing Ontario's Electoral Process*, available on our website at elections.on.ca.

Recommendations from the Chief Electoral Officer

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.

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

Municipalities may each have their own naming conventions for addressing. Additionally, there may be naming convention variability within a

municipality if they have not set a standard. The municipalities feed their data to primary service providers such as Canada Post, the Municipal Property Assessment Corporation (MPAC), telecom providers, utilities and 9-1-1, and several of those primary service providers make adjustments to the addresses for their own purposes. The end user – the individual providing their address – applies these variables inconsistently according to their own personal understanding of addressing. The overall effect is a system that produces somewhat unreliable results.

As the administrator of the voters list, Elections Ontario receives address information for electors from a variety of service providers and sources. Other entities in Ontario – including Canada Post, telecom providers and emergency service providers – also deal with addressing challenges.

Elections Ontario recommends that Ontario centralize the decision-making for addressing standards into a single address authority. This

address authority would set the standards and be responsible for ensuring the consistent application of these standards across the province. The address authority would also act as the sole address provider for any agency that requires address information. Most importantly, individual citizens would be able to receive consistent and clear information from the address authority.

An address authority functions as quality assurance for addressing across the province. Harmonizing one address per location, resolving duplicate addressing within the same municipality, and assigning geo-codes to addresses would help all organizations that deal with addressing in the province.

A strong quality assurance process has many benefits beyond improved electoral administration:

- › **An address authority means a better list and a better election.** If an address authority is established and a standard is adopted across the province, the number of addresses that cannot be accurately located on a map will decrease.
- › **Addressing will be easier to manage in Ontario:** Elections Ontario is not the only organization struggling with the variability in addressing. Ministries and government services, primary service providers, and private-sector businesses are all affected. As our economy globalizes, discrepancies in local addressing impede business.
- › **Reduce government spending on address data management:** Currently several bodies within the government have separate processes for collecting, maintaining, updating and analyzing

addressing data. A single address authority could eliminate the duplication of costs across several government ministries and agencies.

Extend the election calendar

The Chief Electoral Officer recommends an extended election calendar to ensure a well-functioning electoral process.

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

Most Canadian provinces have longer election calendars than Ontario, with an average range between 29 and 36 days. At the federal level, the election calendar is at least 36 days.

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 2014 election calendar was 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 serious challenges.

With an increased number of electoral districts for the 2018 general election, this means even more materials need to be prepared and shipped. The already tight turnaround times become even more difficult to manage in such a short writ period. The introduction of technology makes opening offices, managing logistics, and finding voting locations sufficient to host the technology even

more complex for Returning Officers, and essential field staff may need longer lead time to facilitate these changes. Even in a fixed-date environment, Returning Officers face challenges in administering the election in the field in such a short amount of 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.

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 a contravention under the *Provincial Offences Act, 1990*. 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.

For example, in the 2014 general election, Elections Ontario received several complaints alleging that political advertising was missing the proper authorization and that candidate campaign materials contained incorrect information. The Chief Electoral Officer believes these sorts of minor transgressions are 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, would help promote compliance and ensure public confidence in the electoral process.

Scheduling the redistribution of Ontario's electoral district boundaries

The Chief Electoral Officer recommends that the Representation Act, 2015 be amended to provide a regular, scheduled process for reviewing the electoral districts and boundaries.

Ontario is the only province in Canada that does not have a regularly scheduled process for reviewing electoral districts and boundaries. Regular updating and a scheduled process for conducting such reviews and adjusting the electoral map to reflect population growth and demographic changes are essential to our democratic process. The right to effective representation is protected by the *Canadian Charter of Rights and Freedoms*. As the only province in Canada without a regularly scheduled process, Ontarians face a greater risk of ineffective representation in our democratic institutions.

Ontario's population is projected to grow by 30.2 per cent, or almost 4.3 million, over the next 24 years, with significant regional differences.

Creating a regular, scheduled process for adjusting electoral boundaries will result in an improved, predictable, transparent process that aligns with standard practices across election management bodies in Canada.

With a regularly scheduled review process for electoral district boundaries, effective representation for Ontarians will be better maintained in the future. 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 the changing demographics of Ontario 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 management bodies, including Elections Ontario, are turning to technologies to solve these logistical challenges.

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 there were no best practices from which to draw. It also allowed municipalities to pioneer technology and discover fit-for-purpose solutions to address their local needs.

With more than 20 years of practical experience at hand, we are at a point where we are actively learning from our past so that we can create best

practices and develop future guidelines. 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 technology. 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 and the confidentiality of their personal information. For the public to trust the integrity of the electoral process, they must be assured that:

- ▶ 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.
- ▶ Technology will not result in the breach of their confidential and personal information.

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 and guidelines. These will advise election administrators as they consider which technologies

to adopt, how to evaluate the technology and specific technical standards to consider for adopted technology.

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 (e.g. weekend day 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 neighborhood in Ontario, and because they tend to meet accessibility standards. Setting an election day that is not a school day would provide for easier access to schools for electors and would help keep children safe. Although Elections Ontario pays for security at schools, the safety and security of school children would be enhanced by moving election day to a time when schools are not session.

Having election day on the weekend or a school holiday would also provide an opportunity to engage youth to work and participate in the election.

Threshold for audit

The Chief Electoral Officer recommends the Election Finances Act identify a minimum threshold for financial activity before audits are required in order to ensure cost-effectiveness in the administration of audit subsidies.

Many political entities in Ontario are required to file audited financial statements with Elections Ontario. Political parties and constituency associations are required to file these statements

annually and for campaign periods. Candidates are required to file audited financial statements only for campaign periods and leadership contestants are required to file for contest periods. In accordance with Subsection 40(7) of the *Election Finances Act*, Elections Ontario subsidizes the cost of auditors' services to these entities. During the 2016-17 fiscal year, the Chief Electoral Officer paid out \$614,632.92 in audit subsidies.

With the passage of the *Election Finances Statute Law Amendment Act, 2016*, legislation was introduced that expanded Elections Ontario's role in the regulation of the financial activities of nomination contestants. With these amendments, nomination contestants differ from other political entities in that they are only required to file audited financial statements once the contestant either received \$10,000 in contributions or incurred expenses of at least \$10,000 with respect to their nomination contest. For other political entities, there is no such threshold.

Due to the absence of such a threshold, Elections Ontario receives hundreds of financial statements each year from political entities where there has been little to no financial activity and for which a subsidy is paid to the auditor for these financial statements. Cost savings could be achieved with the establishment of a minimum threshold similar to nomination contestants. To ensure cost-effectiveness in the administration of the *Election Finances Act*, the Chief Electoral Officer recommends that, like nomination contestants, spending and contribution thresholds be set for the audited financial statements of political parties, constituency associations, candidates, and leadership contestants.

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.

Remove the Order in Council for Returning Officers

The Chief Electoral Officer recommends that the Order in Council be removed for the appointment of Returning Officers.

Under the *Election Act*, the Chief Electoral Officer is legally responsible and accountable for the administration of Ontario's provincial elections and ensuring compliance with the Act. This responsibility extends to supervising election officials who support the administration of the election. Given that Returning Officers are currently appointed by the Lieutenant Governor in Council, the degree to which the Chief Electoral Officer can exercise his supervision over the Returning Officer and the proceedings of the election is limited. Removing the Order in Council appointment for the Returning Officers from the *Election Act* will

empower the Chief Electoral Officer to introduce efficiencies in a timely manner and will be consistent with the governing Acts of the majority of other Canadian electoral management agencies

Remove the "12 consecutive months" residency requirement to be named in the Absentee Register for students, government employees, military members, and their families

The Chief Electoral Officer recommends amending the Election Act to allow electors described in Subsection 15 (1.2) to be added to the Ontario Register of Absentee Voters once they have resided in Ontario for a total of 12 months rather than 12 consecutive months.

Electors applying to be added to the Ontario Register of Absentee Voters must have lived in the province for 12 consecutive months to be eligible. However, this requirement results in an unintended consequence for non-resident electors described in Subsection 15 (1.2) of the *Election Act*, specifically, Government of Canada employees, Government of Ontario employees, military members, students, and the families of these individuals. These non-resident electors may be frequently outside of Ontario and the residency requirement would invariably prohibit these non-resident electors from re-applying to, or remaining on, the absentee register if they return to Ontario between postings or deployments. This unintended consequence could be mitigated by removing the requirement for 12 months of consecutive residence in Ontario for these specific non-resident electors and replacing it with a 12-month total residence in Ontario requirement.

Office of the Chief Electoral Officer

Election Act

Financial Statements

For the Year Ended March 31, 2018



**Elections
Ontario**

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

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 January 13, 2020.

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

January 13, 2020

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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, 2018, 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, 2018 and the results of its operations and accumulated surplus, its changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Toronto, Ontario
January 13, 2020

Bonnie Lysyk, MBA, FCPA, FCA, LPA
Auditor General

Statement of Financial Position

As at March 31, 2018

	2018	2017
	\$	\$
Financial assets		
Cash	17,000,000	5,000,000
Accounts receivable (Note 4)	1,213,893	538,217
	18,213,893	5,538,217
Liabilities		
Accounts payable and accrued liabilities (Note 5)	8,935,633	2,693,720
Accrued employee benefits obligation (Note 6B)	903,828	899,280
Due to the Province of Ontario (Note 3)	8,374,432	1,945,217
	18,213,893	5,538,217
Net financial assets	-	-
Non-financial assets		
Tangible capital assets (Note 7)	43,506,684	9,204,326
Prepaid expenses	706,679	587,665
	44,213,363	9,791,991
Accumulated surplus	44,213,363	9,791,991

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, 2018

	Budget (Note 11) 2018	Actual 2018	Actual 2017
	\$	\$	\$
Expenses			
Fee expenses			
Returning Officer	3,301,900	1,661,282	455,101
Election Clerk	523,300	466,825	246,979
Other election officers	18,400	363,419	-
Resource staff	142,800	302,485	83,610
Training officers	37,500	153,304	15,617
Recruitment Officers	52,300	148,579	38,309
Automation co-ordinators	41,100	76,648	24,079
Other assistants	72,600	14,700	44,051
Research	-	12,938	62,455
Polling Revision Assistants'	57,700	11,610	40,183
Supervising Deputy Returning Officers	47,700	10,981	40,075
Area Managers	27,400	7,524	15,908
Outreach	-	4,208	16,610
Revising Agents	9,400	2,271	5,940
	4,332,100	3,236,774	1,088,917
Operational expenses			
Information systems and consulting services	17,765,600	14,841,576	4,909,125
Salaries and employee benefits (Note 6)	12,617,800	9,366,728	6,981,985
Contract and other temporary help	14,077,500	9,155,671	3,320,120
Office equipment and rentals	40,346,000	6,198,883	4,043,486
Election forms and supplies	5,581,000	5,651,900	674,351
Advertising	2,241,000	1,608,229	272,662
Training and other expenses	2,737,500	1,550,271	369,437
Head office rent, maintenance and security	1,383,500	1,500,348	1,477,871
Telephone, mail and shipping	1,609,800	916,452	798,091
Travel	712,900	678,423	150,460
Legal	200,100	639,803	251,599
Management consulting services	69,000	337,231	52,473
Notice of enumeration cards	240,000	252,585	28,010
Poll and returning office rentals	216,100	36,745	319,779
List of electors	23,700	4,233	24,566
	99,821,500	52,739,078	23,674,015
Amortization Expense			
Amortization expense – tangible capital assets	-	8,008,143	3,790,313
Total expenses	104,153,600	63,983,995	28,553,245
Revenue			
Consolidated Revenue Fund (Note 3)	104,153,600	98,405,367	30,126,012
Total revenue	104,153,600	98,405,367	30,126,012
Annual surplus	-	34,421,372	1,572,767
Accumulated surplus, beginning of year		9,791,991	8,219,224
Accumulated surplus, end of year		44,213,363	9,791,991

See accompanying notes to financial statements.

Statement of Changes in Net Financial Assets

For the year ended March 31, 2018

	Budget 2018	2018	2017
	\$	\$	\$
Annual surplus	-	34,421,372	1,572,767
Acquisition of tangible capital assets	-	(42,310,501)	(5,115,299)
Amortization of tangible capital assets	-	8,008,143	3,790,313
Acquisition of prepaid expense	-	(706,679)	(587,665)
Use of prepaid expense	-	587,665	339,884
Increase/(decrease) in net financial assets	-	-	-
Net financial assets, beginning of year	-	-	-
Net financial assets, end of year	-	-	-

See accompanying notes to financial statements.

Statement of cash flows

For the year ended March 31, 2018

	2018	2017
	\$	\$
Operating transactions		
Accumulated surplus	34,421,372	1,572,767
Amortization of tangible capital assets	8,008,143	3,790,313
Accrued employee benefits obligation	4,548	68,263
Changes in non-cash working capital		
(Increase)/decrease in accounts receivable	(675,676)	(336,243)
(Increase)/decrease in prepaid expenses	(119,014)	(247,781)
Increase/(decrease) in accounts payable	6,241,913	1,042,795
(Decrease)/increase in due to Province of Ontario	6,429,215	(774,815)
Cash provided by operating transactions	54,310,501	5,115,299
Capital transactions		
Purchase of tangible capital assets	(42,310,501)	(5,115,299)
Cash (applied to) capital transactions	(42,310,501)	(5,115,299)
Increase in cash	12,000,000	-
Cash, beginning of year	5,000,000	5,000,000
Cash, end of year	17,000,000	5,000,000

See accompanying notes to financial statements.

Notes to Financial Statements

For the year ended March 31, 2018

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 of Ontario. 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 was one by-election administered during the year ended March 31, 2018. 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.

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 public sector accounting standards. The significant accounting policies used to prepare these statements are summarized below.

B) Revenue recognition

Revenue is recognized in the same period as the eligible expenses are incurred and assets acquired.

C) Expense recognition

Expenses are recognized on an accrual basis. The cost of all goods consumed and services received during the year are 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
Election equipment	5 and 10 years
Leasehold improvements	2-5 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, 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, 2018. 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 at 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

Under the *Elections Act*, the Province of Ontario (Province) pays the eligible 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, 2018 was \$17,000,000 (2017 - \$5,000,000). In June 2018, the accountable warrant balance was increased to \$20,000,000. 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

	2018	2017
Accounts receivable	50,328	74,975
HST receivable	1,163,565	463,242
	<u>1,213,893</u>	<u>538,217</u>

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

	2018	2017
Operational expenses payable and accruals	7,147,113	2,201,285
Fees payable	1,142,974	98,535
Accrued benefits	645,546	393,900
	<u>8,935,633</u>	<u>2,693,720</u>

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. Employee Future Benefits

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 of Election Ontario. Election Ontario's annual payments of \$830,000 (2017 - \$520,000), are included in salaries and employee benefits costs in the Statement of Operations and Accumulated Surplus.

B) Accrued employee benefits obligation

The costs of legislated severance and unused vacation entitlements earned by employees are recognized in these financial statements. The costs for the year amounted to \$256,000 [2017 - \$113,000] 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:

	2018	2017
Total liability for severance and vacation	1,549,374	1,293,180
Less: Due within one year and included in accounts payable and accrued liabilities	645,546	393,900
Accrued employee benefits obligation	<u>903,828</u>	<u>899,280</u>

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	Election equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$	\$
Cost						
Opening balance, April 1, 2017	23,316,433	3,945,034	1,064,625	-	1,091,794	29,417,886
Additions	8,957,478	-	49,150	33,266,945	36,928	42,310,501
Disposals	(402,566)	-	(83,619)	-	-	(486,185)
Transfer from software in development	3,283,001	(3,283,001)	-	-	-	-
Closing balance, March 31, 2018	35,154,346	662,033	1,030,156	33,266,945	1,128,722	71,242,202
Accumulated amortization						
Opening balance, April 1, 2017	18,500,246	-	918,595	-	794,719	20,213,560
Amortization	5,029,859	-	64,351	2,770,573	143,360	8,008,143
Disposals	(402,566)	-	(83,619)	-	-	(486,185)
Closing balance, March 31, 2018	23,127,539	-	899,327	2,770,573	938,079	27,735,518
Net book value, March 31, 2018	12,026,807	662,033	130,829	30,496,372	190,643	43,506,684

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$
Cost					
Opening balance, April 1, 2016	21,811,415	687,684	1,059,606	889,998	24,448,703
Additions	1,593,333	3,292,000	28,170	201,796	5,115,299
Disposals	(122,965)	-	(23,151)	-	(146,116)
Transfer from software in development	34,650	(34,650)	-	-	-
Closing balance, March 31, 2017	23,316,433	3,945,034	1,064,625	1,091,794	29,417,886
Accumulated amortization					
Opening balance, April 1, 2016	14,980,509	-	884,127	704,727	16,569,363
Amortization	3,642,702	-	57,619	89,992	3,790,313
Disposals	(122,965)	-	(23,151)	-	(146,116)
Closing balance, March 31, 2017	18,500,246	-	918,595	794,719	20,213,560
Net book value, March 31, 2017	4,816,187	3,945,034	146,030	297,075	9,204,326

The majority of the tangible capital assets are related to the Election Management System (EMS). At the end of March 31, 2018, the total capitalized cost for EMS is \$33,778,000 (2017 – \$27,501,000), of which \$3,976,000 (2017 – \$2,892,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*. The total net book value as of March 31, 2018 for the EMS is \$9,678,000 (2017 – \$7,931,000), of which \$1,176,000 (2017 – \$672,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*. 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 \$1,192,000 (2017 – \$1,321,900) for the use of office premises, \$52,000 (2017- \$49,000) of which was allocated for space needed to administer the *Election Finances Act*.

Elections Ontario also paid the Ministry of Finance \$3,109,000 (2017 - \$3,129,000) for information technology and other services provided by the Province's Guelph Data Centre, \$7,800 (2017- \$7,800) of which was allocated to the *Election Finances Act*.

All payroll administration was provided by the Legislative Assembly of Ontario at no charge.

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

Elections Ontario has lease agreements for two office locations in Scarborough (ending May 31, 2020), one warehouse location in Scarborough (ending March 31, 2019) and one office location in Toronto (ending August 31, 2019). 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, 2019	1,395,800
2020	1,281,600
2021	229,200
	2,906,600

11. Budgeted Figures

The budget related to salaries and benefits is approved by the Board of Internal Economy. The remaining budget is approved by the Chief Electoral Officer. The budget as presented is prepared on a cash basis, which the actual results are accounted for on an accrual basis. Following are the adjustments required to restate the budget using Canadian public sector accounting standards.

	2018
	\$
Expenditures	
Approved by the Board of Internal Economy	12,617,800
Approved by the Chief Electoral Officer	91,535,800
Original approved budget	104,153,600
Less: Capitalized expenditures	(44,610,800)
Add: Amortization of tangible capital assets	8,008,100
Add: Changes in accrued expenditures	6,154,400
Budgeted expenses restated using Canadian public sector accounting standards	73,705,300

12. Reconciliation to Public Accounts Volume 1 Basis of Presentation

The Office of the Chief Electoral Officer – *Election Act* expenses in Volume 1 of the Public Accounts

of Ontario with purchases of tangible capital assets expensed in the year of acquisition rather than being capitalized and amortized over their useful lives. Volume 1 also excludes expenditures payable after late April 2018. A reconciliation of total expenses reported in Volume 1 to the total expenses reported in these financial statements is as follows:

	2018	2017
	\$	\$
Election administration	9,230,342	6,917,000
Statutory appropriation	84,227,513	22,215,771
Total statutory expenses per Volume 1	93,457,855	29,132,771
Purchase of capital assets	(42,310,501)	(5,115,299)
Amortization of capital assets	8,008,143	3,790,313
Change in accrued expenses	4,828,498	745,460
	(29,473,860)	(579,526)
Total expenses per Statement of Operations and Accumulated Surplus	63,983,995	28,553,245

Office of the Chief Electoral Officer

Election Finances Act

Financial Statements

For the Year Ended March 31, 2018



51 Rolark Drive
Toronto ON M1R 3B1

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 January 13, 2020.

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
January 13, 2020

elections.on.ca 1.888.668.8683 Fax: 416.326.6200 TTY: 1.888.292.2312



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, 2018 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 Finances Act* as at March 31, 2018 and the results of its operations and accumulated surplus, its changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Toronto, Ontario
January 13, 2020

Bonnie Lysyk, MBA, FCPA, FCA, LPA
Auditor General

Statement of Financial Position

As at March 31, 2018

	2018	2017
	\$	\$
Financial assets		
Accounts receivable – consolidated revenue fund	790,417	1,123,372
	790,417	1,123,372
Liabilities		
Accounts payable and accrued liabilities (Note 3)	626,391	957,271
Accrued employee benefits obligation (Note 4B)	164,026	166,101
	790,417	1,123,372
Net financial assets	-	-
Non-financial assets		
Tangible capital assets (Note 5)	1,195,378	715,264
	1,195,378	715,264

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, 2018

	2018 Budget (Note 10)	Actual 2018	Actual 2017
	\$	\$	\$
Expenses			
Administrative and operating			
Salaries and employee benefits (Note 4)	1,775,400	1,316,145	993,669
Professional fees	1,738,100	212,532	70,516
Office supplies and expenses	315,500	209,359	117,994
Office rent	51,900	51,969	48,806
Telephone, mail and shipping	15,000	13,910	13,624
Other	3,900	2,880	2,272
Amortization		604,349	522,237
	3,899,800	2,411,144	1,769,118
Subsidies (Note 6)			
Campaign expenses			
- candidates	315,200	21,677	177,354
- parties	110,300	(2,993)	41,141
Audit fees			
Annual returns			
- constituency associations	447,700	527,441	433,399
- parties	35,100	25,806	21,402
Campaign returns			
- candidates	82,500	(2,432)	34,399
- parties	161,200	9,274	22,583
- constituency associations	31,100	247	11,176
Leadership contestants	10,600	9,576	584
Quarterly allowances			
- constituency associations	3,050,000	3,015,736	742,153
- parties	12,881,400	12,682,882	3,220,597
	17,125,100	16,287,214	4,704,788
Total expenses	21,024,900	18,698,358	6,473,906
Less: Anonymous and excess contributions received (Note 2B)	1,000	44,710	68,202
Net expenses	21,023,900	18,653,648	6,405,704
Revenue			
Consolidated Revenue Fund – Voted appropriation (Note 2B)	21,023,900	19,133,762	5,949,262
Annual surplus/(deficit)	-	480,114	(456,442)
Accumulated surplus, at beginning of year		715,264	1,171,706
Accumulated surplus, end of year		1,195,378	715,264

See accompanying notes to financial statements.

Statement of Changes in Net Financial Assets

For the year ended March 31, 2018

	Budget 2018	Actual 2018	Actual 2017
	\$	\$	\$
Annual surplus/(deficit)	-	480,114	(456,442)
Acquisition of tangible capital assets	-	(1,084,463)	(65,795)
Amortization of tangible capital assets	-	604,349	522,237
Increase/(decrease) in net financial assets	-	-	-
Net financial assets, beginning of year	-	-	-
Net financial assets, end of year	-	-	-

See accompanying notes to financial statements.

Statement of cash flows

For the year ended March 31, 2018

	2018	2017
	\$	\$
Operating transactions		
Annual surplus/(deficit)	480,114	(456,442)
Amortization of tangible capital assets	604,349	522,237
Accrued employee benefits obligation	2,075	26,818
	1,086,538	92,613
Changes in non-cash working capital		
(Increase)/decrease in accounts receivable-consolidated revenue fund	(332,955)	188,530
Increase/(decrease) in accounts payable and accrued liabilities	330,880	(215,348)
	(2,075)	(26,818)
Cash provided by operating transactions	1,084,463	65,795
Capital transactions		
Purchase of tangible capital assets	(1,084,463)	(65,795)
Cash applied to capital transactions	(1,084,463)	(65,795)
(Increase) /decrease in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	-	-

See accompanying notes to financial statements.

Notes to Financial Statements

For the year ended March 31, 2018

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*. Under that Act, the Chief Electoral Officer registers and reviews filings from Ontario political parties, constituency associations, candidates, leadership contestants, and nomination contestants for purposes of monitoring compliance with contribution and expenditure limits established by the Act. The Chief Electoral Officer also pays subsidies and allowances to eligible recipients as provided for under the Act. On January 2, 2017, new legislation was enacted providing for payment of nomination contestant audit subsidies which came into effect on July 1, 2017.

There was one by-election, one leadership contest and 122 nomination contests administered during the year ended March 31, 2018.

2. Significant Accounting Policies

A) Basis of accounting

These financial statements have been prepared by management in accordance with public sector accounting standards. The significant accounting policies used to prepare these statements are summarized below.

B) Revenue recognition

Provincial funding

The Office is funded through annual voted appropriations from the Province of Ontario. 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.

Revenue from the voted appropriation is recognized in the same period as when the eligible expenses are incurred, and assets are acquired.

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.

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 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.

E) 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.
- ▶ Accrued employee benefits obligation is recorded at cost based on the entitlements earned by employees up to March 31, 2018. 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.

F) Subsidies and allowances

Subsidies

Campaign expense subsidies and audit fee subsidies for campaign returns are recorded in the fiscal year in which the election was held. Nomination contestant audit fee subsidies are recorded in the fiscal year in which the returns are filed. Leadership contestant audit fee subsidies are recorded in the fiscal year in which the event took place. Annual return audit fee subsidies are recorded in the fiscal year to which the returns relate.

Audit fee subsidies for political parties, constituency associations, and candidate and leadership contests 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.

Allowances

Allowances are owed to eligible political parties and constituency associations for each quarter of the fiscal year. Allowances are recorded in the fiscal year to which the quarters relate.

G) 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 fees 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

	2018	2017
Subsidies and allowances payable	568,372	924,404
Administrative and operating liabilities	15,847	6,131
Accrued benefits	42,172	26,736
	<u>626,391</u>	<u>957,271</u>

The subsidies and allowances payable includes amounts owing to registered parties, registered constituency associations 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. 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 \$70,000 (2017 - \$55,000), are included in salaries and employee benefits costs in the Statement of Operations and Accumulated Surplus.

B) Accrued employee benefits obligation

The costs of legislated severance and unused vacation entitlements earned by employees are recognized in these financial statements. The costs for the year amounted to \$13,300 (2017 - \$25,000) and are included in the 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:

	2018	2017
Total liability for severance and vacation	206,198	192,837
Less: Due within one year and included in accounts payable and accrued liabilities	42,172	26,736
Accrued employee benefits obligation	<u>164,026</u>	<u>166,101</u>

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.

5. Tangible capital assets

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$
Cost					
Opening balance, April 1, 2017	2,892,631	84,166	58,828	46,511	3,082,136
Additions	1,084,463	-	-	-	1,084,463
Disposals	-	-	-	-	-
Closing balance, March 31, 2018	3,977,094	84,166	58,828	46,511	4,166,599
Accumulated amortization					
Opening balance, April 1, 2017	2,261,533	-	58,828	46,511	2,366,872
Amortization	604,349	-	-	-	604,349
Disposals	-	-	-	-	-
Closing balance, March 31, 2018	2,865,882	-	58,828	46,511	2,971,221
Net book value, March 31, 2018	1,111,212	84,166	-	-	1,195,378

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$
Cost					
Opening balance, April 1, 2016	2,828,374	82,628	58,828	46,511	3,016,341
Additions	64,257	1,538	-	-	65,795
Disposals	-	-	-	-	-
Closing balance, March 31, 2017	2,892,631	84,166	58,828	46,511	3,082,136
Accumulated amortization					
Opening balance, April 1, 2016	1,739,296	-	58,828	46,511	1,844,635
Amortization	522,237	-	-	-	522,237
Disposals	-	-	-	-	-
Closing balance, March 31, 2017	2,261,533	-	58,828	46,511	2,366,872
Net book value, March 31, 2017	631,098	84,166	-	-	715,264

The majority of the tangible capital assets are related to the in-house enhancements of the Election Management System (EMS). At the end of March 31, 2018, the total capitalized cost for EMS is \$33,778,000 (2017 – \$27,501,000), of which \$3,976,000 (2017 – \$2,892,000) has been allocated to tangible capital assets needed to administer the Act. The total net book value as of March 31, 2018 for the EMS is \$9,678,000 (2017 – \$7,931,000), of which \$1,176,000 (2017 – \$672,000) has been allocated to tangible capital assets needed to administer the Act. Management will utilize this system to administer the 2018 general election.

6. Subsidies and allowances

A) Subsidies

The subsidy amounts noted below are effective from January 1, 2014 until December 31, 2017. Annual indexation will occur on January 1, 2019.

- Candidate campaign expenses to every registered candidate who receives at least 5% of the popular vote in an electoral district [prior to January 1, 2017: 15%]. The reimbursed amount is the lesser of 20% of the candidate's campaign expenses or 20% of the allowable maximum campaign expenditure limit of \$1.30 per eligible voter. Candidates in designated northern electoral districts may receive an additional \$9,478.
- Campaign expenses to every registered party that receives at least 15% of the popular vote in any electoral district. The reimbursed amount is \$0.05 per eligible voter in each electoral district.
- Audit fees for annual and campaign returns of each registered constituency association to a maximum of \$812 per return.
- Audit fees for annual and campaign returns of each registered party to a maximum of \$1,625 per return.
- Audit fees for campaign returns of each candidate to a maximum of \$1,354 per return.

- Audit fees for leadership contest period returns of each leadership contestant to a maximum of \$1,083 per return.
- Audit fees for nomination contest period returns of each nomination contestant who either accepted at least \$10,000 in contributions or incurred expenses of at least \$10,000 to a maximum of \$1,083 per return

B) Allowances

The quarterly allowance rates and amounts noted below are effective from January 1, 2018 until December 31, 2018. The quarterly allowance rate for parties will decline in each calendar year from 2018 to 2020; annual indexation will then occur on January 1, 2021. Annual indexation for the constituency associations' quarterly allowance amount will occur on January 1, 2019.

- Quarterly allowances to every registered party that, in the last general election, receives 2% of valid votes cast province wide, or 5% of valid votes cast in the electoral districts where the registered party endorsed a candidate. The quarterly allowance is \$0.636 multiplied by the number of valid votes cast for the party's candidates in the most recent general election.
- Quarterly allowances to every registered constituency association where the registered candidate associated with the registered party of the constituency association receives at least 2% of the valid votes cast at the most recent election. In addition, the constituency association's filings have to be complete for the preceding four years. Any association not compliant does not qualify for payment. A quarterly amount of \$6,363 is assigned to each electoral district. This amount is shared proportionately based on the percentage of votes for each party's candidate and paid to the constituency association.

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 \$52,000 (2017 - \$49,000) for the use of office premises needed to administer the Act.

The Office of the Chief Electoral Officer allocated \$7,800 (2017 - \$7,800) for information technology and other services provided by the Ministry of Finance to administer the Act.

All payroll administration was provided by the Legislative Assembly of Ontario at no charge.

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

The Office has a lease agreement with its landlord for its current premises expiring on 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, 2019	47,400
2020	47,400
2021	7,900
	<u>102,700</u>

10. Budget Expenditures

The budget, which is approved by the Board of Internal Economy, is prepared on a cash basis while the actual results are accounted for on an accrual basis. Following are the adjustments required to restate the budget using Canadian public sector accounting standards.

	2018
	\$
Expenditure	21,023,900
Original approved budget	
Less: Capitalized expenditures	(968,500)
Add: Amortization of tangible capital assets	604,300
Less: Changes in accrued expenditures	(368,200)
Budgeted expenses restated using Canadian public sector accounting standards	<u>20,291,500</u>

11. 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 2018. A reconciliation of total expenses reported in Volume 1 to the net expenses reported in these financial statements is as follows:

	2018	2017
	\$	\$
Total expenses per Volume 1	19,480,319	6,136,709
Change in accrued subsidy fees and allowances payable	(356,031)	(217,500)
Change in accrued administrative expenses	9,474	30,053
Purchase of capital assets	(1,084,463)	(65,795)
Amortization of capital assets	604,349	522,237
	<u>(826,671)</u>	<u>268,995</u>
Net expenses per audited financial statements	18,653,648	6,405,704

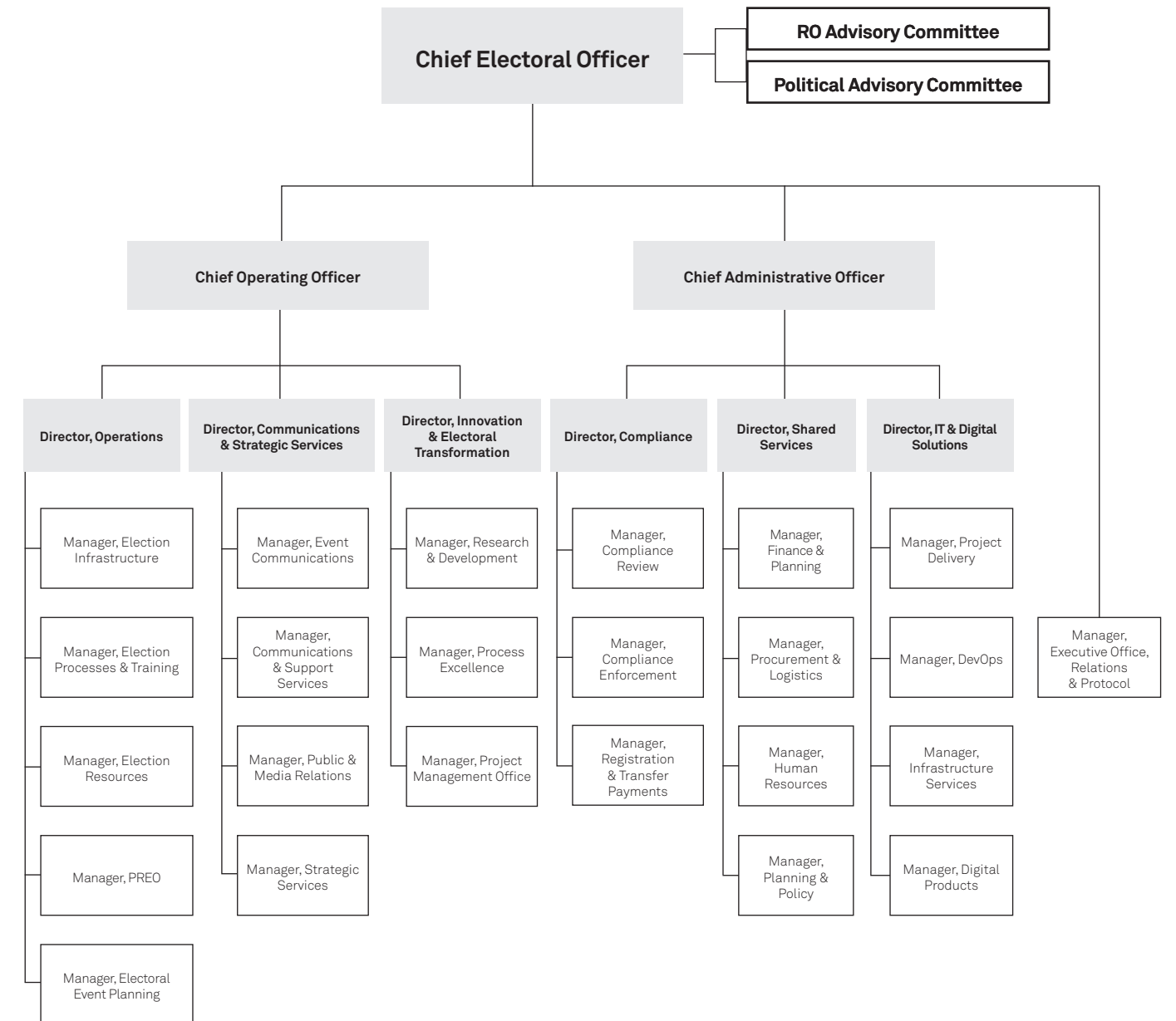
Appendix A: Organizational Overview

The Chief Electoral Officer of Ontario is appointed under the province’s *Election Act* and is an officer of the Legislative Assembly of Ontario. 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	2	3
VISION	MISSION	MANDATE
Election’s 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.	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.	Elections Ontario is mandated to administer the electoral process in Ontario in accordance with provincial legislation.

Elections Ontario’s Management Structure



March 31, 2017

Appendix B: Registered political parties as of March 31, 2018

Party name	Party name or abbreviation to be shown in any election documents
New Democratic Party of Ontario	Ontario NDP/NPD
Ontario Liberal Party	Ontario Liberal Party
Progressive Conservative Party of Ontario	PC Party of Ontario
Communist Party of Canada (Ontario)	Communist
Ontario Libertarian Party	Libertarian
Freedom Party of Ontario	Freedom Party of Ontario
Green Party of Ontario	Green Party of Ontario
Ontario Provincial Confederation of Regions Party	Ontario Provincial Confederation of Regions Party
Party for People with Special Needs	Party for People with Special Needs
Northern Ontario Party	N O P
Canadians' Choice Party	CCP
The Peoples Political Party	The People
Pauper Party of Ontario	Paupers
Vegan Environmental Party	Vegan Environmental Party
Equal Parenting Party	E.P.P.
None of the Above Direct Democracy Party	None of the Above Direct Democracy Party
Ontario Moderate Party	Ontario Moderate Party
Trillium Party of Ontario	Trillium Party TPO
Cultural Action Party of Ontario	CAP
Stop the New Sex-Ed Agenda	Stop the New Sex-Ed Agenda
Ontario Alliance	Alliance

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>
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>
Registered as "Northern Ontario Heritage Party" on August 5, 2010. Renamed June 29, 2016.	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>
Registered as "None of the Above Party of Ontario" on May 15, 2014. Renamed to "None of the Above Party" on March 10, 2016. Renamed on December 19, 2017.	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>
Registered as "Canadian Constituents' Party" on November 2, 2016. Renamed on August 15, 2017.	Candidate endorsement process under the <i>Election Finances Act</i>
November 2, 2016	Candidate endorsement process under the <i>Election Finances Act</i>
Registered as "Alliance Party of Ontario" on November 23, 2017. Renamed on February 28, 2018.	Petitioning process under the <i>Election Finances Act</i>

Appendix C: Requests to register the name of a new political party during 2017

Date of Chief Electoral Officer decision	Name requested	Abbreviation requested
January 23, 2017	Peoples Federation of Ontario	PFO
January 23, 2017	Ontario Environmental Alliance Party	Ontario Environmental Alliance Party (O.E.A.P)
February 1, 2017	United Party of Ontario	United Party of Ontario
March 6, 2017	Focused For Ontario Party	FFOP
March 6, 2017	The Middle Way Party of Common Sense	The Middle Way Party of Common Sense
March 6, 2017	Empower Peoples Policies	E.P.P.I.C.
March 6, 2017	Accountability Party Of Ontario	APO
July 13, 2017	The Ontario Blue Party	Blue Party
July 13, 2017	The Morality Party of Ontario	M.P.O.
July 28, 2017	Ontario Party	Ontario Party
August 15, 2017	The New People's Choice Party of Ontario	TNPCP
August 15, 2017	Republican Party of Ontario	RPO
August 15, 2017	Ontario Guardian Party	Ontario Guardian Party
October 16, 2017	Make A Difference Party of Ontario	MAD
October 16, 2017	Multicultural Party of Ontario	Multicultural Party of Ontario

Name of applicant	Chief Electoral Officer decision
Todd Lever	Name: Acceptable Abbreviation: Acceptable
Wayne Elliott	Name: Acceptable Abbreviation: Acceptable
Grace Joubarne	Name: Acceptable Abbreviation: Acceptable (Request withdrawn)
Duncan Gallagher	Name: Acceptable Abbreviation: Acceptable
Piotr Grzywacz	Name: Acceptable Abbreviation: Acceptable
Brent James Franklin	Name: Acceptable Abbreviation: Acceptable
Constantine Rice	Name: Acceptable Abbreviation: Acceptable
Paven Bratch	Name: Acceptable Abbreviation: Acceptable
Michael Manocchio	Name: Acceptable Abbreviation: Acceptable
Alexander Eyre	Name: Acceptable Abbreviation: Acceptable (Request withdrawn)
Daryl Christoff	Name: Acceptable Abbreviation: Not Acceptable
James Guglielmin	Name: Acceptable Abbreviation: Acceptable
Michael Thal	Name: Acceptable Abbreviation: Acceptable
Max Power	Name: Acceptable Abbreviation: Acceptable
Wasył Luczkiw	Name: Acceptable Abbreviation: Acceptable

Date of Chief Electoral Officer decision	Name requested	Abbreviation requested
October 16, 2017	Stop Climate Change	n/a
October 16, 2017	Upper Canada Party	UCP
November 20, 2017	The Working Bee of Canada	The Working Bee
December 19, 2017	The Civil Party	TCP
January 15, 2018	Justice and Freedom For All Party of Ontario	J and F
January 24, 2018	Ontario Environmental Alliance Party	Ontario Environmental Alliance Party (O.E.A.P)
January 24, 2018	People-United	People-United
February 28, 2018	Century Party of Ontario	Century Party
February 28, 2018	Ontario Social Reform Party	SRP
March 10, 2018	Canadian Economic Party	CEP
March 10, 2018	The Middle Way Party of Common Sense	The Middle Way Party of Common Sense
March 10, 2018	UFO Party	n/a
March 10, 2018	Workers Party of Ontario	WPO
March 20, 2018	Consensus Ontario	Consensus Ontario
March 20, 2018	Virtue Party of Ontario	VPO

Name of applicant	Chief Electoral Officer decision
E. Kenneth Ranney	Name: Acceptable Abbreviation: n/a
Devon Long	Name: Acceptable Abbreviation: Acceptable
Leoncio Chang Chua	Name: Acceptable Abbreviation: Acceptable
Kyle Hinds	Name: Acceptable Abbreviation: Acceptable
Sukhdev Singh Kooner	Name: Acceptable Abbreviation: Acceptable
Wayne Elliott	Name: Acceptable Abbreviation: Acceptable
Grace Joubarne	Name: Acceptable Abbreviation: Acceptable
John Taylor	Name: Acceptable Abbreviation: Acceptable
Abu Alam	Name: Acceptable Abbreviation: Acceptable
Patrick Knight	Name: Acceptable Abbreviation: Acceptable
Piotr Grzywacz	Name: Acceptable Abbreviation: Acceptable
Jefferson Wright	Name: Acceptable Abbreviation: n/a
David Parsons	Name: Acceptable Abbreviation: Acceptable
Bradley Harness	Name: Acceptable Abbreviation: Acceptable
Jeremy Grub	Name: Acceptable Abbreviation: Acceptable

Appendix D: Registered constituency association changes by party during 2017

Party name	Number of registered constituency associations	
	as at January 1, 2017	as at March 31, 2018
Canadians' Choice Party	10	11
Communist Party of Canada (Ontario)	0	1
Cultural Action Party of Ontario	0	0
Equal Parenting Party	0	0
Freedom Party of Ontario	9	12
Green Party of Ontario	47	120
New Democratic Party of Ontario	107	123
None of the Above Direct Democracy Party	122	124
Northern Ontario Party	4	8
Ontario Alliance	0	14
Ontario Liberal Party	114	124
Ontario Libertarian Party	3	3
Ontario Moderate Party	0	0
Ontario Provincial Confederation of Regions Party	2	2
Party for People with Special Needs	2	3
Pauper Party of Ontario	3	3
Progressive Conservative Party of Ontario	122	124
Stop the New Sex-Ed Agenda	0	4
The Peoples Political Party	3	3
Trillium Party of Ontario	0	11
Vegan Environmental Party	0	0
TOTAL	548	690

Appendix E: Table for 2017 and 2018 contribution limits

Elections Ontario is responsible for the review and approval of all financial statements submitted by 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 can be found on the Elections Ontario website.

All financial statements (including the list of contributors who have donated over \$100) are posted to the website on an "as submitted" basis within a target of 30 business days of the filing deadline. Revisions 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 have been subsequently revised to the date of publication. Election finance information on the Elections Ontario website is updated as revisions become available.

Contribution Limits

Contribution limits are indexed annually. The table below indicates the contribution limits for the 2017 and 2018 annual periods.

Political entity	Description	2017 (\$)	2018 (Base amount x 1.018 indexation factor) (\$)	Act reference	Related financial statement(s)
Registered political party	Contribution to any one registered political party per calendar year	1,200	1,222	18(1)	AR-10
					CR-4
Constituency associations and nomination contestants	Contribution to registered constituency associations and registered nomination contestants combined for any one registered political party per calendar year	1,200	1,222	18(1.1)	AR-1
					CR-3 and CR-6
Candidate campaigns	Contribution to registered candidate campaigns for any one registered political party during campaign period	1,200	1,222	18(1.2)	CR-1
Leadership contestants	Contribution to any one registered leadership contestant campaign for a registered political party per calendar year	1,200	1,222	18(1.4)	CR-5

Appendix F: Summary of financial data extracted from the registered political parties' 2017 annual financial statements

	Canadians' Choice Party	Communist Party of Canada (Ontario)	Cultural Action Party of Ontario (formerly Canadian Constituents Party)	Equal Parenting Party	Freedom Party of Ontario	Go Vegan (formerly Vegan Environmental Party)	Green Party of Ontario	New Democratic Party of Ontario
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$
Income								
Net contributions	0	33,200	0	250	19,839	0	627,603	2,105,524
Transfers					3,000		24,214	855,268
Other income		589					643,112	3,518,858
Total income	0	33,789	0	250	22,839	0	1,294,929	6,479,649
Expenses								
Transfers	200						1,730	880,719
Other expenses	225	35,123		892	21,350	106	1,061,787	3,223,761
Total expenses	425	35,123		892	21,350	106	1,063,517	4,104,480
Excess revenue over expenses	-425	-1,334		-642	1,489	-106	231,412	2,375,169
Election campaign period surplus (deficit)							-708	-8,453
Adjusted prior period surplus (deficit)	555	4,214		383	6,278	1,730	73,786	-3,282,908
Surplus (deficit) at year end	130	2,880		-259	7,767	1,624	304,489	-916,191
Contribution sources								
Individuals	0	33,200	0	250	19,839	0	627,603	2,105,524
Average contribution								
Individuals	0	369	0	250	279	0	176	174
B. Statement of assets and liabilities	\$	\$	\$	\$	\$	\$	\$	\$
Assets								
Total	130	2,880			7,767	1,624	358,095	1,456,497
Liabilities and surplus								
Liabilities				259			53,605	2,372,688
Surplus (deficit)	130	2,880		-259	7,767	1,624	304,489	-916,191
Total	130	2,880			7,767	1,624	358,095	1,456,497

None of the Above Direct Democracy Party (formerly None of the Above Party)	Northern Ontario Party	Ontario Alliance	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	Stop the New Sex-Ed Agenda	The Peoples Political Party	Trillium Party of Ontario
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
11,398	3,600	16,365	1,634,229	25,605	0	500	30,801	0	2,403,356	142,950	10,975	10,819
			621,116						759,440			
		80	5,202,153	1,901					5,248,988			580
11,398	3,600	16,445	7,457,498	27,506	0	500	30,801	0	8,411,784	142,950	10,975	11,399
450			15,275						278,969			
7,037	4,689	4,507	5,649,419	17,854		23	30,455		11,616,427	74,881	7,917	2,918
7,487	4,689	4,507	5,664,694	17,854		23	30,455		11,895,396	74,881	7,917	2,918
3,911	-1,089	11,938	1,792,804	9,652		477	345		-3,483,612	68,069	3,058	8,481
-45			-48,056						1,379,493	-26,544	-923	
-2,973	1,249		-2,007,468	30,510		844	13,348		2,115,699	33,682	-1,389	3,324
893	160	11,938	-262,720	40,163		1,321	13,693		11,580	75,207	746	11,805
11,398	3,600	16,365	1,634,229	25,605	0	500	30,801	0	2,403,356	142,950	10,975	10,819
670	25	511	198	43	0	500	751	0	131	225	523	309
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2,843	160	14,433	1,273,648	40,447		1,321	13,693		2,636,067	76,456	746	12,535
1,950		2,494	1,536,368	285					2,624,487	1,249		730
893	160	11,938	-262,720	40,163		1,321	13,693		11,580	75,207	746	11,805
2,843	160	14,433	1,273,648	40,447		1,321	13,693		2,636,067	76,456	746	12,535

Appendix G: Summary of financial data extracted from registered political parties' campaign period financial statements for the June 1, 2017 Sault Ste. Marie by-election

	Canadians' Choice Party	Communist Party of Canada (Ontario)	Cultural Action Party of Ontario (formerly Canadian Constituents Party)	Equal Parenting Party	Freedom Party of Ontario	Go Vegan (formerly Vegan Environmental Party)	Green Party of Ontario	New Democratic Party of Ontario
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions							0	0
Transfers								28,207
Other								
Total revenue							0	28,207
Expenses								
Transfers								
Expenses subject to limitation								29,956
Others							708	9,702
Total expenses							708	39,657
Excess revenue over expenses							-708	-11,450
Subsidy from Chief Election Officer								2,997
Election campaign period surplus (deficit)							-708	-8,453
Contribution sources								
Individuals								
Average contribution								
Individuals								

None of the Above Direct Democracy Party (formerly None of the Above Party)	Northern Ontario 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	Stop the New Sex-Ed Agenda	The Peoples Political Party	Trillium Party of Ontario
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
700		0	0					1,400,067		0	
700		0	0					1,400,067		0	
		42,896						46,040			
			100					10,662		387	
745		5,161						28,486		534	
745		48,057	100					85,188		921	
-45		-48,057	-100					1,314,879		-921	
-45		-48,057	-100					1,317,877		-921	
								1,400,067			
350								115			

Appendix H:

Statement of income and expenses

	Canadian Union of Public Employees, Ontario division (CUPE Ontario)	Ontario Medical Association	Ontario Health Coalition
	\$	\$	\$
Income			
Net contributions	5,731	0	80
Third party's own funds	0	3,293	1,826
Total income	5,731	3,293	1,906
Expenses			
Total election period political advertising expenses	4,661	0	1,906
Total non-election period political advertising expenses	0	0	0
Total expenses for third party political advertising purposes	4,661	3,293	1,906

Income from contributions breakdown

Third parties	Net contributions				Total
	Own funds	Individual	Corporation	Trade union	
Canadian Union Of Public Employees, Ontario Division (Cupe Ontario)				5,731	5,731
Ontario Medical Association	3,293				3,293
Ontario Health Coalition	1,826	80			1,906
Total	5,119	80		5,731	10,930

Appendix I: Summary financial data extracted from registered constituency associations' 2017 annual financial statements

	Canadians' Choice Party	Communist Party of Canada (Ontario)	Cultural Action Party of Ontario (formerly Canadian Constituents' Party)	Equal Parenting Party	Freedom Party of Ontario	Go Vegan (formerly Vegan Environmental Party)	Green Party of Ontario	New Democratic Party of Ontario
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	0	1,548	6,023	125,778	1,873,798			737,643
Transfers	200			1,780	133,570			892,248
Other			687	133,378	1,290,588			773,343
Total revenue	200	1,548	6,710	260,936	3,297,956			2,403,233
Expenses								
Transfers			3,000	24,759	698,153			868,376
Others	187	28	2,349	64,806	1,041,124	50		510,717
Total expenses	187	28	5,349	89,565	1,739,276	50		1,379,093
Excess revenue over expenses	13	1,520	1,361	171,371	1,558,679	-50		1,024,141
Election campaign period surplus (deficit)				-108	-8,054			52,439
Adjusted prior period surplus (deficit)	105		781	149,543	3,395,044	542		1,225,422
Surplus (deficit) at year end	118	1,520	2,142	320,806	4,945,670	492		2,302,002
Contribution sources								
Individuals	200	1,548			1,873,798			737,643
Average contribution								
Individuals		258	114	292	299			201
B. Statement of assets and liabilities	\$	\$	\$	\$	\$	\$	\$	\$
Assets								
Total	118	1,520	2,142	330,235	5,277,417	492		2,516,361
Liabilities and surplus								
Liabilities				9,429	331,748			214,360
Surplus (deficit)	118	1,520	2,142	320,806	4,945,670	492		2,302,002
Total	118	1,520	2,142	330,235	5,277,417	492		2,516,361

None of the Above Direct Democracy Party (formerly None of the Above Party)	Northern Ontario 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	Stop the New Sex-Ed Agenda	The Peoples Political Party	Trillium Party of Ontario
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4,178			3,338,975	4,350		17,146		1,400,067		0	
1,133			299,719			475					
5,311			2,300,905								
			759,571					46,040			
2,766			2,644,210	4,350		11,907		28,486		534	
2,766			3,403,781	4,350		11,907		85,188		921	
2,545			2,535,818			5,714		1,314,879		-921	
				2,997							
2,545			5,001,874					1,317,877		-921	
4,178			3,338,975	4,350		17,146		1,400,067			
209			308	725		281		115			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2,545			8,316,004			10,276					
2,545			798,813			5,714					
2,545			7,517,190			10,276					

Appendix J: Summary of financial data extracted from registered candidates' and constituency associations' campaign period financial statements for the June 1, 2017 Sault Ste. Marie by-election

Electoral district	Candidate name	Party	Income incl. transfers	Income excl. transfers	Expenses incl. transfers
092 Sault Ste. Marie	Kara Flannigan	Green Party of Ontario	-	-	108
	Debbie Amaroso	Ontario Liberal Party	72,981	5,835	80,823
	Gene Balfour	Libertarian	-	-	-
	Above Znoneofthe	None of the Above	3,231	3,231	3,231
	Joe Krmptich	Ontario NDP/NPD	128,367	105,772	120,715
	John Turmel	Paupers	-	-	-
	Ross Romano	PC Party of Ontario	97,235	30,522	123,366
	Kevin Clarke	The People	-	-	-

Expenses excl. transfers	Expenses subject to limit	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percent
108	108	76,728		2,128	59,944	512	1.99%
62,768	52,037	76,728	10,407	2,128	59,944	5,935	23.04%
-	-	76,728	-	1,330	59,944	71	0.28%
3,231	3,231	76,728	-	2,091	59,944	313	1.22%
75,885	72,445	76,728	14,489	2,128	59,944	8,465	32.87%
-	-	76,728	-	678	59,944	47	0.18%
101,442	75,405	76,728	15,081	2,128	59,944	10,411	40.42%
-	-	76,728	-	1,330	59,944	-	0.00%
						25,113	100.00%

Appendix K: Summary of financial data extracted from registered leadership contestants' contest period financial statements

Progressive Conservative Party of Ontario

March 9, 2018 leadership contest

First filing (Jan 26, 2018 to May 9, 2018)	Income	Expense	Surplus (deficit)	Audit subsidy
	\$	\$	\$	\$
Caroline Mulroney Lapham	943,858	1,068,676	-124,818	1,064
Christine Elliott	769,871	864,683	-94,812	1,064
Doug Ford	848,392	848,392		1,064
Patrick Brown	18,574	19,326	-752	1,064
Tanya Allen	364,769	359,792	4,977	1,064

Appendix L: Late and non-filers

Late and non-filers summary

Year	RTN	Required to file	RTF	Late	Non-filer
2018	PCP LC	Contestants	5	1	0
2017	AR-10	Political parties	21	2	1
2017	AR-1	Constituency associations	658	81	0
2017	092 ByCR-4	Political parties	20	2	0
2017	092 ByCR-3	Constituency associations	5	0	0
2017	092 ByCR-1	Candidates	8	1	0
2017	092 ByTPAR-1	Third parties	3	1	0
			681	98	8

Progressive Conservative Party of Ontario

March 9, 2018 leadership contest late filers summary

First period financial statements due September 10, 2018

Number of contestants required to file - 5 | 1 - Late | 0 - Not filed

Contestant name	Date received
Christine Elliott	11-Sep-18

2017 Annual financial statements - Political parties

Due May 31, 2018

Number of political parties required to file - 21 | 2 - Late | 1 - Not filed

Political party	Date received
Cultural Action Party of Ontario (deregistered)	Not Filed
Northern Ontario Party	25-Jun-18
Trillium Party of Ontario	25-Jul-18

2017 Annual financial statements - Constituency associations

Due May 31, 2018

Number of constituency associations required to file - 658 | 61 - Late | 0 - Not filed

Party name	Electoral district	Date received
Green Party of Ontario	Etobicoke—Lakeshore	05-Jun-18
	Kingston and the Islands	04-Jun-18
	Kitchener—Conestoga	19-Jun-18
	St. Catharines	09-Jul-18
	Waterloo	06-Jun-18
	Wellington—Halton Hills	09-Jul-18
	Ontario Liberal Party	Beaches—East York
Brampton East		12-Jun-18
Davenport		10-Jul-18
Don Valley East		24-Jul-18
Durham		20-Jun-18
Kitchener Centre		01-Jun-18
Lanark—Frontenac—Kingston		12-Jun-18
Leeds—Grenville—Thousand Islands and Rideau Lakes		13-Jul-18
Mississauga East—Cooksville		10-Jul-18
Niagara Falls		12-Jun-18
Niagara West		12-Jun-18
Nickel Belt		19-Jun-18
Ottawa—Vanier		16-Jul-18
Perth—Wellington		27-Jun-18
Pickering—Uxbridge		10-Jul-18
Sarnia—Lambton		04-Jun-18
Scarborough North		12-Jun-18
Scarborough—Rouge Park		10-Jul-18
Thunder Bay—Atikokan		14-Jun-18
Timmins—James Bay		27-Jun-18
Toronto Centre		19-Jun-18
Waterloo		12-Jul-18
Windsor—Tecumseh		25-Jun-18
Ontario Libertarian Party	Barrie—Innisfil	12-Jun-18

Party name	Electoral district	Date received
New Democratic Party of Ontario	Beaches—East York	20-Jun-18
	Brampton East	20-Jul-18
	Brantford—Brant	25-Jun-18
	Dufferin—Caledon	06-Jun-18
	Etobicoke—Lakeshore	25-Jun-18
	Markham—Stouffville	01-Jun-18
	Milton	19-Jul-18
	Mississauga—Lakeshore	05-Jun-18
	Nepean	14-Jun-18
	St. Catharines	22-Jun-18
	Scarborough—Guildwood	15-Jun-18
	Simcoe North	22-Jun-18
	Sudbury	11-Jun-18
	Thunder Bay—Atikokan	21-Jun-18
	Wellington—Halton Hills	17-Aug-18
	Whitby	16-Jun-18
	Willowdale	14-Jun-18
York—Simcoe	14-Jun-18	
Pauper Party of Ontario	London North Centre	24-Aug-18
Progressive Conservative Party of Ontario	Beaches—East York	27-Aug-18
	Burlington	18-Jul-18
	Chatham-Kent—Leamington	30-Jul-18
	Etobicoke Centre	12-Jul-18
	Hamilton East—Stoney Creek	23-Jul-18
	Hamilton West—Ancaster—Dundas	01-Jun-18
	Hastings—Lennox and Addington	27-Jun-18
	Humber River—Black Creek	24-Jun-18
	Kenora—Rainy River	02-Jun-18
	King—Vaughan	23-Jun-18
	Kitchener Centre	20-Jul-18
	Kitchener—Conestoga	25-Jun-18
	Kitchener South—Hespeler	10-Jul-18
	Lambton—Kent—Middlesex	20-Jun-18

Party name	Electoral district	Date received
Progressive Conservative Party of Ontario	London West	08-Jun-18
	Markham—Thornhill	11-Jun-18
	Mississauga Centre	16-Aug-18
	Mississauga—Erin Mills	19-Jun-18
	Mississauga—Lakeshore	07-Jun-18
	Mississauga—Malton	26-Jun-18
	Nepean	20-Jul-18
	Niagara Centre	16-Aug-18
	Ottawa—Vanier	24-Jun-18
	Scarborough—Rouge Park	07-Jul-18
	Simcoe North	19-Jul-18
	Toronto—St. Paul's	04-Jun-18
	Vaughan—Woodbridge	14-Aug-18
	Willowdale	05-Jul-18
Progressive Conservative Party of Ontario	Windsor West	11-Jul-18
Trillium Party of Ontario	Bruce—Grey—Owen Sound	14-Jun-18
	Northumberland—Peterborough South	27-Jun-18
	Scarborough—Agincourt	01-Jun-18

2017 Sault Ste. Marie By-election

June 1, 2017

Campaign financial statements - Political parties

Due December 1, 2017

Number of political parties required to file - 20 | 2 - Late | 0 - Not filed

Political party	Date received
Cultural Action Party of Ontario (formerly Canadian Constituents' Party)	20-Feb-18
Equal Parenting Party	22-Dec-17

Campaign financial statements - Constituency associations

Due December 1, 2017

Number of constituency associations required to file - 5 | 0 - Late | 0 - Not filed

Political party	Date received
N/A	N/A

Campaign financial statements - Candidates

Due December 1, 2017

Number of candidates required to file - 8 | 1 - Late | 0 - Not filed

Political party	Candidate	Date received
Ontario Libertarian Party	Eugene Balfour	14-Dec-17

Advertising reports – Third party advertisers

Due December 1, 2017

Number of third parties required to file - 3 | 1 - Late | 0 - Not filed

Third party name	Date received
Ontario Health Coalition	02-Dec-17

Appendix M: Accessibility report for the Sault Ste. Marie by-election

Legislative and policy framework

The *Ontario Human Rights Code* together with the *Canadian Charter of Rights and Freedoms* protects and guarantees the rights of all Ontarians to access goods, services, facilities and employment.

The *Accessibility for Ontarians with Disabilities Act, 2005* ensures that organizations follow specific standards and rules to identify and prevent barriers, so that persons with disabilities can access the same goods and services as everyone else.

Elections Ontario is committed to delivering elections that are accessible, transparent, and fairly and efficiently administered. Our Accessible Customer Services Policy, Integrated Accessibility Standards Policy Directive, and Multi-Year Accessibility Plan communicate our commitment to deliver high-quality service to all Ontarians engaged in the electoral process as electors, administrators, candidates and other stakeholders.

We are committed to remaining compliant with the *Accessibility for Ontarians with Disabilities Act, 2005*, and reinforcing its core principles within the *Election Act*. For example, the *Election Act* includes a requirement that assistive voting technology be available for advance voting at returning offices and from the start of advance voting to the day before election day. It also sets out the parameters of the special ballot program, which increases accessibility for all electors. Elections Ontario carries out its obligations by delivering elections and day-to-day operations that are free from discrimination, and we remove and prevent barriers by promoting processes that are inclusive.

Overview of accessibility feedback

Within three months after an electoral event, Returning Officers are required under the *Election Act* to prepare a summary report to the Chief Electoral Officer that includes an outline of all actions, services, feedback and responses related to accessibility. The Chief Electoral Officer is also required under the *Election Act* to prepare a summary report after an electoral event that includes barriers to accessibility that were encountered by electors and the measures that were implemented to address those barriers. The report also includes recommendations for addressing accessibility barriers.

The remainder of this appendix fulfills our legislative requirement to report on the accessibility of the Sault Ste. Marie by-election, held on June 1, 2017. It summarizes the following:

- › Measures and initiatives that have been integrated to provide greater access and services to electors with disabilities, as per Section 67.2(1)(d)
- › Customer service feedback collected during the electoral event, and our responses to that feedback, as per Section 67.2(1)(a)(i)
- › Summary of the Returning Officer's reports on accessibility measures, as per Section 67.2(1)(a)(ii)
- › Recommendations from the Chief Electoral Officer with respect to barriers to accessibility and other accessibility issues, as per Section 67.2(1)(e)

Measures and initiatives that have been integrated to provide greater access and services to electors with disabilities

Elections Ontario is committed to preventing and removing barriers to voting and has made significant progress in making elections more accessible. We have undertaken measures to address barriers and other accessibility issues, as highlighted below.

Communications and public education:

- › Alternative formats
- › TTY for electors who are deaf, deafened and hard of hearing
- › Plain-language communications
- › Voter information cards
- › Radio advertising
- › Accessible website – Web Content Accessibility Guidelines (WCAG) 2.0, Level AA
- › Audio and large print versions of householder brochure
- › Closed-caption advertising

Training and staffing in support of accessibility:

- › Customer service and integrated accessibility standards training
- › Manuals for poll officials and in-poll kits
- › Employee accommodations

Specialized voting services included:

- › Special ballots: vote by mail
- › Special ballots: home visits
- › Certificate to vote: transfers to another voting location

Services, tools and technology at the polls:

- › Voting location accessibility standards
- › Accessible feedback process
- › Assistive devices at voting locations, e.g., magnifiers, easy grip pencils, braille template for ballots
- › Assistive voting technology
- › Ballot font size
- › Interpreters and intervenors
- › Moving the ballot box
- › Notices of disruption
- › Service animals
- › Voting assistance from a friend or support person

Customer service feedback

Elections Ontario welcomes customer service feedback from all Ontarians, including feedback about services provided to persons with disabilities. Customer service feedback forms were available at voting locations and returning offices to give electors the opportunity to provide comments about the service they received and their voting experience. Poll officials review the forms throughout the election period to determine issues that can be resolved immediately and which comments 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.

Positive customer service feedback was provided for customer service and special ballot processes. Negative feedback was provided for voting locations, specifically about the accessibility of voting locations, including the walking distance to the voting location and the voting location facility. All positive and negative feedback received was acknowledged by the Returning Officer.

Elections Ontario also conducted research at the polls during the Sault Ste. Marie by-election to measure the level of service voters received during advance voting and on election day. This approach was used to gather information about voter experiences and election processes, including accessibility issues and barriers to voting.

In the Sault Ste. Marie by-election, 92 per cent of electors surveyed on election day were satisfied with the service provided by staff at the poll. When asked about their experience when voting, 92 per cent of electors surveyed on election day said they had no problems that affected their voting experience. Some of the barriers and accessibility issues highlighted by electors include: not being aware they could bring their own accessibility tools to the polls (1%), had trouble travelling to the voting location (3%) or did not know where (5%) or how (5%) to vote.

All feedback will be taken into consideration in preparation for the 2018 general election and future elections. As a result of the feedback provided, Elections Ontario will continue its communications efforts to electors with disabilities, highlighting accessible accommodations and tools available for voting.

Summary of Returning Officer's report on accessibility measures

Returning Officers are committed to making elections as accessible as possible. The Returning Officer described steps taken to ensure the accessibility of the election in their report on the by-election.

- All staff were trained and certified to deliver services in an accessible manner.
- Assistive devices were available for electors with disabilities, either proactively or upon request, including assistive devices such as magnifiers, easy grip pens, and ballot templates.
- An elector may request a home visit if they need assistance because of a disability, inability to read or write, or would experience unreasonable difficulty in visiting the returning office. Twenty-nine home visits were conducted for the Sault Ste. Marie by-election. During the visits, special ballot officers provided electors with additional 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.
- Persons with disabilities were employed in the returning office and as poll officials.

- All locations met Elections Ontario's Site Accessibility Standards. Some locations could be used as they were, while others required remediation. Remediation steps taken for the Sault Ste. Marie by-election included the use of parking cones and signage. Information Assistants were employed to ensure that locations were accessible to all electors.
- Other accommodations were provided as needed, such as taking the ballot box to the curb.
- Staff also took extra measures to provide accessible services to electors, such as providing documents or information in accessible formats, providing chairs for voters who required them, reading candidates' names to voters, promoting special ballot home visits in buildings with targeted populations, and informing candidates of accessible voting options.

Chief Electoral Officer's Recommendations

Elections Ontario is committed to building modern services 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 remove barriers.

As we continue to grow and learn to better administer the *Accessibility for Ontarians with Disabilities Act, 2005*, we will ensure that accessibility continues to be an integral part of our planning and that we continue to meet the legislated accessibility criteria.

At this time, Elections Ontario is satisfied that we delivered a level of service in the Sault Ste. Marie by-election that was consistent with the accessibility measures adopted in the 2014 general election. We recognize that there is more work to be done given the customer service feedback we received.

We will work with our stakeholders to build an electoral process that provides Ontarians with services that meet their needs, delivered in an up-to-date, accessible, safe, secure and transparent manner that protects the integrity of the electoral process for the 2018 general election.



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