Elections Ontario

Advancing Change

2016–2017 Annual Report

A Report from the Chief Electoral Officer of Ontario

Office of the
Chief Electoral Officer
of Ontario

Bureau du directeur
général des élections
de l'Ontario

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

Dear Mr. Speaker,

It is my pleasure to submit the annual report covering the affairs of my office under the *Election Act* and *Election Finances Act* during the 2016-17 fiscal year.

This year was indeed a year of large-scale change. This year, my office completed the second year of our four-year cycle in preparation for the 2018 general election. It was a major step forward in our legislative and technological capabilities. By advocating for and receiving legislative change to both the *Election Act* and the *Election Finances Act*, our goals to deliver on a modern election that continues to meet the needs of electors is now better reflected in legislation. In this fiscal year, we advanced change by building the technology-enabled staffing model that we piloted in Scarborough-Rouge River by-election. We also delivered two additional by-elections in Niagara West-Glanbrook, and Ottawa-Vanier. We continued to advance change by delivering on all aspects of the Redistribution process to prepare for new electoral districts in 2018. Finally, we implemented a new communications strategy to manage our voters' list and further engage electors. With these accomplishments, we completed significant work towards realizing the priorities in Elections Ontario's *Strategic Plan 2013-2017*.

While 2016-17 was a major step forward at Elections Ontario, there is still work to be done to continuously build modern services that put the needs of electors first. We look forward to continuing this significant work to deliver on our ambitious modernization initiatives for the 2018 general election. Implementing change means initializing many new endeavors for our organization, ones we are excited and ready to deliver.

Sincerely,

Greg Essensa
Chief Electoral Officer of Ontario

While 2016-17 was a major step forward at Elections Ontario, there is still work to be done to continuously build modern services that put the needs of electors first.

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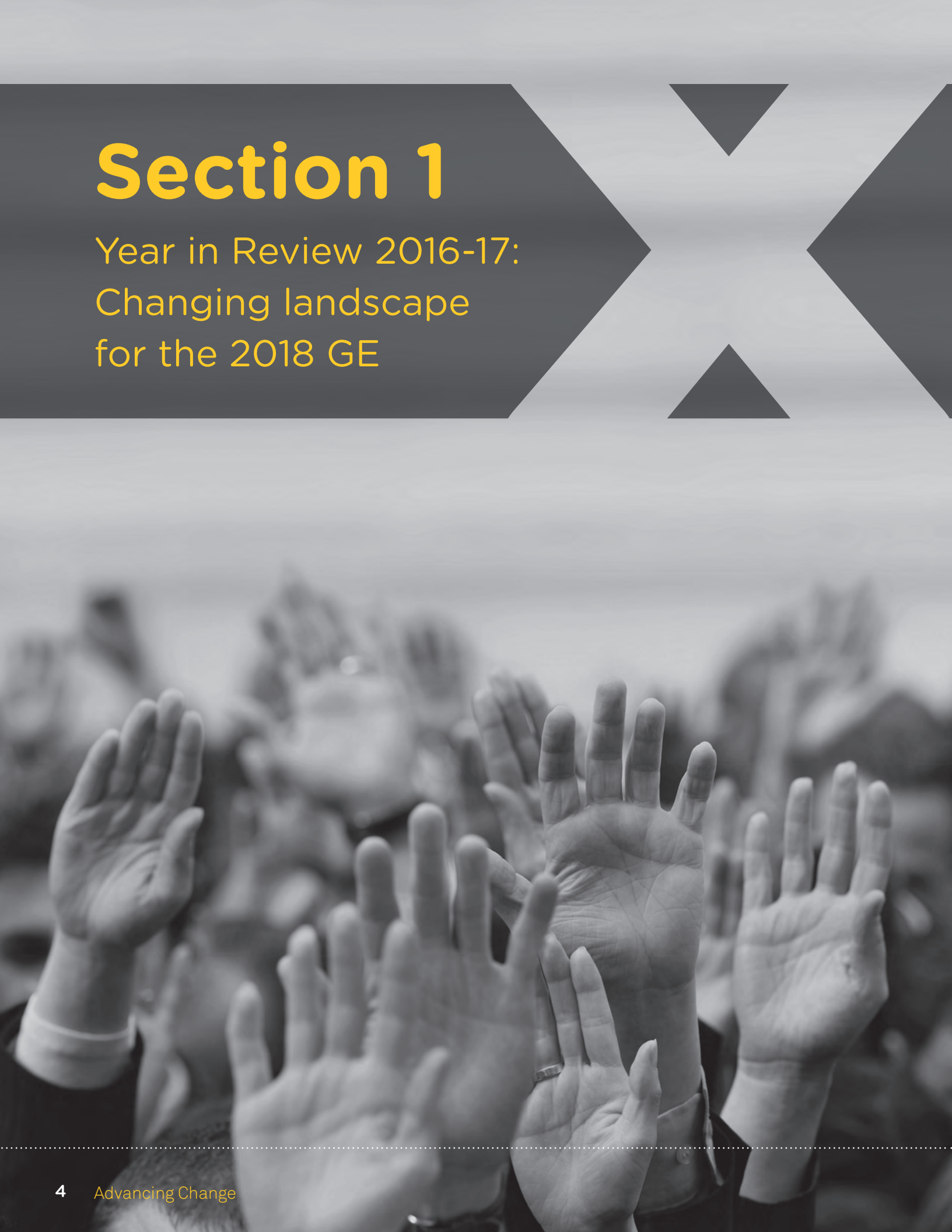
Section 1

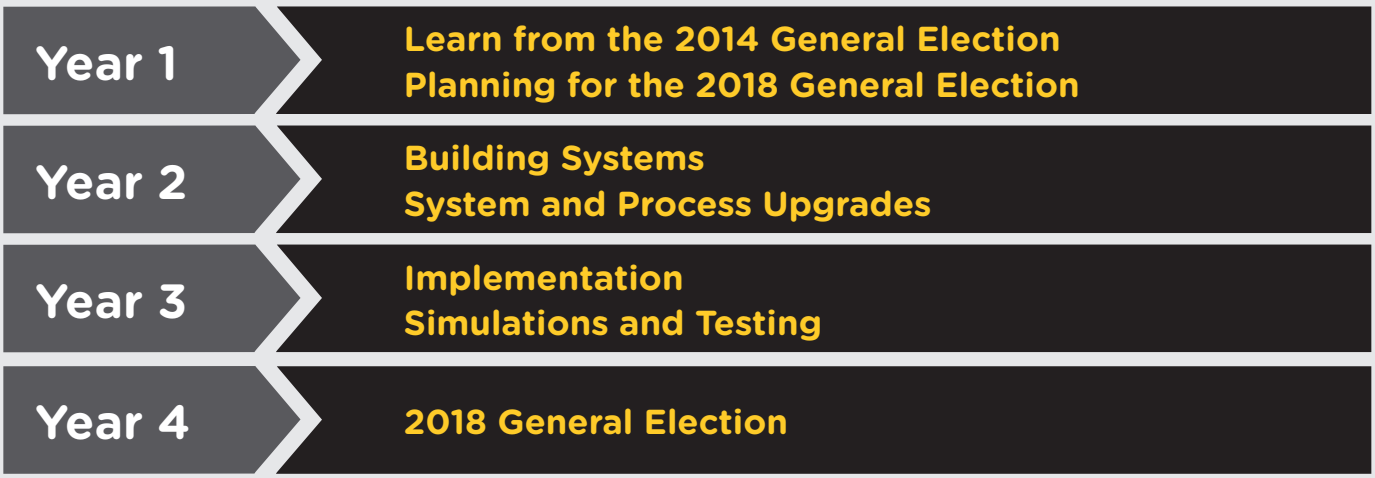
Year in Review 2016-17: Changing landscape for the 2018 GE



The 2016-17 year marks the second year in Elections Ontario's four-year general election cycle. Since general elections happen approximately once every four years, our work is best viewed as a four-year business cycle. There is a lot to do in order to deliver on our ambitious modernization initiatives for the 2018 general election. In the 2015-16 fiscal year, we set out to create a Four Year Plan to lead us to the 2018 general election. With our planning processes now completed, we spent this year building the foundation for the 2018 general election.

The Four Year Election Cycle

Elections Ontario is committed to delivering on our four year election cycle before the 2018 general election. In this second year, Elections Ontario focused on advancing the required legislative changes in order to effectively build the capacity to host the staff and infrastructure required to deliver our ambitious change election platform. Our pilot projects and research resulted in substantial legislative recommendations from the Chief Electoral Officer, directly informing a number of bills that have paved the way for the 2018 general election. The legislative amendments that were passed in 2016-17 expanded Elections Ontario's regulatory oversight. Additionally, we now have the ability to develop internal and external technology to modernize our processes to directly respond to the realities of changing population, demographics, and technology in the everyday lives of Ontarians. With these legislative changes, Elections Ontario is in an excellent position to deliver on our promise for a better elector experience in 2018.



In order to implement our Four Year Election Cycle, we follow our Strategic Plan 2013-2017. In our Strategic Plan, we must balance how to best serve our stakeholders while protecting the integrity of the electoral process and using public resources effectively and efficiently. There are external factors that impact our ability to fulfill our mandate and meet the needs of our stakeholders. Increasingly, we face greater expectations from stakeholders, necessitating technological advancements and more user-friendly services, while still ensuring integrity and accessibility of, and participation in, our electoral system. We also face changing elector needs, given projections of a growing, aging, increasingly diverse and more concentrated population, so we must respond by laying the foundation to accommodate these changes. As we modernize Ontario's electoral process, we will continue to work with our stakeholders in order to understand the barriers to voting experienced by electors. This is a critical part of Elections Ontario's goal to make voting easy for all Ontarians.

We believe that delivering on our vision to modernize elections, upholding the principles of integrity, public trust, and accessibility, and maintaining secrecy and elector privacy requires a measured approach to implementation. Moving too fast to adopt new technologies will be costly and may carry a high level of risk; however, moving too slowly may result in an electoral system that is out of touch with electors' expectations and could discourage participation.

By 2018, electors will see the first instalment of our plan to continuously modernize to meet electors' needs.

Year Two: Building and Advancing Change

In planning for the 2018 general election, Elections Ontario identified four strategic priorities:

- **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 to modernize our process and systems. In Year Two, we made significant progress in obtaining the legislative changes necessary to deliver on our modernization efforts and we focused on architecting the new systems and processes that would directly respond to the needs of electors. This included:

Advocating and achieving legislative change:
To realize our vision of a more modern and accessible electoral process for Ontarians, we needed significant legislative change. Ontario's electoral process had not changed substantively in the past 100 years and our current election laws and structures were built for an era in which today's standard business practices and technologies did not exist. In 2016-17, we achieved significant revisions to the *Election Act* and *Election Finances Act* needed to keep our electoral process up to date and in line with the expectations of voters.

Contracting and testing our new technology:
Elections Ontario developed a new technology enabled-staffing model that was successfully piloted during the 2016 Whitby-Oshawa by-election using e-Poll Books and Vote Tabulators. With a plan in place for new processes at the polls, in 2016-17, Elections Ontario used lessons learned from our pilots to build new processes and contract vendors to supply and develop the new technology.

Responding to redistribution:
With 15 new electoral districts created after the introduction of the Electoral Boundaries Act, 2015, we had to respond quickly to re-appoint Returning Officers, re-establish Constituency Associations, update our Election Management System to support new electoral districts, and update all of our Permanent Register products. In 2016-17, we successfully delivered on all our aspects required as an implication of redistribution.

Engaging electors and managing our lists:
We need to continue to work with our stakeholders to consider ways in which we can engage the electorate. We have a responsibility to inform electors about "where", "when", and "how" to vote, and in 2016-17, Elections Ontario laid the foundation for a new engagement strategy that goes beyond simply providing information to the electorate. The

We believe that delivering on our vision to modernize elections, upholding the principles of integrity, public trust, and accessibility, and maintaining secrecy and elector privacy requires a measured approach to implementation.

LMEE strategy focuses on encouraging electors to play a more active role in engaging with their election system.

Preparing our processes, staff, and systems for the introduction of technology:
The introduction of Technology in the Polls meant that previous processes, staffing requirements, and systems used in the election needed to be re-built. In 2016-17, we made significant strides in continuing to build the foundation of these new processes, which we are prepared to test and refine in our 2017-18 fiscal year.

Delivering on our strategic priorities:
At Elections Ontario, we used 2016-17 to build new systems and upgrade our processes in order to meet deliverables for our strategic priorities.

2016-2017 By-elections

In the 2016-17 year, Elections Ontario hosted by-elections in Scarborough-Rouge River, Niagara West-Glanbrook, and Ottawa-Vanier. We piloted our new technology-enabled staffing model during the advance vote period in the Scarborough-Rouge River by-election, and launched the use of our Election Management System (EMS) for all three by-elections. While only into the second year of our four-year election cycle, these by-elections proved to be successful in piloting and building our new technological needs to modernize for the 2018 general election.

Piloting the use of technology at advance polls provides opportunities to learn and refine processes, collect stakeholder feedback, test an alternative deployment process, and pilot the new staffing model.

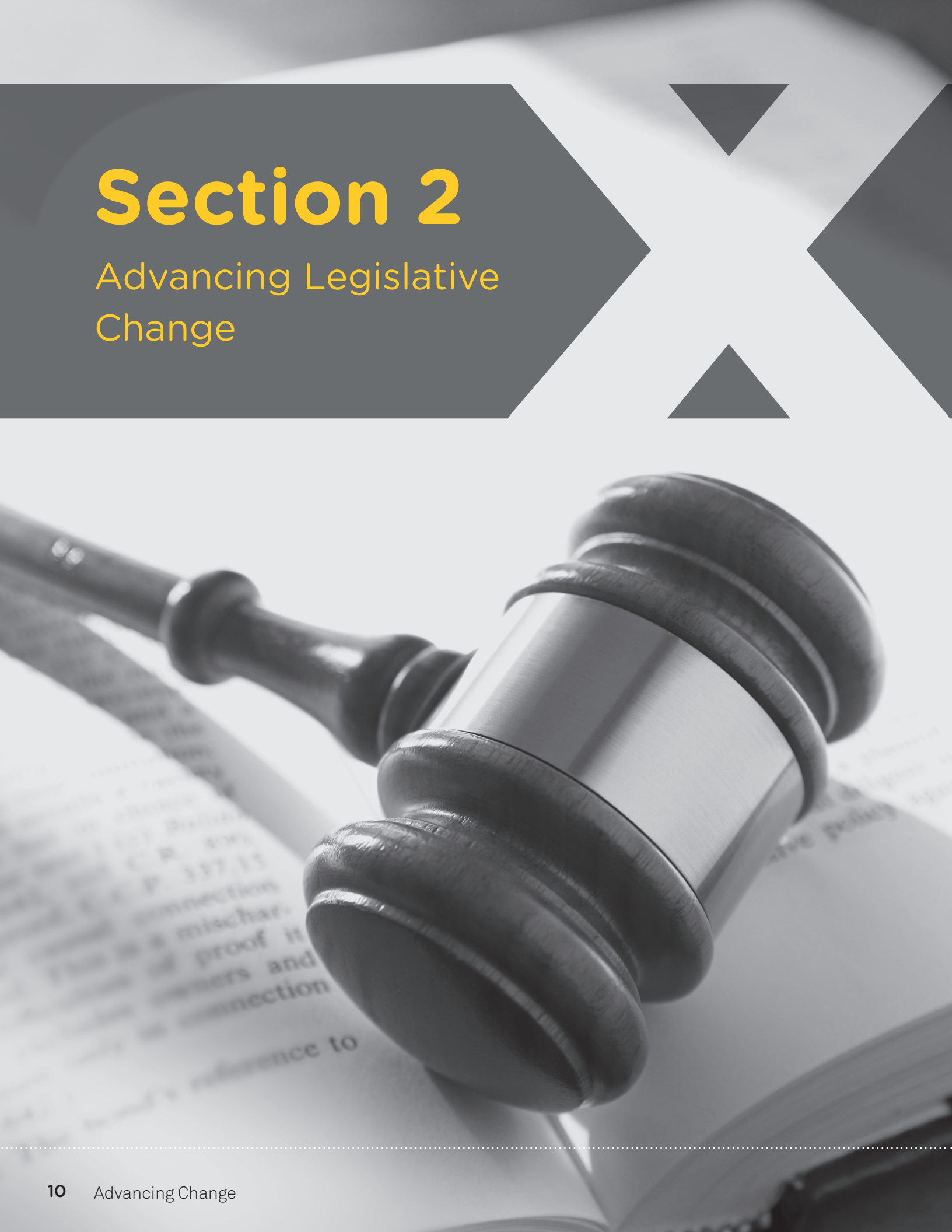
EMS was first launched in 2015-16 for all staff, and continued to provide a strong platform for Elections Ontario to continue to define, refine and maintain the appropriate level of readiness to deliver its electoral events, whether general elections, by-elections or referenda. Delivering three by-elections in 2016-17 reiterated the importance of always being ready to deliver an electoral event. The use of EMS helped Elections Ontario deliver the by-elections successfully, and helped further meet our modernization goals.

Elections Ontario will continue significant and important work to ensure that all new technology-enabled systems are ready for province-wide implementation for the 2018 general election.

Building on the successes of the pilots and direction provided by the legislative change stemming from Bill 45, Elections Ontario has been working to prepare for the 2018 general election, which is currently scheduled for June 7, 2018. For the 2018 general election, Elections Ontario will introduce the use of technology on a larger scale to modernize the electoral process while also protecting and, where possible, strengthening the integrity of the process.

Section 2

Advancing Legislative Change



Since his appointment in 2008, the Chief Electoral Officer has appeared approximately nine times before Committees of the Legislative Assembly of Ontario to advocate for changes to Ontario's election laws. Appearances before the legislative assembly have focused on two key messages:

1. Modernization of the electoral process requires a flexible legislative framework; and
2. Elections Ontario needs to preserve the integrity of the electoral process and put the needs of electors first.

In 2016-17, Elections Ontario successfully achieved an official capacity to advance change and modernize processes that are better able to meet the needs and expectations of voters through the *Election Finances Statute Law Amendment Act, 2016* and the *Election Statute Law Amendment Act, 2016*. While there has been a lot of change as a result of this legislation, there is still work to be done. We will continue to advance recommendations which we believe are in the public interest.

Bill 2, *Election Finances Statute Law Amendment Act*, 2016

In December 2016, the Legislative Assembly of Ontario passed Bill 2, the *Election Finances Statute Law Amendment Act*, 2016. This amendment was the first significant review of Election Finances laws in over 40 years. With the passage of this Act, Elections Ontario's mandate has now been significantly expanded to include provisions that acknowledge the need to keep pace with modern-day realities.

Bill 2 introduced immediate and permanent program demands on Elections Ontario, which notably include:

- The implementation of a new financial subsidy program requiring the payment of quarterly allowances to eligible political parties and constituency associations.
- The implementation of new regulatory oversight over nomination contestants, which includes administering registration, spending and contribution controls for all persons who compete to obtain a party nomination.
- The expansion of regulatory oversight over third party advertisers during elections and in the six months prior to a fixed date general election.

Detailed aspects of Bill 2 include:

New Contribution Rules

- Corporations and trade unions are prohibited from making contributions to parties, constituency associations, nomination contestants, candidates and leadership contestants.

- Contribution limits from individuals has been reduced.
- Employers paying employees to work for a candidate is now considered a contribution.

Regulating Nomination Contestants

- Nomination contestants are now subject to registration, contribution, spending and reporting requirements.

Party Quarterly Allowances

Party allowances will reduce over five years and will help parties transition from the loss of corporate and union contributions. A party is eligible to receive a quarterly allowance if, in the last general election, it received:

- 2 per cent of valid votes cast province wide; or
- 5 per cent of valid votes cast in an electoral district where the party ran a candidate.

Constituency Association Quarterly Allowances

Constituency association allowances will increase each year based on the indexation factor for that year. A constituency association is eligible to receive a quarterly allowance if:

- In the last election, its candidate received at least 2 per cent of the valid votes cast in their electoral district, and
- Is in full compliance for the four years preceding the quarter.

Changes to Loan Provisions

- The rules regarding loans from a financial institution and loan guarantees are now more restrictive and subject to more stringent requirements.

Fundraising changes

Restrictions have been placed on persons who may attend fundraising events. The following groups face restrictions on fundraising events:

- A member of the Assembly;
- The leader of a registered party;
- A nomination contestant, candidate or leadership contestant registered under the *Election Finances Act*;
- Any person employed in the Office of the Premier;
- The Chief of Staff of a Minister of the Crown, or a person holding an equivalent position for a Minister of the Crown, regardless of title; and
- Any person employed as a member of the staff of the leader of a recognized party.

Updated Spending Limits for Parties

- Advertising spending limits for political parties: $1M province-wide cap six months before a GE; no separate limit on advertising during an Election Period - it continues as part of the spending limits ($0.80/elector).

Reimbursement Threshold

- The threshold at which candidates are entitled to receive partial reimbursement of their campaign expenses is reduced from 15 per cent of the popular vote to five per cent.

Regulation of Third Parties

- Restrictions are placed on the amounts that third parties may spend on political advertising during elections and the six-month period before scheduled general election periods.

- A clear definition of political advertising:

Advertising with the purpose of promoting or opposing any registered party or its leader or election of a registered candidate and includes advertising that take a position on an issue that can reasonably be regarded as closely associated with a registered party or its leader or a registered candidate.
- Treat third parties like other political participants: no contribution limits; $600,000 province-wide annual spending cap for six months before a general election ($24,000/electoral district); $100,000 province-wide election period spending cap ($4,000/electoral district); Registration requirements six months before a general election.
- Registration requirements for third parties who conduct political advertising in the six month period before a fixed date general election.

Bill 45, Election Statue Law Amendment Act, 2016

In the fall of 2016, the CEO's submissions on reforming election-related legislation established the framework for Bill 45, Election Statue Law Amendment Act, 2016.

Bill 45 focused on amending Ontario's *Election Act*, which governs the administration of a provincial election. These amendments introduced significant changes to the Elections Act and increased responsibilities for Elections Ontario. Notable changes include:

- Introducing the use of technology into the voting process;
- Allowing Elections Ontario to develop a leasing program for the voting technology;
- Creating a provisional register and outreach program for 16 and 17 year olds;
- Establishing a standing nomination process outside the writ period;
- Implementing an administrative penalty regime for landlords who deny access for candidates and their representatives access to multi-unit dwellings for campaign purposes; and
- Enhancing requirements for the distribution of Permanent Register of Electors (PREO) data.

Detailed aspects of Bill 45 include the following:

When to vote
- The date for scheduled provincial elections is changed from the first Thursday in October to the first Thursday in June.
- The period for advance voting will be reduced and require fixed hours

Technology in the Polls
- Vote tabulators can now be used in voting locations across the province enabling Elections Ontario to implement the proposed technology-enabled staffing model piloted in by-elections.
- The Chief Electoral Officer now has explicit permission to share equipment, staff and resources with other electoral agencies in Canada.

Provisional Register of 16 and 17 year olds
- Elections Ontario is now required to create a provisional register of 16 and 17 year olds who request that their names be added to the register. These persons are then transferred to the permanent register when they reach voting age.

Transforming the Election Process
Major overhaul to the nomination, registration, and endorsement process included:

- All nomination, registration and endorsement material submitted as a single package;
- Standing nominations can be filed with Elections Ontario in advance of the writ period;
- Nominations filed during the writ period nominations are submitted to the Returning Officer; and
- Candidates will be permitted to have the surname they use ordinarily rather than their legal surname printed on ballots.

Access for Canvassers and Party Representatives

- Owners of multiple-residence buildings are prohibited from refusing access to candidates and their canvassers. An administrative penalty scheme is created to deal with violations.

These changes are significant—requiring Elections Ontario to update policies regarding nominations, outreach, and the distribution of PREO data. It means that our processes at the polls will change with the introduction of Technology in the Polls.

Permanent Register of Electors for Ontario

- The Chief Electoral Officer may, on the request of the elector, redact any information the Chief Electoral Officer reasonably believes would, if available, endanger the life, health, or security of the elector.
- The Chief Electoral Officer is to assign a unique identifier to each eligible voter on the Permanent Register of Electors.
- The Chief Electoral Officer shall not provide any other information about electors other than the following, unless the Act specifically provided otherwise:
    - The names and unique identified of the elector ; and
    - The mailing addresses and permanent address of the electors.

Sharing electors' information with Candidates and Political Parties

- The Chief Electoral Officer may only share information from the Permanent Register of Electors with political parties that submit a privacy policy that meets the standards set in Elections Ontario's guidelines. In addition, when providing elector information to parties and their candidates, the Chief Electoral Officer may only share the elector's name, unique identifier and address.
- Poll clerks are required to prepare a document at regular intervals that permits the identification of electors who voted during that interval. Political parties will also be able to receive this information.
- Political parties and candidates may opt out of receiving products that contain elector information.
- Information that is currently required to be provided to candidates by the Chief Electoral Officer would also be provided to parties.

Impact of Bills 2 and 45 on Elections Ontario

The introduction of these bills expands the regulatory oversight of Elections Ontario. These amendments significantly help Elections Ontario maintain a level playing field. The concept of the level playing field must be applied in all aspects of elections – both in voting rules and campaign finances rules. This guiding principle is informed by three foundational requirements:

- **Integrity**
- **Fairness**
- **Transparency**

These changes are significant—requiring Elections Ontario to update policies regarding nominations, outreach, and the distribution of PREO data. It means that our processes at the polls will change with the introduction of Technology in the Polls. All of our training manuals and staffing requirements for field staff will need updating. Elections Ontario is aware of the critical impact these legislative amendments bring, and the importance of their introduction to voters. As we advance change for the 2018 general election, there is still work to be done. We will continue to explore where legislative change is still required to make voting easier and to continuously put the needs of electors first.

Section 3

Advancing Technological Change: Technology in the Polls

Modernizing the electoral process in Ontario has been a long-standing commitment of Elections Ontario. The introduction of the Technology in the Polls project for the 2018 general election is Elections Ontario's first major step towards achieving this commitment and maturing our technological experience.

Our previous electoral process was unsustainable, as it was entirely manual and required a large number of staff. The manual process proved to be out of step with the modern workforce. Tasks that required paperwork and filing with meticulous attention to detail like those in our electoral process are now done almost exclusively on computers, and manual paperwork is becoming a lost skill. In addition, our Returning Officers told us that their main concern in the 2014 general election was their ability to find sufficient staff to work on polling day. With 15 new electoral districts and a growing population, Elections Ontario faced an even greater challenge in recruiting the number of staff required to serve electors on polling day. While the way Ontarians live and work has changed over the past 100 years, our election processes have not.

In order to introduce technology that effectively modernizes processes while still upholding the integrity of the electoral process, Elections Ontario conducted extensive research during the five by-elections in 2013-2014 and the 2014 general election. This research established key baselines and evidence that was used to pilot a new model. We then tested this model in by-elections throughout the 2015-16 and 2016-17 years in order to make the case for the introduction of technology in the 2018 general election.

In September 2016, the TiP 2018 Program was established at Elections Ontario. The Program's mandate is to plan and integrate the use of technology in the polls for the 2018 general election. Benefits of the new technology enabled model include improved elector experience, staffing reduction, and faster results. Processes and lessons learned from the past pilots were leveraged as a starting point for the Program.

With the recent amendments to the *Election Act*, Elections Ontario now has the official capacity to introduce its vote tabulators and e-Poll books as part of the technology-enabled staffing model for the 2018 general election.

96%

of electors surveyed found the technology simple and easy to use

87%

of polling officials surveyed found the technology simple and easy to use

91%

of electors surveyed supported the use of a similar model in the 2018 General Election

89%

of polling officials surveyed supported the use of a similar model in the 2018 General Election

Over 90% of Ontario voters will experience the improved process for the 2018 general election.

How Does TiP Work?

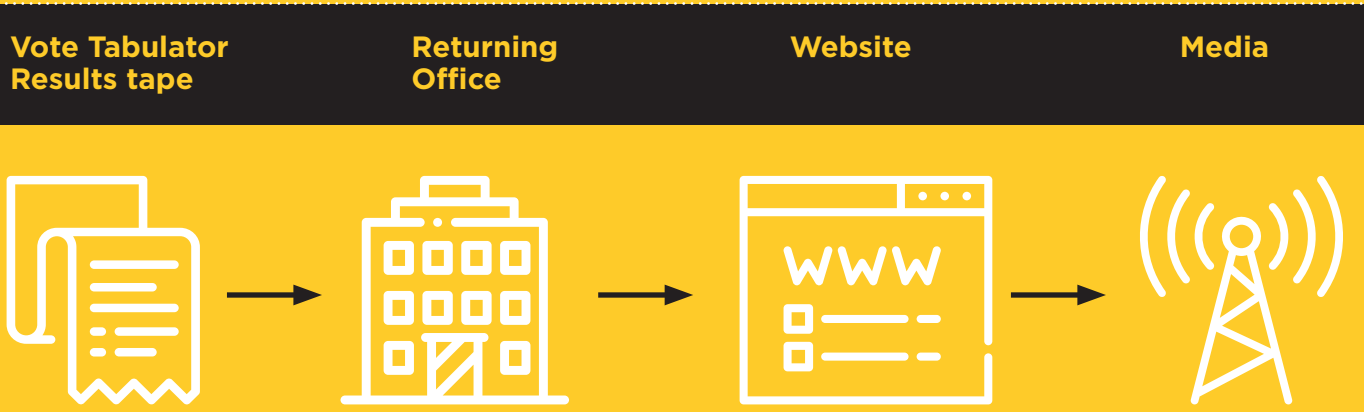
The goals of the piloted technology-enabled staffing model are to:

- Address the risks in the current staffing model, which is unsustainable in the long term;
- Improve elector experiences by modernizing the voting process; and
- Protect the integrity of the electoral process.

TiP utilizes Vote Tabulators that automatically count marked ballots and e-Poll Books that make use of digital voter lists at polling locations to look up voters and record the issuance of a ballot.

Vote Tabulators

Vote Tabulators will automatically count the marked ballots and record the results. This automatic counting will reduce human error and increase process integrity, as the required time and effort for poll clerks to meticulously count the ballots is significant after the end of a 14 to 15 hour work day. Automatic counting will also reduce the end-of-day reporting time from hours to minutes, giving electors, political participants, and the media almost immediate results. During our pilots, all results for locations using the Vote Tabulators were live on the Elections Ontario's website in less than 30 minutes.



Electronic Poll Books (e-Poll Books)

Electronic poll books (e-Poll books) will contain electronic voter lists that correspond to the unique identifier on an elector's Voter Information Card (VIC). Poll clerks can scan the VICs, allowing for immediate identification and strike their name off the list digitally. This tool now manages the meticulous detail required to issue a ballot and record when an elector has successfully voted. Having a digital list reduces the time and effort to look up voter information and to record ballot issuance (strike-off). With elector names all in one place, multiple poll officials are able to simultaneously access the list on the e-Poll book and process electors at the same time. Such a model improves customer service, as electors can go to the next available poll clerk rather than wait for one particular clerk assigned to them. This increases the number of electors served by one poll, reducing both the number of polls and staff required to deliver a general election.

In addition to simplifying the process for voters, political parties will have real-time, digital access to strike-off data. This benefits voters as it enables parties to better coordinate volunteers and get-out-the-vote campaigns.

Vendor contracts

In order to deliver on the implementation of the TiP program for 2018, Elections Ontario made significant strides in procuring vendors to supply the needed equipment and services to support the new model for the 2018 general election. In February 2017, we awarded contracts to vendors to support these initiatives.

Elections Ontario makes evidence-based decisions in order to preserve the integrity of the electoral process. It has taken several years for Elections Ontario to advance change and implement the technology enabled staffing model due to the time that it takes to adequately measure the integrity of the new process. In order to ensure all of our systems and processes can facilitate the active participation of Ontarians without compromising our electoral system, we had to introduce a new electoral process that meets the expectations of modern, effective and efficient services without compromising the integrity of our electoral process.

Section 4

Advancing Changes in Electoral Boundaries: Redistribution

In June 2015, the government introduced the *Electoral Boundaries Act, 2015* creating 15 new provincial electoral districts to realign southern Ontario's boundaries with the new federal boundaries. This legislative reform responded to recommendations from the Chief Electoral Officer to ensure fair representation for Ontarians.

Preparing to implement the new electoral boundaries has been a focus for Elections Ontario and significant planning and work was completed in 2016-17 to ensure a smooth implementation of the new electoral districts for the 2018 general election and beyond. Redistribution of electoral boundaries means more than just redrawing lines on the map—the changes that redistribution brings touch all aspects of Elections Ontario's business. Required modifications included updating the Election Management System (EMS); reviewing recruitment and training processes of Returning Officers and elections staff; redrawing new electoral boundary maps dissolving and creating new constituency associations across the province; and preparing new deployment and logistics practices.

In 2016-17, Elections Ontario advanced change by quickly responding to the new electoral boundaries through technical, policy and process changes across all business units. EMS has now been reconfigured to support 122 electoral districts and Elections Ontario worked with the Public Appointments Secretariat to appoint 122 Returning Officers. We updated the Permanent Register of Electors of Ontario and geography products to accurately align with the new electoral boundaries. Elections Ontario also supported political parties in the registration and dissolution of constituency associations. Additionally, we modified our communications strategy to inform all our stakeholders, including the public, to ensure Ontarians had a good understanding of the changes in their electoral district for the 2018 general election. While it requires the use of many resources to respond to redistribution, in 2016-17 we were successful in quickly completing the work required to prepare Ontarians for 2018.

Election Management Systems (EMS) Systems Updates

Our Election Management System (EMS) is the system of record within Elections Ontario that manages all aspects of back office, headquarters functions including maintaining the Permanent Register of Electors of Ontario. In recent years, Elections Ontario has been enhancing and

preparing EMS to become the mission-critical system for carrying out electoral and day-to-day events. By modernizing the election management process, EMS replaces aging software and increases accountability and transparency both within Elections Ontario headquarters and in our returning offices.

Throughout this election cycle, EMS has been reconfigured to support 122 electoral districts to align with the recent electoral boundary changes. Updating our EMS means that we are able to provide necessary information to stakeholders with greater ease and efficiency.

Returning Officer Appointments

There must be a dedicated Returning Officer for each electoral district. In order to ensure each of the new electoral districts had a Returning Officer, Elections Ontario had to re-interview and re-instate Returning Officers or appoint new ones. By the end of our 2016-17 year, Returning Officers were in place and appointed through the Public Appointments Office for all 122 electoral districts. While the appointment or reappointment of Returning Officers was a large aspect of Redistribution, we responded quickly to the need to have all Returning Officers ready to prepare for the 2018 general election.

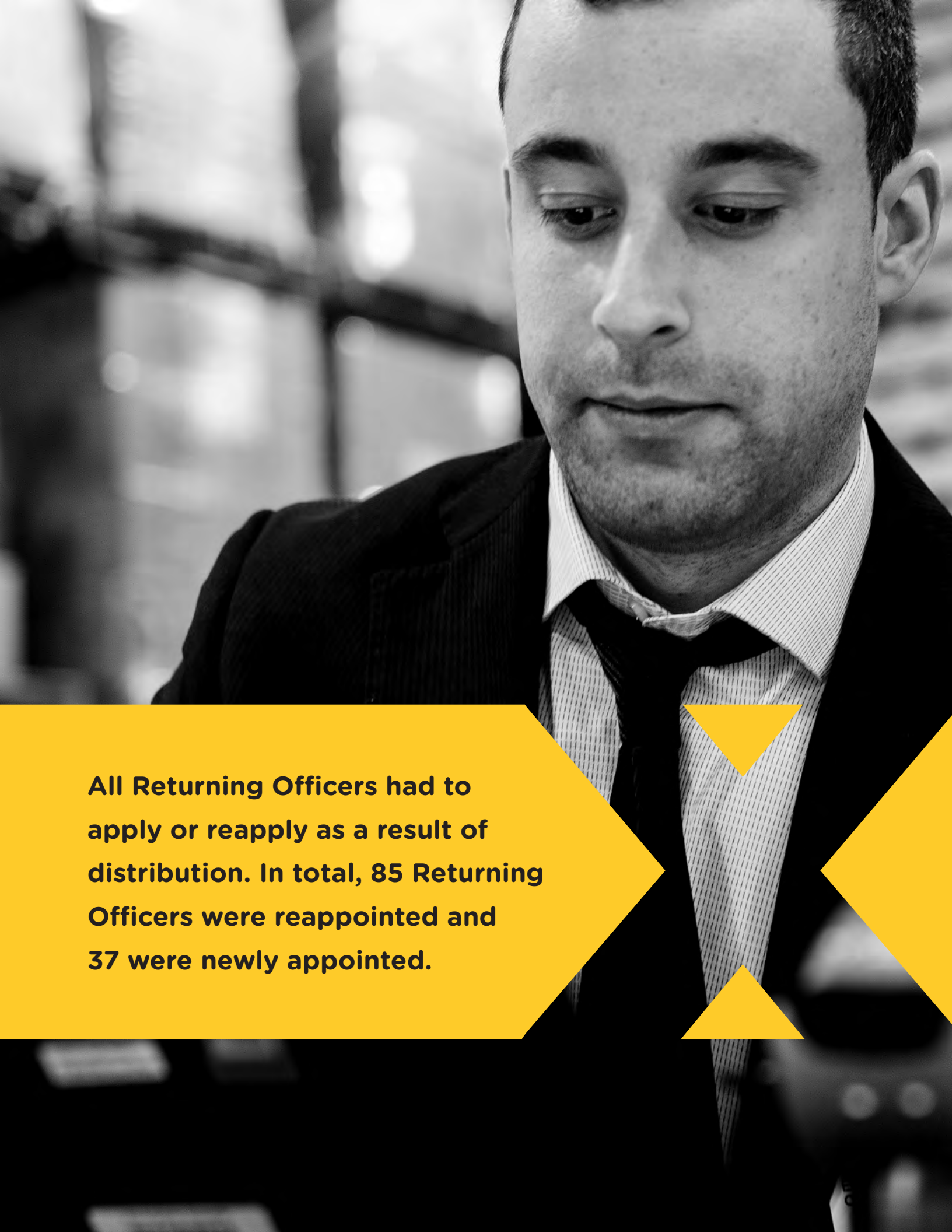
All Returning Officers had to apply or reapply as a result of redistribution. In total, 85 Returning Officers were reappointed and 37 were newly appointed.

Constituency Associations

A constituency association is an organization formed in an electoral district to support a political party. Provincial constituency associations in Ontario must follow the rules outlined in the *Election Finances Act*, and all constituency associations in Ontario must be registered with Elections Ontario. With redistribution, constituency associations in Ontario had to be dissolved, retained, or established. Elections Ontario gave a nine month transition period, from March to November of 2016, for political parties to identify which constituency associations would be retained or dissolved and registered under new electoral district boundaries. In total, Elections Ontario supported parties' registration and dissolution of 423 constituency associations.

Updated Geography Products

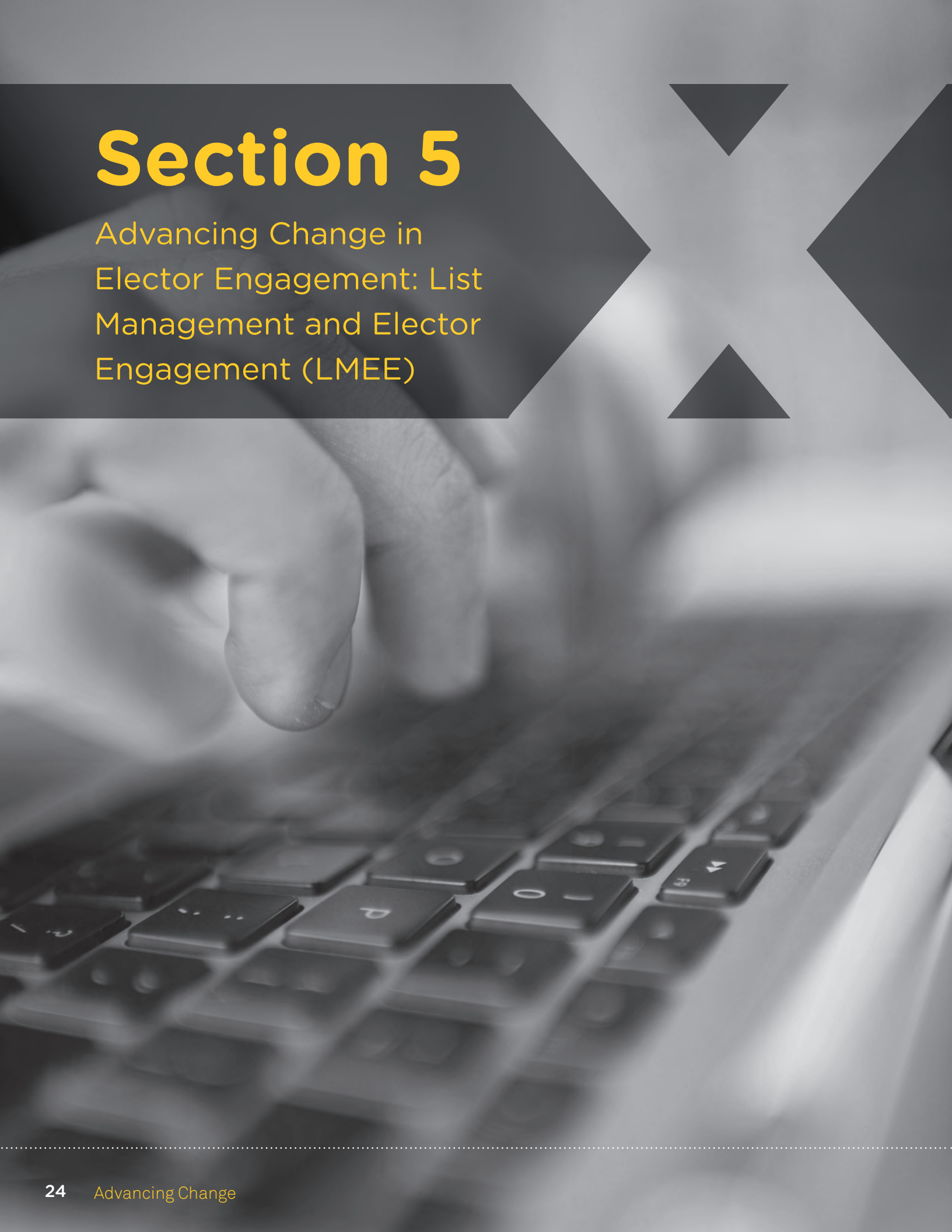
To ensure all of our maps and electoral district boundaries accurately reflected the 2018 general election environment, we updated all cartography maps and list products to reflect the new electoral district boundaries. We additionally created redistribution specific products.



All Returning Officers had to apply or reapply as a result of distribution. In total, 85 Returning Officers were reappointed and 37 were newly appointed.

Section 5

Advancing Change in Elector Engagement: List Management and Elector Engagement (LMEE)



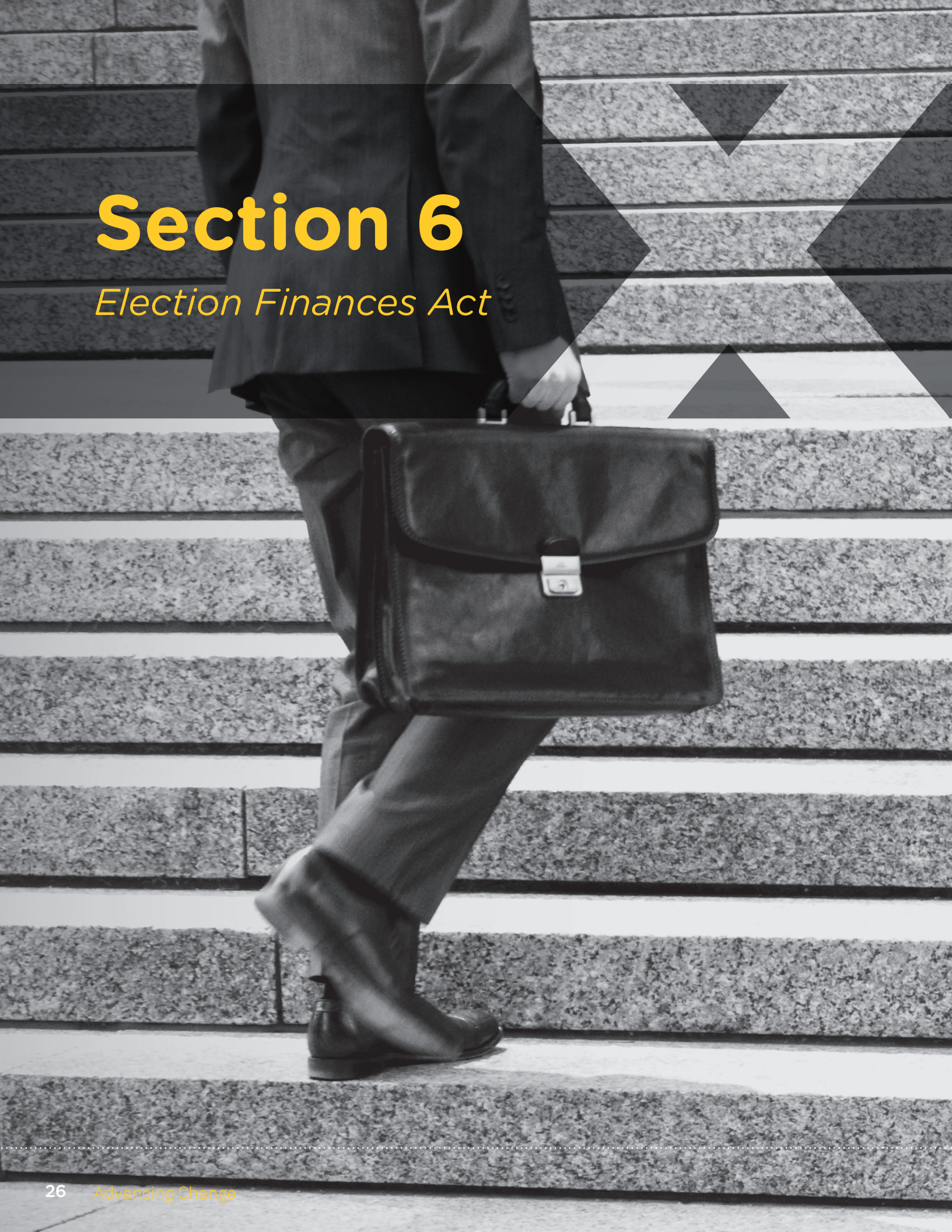
Elections Ontario puts the needs of electors first, and we have a responsibility to communicate important information about elections and voting in Ontario to the public. In these efforts, we spent the 2016-17 year considering ways to re-engage the electorate and advance change in our public communications strategy.

In this year, Elections Ontario developed a new communications strategy to expand and shift its public engagement. In previous general elections, communications were focused around informing electors about how, when, and where to vote. The new List Management and Elector Engagement (LMEE) strategy attempts to engage voters to have them make sure they are on our List of Electors so they can receive their Voter Information Card (VIC). According to Elections Canada research, electors see the voter information card as "the most important communications piece to facilitate voting". If an elector receives an accurate VIC, the more likely they are to vote, highlighting the importance of ensuring electors are registered to vote.

A "Get on the List!" anchor campaign is our top communications priority, and will be rolled out in the months before the 2018 general election. We expect this engagement strategy to more effectively motivate electors to take action using our online registration tool (e-registration). While we spent the year advancing and developing the new e-Registration tool to ramp up the LMEE strategy for 2018, the tool will be launched in the fall of 2017. Electors will be able to register online rather than submitting a paper form to Elections Ontario. This is one way we are advancing change to modernize in a way that meets the expectations of electors.

The goals of this communications plan include:

1. Ensure all stakeholders know about the introduction and availability of e-registration tool;
2. Confirm that voters understand that e-registration helps make voting easy;
3. Highlight EO's commitment to modernizing the election process in Ontario; and
4. Uphold EO's core values of security, integrity and transparency.



Section 6

Election Finances Act

Election finances activities

As stipulated by the *Election Finances Act*, for this fiscal year the Chief Electoral Officer oversees the registration of Ontario's political parties, constituency associations, candidates, leadership contestants and third-party advertisers. We review all financial statements to ensure that they are in compliance with the *Election Finances Act*.

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 regulated by 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 2016-17, there were 98 late filers and eight non-filers. To view detailed information about late and non-filers as of January 2018 for events that took place in 2016-17, please see Appendix O.

Managing complaints

Between April 1, 2016 and March 31, 2017, Elections Ontario received 23 complaints. Two of these complaints related to matters outside of Elections Ontario's jurisdiction. These complaints were closed accordingly. The remaining 21 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

With the redistribution of electoral districts from 107 to 122 in this fiscal year, political parties in Ontario had to indicate to Elections Ontario which constituency associations would be dissolved, retained, or newly established. In order to complete this work, Elections Ontario gave political parties a nine month transition period, from March to November 2016 to identify which constituency associations would be retained or dissolved and registered under new electoral district boundaries.

This was a significant undertaking for both political parties and Elections Ontario. It meant supporting political parties over a number of months as they navigated the increased volume of registration activities. These efforts are reflected in the fact that Elections Ontario registered 556 new associations and deregistered 10 associations for this fiscal year.

For the Scarborough-Rouge River by-election we registered 11 candidates and one third party advertiser.

For the Ottawa-Vanier by-election we registered 11 candidates and one third party advertiser.

For the Niagara West-Glanbrook by-election we registered 10 candidates and one third party advertiser.

In this fiscal year, we also maintained the registration information of 21 political parties and 556 registered constituency associations.

Campaign expense subsidies

The Chief Electoral Officer provides reimbursement of certain campaign expenses. For by-elections reported in this report, campaign expense subsidies were paid to each candidate who received at least 15 per cent of the popular vote in his or her electoral district. In 2017, the threshold to qualify for this subsidy was reduced to five per cent of the popular vote. The subsidy paid to candidates is 20 per cent of the candidate's eligible campaign expenses (subject to limit) for the electoral district. In addition, campaign expense subsidies are paid to parties whose candidates receive at least 15 per cent of the popular vote in any electoral district. The party subsidy is calculated by multiplying by $0.05 the number of electors entitled to vote in each electoral district where the party received at least 15 per cent of the vote.

Campaign expense subsidies paid in the 2016-17 fiscal year totaled $563,201.00 to the eligible candidates and $26,529.00 to the eligible parties. These subsidies are not wholly related to the events held in this fiscal year as they include subsidies from previous fiscal years being paid out in this fiscal year.

Audit subsidies

The *Election Finances Act* provides for the Chief Electoral Officer to subsidize the cost of auditors' services for the examination and reporting on the financial statements by paying to the auditor the lesser of the total auditor's fee and an indexed amount. The amount is indexed annually starting

In this fiscal year, we also maintained the registration information of 21 political parties and 556 registered constituency associations.

January 1, 2018. For audits performed in the period between January 1, 2016 and December 31, 2017 the amount was $1,596 for political party financial statements, $798 for constituency association financial statements, $1,330 for candidate campaign financial statements and $1,064 for leadership contestants.

During the 2016-17 fiscal year, the Chief Electoral Officer paid out $411,728.00 in audit subsidies.

Quarterly Allowances

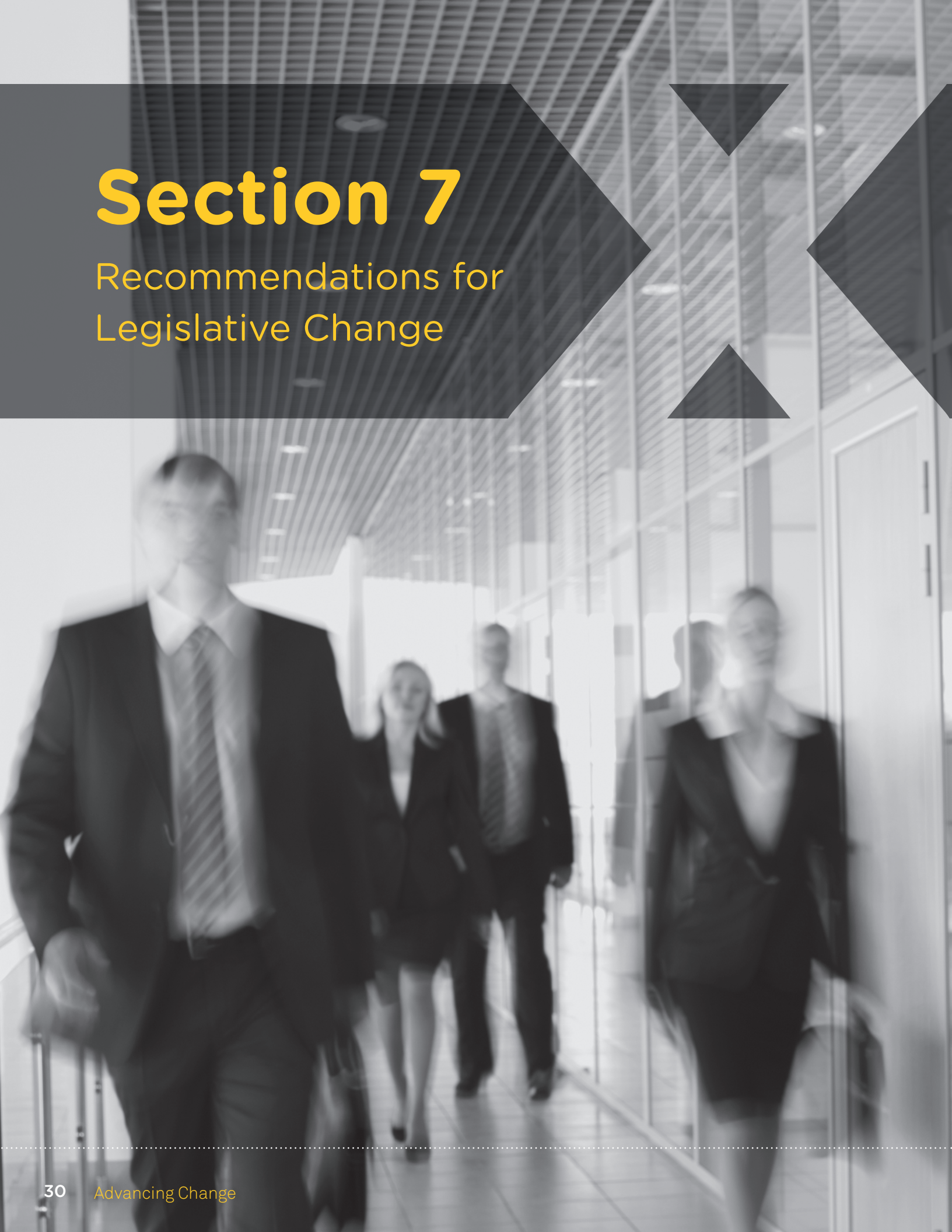
Bill 2 introduced the implementation of a new financial subsidy program requiring the payment of quarterly allowances to eligible political parties and constituency associations.

During the 2016-17 fiscal year, the Chief Electoral Officer paid out quarterly allowances for the first quarter for the calendar year 2017 to four qualifying political parties totaling $3,220,597.00 and to 360 qualifying constituency associations totaling $657,529.00.

Detailed information about political parties and registration activities

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

- Appendix B: Registered political parties as of December 31, 2016
- Appendix C: Requests to register the name of a new political party during 2016
- Appendix D: Registered constituency association changes by party during 2016
- Appendix E: Description of financial returns and contribution limits



Section 7

Recommendations for Legislative Change

At Elections Ontario, we are committed to advancing change. The 2016-17 year was one of a great deal of needed legislative change in order to effectively modernize our processes. Recent legislation changes in Bill 2, the *Election Finances Statute Law Amendment Act, 2016* and Bill 45, the *Election Statute Law Amendment Act, 2016* reflect many of our previous recommendations, but there is still work to be done.

We believe there is more we can do to put the needs of electors first, and we will continue to advance recommendations which we believe are in the public interest.

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.

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

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

Each of Ontario's 444 municipalities manage their own address information independently and uses its own addressing convention. Elections Ontario then receives this information through the Municipal Property Assessment Corporation and other sources, and uses it to communicate with electors and send them to the appropriate voting location. Difficulties arise due to these discrepancies in identifying properties across Ontario.

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

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

Scheduling the redistribution of Ontario's electoral district boundaries

The Chief Electoral Officer recommends that the Representation Act, 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. However, regular updating and a scheduled process for conducting such reviews and adjusting the electoral map to reflect population growth and demographic changes is essential to our democratic process.

The right to effective representation is protected by the Charter of Rights and Freedoms. With the passage of Bill 115 to amend the *Representation Act* and increase the number of electoral districts to 122, Ontario is once again compliant with this provision of the Charter. However, recent amendments to the *Representation Act* did not include a process for reviewing electoral district boundaries to ensure, on a consistent basis, that Ontarians are receiving effective representation and their democratic rights are not compromised. As the only province in Canada without a regularly scheduled process, Ontarians face a greater risk of ineffective representation in our democratic institutions.

Redistribution creates a heavy workload for Elections Ontario's staff and stakeholders. As discussed earlier in this report, redistribution touches on all aspects of Elections Ontario's work, including updating our software systems to support new electoral districts, reappointing returning officers and appointing new ones for each electoral district, dissolving and registering every constituency association of all political parties, and updating geography products and the list of electors. With the next redistribution, the volume of work will only increase as new electoral districts are added. A regularly scheduled review process for electoral district boundaries would allow Elections Ontario to plan for the increased workload that comes with redistribution, and better support our stakeholders throughout the process.

Over the next 25 years Ontario's population is expected to rise by 32.7 per cent, or almost 4.4 million people, from an estimated 13.4 million in 2011 to 17.7 million in 2036. The Greater Toronto Area is projected to be the fastest growing region of the province with its population increasing by 2.8 million or 44.6 per cent to reach almost 9.2 million by 2036. 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 beyond 2018 and into the future.

Establish common evaluative standards and a certification standard for election technology

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

Technology holds a lot of promise for the elections of the future. Increasingly, Ontarians expect that technology will be used to make voting easier, offer more choice to electors for how, when and where to vote, and find efficiencies in the electoral process. Electoral agencies, including Elections Ontario, are turning to technologies to solve 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 no best practices existed to draw from. The ad hoc approach allowed municipalities across Ontario to pioneer technology solutions and discover fit-for-purpose solutions to address their local needs.

With more than 20 years of practical application behind us, we are now at a point where we need to learn from our past so that we can create best practices and develop 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 technologies. While there are many benefits to using technology, there are risks involved, as illustrated by recent failures of systems at large organizations.

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

- Technology used to cast a vote will accurately count that vote as intended.
- Technology used to cast a vote will uphold the secrecy of the vote.
- Technology used to tabulate votes will be verifiable and protected from tampering.
- Technology used to transmit election results will be verifiable and protected from tampering.

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

Extend the election calendar

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

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

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

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 numerous, serious challenges.

With an increased number of electoral districts for the 2018 general election, this means even more materials need to be prepared. From the need to deploy even more materials to the field to the increased number of nominated candidates, the already tight turnaround times may become even more difficult to manage in such a short amount of time. These tight turnaround times were exemplified in an Ipsos Reid survey following the 2014 general election. The survey found that 47 per cent of Returning Officers did not have sufficient time to manage the logistics of opening their field offices. Only 42 per cent agreed their IT equipment was installed on time. For 2018, 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 these 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.

Simplify election calendar timing

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

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

Establish a voting day that is not a school day

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

Schools are foundational to the running of elections. They are among the most familiar and convenient locations for voting, partly because they can be found in virtually every residential neighborhood in Ontario, and also because they tend to meet accessibility standards.

A voting day that is not a school day would provide for easier access to schools for electors and would help keep children safe. It is of note that while 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 school is not in session.

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

Enable a practical approach to communications

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

The Acts were written at a time when print was the predominant medium for advertising and communication and they continue to require print advertising in a number of contexts. For example, the current legislation requires Elections Ontario to publish the locations of advance polls in newspapers that reach the electoral district three days before the opening of the advance polls.

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

Threshold for audit

The Chief Electoral Officer recommends the Election Finances Act identify a minimum threshold for contributions 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 to 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, while leadership contestants are required to file for contest periods. As per subsection 40(7) of the *Election Finances Act*, the Chief Electoral Officer

subsidizes the cost of auditors' services to these entities. During the 2016-17 fiscal year, the Chief Electoral Officer paid out $411,728 in audit subsidies.

With the passage of Bill 2 in December 2016, legislation was introduced that expanded Elections Ontario 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*, it is recommended that, like nomination contestants, spending and contribution thresholds be set for political parties, constituency associations, candidates, and leadership contestants.

Allow the levying of administrative penalties

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

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

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

Recommendations included in the *Election Finances Act*

Below is a comparison of what we previously recommended to the legislative assembly and that which was included in the final legislation.

Regulation of third parties

Third parties are groups and organizations other than political candidates and parties that advertise during an election to support or oppose a candidate or party. Third parties participate in the democratic process by sponsoring advertising the same way as candidates and parties. They advertise before and during campaigns to deliver a message about a particular issue or about the merits of a specific party or candidate. In recent years, Ontario has seen an increase in the number of third parties and a very significant overall increase in their spending on political advertising. The Chief Electoral Officer recommended the re-examination and re-formulation of the rules that govern third party political advertisers given the significant and growing amount of money they spend both during and outside of elections.

Elections Ontario recommended that third parties be treated like any other political entity that tries to influence electoral outcomes, particularly in contribution and spending limits.

The Chief Electoral Officer also recommended that third party political advertising should be regulated. Like other political entities, an organization that regularly solicits contributions for political advertising and sponsors such advertising should publicly report on the source of those contributions and how much they spent annually and during elections. The recommendation of the Chief Electoral Officer was to subject third party advertising to regulation and reporting solely to advertising that directly depicts leaders and their parties.

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

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

Finally, the Chief Electoral Officer recommended stronger anti-collusion measures for third parties to prevent conflict of interest.

Below are some further details on Elections Ontario's recommendations and the new regulations included in Bill 2:

Treat 3rd Parties Like Other Political Participants	
Elections Ontario Recommended	**Bill 2**
• $1,000 contribution limit • $100,000 province-wide annual spending cap ($4,000/ED) • $100,000 province-wide election period spending cap ($4,000/ED) • Annual financial reporting • Registration requirements • Controls over borrowing	• No contribution limits • $600,000 province-wide annual spending cap for six months before a general election ($24,000/ED) • $100,000 province-wide election period spending cap ($4,000/ED) • Registration requirements six months before a general election

Clarify the Definition of Political Advertising	
Elections Ontario Recommended	**Bill 2**
• *Issue-based* advertising should not be regulated between elections, but should be regulated during elections. • *Political* advertising should be regulated between elections.	• Political advertising is defined as advertising with the purpose of promoting or opposing any registered party or its leader or election of a registered candidate and includes advertising that take a position on an issue that can reasonably be regarded as closely associated with a registered party or its leader or a registered candidate.

Stronger Anti-Collusion Provisions	
Elections Ontario Recommended	**Bill 2**
• Prohibit coordination between defined categories of persons who are deemed to be in conflict • Clearer provisions on advertising that is deemed to be coordinated • Stricter application of registration requirements • Stricter conflict requirements for appointments of CFOs and auditors • Deregistration provisions for conflict of interest • Offense provisions that make coordination a corrupt practices.	• None.

Updated contribution limits

The Chief Electoral Officer recommended that unions and corporations be prohibited from making contributions to parties, constituency associations, nominated contestants, candidates and leadership contestants. Individuals are still eligible to make contributions to parties, constituency associations, nominated contestants, candidates and leadership contestants, but the total amount they are able to spend has been reduced. Many of the new contribution regulations included in Bill 2 are in-line with Elections Ontario's efforts to level the playing field in election campaigning.

Below are some further details on Elections Ontario's recommendations and the new regulations included in Bill 2:

Contribution Limits to Political Parties*		
Previous limits	**Elections Ontario Recommendation**	**Bill 2**
Separate Annual Contribution Limit to a Political Party: $9,975	Combine Annual/Campaign Contribution Limit to a Political Party: $1,000	Combine Annual/Campaign Contribution Limit to a Political Party: $1,200
Separate Annual Contribution Limit to a Political Party: $9,975		

*The indexation factor used for inflation adjustment is put on an annual basis, based on changes in the Consumer Price Index for Ontario.

Contribution Limits to Constituency Associations		
Previous limits	**Elections Ontario Recommendation**	**Bill 2**
Annual Contribution Limit to a Constituency Association: $1,330	Annual Maximum Contribution Limit to a Constituency Association: $1,000	Annual Contribution Limit to a Constituency Association: $1,200

Contribution Limits to Nomination and Leadership Contestants		
Previous limits	**Elections Ontario Recommendation**	**Bill 2**
Annual Contribution Limit to a Nomination Contestant: None	Annual Contribution Limit to a Nomination Contestant: $1,000	Annual Contribution Limit to a Nomination Contestant: $1,200
Annual Contribution Limit to all Constituency Associations of one party: $6,650	Combined Annual Contribution Limit to Constituency Associations and Nomination Contestants of one party: $2,000	Combined Annual Contribution Limit to Constituency Associations and Nomination Contestants of one party: $1,200
Annual Contribution Limit to all nomination Contestants of one party: None		
Annual Contribution Limit to a Leadership Contestant: None	Annual Maximum Contribution Amount to a Leadership Contestant: $1,000	Annual Contribution Limit to a Leadership Contestant: $1,200
Annual Contribution Limit to all Leadership Contestants of one party: None	Combined Annual Contribution Limit to all Leadership Contestants of one party: $2,000	Combined Annual Contribution Limit to all Leadership Contestants in one contest: None

Campaign Contribution Limits		
Previous limits	**Elections Ontario Recommendation**	**Bill 2**
Campaign Contribution Limit to a Party: $1,330	Campaign Contribution Limit to a Party: $1,000	Campaign Contribution Limit to a Party: $1,200
Campaign Contribution Limit to Candidates of one Party: $6,650	Campaign Contribution Limit to Candidates of one Party: $2,000	Campaign Contribution Limit to Candidates of one Party: $1,200
Campaign Contribution Limit to Candidates of one Party: $6,650	Campaign Contribution Limit to Candidates of one Party: $2,000	Campaign Contribution Limit to Candidates of one Party: $1,200

Self-Funding Contribution Limits		
Previous limits	**Elections Ontario Recommendation**	**Bill 2**
Self-Funding Contribution Limit to Party or Candidate: None (candidates have the same contribution as other individuals)	Self-Funding Contribution Limit to Party or Candidate: None (candidates have the same contribution as other individuals)	Self-Funding Contribution Limit to Party of Candidate: $5,000
Annual Contribution Limit to a Leadership Contestant: None	No special self-funding provision	Annual Contribution Limit by a Leadership Contestant to his/her own campaign: $25,000

Quarterly allowance for parties and constituency associations

In order to support parties and constituency associations from the loss of corporate and union contributions, the Chief Electoral Officer supported the creation of a quarterly allowance for parties and constituency associations that would gradually reduce over five years. The only provision that differed from Elections Ontario's recommendations was the review of allowances. While Elections Ontario recommended the review of allowances follow a legislative process, Bill 2 prescribes that the review of allowances be completed by Cabinet.

Below are some further details on Elections Ontario's recommendations and the new regulations included in Bill 2:

Quarterly Party Allowance	
Elections Ontario Recommended	**Bill 2**
• An allowance for parties that reduces over five years and will transition from the loss of corporate and union contributions • Permanent allowance for parties. • Review of allowance should be via legislative process	• An allowance for parties that reduces over five years and will transition from the loss of corporate and union contributions • Permanent allowance for parties. • Review of allowances will be completed by Cabinet

Quarterly Party Allowance		
Year	**Elections Ontario Recommendation**	**Bill 2**
2017	$0.565	$0.678
2018	$0.5297	$0.636
2019	$0.494	$0.594
2020	$0.459	$0.552
2021 (and future years)	$0.424	$0.510

Parties are eligible to receive an allowance if they receive either two per cent of valid votes cast province-wide or five per cent of valid votes cast in an Electoral District where the party ran a candidate.

In addition, qualified constituency associations are now eligible to receive a quarterly allowance of $6,250.

Regulation of nomination contestants

"Nomination contestants" is defined as persons seeking to be endorsed as a party's candidate in an electoral district. This definition was brought within the *Election Finances Act* with the recent amendments. The Chief Electoral Officer supported having nomination contests register with Elections Ontario; however, the legislation varies from the proposed model.

Regulation of Nomination Contests	
Elections Ontario Recommended	**Bill 2**
• Adoption of a model similar to Elections Canada, where the registered political party or constituency association must file a report with the Chief Electoral Officer 30 days after the selection date, detailing the names and addresses of each nomination contestant and the date in which the contest began and the date of selection.	• Subject to registration, contribution spending and reporting requirements similar to the provisions for leadership contests.

Employers paying employees to work for a candidate is now a contribution

Previously, an employer paying employees to work for a candidate was only considered a contribution if employees were paid a "bonus" amount on top of their salary by either their employer, their union, or someone else. Only the "bonus" amount was considered to be a contribution. Elections Ontario recommended that employers who are paying employees to work for a candidate, instead of in the workplace, are materially contributing to a campaign, and should be subject to the same limits as other contributions. With the new amendments, the amount an employer pays an employee to work for a candidate, instead of in the workplace, is now subject to the same limits as other contributions, which is reflective of Elections Ontario's recommendations.

Blackout period changes

The first advertising blackout period for unscheduled elections, set out in the *Election Finances Act*, is now eliminated as recommended by the Chief Electoral Officer. During the 2014 general election, there was confusion among political parties and others about the types of advertising permitted during the first of two mandated advertising blackout periods. On Writ Day and throughout the blackout period, Elections Ontario received a high number of queries about the acceptability, for example, of using social media such as Facebook during the blackout period. The Chief Electoral Officer believed that the legislation needed to be updated to eliminate the first advertising blackout period, as it no longer fulfilled its original purpose. The first blackout period was put in place to prevent

the political party that formed the government from purchasing all of the available radio and broadcast advertising in advance of an election call, thereby receiving an unfair advantage since they were operating with information not available to the other parties. With the expansion of communication channels and methods, it does not appear likely that one party would be able to purchase all of the available advertising space. This was a change Elections Ontario strongly advocated for, and we believe it is in the best interest of electors and political parties.

Updated spending limits for parties

Previously, the *Election Finances Act* imposed spending limits on parties and candidates; however, there were some categories of spending that were not subject to any limit. There were a number of exceptions to the spending limit rules for parties and candidates. The Chief Electoral Officer recommended that the *Election Finances Act* be amended to strengthen the contribution and spending limits of political parties.

Below are some further details of Elections Ontario's recommendations and the new regulations included in Bill 2:

Reimbursement threshold changes

Elections Ontario supported the lowering of the threshold at which candidates are entitled to receive partial reimbursement of their campaign expenses. Previously, candidates had to receive 15 per cent of the popular vote to be eligible for reimbursement, but with the amendments included in Bill 2, this has been lowered to five per cent. Candidates may now receive a partial reimbursement if they receive five per cent of the popular vote.

Recommendations included in the *Election Act*

Below is a comparison of what we recommended to the legislative assembly and that which was included in the final legislation.

Nomination, registration, endorsement process

The amendments to the *Election Act* include a major overhaul of the nomination, registration and endorsement process that was recommended by Elections Ontario. Previously, candidates had to complete three complex tasks before they could become an official candidate. Now, all nomination, registration and endorsement materials can be submitted as a single package to Elections

Advertising Spending Limits for Political Parties	
Elections Ontario Recommended	**Bill 2**
• No limit to spending 6 months before a scheduled general election	• $100,000 province-wide cap 6 months before a scheduled general election
• No separate limit on advertising during the election period, continue to treat advertising as part of the spending limits of $0.80/elector	• No separate limit on advertising during the election period, continue to treat advertising as part of the spending limits of $0.80/elector

Ontario in advance of the writ period, or with the Returning Officer during the writ period. Additionally, candidates are permitted to have the surname they use ordinarily, rather than their legal surname, printed on ballots. We support these amendments and believe these changes are in the best interest of electors and those seeking to participate in our democratic system.

Election timing

The timing for the fixed date general election has been changed from an autumn date to the first Thursday of June. Changes made to a fixed general election date for religious or cultural reasons need to be made by Cabinet before February 1. We advocated for the change to a spring election date for a number of reasons, including:

- Municipal elections in Ontario are held in the fall under a fixed-date system. Previous election timelines would require that the Provincial general election take place just two weeks ahead of the 2018 municipal election. Closely placed elections can lead to voter confusion, fatigue, and a drop in participation at the polls.
- A June Election Day affords more hours of sunlight and warmer weather, which enables candidates and canvassers to interact with the public more easily.
- Fewer important cultural days and days of religious significance occur in June than in the fall months.
- June offers a more convenient filing period for candidates and parties, who under the current system have to file in the following calendar year.

Technology in the polls

The Chief Electoral Officer recommended that the *Election Act* be amended to allow the Chief Electoral Officer to introduce technology solutions into the electoral process when it can provide efficiencies, improve accessibility and elector experiences, and protect the integrity of the process. With the amendments of the *Election Act*, technology can now be used in voting locations across the province, enabling Elections Ontario to implement the proposed technology-enabled staffing model piloted in the Whitby-Oshawa by-election.

The Chief Electoral Officer now also has explicit permission to share equipment, staff and resources with other electoral agencies in Canada.

Penalties for landlords denying canvassers access

Elections Ontario recommended that the *Election Act* permit candidates access to multiple-residence buildings such as apartments, condominiums, co-operatives and student housing. This recommendation was made so that it accords with federal regulations that permit candidates to access such buildings. Owners of multiple-residence buildings are prohibited from refusing access to candidates and canvassers, and an administrative penalty scheme has been created to handle violations.

List products (Permanent Register of Electors for Ontario - PREO data)

Elections Ontario recommended that the *Election Act* be amended so that registered political parties could have access to all products and services provided to candidates. As the management of political campaigns becomes more centralized, it becomes increasingly challenging to fulfill the volume of information requests from political parties. With amendments to the *Election Act*,

Elections Ontario is now required to provide certain PREO list products to eligible political parties. Additionally, Elections Ontario will be required to assign and provide a unique identifier for electors as part of the PREO data. The Chief Electoral Officer may only share information from the Permanent Register of Electors with political parties that submit a privacy policy that meets the standards set in Elections Ontario's guidelines.

"Bingo Sheets"

Poll clerks are required to prepare a document at regular intervals that permits the identification of registered electors who voted during that interval. Political parties will also be able to receive this information after the election.

"Elector number tracking lists" were provided to the parties as a customer service, and Elections Ontario was not legislated to provide it. Bill 45 now mandates that Elections Ontario will provide these lists, or "bingo sheets", to political parties.

Provisional register for 16/17 year olds

The Chief Electoral Officer recommended the creation of a provisional registration of individuals otherwise eligible to be added to the Permanent Register of Electors for Ontario when they are 16. This recommendation has been included in the amendments to the *Election Act*.

The Chief Electoral Officer is now required to create a provisional register of 16 and 17 year olds who request that their names be added to the register. These persons would be transferred to the permanent register of electors when they reach voting age. Permitting early registration at age 16 enables Elections Ontario to work with schools and the driver licensing program to ensure maximum exposure to the registration process for young voters. This will also allow for greater opportunities to engage youth electors before they turn 18, which may lead to greater voter turnout among youth electors.

Other jurisdictions have taken steps to address this issue by allowing the provisional registration of otherwise eligible individuals under the age of 18. Nova Scotia legislation permits the Chief Electoral Officer to collect the registration information of 16 and 17 year olds who may become eligible to vote. Quebec also has a provisional register of potential voters who, unless they decline, are automatically added to the voters list when they turn 18. Alberta has passed legislation enabling the Chief Electoral Officer to request directly from school boards the registration information of 16 and 17 year olds for the purpose of provisionally registering them to vote. In their October 2014 report, Elections BC also recommended amending legislation to allow for the provisional registration of individuals when they are 16 years of age.

Federal legislation was also introduced to give Elections Canada the authority to collect information on youth aged 14-18 for inclusion in a "Register of Future Electors". These youth would be automatically added to our National Register when they turn 18.

Internationally, nine American states have provisional registration for 16 or 17 year olds, and Australia has addressed this issue by allowing provisional voter registration of 17 year olds. The UK Electoral Commission registered 16 and 17 year olds in Scotland to facilitate their participation in the 2014 Scottish Independence Referendum.

Office of the Chief Electoral Officer

Election Act

Financial Statements

For the Year Ended March 31, 2017

Elections Ontario

51 Rolark Drive
Toronto ON M1R 3B1

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

Responsibility for Financial Reporting

The accompanying financial statements under the *Election Act* have been prepared in accordance with Canadian public sector accounting standards, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to March 29, 2018.

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
March 29, 2018

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

Office of the Auditor General of Ontario
Bureau de la vérificatrice générale de l'Ontario

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, 2017, 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.

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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, 2017 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
March 29, 2018

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

Statement of Financial Position

As at March 31, 2017

	2017	2016
	$	$
Financial Assets		
Cash	5,000,000	5,000,000
Accounts receivable (Note 4)	538,217	201,974
	5,538,217	5,201,974
Liabilities		
Accounts payable and accrued liabilities (Note 5)	2,693,720	1,650,925
Accrued employee benefits obligation (Note 6B)	899,280	831,017
Due to the Province of Ontario (Note 3)	1,945,217	2,720,032
	5,538,217	5,201,974
Net Financial Assets	-	-
Non-Financial Assets		
Tangible capital assets (Note 7)	9,204,326	7,879,340
Prepaid expenses	587,665	339,884
	9,791,991	8,219,224
Accumulated Surplus	**9,791,991**	**8,219,224**

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, 2017

	Budget (Note 11) 2017	Actual 2017	Actual (Note 13) 2016
		$	$
Expenses			
Fee expenses			
Returning officers	510,000	455,101	275,343
Election and poll clerks	363,900	246,979	131,702
Resource staff	212,900	83,610	67,580
Research	-	62,455	-
Other assistants	-	44,051	32,065
Poll revision assistants	57,700	40,183	13,874
Supervising deputy returning officers	47,700	40,075	29,558
Recruitment officers	49,200	38,309	22,278
Automation co-ordinators	35,400	24,079	14,904
Outreach	-	16,610	-
Area managers	27,400	15,908	16,712
Training officers	-	15,617	8,727
Revising agents	9,400	5,940	2,552
Human resource officers	16,800	-	-
Other election officers	14,800	-	8,796
	1,345,200	1,088,917	624,091
Operational expenses			
Salaries and employee benefits (Note 6)	8,066,500	6,981,985	7,270,754
Information systems and consulting services	11,050,000	4,909,125	4,005,877
Office equipment and rentals	4,253,400	4,043,486	4,406,642
Contract and other temporary help	3,945,100	3,320,120	1,238,615
Head office rent, maintenance and security	1,481,700	1,477,871	1,372,433
Telephone, mail and shipping	1,171,000	798,091	697,150
Election forms and supplies	951,100	674,351	238,854
Training and other expenses	481,900	369,437	271,729
Poll and returning office rentals	225,600	319,779	144,159
Advertising	731,000	272,662	128,493
Legal	200,100	251,599	132,598
Travel	479,100	150,460	101,040
Management consulting services	188,000	52,473	259,614
Notice of enumeration cards	36,000	28,010	24,365
List of electors	23,700	24,566	21,356
	33,284,200	23,674,015	20,313,679
Amortization Expense			
Amortization expense – tangible capital assets	-	3,790,313	3,201,464
Total expenses	**34,629,400**	**28,553,245**	**24,139,234**
Revenue			
Consolidated Revenue Fund (Note 3)		30,126,012	22,447,036
Gain on sale of capital assets		-	58,117
Total revenue		30,126,012	22,505,153
Annual/Surplus(Defecit)		1,572,767	(1,634,081)
Accumulated Surplus, beginning of year		8,219,224	9,853,305
Accumulated Surplus, end of year		9,791,991	8,219,224

See accompanying notes to financial statements.

Statement of Changes in Net Financial Assets

For the Year Ended March 31, 2017

	2017	(Note 13) 2016
	$	$
Annual Surplus(Deficit)	1,572,767	(1,634,081)
(Acquisition) of tangible capital assets	(5,115,299)	(1,608,777)
Amortization of tangible capital assets	3,790,313	3,201,464
(Acquisition) of prepaid expense	(587,665)	(339,884)
Use of prepaid expense	339,884	381,278
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, 2017

	2017	(Note 13) 2016
	$	$
Operating Transactions		
Accumulated Surplus/(Deficit)	1,572,767	(1,634,081)
Amortization of tangible capital assets	3,790,313	3,201,464
Accrued employee benefits obligation	68,263	(1,705)
Gain on sale of capital asset	-	(58,117)
Changes in non-cash working capital		
(Increase)/Decrease in Accounts Receivable	(336,243)	143,569
(Increase)/Decrease in Prepaid Expenses	(247,781)	41,394
Increase/(Decrease) in Accounts Payable	1,042,795	(13,779)
(Decrease)/Increase in Due to Province of Ontario	(774,815)	(128,085)
Cash provided by operating transactions	5,115,299	1,550,660
Capital Transactions		
Purchase of tangible capital assets	(5,115,299)	(1,608,777)
Proceeds of disposal of tangible capital assets	-	58,117
Cash (applied to) capital transactions	(5,115,299)	(1,550,660)
Increase/(Decrease) in cash	-	-
Cash, beginning of year	5,000,000	5,000,000
Cash, end of year	5,000,000	5,000,000

See accompanying notes to financial statements.

1. Nature of Operations

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

There were three by-elections administered during the year ended March 31, 2017. 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 established by the Canadian Public Sector Accounting Board. The significant accounting policies used to prepare these statements are summarized below.

B) Revenue recognition

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

C) Expense recognition

Expenses are recognized on an accrual basis. The cost of all goods consumed and services received during the year 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
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 is subject to an insignificant risk of change in value so carrying value approximates fair value;
- Accounts receivable, accounts payable and accrued liabilities, and due to the Province of Ontario are recorded at cost; and

- Accrued employee benefits obligation is recorded at cost based on the entitlements earned by employees up to March 31, 2017. 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 and Miscellaneous Revenues

Under the *Election Act*, the Province of Ontario (Province) pays the election fees and expenses out of the Consolidated Revenue Fund. An accountable warrant, in the form of cash advances, has been provided to Elections Ontario for payments of expenses as they are incurred. Periodically, Elections Ontario requests from the Province replenishments of the amounts spent and drawn down from the accountable warrant balance. The accountable warrant balance as at March 31, 2017 was $5,000,000 (2016 - $5,000,000). In September 2017, the accountable warrant balance was increased to $17,000,000. 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

	2017	2016
Accounts receivable	74,975	25,421
HST receivable	463,242	176,553
	538,217	201,974

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

	2017	2016
Operational expenses payable and accruals	2,201,285	1,268,269
Fees payable	98,535	33,850
Accrued benefits	393,900	348,806
	2,693,720	1,650,925

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 $520,000 (2016 - $461,000), are included in salaries and employee benefits costs in the Statement of Operations and Accumulated Surplus.

B) Accured employee benefits oblication

Although the costs of any legislated severance and unused vacation entitlements earned by employees are recognized by the Province when earned by eligible employees, these costs are also recognized in these financial statements. The costs for the year amounted to $113,000 [2016 – ($42,000)] 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:

	2017	2016
Total liability for severance and vacation	1,293,180	1,179,823
Less: Due within one year and included in accounts payable and accrued liabilities	393,900	348,806
Accrued employee benefits obligation	899,280	831,017

C) Other non-pension post-employment benefits

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

7. Tangible Capital Assets

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	$	$	$	$	$
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

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	$	$	$	$	$
Cost					
Opening balance, April 1, 2015	23,325,210	5,325,838	1,093,383	748,742	30,493,173
Additions	1,398,141	38,819	30,561	141,256	1,608,777
Disposals	(7,588,909)	-	(64,338)	-	(7,653,247)
Transfer from Software in development	4,676,973	(4,676,973)	-	-	-
Closing balance, March 31, 2016	21,811,415	687,684	1,059,606	889,998	24,448,703
Accumulated amortization					
Opening balance, April 1, 2015	19,459,515	-	892,830	668,801	21,021,146
Amortization	3,109,903	-	55,635	35,926	3,201,464
Disposals	(7,588,909)	-	(64,338)	-	(7,653,247)
Closing balance, March 31, 2016	14,980,509	-	884,127	704,727	16,569,363
Net Book Value, March 31, 2016	6,830,906	687,684	175,479	185,271	7,879,340

The majority of the tangible capital assets are related to the enhancements of the Election Management System (EMS). The majority of EMS was put into productive use in the prior year. At the end of March 31, 2017, the total capitalized cost for EMS is $27,501,000 (2016 – $23,895,000), of which $2,892,000 (2016 – $2,849,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*. The total net book value as of March 31, 2017 for the EMS is $7,931,000 (2016 – $8,224,000), of which $672,000 (2016 – $1,132,000) 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 $1,321,900 (2016 – $1,220,800) for the use of office premises, $49,000 (2016- $48,000) of which was allocated for space needed to administer the *Election Finances Act*.

Elections Ontario also paid the Ministry of Finance $3,129,000 (2016 - $2,911,500) for information technology and other services provided by the Province's Guelph Data Centre, $7,800 (2016- $3,700) of which was allocated to the *Election Finances Act*.

9. Financial Instruments

A) Liquidity risk:

Liquidity risk is the risk that Elections Ontario will be unable to fulfill its obligations on a timely basis or at a reasonable cost. Elections Ontario manages its liquidity risk by monitoring its operating requirements. Elections Ontario requests replenishments of the amounts spent and drawn down from the accountable warrant balance to ensure it has sufficient funds to fulfill its obligations. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

B) Credit risk

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

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

10. Lease Commitments

Elections Ontario has a lease agreement with its landlord for its current premises ending May 31, 2020 and an office location in Toronto ending on August 31, 2020. A two year lease was signed for additional office space in Scarborough ending January 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, 2018	1,281,800
2019	1,265,200
2020	1,174,800
2021	211,400
	3,933,200

11. Budgeted Figures

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

	2017
	$
Approved by the Board of Internal Economy	8,052,500
Approved by the Chief Electoral Officer	32,608,000
Original Approved Budget	40,660,500
Less: Planned Expenditures to be Capitalized	6,031,100
Restated Budget Figures	34,629,400

12. Reconciliation to Public Accounts Volume 1 Basis of Presentation

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

	2017	2016
	$	$
Election Administration	6,917,000	7,217,246
Statutory Appropriation	22,215,771	15,809,258
Total Statutory Expenses per Volume 1	**29,132,771**	**23,026,504**
Purchase of capital assets	(5,115,299)	(1,608,777)
Amortization of capital assets	3,790,313	3,201,464
Change in accrued expenses	745,460	(479,957)
	(579,526)	**1,112,730**
Total expenses per audited financial statements	28,553,245	24,139,234

13. Comparative Figures

Certain 2016 figures have been reclassified to conform to current year's presentation.

Office of the Chief Electoral Officer

Election Finances Act

Financial Statements

For the Years Ended March 31, 2017

Elections Ontario

51 Rolark Drive
Toronto ON M1R 3B1

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

Responsibility for Financial Reporting

The accompanying financial statements under the *Election Finances Act* have been prepared in accordance with Canadian public sector accounting standards, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to March 29, 2018.

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
March 29, 2018

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

Office of the Auditor General of Ontario
Bureau de la vérificatrice générale de l'Ontario

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, 2017 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,

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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, 2017 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
March 29, 2018

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

Statement of Financial Position

As at March 31, 2017

	2017	2016
	$	$
Financial Assets		
Accounts receivable – consolidated revenue fund	1,123,372	1,311,902
	1,123,372	1,311,902
Liabilities		
Accounts payable and accrued liabilities (Note 3)	957,271	1,172,619
Accrued employee benefits obligation (Note 5B)	166,101	139,283
	1,123,372	1,311,902
Net Financial Assets	—	—
Non-financial Assets		
Tangible capital assets (Note 4)	715,264	1,171,706
Accumulated Surplus	**715,264**	**1,171,706**

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, 2017

	2017 Budget (Note 11)	Actual 2017	Actual 2016
	$	$	$
Expenses			
Administrative and Operating			
Salaries and employee benefits (Note 5)	1,319,400	993,669	934,641
Office supplies and expenses	164,200	117,994	73,256
Professional fees	574,200	70,516	121,960
Office rent	48,700	48,806	47,628
Telephone, mail and shipping	15,000	13,624	11,214
Other	3,900	2,272	2,084
Amortization		522,237	413,384
	2,125,400	1,769,118	1,604,167
Subsidies (Note 6)			
Campaign expenses			
- candidates	268,300	177,354	154,095
- parties	90,000	41,141	31,389
Audit fees			
Annual returns			
- constituency associations	473,200	433,399	304,175
- parties	43,100	21,402	24,502
Campaign returns			
- candidates	69,200	34,399	10,714
- parties	158,000	22,583	3,870
- constituency associations	27,100	11,176	4,677
Leadership Contestants	18,100	584	15,376
Quarterly Allowances			
- constituency associations	762,500	742,153	—
- parties	3,222,800	3,220,597	—
	5,132,300	4,704,788	548,798
Total Expenses	7,257,700	6,473,906	2,152,965
Less: Anonymous and excess contributions received (Note 2D)	1,000	68,202	28,359
Net Expenses	7,256,700	6,405,704	2,124,606
Revenue			
Consolidated Revenue Fund – Voted appropriation (Note 2E)		5,949,262	2,211,720
Annual (Deficit)/Surplus		(456,442)	87,114
Accumulated surplus, at beginning of year		1,171,706	1,084,592
Accumulated surplus, end of year		715,264	1,171,706

See accompanying notes to financial statements.

Statement of Changes in Net Financial Assets

For the Year Ended March 31, 2017

	2017	2016
	$	$
Annual (Deficit)/Surplus	(456,442)	87,114
(Acquisition) of tangible capital assets	(65,795)	(500,498)
Amortization of tangible capital assets	522,237	413,384
Increase/(decrease) in net financial assets	-	-
Net financial assets, beginning of year	-	-
Net financial assets, end of year	-	-

Statement of Cash Flows

For the Year Ended March 31, 2017

	2017	2016
	$	$
Operating Transactions		
Annual (deficit)/surplus	(456,442)	87,114
Amortization of tangible capital assets	522,237	413,384
Accrued employee benefits obligation	26,818	(19,791)
	92,613	480,707
Changes in non-cash working capital		
(Increase)/Decrease in accounts receivable-consolidated revenue fund	188,530	3,466,576
Increase/(Decrease) in accounts payable and accrued liabilities	(215,348)	(3,446,785)
	(26,818)	19,791
Cash provided by operating transactions	65,795	500,498
Capital Transactions		
Purchase of tangible capital assets	(65,795)	(500,498)
Cash provided by/(applied to) capital transactions	(65,795)	(500,498)
(Increase) /decrease in cash	—	—
Cash, beginning of year	—	—
Cash, end of year	—	—

See accompanying notes to financial statements.

1. Nature of Operations

The Office of the Chief Electoral Officer (Office) is responsible for administering the *Election Act* and *Election Finances Act*. These financial statements reflect the activities conducted under the *Election Finances Act* [Act]. Under that Act, the Chief Electoral Officer registers and reviews filings from Ontario political parties, constituency associations, candidates and leadership contestants for purposes of monitoring compliance with contribution and expenditure limits established by the Act. The Chief Electoral Officer also pays subsidies and allowances to eligible recipients as provided for under the Act. On December 6, 2016, new legislation was enacted providing for payment of quarterly allowances to eligible political parties and constituency associations which came into effect on January 1, 2017.

There were three by-elections administered during the year ended March 31, 2017.

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

2. Significant Accounting Policies

A) Basis of accounting

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

B) Expense recognition

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

C) Revenue recognition – provincial funding

Revenue from the Province of Ontario (Province) is recognized in the same period as the underlying administrative and operating expenses and subsidies are incurred. As a result, the total of accounts payable and accrued liabilities and accrued employee benefits obligation are equal to the amount of accounts receivable – consolidated revenue fund.

D) Revenue recognition – anonymous and excess contributions

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

E) Voted appropriations

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

F) Tangible capital assets

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

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

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

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

G) Financial instruments

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

- Accounts receivable are recorded at cost;
- Accounts payable and accrued liabilities are recorded at cost; and
- Accrued employee benefits obligation is recorded at cost based on the entitlements earned by employees up to March 31, 2017. A fair value estimate based on actuarial assumptions about when these benefits will actually be paid has not been made as it is not expected that there would be a significant difference from the recorded amount.

The Office does not use derivative financial instruments.

H) Subsidies 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. Leadership contestant audit fee subsidies are recorded in the fiscal year in which the event took place. Annual returns audit fee subsidies are recorded in the fiscal year to which the returns relate. Audit fee subsidies are written off when the return to which the subsidy accrual relates to is more than three years old from the financial statement date. Campaign expense subsidies are reviewed for write-off on an individual basis and are written off when the probability of payment is low.

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.

I) Measurement uncertainty

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

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

3. Accounts payable and accrued liabilities

	2017	2016
Subsidies and allowances payable	924,404	1,141,904
Administrative and operating liabilities	6,131	2,245
Accrued benefits	26,736	28,470
	957,271	1,172,619

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. Tangible capital assets

	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

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

The majority of the tangible capital assets are related to the in-house enhancements of the Election Management System (EMS). The majority of EMS was put into productive use in the prior year. At the end of March 31, 2017, the total capitalized cost for EMS is $27,501,000 (2016 – $23,895,000), of which $2,892,000 (2016 – $2,849,000) has been allocated to tangible capital assets needed to administer the Act. The total net book value as of March 31, 2017 for the EMS is $7,931,000 (2016 – $8,224,000), of which $672,000 (2016 – $1,132,000) has been allocated to tangible capital assets needed to administer the *Act*. Management will utilize this system to administer the 2018 general election.

5. Employee Future Benefits

A) Pension benefits

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

The Office's annual payments of $55,000 (2016 - $50,000), 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 $25,000 [2016 – ($48,000)] 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:

	2017	2016
Total liability for severance and vacation	192,837	167,753
Less: Due within one year and included in accounts payable and accrued liabilities	26,736	28,470
Accrued employee benefits obligation	166,101	139,283

C) Other non-pension post-employment benefits

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

6. Subsidies 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, 2018.

- 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 $1.28 per eligible voter. Candidates in designated northern electoral districts may receive an additional $9,310.
- Campaign expenses to every registered party that receives at least 15% of the popular vote in any electoral district. The reimbursed amount is five cents per eligible voter in each electoral district.
- Audit fees for annual and campaign returns of each registered constituency association to a maximum of $798 per return.

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

B) Allowances

The quarterly allowance rates and amounts noted below are effective from January 1, 2017 until December 31, 2017. 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, 2018.

- 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 $0.678 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 $6,250 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 $49,000 (2016 - $48,000) for the use of office premises needed to administer the *Act*.

The Office of the Chief Electoral Officer allocated $7,800 (2016 - $3,700) for information technology and other services provided by the Ministry of Finance to administer the *Act*.

8. Financial Instruments

A) Liquidity risk:

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

B) Credit risk:

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

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

9. Lease commitments

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, 2018	47,400
2019	47,400
2020	47,400
2021	7,900
	150,100

10. Reconciliation to public accounts volume 1 basis of presentation

The Office's Statement of Expenses presented in Volume 1 of the Public Accounts of Ontario was prepared on a basis consistent with the accounting policies followed for preparation of the Estimates submitted for approval to the Board of Internal Economy, under which purchases of tangible capital assets are expensed in the year of acquisition rather than being capitalized and amortized over their useful lives. Volume 1 also excludes the accrued subsidy fees payable, employee future benefit costs and other administrative expenses paid after late April 2017.

The estimates, which are prepared on the same basis of accounting as the total expenses reported in Volume 1 of the Public Accounts of Ontario, were approved at $7,929,300 (2016 - $7,354,800) for fiscal year 2017. A reconciliation of total expenses reported in Volume 1 to the net expenses reported in these financial statements is as follows:

	2017	2016
	$	$
Total expenses per Volume 1	6,136,709	5,657,474
Change in accrued subsidy fees and allowances payable	(217,500)	(3,355,886)
Change in accrued administrative expenses	30,053	(89,868)
Purchase of capital assets	(65,795)	(500,498)
Amortization of capital assets	522,237	413,384
	268,995	(3,532,868)
Net expenses per audited financial statements	6,405,704	2,124,606

11. Budget

Budgeted amounts are required to be disclosed under Canadian public sector accounting standards with the basis of accounting and the scope of activities being consistent with the actual results reported. The budget, which is approved by the Board of Internal Economy, is prepared on a modified cash basis while the actual results are accounted for on an accrual basis. The amended budget includes expenses for the implementation of new legislation which provides for a payment of quarterly allowance to eligible political parties and constituency associations. The schedule below reconciles the original approved budget with the restated budget figures disclosed in the Statement of Operations and Accumulated Surplus:

	2017
	$
Original Approved Budget – Estimates	3,801,900
Amended budget -Legislative Change – Quarterly Allowances	4,127,400
Revised approved budget	7,929,300
Less: Expenditures Accrued in Prior Year	(639,600)
Planned Expenditures to be Capitalized	(33,000)
Restated Budget Figures	7,256,700

Appendices

Appendix A: Organizational Overview

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

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

1

VISION

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.

2

MISSION

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

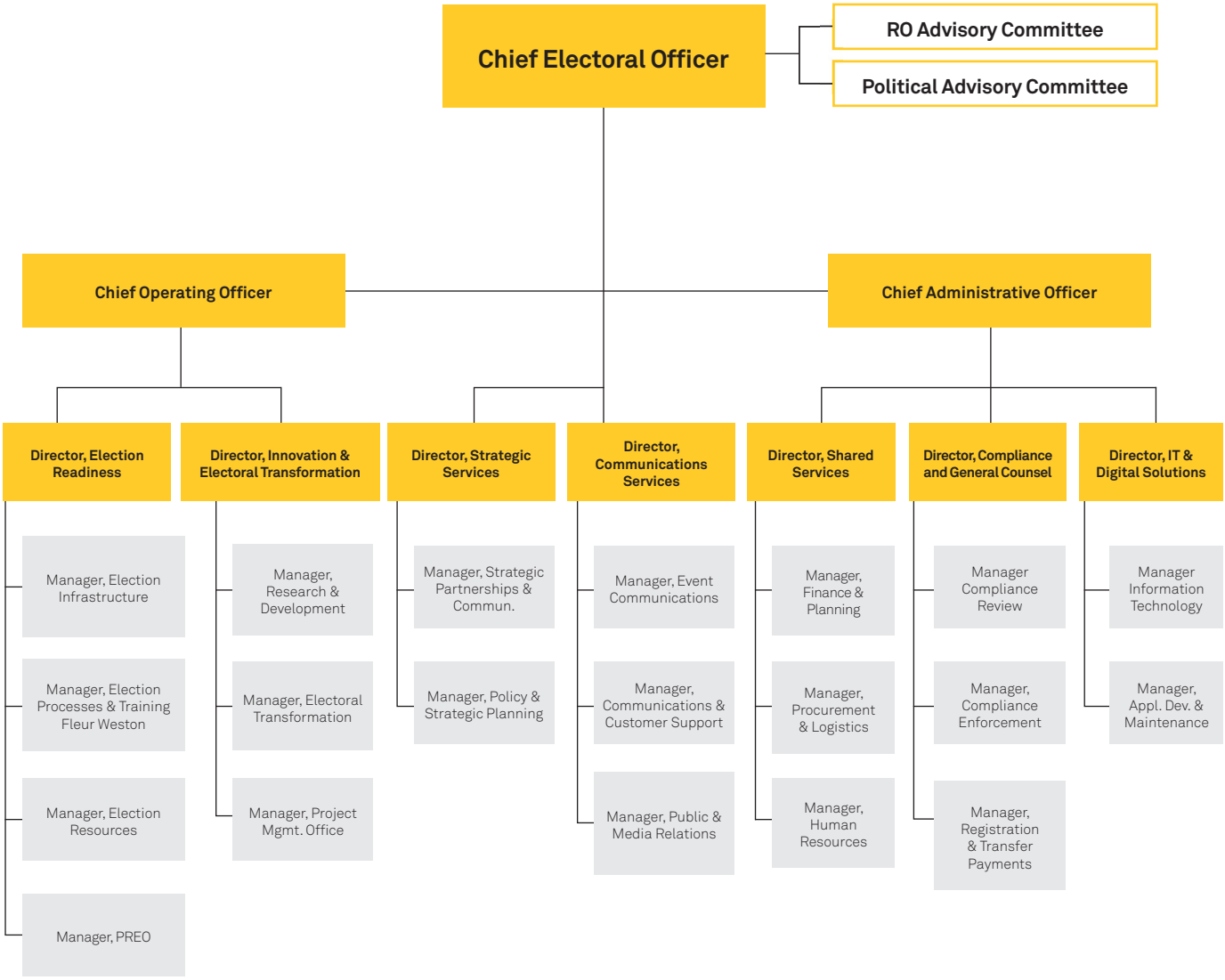
3

MANDATE

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

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

Elections Ontario's Management Structure



March 31, 2017

Appendix B: Registered Political Parties as of December 31, 2016

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 Party	None of the Above Party
Ontario Moderate Party	Ontario Moderate Party
Trillium Party of Ontario	Trillium Party TPO
Stop the New Sex-Ed Agenda	Stop the New Sex-Ed Agenda
Canadian Constituents' Party	Canadian Constituents' Party

Date of registration	Registration method
February 13, 1975	On enactment of the *Election Finances Reform Act*
February 13, 1975	On enactment of the *Election Finances Reform Act*
February 13, 1975	On enactment of the *Election Finances Reform Act*
September 3, 1975	Petitioning process under the *Election Finances Reform Act*
August 18, 1976	Petitioning process under the *Election Finances Reform Act*
Registered as "Unparty Party (Ontario)" on November 26, 1980. Renamed October 19, 1983.	Petitioning process under the *Election Finances Reform Act*
July 4, 1984	Petitioning process under the *Election Finances Reform Act*
Registered as "Family Coalition Party of Ontario" on June 10, 1987. Renamed on January 20, 2015.	Petitioning process under the *Election Finances Act*
May 30, 1990	Petitioning process under the *Election Finances Act*
Registered as "Northern Ontario Heritage Party" on August 5, 2010. Renamed June 29, 2016.	Candidate endorsement process under the *Election Finances Act*
September 12, 2011	Petitioning process under the *Election Finances Act*
September 13, 2011	Candidate endorsement process under the *Election Finances Act*
September 14, 2011	Candidate endorsement process under the *Election Finances Act*
September 14, 2011	Candidate endorsement process under the *Election Finances Act*
April 30, 2014	Petitioning process under the *Election Finances Act*
Registered as "None of the Above Party of Ontario" on May 15, 2014. Renamed March 10, 2016.	Candidate endorsement process under the *Election Finances Act*
May 22, 2014	Candidate endorsement process under the *Election Finances Act*
May 22, 2014	Candidate endorsement process under the *Election Finances Act*
November 2, 2016	Candidate endorsement process under the *Election Finances Act*
November 2, 2016	Candidate endorsement process under the *Election Finances Act*

Appendix C: Requests to Register the Name of a New Political Party During 2016

Date of Chief Electoral Officer decision	Name requested	Abbreviation requested	Chief Electoral Officer decision
January 26, 2016	**Stop Climate Change** (A request by Ernest Ken Ranney)	(none requested)	Name: Acceptable Abbreviation: n/a
January 26, 2016	**Handicapped Party of Ontario** (A request by Shoaib Malik)	HPO	Name: Acceptable Abbreviation: Acceptable
January 26, 2016	**Ontario Innovation Party** (A request by Pierre Vanier)	Ontario Innovation Party	Name: Acceptable Abbreviation: Acceptable
March 11, 2016	**Northern Ontario Bloc Party** (A request by Lawrence Deswiage)	Northern Bloc	Name: Acceptable Abbreviation: Acceptable
March 11, 2016	**The Middle Way Party of Common Sense** (A request by Piotr Grzywacz)	The Middle Way Party of Common Sense	Name: Acceptable Abbreviation: Acceptable
March 11, 2016	**Ontario Socialist Party** (A request by Matthew Shaw)	OSP	Name: Acceptable Abbreviation: Acceptable
June 29, 2016	**Canada First Party** (A request from Martin Graham)	CFP	Name: Acceptable Abbreviation: Acceptable
June 29, 2016	**Reform Party of Ontario** (A request from Matthew Radford)	RPO	Name: Acceptable Abbreviation: Acceptable
June 29, 2016	**Second Choice Party of Ontario** (A request from Max Power)	Second Choice	Name: Acceptable Abbreviation: Acceptable
June 29, 2016	**Ontario Alternative** (A request from Joshua Eriksen)	OA	Name: Acceptable Abbreviation: Acceptable
June 29, 2016	**Ontario First Party** (A request from Constantine Rice)	OFP	Name: Acceptable Abbreviation: Acceptable

Date of Chief Electoral Officer decision	Name requested	Abbreviation requested	Chief Electoral Officer decision
August 22, 2016	**Alliance Party of Ontario** (A request from William Cook)	A-Team	Name: Acceptable Abbreviation: Acceptable
August 22, 2016	**Parents As First Educators Party** (A request from Tanya Allen)	PAFE Party	Name: Acceptable Abbreviation: Acceptable
August 22, 2016	**Family Party of Ontario** (A request from Rhonda Wood)	FPO	Name: Acceptable Abbreviation: Acceptable
August 22, 2016	**The Action Party** (A request from Bill Taylor)	The Action Party	Name: Not Acceptable Abbreviation: Not Acceptable
October 14, 2016	**Ontario 1st Party** (A request from Constantine Rice)	O1P	Name: Not Acceptable Abbreviation: Not Acceptable
October 14, 2016	**Consensus Ontario** (A request from Brad Harness)	Consensus Ontario	Name: Acceptable Abbreviation: Acceptable
October 25, 2016	**Stop Kathleen Wynne Sex-Ed** (A request from Queenie Yu)	(none requested)	Name: Not Acceptable Abbreviation: Not Acceptable
October 26, 2016	**Stop the New Sex-Ed Agenda** (A request from Queenie Yu)	(none requested)	Name: Acceptable Abbreviation: Acceptable
October 26, 2016	**Canadian Constituents' Party** (A request from Arthur Smitherman)	CCP	Name: Not Acceptable Abbreviation: Not Acceptable
October 27, 2016	**Canadian Constituents' Party** (A request from Arthur Smitherman)	CCP	Name: Not Acceptable Abbreviation: Not Acceptable

Appendix D: Registered Constituency Association Changes by Party During 2016

Party name	Number of registered constituency associations	
	as at January 1, 2016	as at December 31, 2016
Canadians' Choice Party	2	10
Communist Party of Canada (Ontario)	0	0
Equal Parenting Party	3	0
Freedom Party of Ontario	9	9
Green Party of Ontario	50	47
New Democratic Party of Ontario	106	107
New Reform Party of Ontario	7	0
None of the Above Party	0	122
Northern Ontario Party	4	4
Ontario Liberal Party	107	114
Ontario Libertarian Party	3	3
Ontario Provincial Confederation of Regions Party	3	2
Party for People with Special Needs	8	2
Pauper Party of Ontario	3	3
Progressive Conservative Party of Ontario	107	122
The Peoples Political Party	3	3
Vegan Environmental Party	0	0
TOTAL	**415**	**548**

Appendix E: Description of Financial Returns and Contribution Limits

Financial Returns

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

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

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

Contribution Limits

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

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

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

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

The table below indicates the contribution limits that expired on December 31, 2016.

Table: Contribution limits

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

With the passage of Bill 2, the contribution limits established January 1, 2015 were set to expire on December 31, 2016. The tables below indicate the new contribution limits implemented January 1, 2017. Contribution limits are now indexed annually beginning January 1, 2018.

Table: 2017 Contribution Limits to Political Parties

Source	Period	Contribution Limit	Recipients Included in the Limit
Individual contributor using own funds	Calendar year (including all campaign periods in that year)	$1,200	Individual political party

Table: 2017 Contribution Limits to Constituency Associations

Source	Period	Contribution Limit	Recipients Included in the Limit
Individual contributor using own funds	Calendar year (including all campaign periods in that year)	$1,200	All constituency associations for a party and all nomination contestants for that party

Table: 2017 Contribution Limits to nomination contestants

Source	Period	Contribution Limit	Recipients Included in the Limit
Individual contributor using own funds	Calendar year (including all campaign periods in that year)	$1,200	All constituency associations for a party and all nomination contestants* for that party

*Limits in effect July 1, 2017

Table: 2017 Contribution Limits to Candidate Campaigns

Source	Period	Contribution Limit	Recipients Included in the Limit
Individual contributor using own funds	Campaign period	$1,200	Individual candidate campaigns for a party
Candidate using own funds	Campaign period	$5,000	Limited to one's own campaign

Table: 2017 Contribution Limits to Leadership Contestants

Source	Period	Contribution Limit	Recipients Included in the Limit
Individual contributor using own funds	Calendar year	$1,200	Individual leadership campaigns
Leadership contestant using own funds	Registration period	$25,000	Limited to one's own campaign

Appendix F: Summary of Financial Data Extracted from Registered Political Parties' Campaign Period Financial Statements for the September 1, 2016 Scarborough-Rouge River By-election

STATEMENT OF REVENUE AND EXPENSES	Canadians' Choice Party	Communist Party of Canada (Ontario)	Equal Parenting Party	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party of Ontario	None of the Above Direct Democracy Party
	$	$	$	$	$	$	$
Revenue							
Net Contributions	-	-	-	-	618	285,635	1,882
Transfers	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	**-**	**-**	**618**	**285,635**	**1,882**
Expenses							
Transfers	-	-	-	-	-	20,132	-
Expenses Subject to Limitation	-	-	-	-	1,280	36,606	1,882
Other	-	-	-	-	-	12,137	-
TOTAL EXPENSES	**-**	**-**	**-**	**-**	**1,280**	**68,875**	**1,882**
EXCESS REVENUE OVER EXPENSES	-	-	-	-	(662)	216,760	-
Subsidy from Chief Election Officer	-	-	-	-	-	4,514	-
Campaign Period Surplus (Deficit)	**-**	**-**	**-**	**-**	**(662)**	**221,274**	**-**
Campaign Expense Limitation	-	-	-	-	72,218	72,218	72,218
Contribution Sources							
Individuals	-	-	-	-	618	20,000	1,882
Corporations	-	-	-	-	-	7,980	-
Trade Unions	-	-	-	-	-	257,655	-
TOTAL CONTRIBUTIONS	**-**	**-**	**-**	**-**	**618**	**285,635**	**1,882**
Average Contribution							
Individuals	-	-	-	-	62	6,667	1,882
Corporations	-	-	-	-	-	7,980	-
Trade Unions	-	-	-	-	-	7,157	-

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	The Peoples Political Party	Trillium Party of Ontario	Vegan Environmental Party
$	$	$	$	$	$	$	$	$	$	$
-	-	1,636	-	-	-	-	4,065,934	3,375	5,135	-
-	-	-	-	-	-	-	11,600	-	-	-
-	-	-	-	-	-	-	-	-	170	-
-	**-**	**1,636**	**-**	**-**	**-**	**-**	**4,077,534**	**3,375**	**5,305**	**-**
-	82,203	1,006	-	-	-	-	77,316	-	-	-
-	27,455	498	-	-	-	-	10,971	3,903	1,424	-
-	23,058	-	-	-	-	-	21,493	65	-	-
-	**132,716**	**1,504**	**-**	**-**	**-**	**-**	**109,780**	**3,968**	**1,424**	**-**
-	(132,716)	132	-	-	-	-	3,967,754	(593)	3,881	-
-	4,514	-	-	-	-	-	4,514	-	-	-
-	**(128,202)**	**132**	**-**	**-**	**-**	**-**	**3,972,268**	**(593)**	**3,881**	**-**
-	72,218	72,218	-	-	-	-	72,218	72,218	72,218	-
-	-	1,636	-	-	-	-	1,371,844	3,375	2,135	-
-	-	-	-	-	-	-	2,645,085	-	3,000	-
-	-	-	-	-	-	-	49,005	-	-	-
-	**-**	**1,636**	**-**	**-**	**-**	**-**	**4,065,934**	**3,375**	**5,135**	**-**
-	-	40	-	-	-	-	224	675	712	-
-	-	-	-	-	-	-	2,972	-	1,500	-
-	-	-	-	-	-	-	3,770	-	-	-

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

A. STATEMENT OF REVENUE AND EXPENSES	Canadian Constituents' Party	Canadians' Choice Party	Communist Party of Canada (Ontario)	Equal Parenting Party	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party of Ontario	None of the Above Direct Democracy Party
	$	$	$	$	$	$	$	$
Revenue								
Net Contributions	-	650	43,028	2,100	28,838	484,297	3,145,698	8,400
Transfers	-	-	-	-	-	5,290	941,923	-
Other	-	40	-	-	2,010	6,679	45,920	-
TOTAL REVENUE	**-**	**690**	**43,028**	**2,100**	**30,848**	**496,266**	**4,133,541**	**8,400**
Expenses								
Transfers	-	-	-	-	-	3,286	849,349	
Other	39	677	45,249	2,633	28,951	521,435	2,335,616	-
TOTAL EXPENSES	**39**	**677**	**45,249**	**2,633**	**28,951**	**524,721**	**3,184,965**	**11,792**
EXCESS REVENUE OVER EXPENSES	(39)	13	(2,221)	(533)	1,897	(28,455)	948,576	6
Election Campaign Period Surplus (Deficit)	-	-	-	-	-	(4,559)	676,034	
Adjusted Prior Period Surplus (Deficit)	**-**	**542**	**6,435**	**916**	**4,381**	**106,800**	**(4,897,015)**	
Surplus (Deficit) at Year End	**(39)**	**555**	**4,214**	**383**	**6,278**	**73,786**	**(3,272,405)**	**8,400**
	-	-	-	-	180	4,518	206,405	-
Contribution Sources	-	-	-	-	-	-	610,849	-
Individuals	-	650	43,028	2,100	28,658	479,779	2,328,444	8,400
Corporations	-	-	-	-	180	4,518	206,405	-
Trade Unions	-	-	-	-	-	-	610,849	-
TOTAL CONTRIBUTIONS	**-**	**650**	**43,028**	**2,100**	**28,838**	**484,297**	**3,145,698**	**8,400**
Average Contribution								
Individuals	-	163	531	700	345	218	208	560
Corporations	-	-	-	-	180	1,130	3,384	-
Trade Unions	-	-	-	-	-	-	3,551	-
B. STATEMENT OF ASSETS AND LIABILITIES								
Assets								
TOTAL ASSETS	**-**	**555**	**4,614**	**2,382**	**6,278**	**118,928**	**2,047,629**	**18**
Liabilities and Surplus								
Liabilities	39	-	400	1,999	-	45,142	5,320,034	3,000
Surplus (Deficit)	(39)	555	4,214	383	6,278	73,786	(3,272,405)	(2,982)
TOTAL LIABILITIES AND SURPLUS (DEFICIT)	**-**	**555**	**4,614**	**2,382**	**6,278**	**118,928**	**2,047,629**	**18**

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	Vegan Environmental Party
$	$	$	$	$	$	$	$	$	$	$	$
1,515	3,979,142	20,834	-	400	37,850	-	3,557,411	-	1,500	621	-
-	894,420	-	-	-	-	-	1,120,181	-	-	-	-
-	826,644	205	-	-	-	-	1,206,437	-	-	-	-
1,515	**5,700,206**	**21,039**	**-**	**400**	**37,850**	**-**	**5,884,029**	**-**	**1,500**	**621**	**-**
-	759,976	-	-	-	-	-	1,083,470	-	-	-	-
823	6,220,537	18,718	-	23	25,157	-	6,482,566	-	1,960	1,179	73
823	**6,980,513**	**18,718**	**-**	**23**	**25,157**	**-**	**7,566,036**	**-**	**1,960**	**1,179**	**73**
692	(1,280,307)	2,321	-	377	12,693	-	(1,682,007)	-	(460)	(558)	(73)
-	2,185,474	(505)	-	-	-	-	9,898,653	33,682	662	3,882	-
463	**(2,912,635)**	**28,694**	**-**	**467**	**655**	**-**	**(6,100,947)**	**-**	**(1,591)**	**-**	**1,803**
1,155	**(2,007,468)**	**30,510**	**-**	**844**	**13,348**	**-**	**2,115,699**	**33,682**	**(1,389)**	**3,324**	**1,730**
1,515	1,870,318	20,087	-	400	37,850	-	1,226,528	-	1,500	621	-
-	1,701,137	747	-	-	-	-	2,318,163	-	-	-	-
-	407,687	-	-	-	-	-	12,720	-	-	-	-
1,515	**3,979,142**	**20,834**	**-**	**400**	**37,850**	**-**	**3,557,411**	**-**	**1,500**	**621**	**-**
22	209	101	-	400	923	-	199	-	500	310	-
-	1,620	187	-	-	-	-	3,103	-	-	-	-
-	2,330	-	-	-	-	-	2,120	-	-	-	-
1,249	**1,546,875**	**31,714**	**-**	**844**	**15,305**	**-**	**3,637,462**	**34,342**	**200**	**3,324**	**1,730**
94	3,554,343	1,204	-	-	1,957	-	1,521,763	660	1,589	-	-
1,155	(2,007,468)	30,510	-	844	13,348	-	2,115,699	33,682	(1,389)	3,324	1,730
1,249	**1,546,875**	**31,714**	**-**	**844**	**15,305**	**-**	**3,637,462**	**34,342**	**200**	**3,324**	**1,730**

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

STATEMENT OF REVENUE AND EXPENSES	Canadian Constituents' Party $	Canadians' Choice Party $	Communist Party of Canada (Ontario) $	Equal Parenting Party $	Freedom Party of Ontario $	Green Party of Ontario $	New Democratic Party of Ontario $	None of the Above Direct Democracy Party $
Revenue								
Net Contributions	-	-	-	-	-	-	263,730	-
Transfers	-	-	-	-	-	-	29,480	-
Other	-	-	-	-	-	-	-	800
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**	**293,210**	**800**
Expenses								
Transfers	-	-	-	-	-	-	49,767	800
Expenses Subject to Limitation	-	-	-	-	-	236	6,830	-
Other	-	-	-	-	-	412	2,261	-
TOTAL EXPENSES	**-**	**-**	**-**	**-**	**-**	**648**	**58,858**	**800**
EXCESS REVENUE OVER EXPENSES	**-**	**-**	**-**	**-**	**-**	**(648)**	**234,352**	**-**
Subsidy from Chief Election Officer	-	-	-	-		-	5,104	-
Campaign Period Surplus (Deficit)	**-**	**-**	**-**	**-**	**-**	**(648)**	**239,456**	**-**
Campaign Expense Limitation	-	-	-	-	-	147,199	147,199	147,199
Contribution Sources								
Individuals	-	-	-	-	-	-	34,925	-
Corporations	-	-	-	-	-	-	4,050	-
Trade Unions	-	-	-	-	-	-	224,755	-
TOTAL CONTRIBUTIONS	**-**	**-**	**-**	**-**	**-**	**-**	**263,730**	
Average Contribution								
Individuals	-	-	-	-	-	-	8,731	-
Corporations	-	-	-	-	-	-	2,025	-
Trade Unions	-	-	-	-	-	-	8,027	-

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	Vegan Environmental Party
$	$	$	$	$	$	$	$	$	$		
-	-	1,323	-	-	-	-	3,753,919	50,602	4,620	-	-
-	-	-	-	-	-	-	79,506	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	**-**	**1,323**	**-**	**-**	**-**	**-**	**3,833,425**	**50,602**	**4,620**	**-**	**-**
	83,088	1,893	-	-	-	-	100,755	-	-	-	-
-	4,309	-	-	-	-	-	30,699	42,461	4,129	-	-
-	70,622	67	-	-	-	-	19,712	1,003	283	-	-
-	**158,019**	**1,960**	**-**	**-**	**-**	**-**	**151,166**	**43,464**	**4,412**	**-**	**-**
-	**(158,019)**	**(637)**	**-**	**-**	**-**	**-**	**3,682,259**	**7,138**	**208**	**-**	**-**
-	4,309	-	-	-	-	-	9,200	-	-	-	-
-	**(153,710)**	**(637)**	**-**	**-**	**-**	**-**	**3,691,459**	**7,138**	**208**	**-**	**-**
147,199	147,199	147,199	-	-	-	-	147,199	147,199	147,199	-	-
-	-	1,323	-	-	-	-	1,186,694	50,602	4,620	-	-
-	-	-	-	-	-	-	2,553,765	-	-	-	-
-	-	-	-	-	-	-	13,460	-	-	-	-
		1,323					**3,753,919**	**50,602**	**4,620**		
-	-	63	-	-	-	-	377	153	578	-	-
-	-	-	-	-	-	-	3,503	-	-	-	-
-	-	-	-	-	-	-	2,692	-	-	-	-

Appendix I: Summary of Data Extracted from Registered Third Parties' Campaign Period Reports for the September 1, 2016 Scarborough-Rouge River By-election

STATEMENT OF REVENUE AND EXPENSES	Canadian Union Of Public Employees (CUPE), Ontario Division $
Income	
Net Contributions	43
Third Party's Own Funds	-
TOTAL INCOME	**43**
Expenses	
TOTAL ADVERTISING EXPENSES	**-**
SUMMARY TOTAL ADVERTISING EXPENSES FOR ALL THIRD PARTIES	**-**

Income from contributions breakdown

		Net contributions			
Third parties	**Own funds**	**Individual**	**Corporation**	**Trade unions**	**Total**
Canadian Union Of Public Employees (CUPE), Ontario Division	-	-	-	43	43
TOTAL	**-**	**-**	**-**	**43**	**43**

Appendix J: Summary of Data Extracted from Registered Third Parties' Campaign Period Reports for the November 17, 2016 Niagara West-Glanbrook and Ottawa-Vanier By-elections

STATEMENT OF REVENUE AND EXPENSES	Ontario Medical Association $
Income	
Net Contributions	-
Third Party's Own Funds	11,941
TOTAL INCOME	**11,941**
Expenses	
TOTAL ADVERTISING EXPENSES	**11,941**
SUMMARY TOTAL ADVERTISING EXPENSES FOR ALL THIRD PARTIES	**11,941**

Income from contributions breakdown

		Net contributions			
Third parties	**Own funds**	**Individual**	**Corporation**	**Trade unions**	**Total**
Ontario Medical Association	11,941	-	-	-	11,941
TOTAL	**11,941**	**-**	**-**	**-**	**11,941**

Appendix K: Summary of Financial Data Extracted from Registered Candidates' and Constituency Associations' Campaign Period Financial Statements for the September 1, 2016 Scarborough-Rouge River By-election

Electoral district	Candidate name	Party	Income incl transfers	Income excl. transfers	Expenses incl transfers
083 Scarborough-Rouge River	**Raymond Cho**	PCP	153,982	68,916	156,339
	Priyan De Silva	GPO	-	-	-
	Ania Krosinska	TRI	-	-	-
	Dwight McLean	PEO	3,000	3,000	3,000
	Neethan Shan	NDP	136,647	105,423	120,715
	Wayne Simmons	FRE	-	-	-
	Allen Small	LTN	1,106	-	1,106
	Piragal Thiru	LIB	156,968	49,465	163,455
	John Turmel	PAU	-	-	-
	Queenie Yu	IND	51,882	51,882	52,992
	Above Znoneofthe	NAP	-	-	-

Expenses excl. transfers	Expenses subject to limit	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percent
140,489	108,555	115,549	21,711	2,128	90,273	9,687	38.57%
-	-	115,549	-	1,330	90,273	217	0.86%
-	-	115,549	-	1,330	90,273	36	0.14%
3,000	3,000	115,549	-	1,330	90,273	45	0.18%
104,744	95,577	115,549	19,115	2,128	90,273	6,907	27.50%
-	-	115,549	-	294	90,273	60	0.24%
1,106	1,106	115,549	-	1,330	90,273	146	0.58%
138,455	112,047	115,549	22,409	2,128	90,273	7,263	28.92%
-	-	115,549	-	678	90,273	37	0.15%
52,992	51,949	115,549	-	1,330	90,273	580	2.31%
-	-	115,549	-	1,300	90,273	135	0.54%
						25,113	**100.00%**

Appendix L: Summary Financial Data Extracted from Registered Constituency Associations' 2016 Annual Financial Statements

A. STATEMENT OF REVENUE AND EXPENSES	Canadians' Choice Party	Equal Parenting Party	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party of Ontario	New Reform Party of Ontario
	$	$	$	$	$	$
Revenue						
Net Contributions	200	-	420	34,811	803,610	-
Transfers	-	-	-	3,276	846,193	-
Other	-	-	-	9,260	192,880	-
TOTAL REVENUE	**200**	**-**	**420**	**47,347**	**1,842,683**	**-**
Expenses						
Transfers	-	-	-	4,862	919,464	-
Other	95	-	91	35,163	363,668	545
TOTAL EXPENSES	**95**	**-**	**91**	**40,025**	**1,283,132**	**545**
EXCESS REVENUE OVER EXPENSES	105	-	329	7,322	559,551	(545)
Election Campaign Period Surplus (Deficit)	-	-	-	645	5,971	-
Adjusted Prior Period Surplus (Deficit)	-	-	452	141,688	651,809	545
Surplus (Deficit) at Year End	**105**	**-**	**781**	**149,655**	**1,217,331**	**-**
Contribution Sources						
Individuals	200	-	420	34,811	348,210	-
Corporations	-	-	-	-	94,243	-
Trade Unions	-	-	-	-	361,157	-
TOTAL CONTRIBUTIONS	200	-	420	34,811	803,610	-
Average Contribution						
Individuals	25	-	140	198	156	173
Corporations	-	-	-	-	423	441
Trade Unions	-	-	-	-	567	587
B. STATEMENT OF ASSETS AND LIABILITIES						
Assets						
TOTAL	105	-	781	157,080	1,620,945	-
Liabilities and Surplus						
Liabilities	-	-	-	7,425	403,614	-
Surplus (Deficit)	105	-	781	149,655	1,217,331	-
TOTAL LIABILITIES AND SURPLUS (DEFICIT)	**105**	**-**	**781**	**157,080**	**1,620,945**	**1,480,108**

None of the Above Direct Democracy Party	Northern Ontario Party	Ontario Liberal Party	Ontario Libertarian Party	Ontario Provincial Confederation of Regions Party	Party for People with Special Needs	Pauper Party of Ontario	Progressive Conservative Party of Ontario	The Peoples Political Party
$	$	$	$	$	$	$	$	$
-	-	2,171,346	-	-	-	-	2,253,403	-
-	-	745,953	-	-	-	-	1,117,027	-
-	-	416,694	-	-	-	-	1,035,930	-
-	**-**	**3,333,993**	**-**	**-**	**-**	**-**	**4,406,360**	**-**
-	-	1,123,341	-	-	-	-	1,209,694	-
-	-	1,369,942	30	-	-	-	2,065,029	-
-	**-**	**2,493,283**	**30**	**-**	**-**	**-**	**3,274,723**	**-**
-	-	840,710	(30)	-	-	-	1,131,637	-
-	-	(16,506)	-	-	-	-	(93,469)	-
-	-	2,570,817	572	-	-	-	3,944,277	-
-	**-**	**3,395,021**	**542**	**-**	**-**	**-**	**4,982,445**	**-**
-	-	961,027	-	-	-	-	1,062,207	-
-	-	982,710	-	-	-	-	1,178,337	-
-	-	227,609	-	-	-	-	12,859	-
-	-	2,171,346	-	-	-	-	2,253,403	-
-	-	270	-	-	-	-	180	-
-	-	628	-	-	-	-	538	-
-	-	584	-	-	-	-	443	-
								-
-	-	3,814,153	542	-	-	-	5,587,831	-
-	-	419,132	-	-	-	-	605,386	-
-	-	3,395,021	542	-	-	-	4,982,445	-
								-
-	**-**	**3,814,153**	**542**	**-**	**-**	**-**	**5,587,831**	**-**

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

Electoral district	Candidate name	Party	Income incl transfers	Income excl. transfers	Expenses incl transfers
055 Niagara West-Glanbrook	Donna Cridland	GPO	-	-	-
	Stefanos Karatopis	LTN	1,493	-	1,493
	Dwight McLean	PEO	-	-	-
	Sam Oosterhoff	PCP	227,838	177,016	262,814
	Martin Poos	IND	-	-	-
	Vicky Ringuette	LIB	71,137	6,059	73,993
	Arthur Smitherman	CCP	-	-	-
	Michael Thomas	NDP	102,959	48,767	80,011
	Gregory Vezina	NAP	761	361	761
	Queenie Yu	SNS	-	-	-
	No Candidate	FRE	-	-	-
065 Ottawa-Vanier	Claude Bisson	NDP	68,390	44,769	74,406
	Kevin Clarke	PEO	5,250	-	5,250
	Elizabeth de Viel Castel	SNS	6,822	6,822	6,822
	Nathalie Des Rosiers	LIB	112,314	36,667	154,244
	Dean Harris	LTN	399	399	399
	Andre Marin	PCP	218,609	107,662	268,412
	Stephanie McEvoy	CCP			
	David McGruer	FRE	-	-	-
	Raphael Morin	GPO	1,261	965	518
	John Turmel	PAU	-	-	-
	Above Znoneofthe	NAP	3,172	2,772	3,172

Expenses excl. transfers	Expenses subject to limit	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percent
-	-	130,657	-	2,128	102,076	892	2.73%
1,493	1,493	130,657	-	1,333	102,076	355	1.09%
-	-	130,657	-	1,330	102,076	-	0.00%
135,736	81,354	130,657	16,271	1,330	102,076	17,652	53.95%
-	-	130,657	-	1,330	102,076	200	0.61%
69,593	66,169	130,657	13,234	2,128	102,076	4,997	15.27%
-	-	130,657	-	1,017	102,076	44	0.13%
54,044	49,664	130,657	9,933	2,128	102,076	8,159	24.94%
761	761	130,657	-	2,098	102,076	343	1.05%
-	-	130,657	-	1,328	102,076	76	0.23%
-	-	130,657	-	254	102,076	-	0.00%
						32,718	**100.00%**
40,285	35,840	104,861	-	2,128	81,923	4,459	14.64%
5,250	5,250	104,861	-	1,330	81,923	73	0.24%
6,822	6,822	104,861	-	1,328	81,923	384	1.26%
107,437	95,627	104,861	19,125	2,128	81,923	14,979	49.19%
399	399	104,861	-	1,330	81,923	177	0.58%
164,928	102,708	104,861	20,729	2,128	81,923	9,051	29.72%
		104,861			81,923	74	0.24%
-	-	104,861	-	254	81,923	52	0.17%
222	4	104,861	-	2,128	81,923	993	3.26%
-	-	104,861	-	678	81,923	48	0.16%
3,172	3,172	104,861	-	2,098	81,923	164	0.54%
						30,454	**100.00%**

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

Progressive Conservative Party of Ontario
May 7, 2015 Contest

Second Filing (July 8, 2015 to July 7, 2016)	Income	Expense	Surplus <Deficit>	Audit subsidy
	$	$	$	$
Christine Elliott	63,961	7,268	56,693	1,064
Lisa MacLeod	57,017	10,120	46,898	1,064
Monte McNaughton	150,715	147,232	3,483	1,064
Patrick Brown	705,751	39,906	665,845	1,064
Victor ("Vic") Fedeli	121,550	16,604	104,946	1,064

The Peoples Political Party
May 9, 2015 Contest

Second Filing (July 10, 2015 to July 9, 2016)	Income	Expense	Surplus <Deficit>	Audit subsidy
	$	$	$	$
Dwight McLean	-	-	-	1,064
Joanne Diplaros	-	-	-	1,064
John Martins	-	-	-	1,064

Appendix O: Late and Non-Filers

Late and Non-Filers Summary

Year	RTN	Required to File	RTF	Late	Non-Filer
2015	PCP LC	Contestants	5	2	0
2015	PEO LC	Contestants	3	1	0
2016	AR-10	Political Parties	21	5	1
2016	AR-1	Constituency Associations	566	65	6
2016	055 & 065 ByCR-4	Political Parties	20	6	0
2016	055 ByCR-3	Constituency Associations	6	3	0
2016	065 ByCR-3	Constituency Associations	5	1	0
2016	055 ByCR-1	Candidates	10	4	0
2016	065 ByCR-1	Candidates	11	3	1
2016	055 & 065 ByTPAR-1	Third Parties	1	0	0
2016	083 ByCR-4	Political Parties	18	4	0
2016	083 ByCR-3	Constituency Associations	3	1	0
2016	083 ByCR-1	Candidates	11	3	0
2016	083 ByTPAR-1	Third Parties	1	0	0
			681	**98**	**8**

Progressive Conservative Party of Ontario
May 7, 2015 Leadership Contest
Second Period Financial Statements due January 9, 2017
Number of Contestants Required to File - 5 | 2 - Late | 0 - Not Filed

Contestant name	Date received
Patrick Brown	24-Jan-17
Christine Elliott	15-Mar-17

The Peoples Political Party
May 9, 2015 Leadership Contest
Second Period Financial Statements due January 9, 2017
Number of Contestants Required to File - 3 | 1 - Late | 0 - Not Filed

Political Party	Date received
John J. Martins	20-Jan-17

2016 Annual Financial Statements – Constituency Associations

Due May 31, 2017

Number of Constituency Associations Required to File - 566 | 65 - Late | 6 - Not Filed

Party name	Electoral district	Date received
Green Party of Ontario	Brantford—Brant	19-Jul-17
	Cambridge	28-Jun-17
	Etobicoke—Lakeshore	28-Jun-17
	Kingston and the Islands	14-Aug-17
	Kitchener—Conestoga	08-Jun-17
	London West	30-Aug-17
	Nepean	19-Jun-17
	Niagara Centre	27-Jun-17
	Nickel Belt	**27-Jun-17**
	Perth—Wellington	**05-Jul-17**
	Scarborough—Rouge Park	22-Aug-17
	Toronto Centre	15-Jun-17
Ontario Liberal Party	Cambridge	15-Jun-17
	Don Valley East	02-Jun-17
	Essex	11-Jul-17
	Etobicoke Centre	06-Jun-17
	King—Vaughan	14-Jun-17
	Leeds—Grenville—Thousand Islands and Rideau Lakes	21-Jun-17
	London West	05-Jun-17
	Niagara West	06-Jun-17
	Oakville	19-Jul-17
	Parkdale—High Park	02-Jun-17
Ontario Liberal Party	Simcoe North	08-Jun-17
	Sudbury	01-Jun-17
	Thunder Bay—Atikokan	06-Jun-17
	Toronto Centre	02-Jun-17
	Waterloo	21-Jun-17
Ontario Libertarian Party	Barrie—Innisfil	14-Aug-17

Party name	Electoral district	Date received
New Democratic Party of Ontario	Brampton North	01-Aug-17
	Chatham-Kent—Leamington	09-Jun-17
	Don Valley West	25-Jul-17
	Etobicoke—Lakeshore	06-Jul-17
	Kanata—Carleton	02-Jun-17
	Kitchener—Conestoga	04-Jul-17
	Milton	07-Jul-17
	Peterborough—Kawartha	25-Jul-17
	Pickering—Uxbridge	25-Jul-17
	St. Catharines	14-Aug-17
	Sault Ste. Marie	22-Jun-17
	Scarborough—Agincourt	25-Jul-17
	Scarborough—Guildwood	14-Aug-17
	Spadina—Fort York	02-Jun-17
	Sudbury	18-Jul-17
	Toronto Centre	23-Jun-17
	Toronto—St. Paul's	02-Jun-17
	Wellington—Halton Hills	01-Aug-17
	Whitby	14-Aug-17

2016 Annual Financial Statements - Political Parties

Due May 31, 2017

Number of Political Parties Required to File - 21 | 5 - Late | 1 - Not Filed

Political Party	Date received
New Reform Party, Party and Assoc deregistered in Jan. 2016	Not Filed
Communist Party of Canada (Ontario)	09-Jun-17
Ontario Libertarian Party	19-Jun-17
Northern Ontario Heritage Party	14-Jun-17
The Peoples Political Party	07-Jul-17
Trillium Party of Ontario	08-Aug-17

Party name	Electoral district	Date received
Progressive Conservative Party of Ontario	Beaches—East York	11-Jul-17
	Brampton South	04-Jul-17
	Burlington	13-Jun-17
	Carleton	01-Jun-17
	Guelph	21-Jun-17
	Haliburton—Kawartha Lakes—Brock	07-Jun-17
	Hastings—Lennox and Addington	07-Jun-17
	Huron—Bruce	10-Jul-17
	Lambton—Kent—Middlesex	01-Aug-17
	Nepean	10-Jul-17
	Newmarket—Aurora	29-Jun-17
	Niagara Centre	27-Jul-17
	Northumberland—Peterborough South	06-Jul-17
	Parry Sound—Muskoka	02-Jun-17
	Pickering—Uxbridge	18-Aug-17
	Vaughan—Woodbridge	05-Sep-17
The Peoples Political Party	Scarborough—Agincourt	13-Jun-16
New Reform Party of Ontario	Brampton—Springdale* (deregistration in Jan. 2016)	**Not filed**
	Haldimand-Norfolk* (deregistration in Jan. 2016)	**Not filed**
	Huron—Bruce* (deregistration in Jan. 2016)	**Not filed**
	Mississauga East—Cooksville* (deregistration in Jan. 2016)	**Not filed**
	Ottawa South* (deregistration in Jan. 2016)	**Not filed**
	Ottawa—Vanier* (deregistration in Jan. 2016)	**Not filed**

2016 Scarborough-Rouge River By-election

September 1, 2016

Campaign Financial Statements - Political Parties

Due March 1, 2017

Number of Political Parties Required to File - 18 | 4 - Late | 0 - Not Filed

Political Party	Date received
New Democratic Party of Ontario	02-Mar-17
Ontario Libertarian Party	06-Mar-17
Party for People with Special Needs	28-Mar-17
Trillium Party of Ontario	27-Mar-17

Campaign Financial Statements - Constituency Associations

Due March 1, 2017

Number of Constituency Associations required to file - 3 | 1 - Late | 0 - Not Filed

Political Party	Date received
New Democratic Party of Ontario	08-Mar-17

Campaign Financial Statements - Candidates

Due March 1, 2017

Number of Candidates Required to File - 11 | 3 - Late | 0 - Not Filed

Political Party	Candidate	Date received
New Democratic Party of Ontario	Neethan Shan	**07-Mar-17**
Pauper Party of Ontario	John Turmel	02-May-17
Trillium Party of Ontario	Ania Krosinska	15-Mar-17

Advertising Reports – Third Party Advertisers

Due March 1, 2017

Number of Third Parties Required to File - 1 | 0 - Late | 0 - Not Filed

2016 Niagara West-Glanbrook and Ottawa-Vanier By-election

November 17, 2016

Campaign Financial Statements – Political Parties

Due May 17, 2017

Number of Political Parties required to file - 20 | 6- Late | 0 - Not Filed

Political Party	Date received
Canadian Constituents Party	30-Jul-17
None of the Above Party of Ontario	12-Jun-17
Northern Ontario Heritage Party	12-Jun-17
Ontario Libertarian Party	10-Jul-17
Ontario Moderate Party	04-Jul-17
The Peoples Political Party	23-Jun-17

055 Niagara West-Glanbrook Campaign Financial Statements - Constituency Associations

Due May 17, 2017

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

Political Party	Date received
Ontario Liberal Party	06-Jun-17
New Democratic Party of Ontario	18-May-17
Progressive Conservative Party of Ontario	30-May-17

055 Niagara West - Glanbrook Campaign Financial Statements - Candidates

Due May 17, 2017

Number of Candidates Required to File - 10 | 4 - Late | 1 - Not Filed

Political Party	Candidate	Date received
Canadian Constituents' Party	Arthur Smitherman	**19-Jul-17**
New Democratic Party of Ontario	Michael Thomas	**18-May-17**
Ontario Libertarian Party	Stefanos Karatopis	**10-Jul-17**
The Peoples Political Party (WTH)	Dwight McLean	**Dec 29, 2016 (due August 11, 2016)**

065 Ottawa-Vanier Campaign Financial Statements - Constituency Associations

Due May 17, 2017

Number of Constituency Associations required to file - 5 | 1 - Late | 0 - Not Filed

Political Party	Candidate	Date received
Progressive Conservative Party of Ontario	24-May-17	**19-Jul-17**

065 Ottawa-Vanier Campaign Financial Statements - Candidates

Due May 17, 2017

Number of Candidates Required to File - 11 | 3 - Late | 1 - Not Filed

Political Party	Candidate	Date received
Ontario Libertarian Party	Dean Harris	**14-Jul-17**
Pauper Party of Ontario	John Turmel	**30-May-17**
Progressive Conservative Party of Ontario	André Marin	**29-May-17**
Canadian Constituents' Party	Stephanie McEvoy	**Not Filed**

Advertising Reports – Third Party Advertisers

Due May 17, 2017

Number of Third Parties Required to File - 1 | 0 - Late | 0 - Not Filed

Appendix P: Accessibility Report for the Scarborough Rouge-River, Niagara West-Glanbrook and Ottawa-Vanier by-elections

***Election Act* section 67.2 accessibility reporting requirement – by-elections April 1, 2016 to March 31, 2017**

Scarborough Rouge-River
Niagara West-Glanbrook
Ottawa-Vanier

Requirements Section	Summary
67.2 (1) and (2) After every election, the CEO shall report on accessibility issues. The report is to be included in the election report or the next annual report.	The information below serves as the CEO's report on accessibility issues, as required under section 67.2 of the *Election Act*. The *Election Act* contains a number of accessibility-related provisions. The *Accessibility for Ontarians with Disabilities Act, 2005* also includes provisions that affect the accessibility of elections. Elections Ontario is required under the *Human Rights Code* and the *Charter* to deliver elections to Ontario voters and carry out our day-to-day operations in a manner that does not discriminate. Elections Ontario's mission is to uphold the integrity and accessibility of the electoral process and to manage elections in an efficient, fair and impartial manner. We embrace the accessibility principles outlined in our Accessible Customer Service policy, integrated Accessibility Standards Policy Directive and our Multi-Year Accessibility Plan. Those principles ensure that we provide goods and services in a manner that respects the dignity and independence of persons with disabilities and that they are integrated and provide an opportunity equal to others. To that end, we continue to integrate accessibility into our planning while we work to modernize and transform election service delivery. In the Scarborough Rouge-River by-election Elections Ontario implemented a successful technology-enabled staffing pilot model for advance polls. We went from a paper based poll process to an automated-ready process through the integration of technology. The goal was to reduce staffing and increase the accessibility of Ontario elections by expanding the availability of assistive voting technology. It also helped to lay the foundation to build modern services for electors allowing them to vote in the manner and means of their choosing.

Requirements Section	Summary
67.2 (1) (a) (i) Summary of accessible customer service feedback.	Elections Ontario welcomes customer service feedback from all Ontarians, including feedback about services provided to persons with disabilities. At each voting location, including returning offices and advance polls, customer service feedback forms and boxes are available. Poll officials check the boxes throughout voting to determine which issues can be resolved immediately and which should be responded to later. Some feedback is also provided verbally. Electors also contact Elections Ontario headquarters directly by email, mail or by phone to provide feedback. In the **Scarborough Rouge-River** by-election, it was found that 92 percent of electors said they would support the use of similar technology in future elections and 88 percent surveyed thought the process was easy. Some negative comments received were that there were line-ups at some advance poll voting locations. This was caused by the fact that administering the oath was not an automated process and took additional time.
67.2(1) (a) (ii) Response to feedback, including steps to respond to negative feedback.	As a result of the feedback provided about processes at advance polls voters and staff provided advice to Returning Officers regarding officers regarding ways of improving accessibility at voting locations in the future. There is a need for a fully automated process of issuing a ballot in advance polls which includes the oath, so that electors have a better and faster experience. All feedback will be taken into consideration as we prepare and plan for the 2018 election and future elections.

Requirements Section	Summary
67.2 (1) (b) Summary of Returning Officer accessibility reports	Returning Officers are committed to making elections as accessible as possible. Returning Officers described several aspects of election accessibility in the report they submitted following the three by-elections. • All staff were trained and certified to deliver services in an accessible manner. • Assistive devices were available for electors with disabilities, either proactively or on request, including assistive devices such as magnifiers, easy grip pens and ballot templates. • A feature of special ballot voting is the option to have a home visit, if the elector needs assistance because of a disability or inability to read or write and would experience unreasonable difficulty in visiting the returning office. Voters casted their ballots during home visits, and special ballot officers provided them with assistance such as reading the candidates' names out loud, assisting some in marking the ballot or providing assistive devices so the elector could more easily mark the ballot independently. • All locations met Elections Ontario's site accessibility standards. Some locations could be used as they were, while others required remediation such as ramps, beveled thresholds, mats, parking cones or signage to comply. Information Assistants were employed to ensure that locations were accessible to all electors. • Other accommodations were provided as needed, such as moving the ballot box to the curb. • Staff also took extra measures to provide accessibility for electors, such as providing documents or information in accessible formats, reading candidates' names to voters, promoting special ballot home visits in buildings with targeted populations, participating in additional training, and working with stakeholder groups.

Requirements Section	Summary
67.2 (1) (d) Summary of measures to address barriers to accessibility and other accessibility issues.	Elections Ontario is committed to preventing and removing barriers and has made significant progress to make elections more accessible. We have undertaken a number of measures to address barriers to accessibility and other accessibility issues as highlighted below: • Accessibility policies and plans • Accessibility Communication Standard Guide • Accessible feedback process • Alternative formats • Assistive devices at voting locations, e.g., magnifiers, easy grip pencils, Braille template for ballots • Assistive Voting Technology • Audio and large print versions of householder brochure • Ballot font size • Certificate to vote – transfers to another voting location • Closed caption advertising • Completion of MYAP 2011-2016 • Customer service and integrated accessibility standards training • Descriptive video • Employee accommodations • Homeless elector process • Interpreters • Moving the ballot box • Notices of disruption • Notice of Registration Card • Outreach program • Plain language communications • Radio advertising • Reimbursement for ASL Interpreters • Service animals • Special ballots: vote by mail • Special ballots: home visits • TTY for Deaf, Deafened and Hard of Hearing • Voting assistance from a friend or support person • Vote by mail and home visit voting • Voting locations in hospitals and other locations • Website that is accessible – WCAG 2.0, Level A • Workplace emergency response information

Requirements Section	Summary
67.2 (1) (e) Recommendations with respect to barriers that the CEO considers appropriate	As outlined in our *Strategic Plan 2013 to 2017*, Elections Ontario is committed to building modern services for Ontarians that put the needs of electors first. We intend to build on our past successes and strengths to improve Ontario's provincial electoral process. We need to ensure that our processes foster inclusiveness and that barriers are removed. Our goal is to work with our stakeholders to build an electoral process that provides Ontarians their choice of services that are delivered in a modern, accessible, safe, secure and transparent manner that protects the secrecy of the vote. As a result of the Scarborough-Rouge River by-election in which we piloted the use of a technology-enabled staffing model, the Chief Electoral Officer further recommended the adoption of technology in order to increase the accessibility of Ontario elections by expanding the availability of assistive voting technology. With the new model, elector experience was improved; electors were served by any available election official, instead of needing to wait in line at a specific poll. In addition, staffing requirements were reduced by 41 per cent. The automated model allows Elections Ontario to use our staff more efficiently, improve the elector experience and protect the integrity of the process. Since this by-election, these recommendations were adopted in Bill 45.

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