



Adapting to Changes for the 2022 Ontario General Election

2020–21
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

December 5, 2022

The Honourable Ted Arnott
Speaker of the Legislative Assembly
Room 180, Legislative Building, Queen's Park
Toronto, Ontario
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Dear Mr. Speaker:

It is my pleasure to submit the annual report covering the affairs of my office under the *Election Act* and *Election Finances Act* throughout the 2020-21 fiscal year.

This year, we continued to implement our plans for the 2022 general election even as we rapidly adjusted to the unprecedented challenges brought upon by the COVID-19 pandemic.

I am very proud of the dedication and flexibility my staff have shown in meeting our objectives in a timely manner, as they transitioned to working remotely.

Although the challenges arising from the pandemic had been atypical and complex, I remain fully confident in our ability to overcome these challenges to make sure the upcoming general election is administered successfully.

Sincerely,

A handwritten signature in black ink, reading 'Greg Essensa'.

Greg Essensa

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2020-21 in review: Reviewing our “readiness” during a global pandemic

Elections Ontario administers provincial elections as a non-partisan office of the Legislative Assembly of Ontario. Our duty is to ensure that provincial elections are “always ready” to be delivered in an efficient, fair, and impartial manner.

In the 2020-21 fiscal year, we remained steadfast in our duty, despite the new climate of uncertainty, anxiety, and isolation produced by the ongoing COVID-19 global pandemic. Although the pandemic added more layers of complexity to our state of readiness, like many other organizations, Elections Ontario quickly adapted to the new reality.

1.1 | The four-year cycle

Elections Ontario prepares for an election through a four-year cycle, with each year marking one phase of our preparations. In the first year, we review the previous election and in the fourth, we deliver a general election.

Year 1

Closing out and learning from the previous general election

Year 2

Planning the next election

Year 3

Implementing the plan for the next election

Year 4

Preparing and executing the election

As part of the third year of our cycle, we spent the 2020-21 fiscal year implementing our plans for the next general election.





2

Always ready

At Elections Ontario, our perennial mission is to uphold the integrity and accessibility of the electoral process while administering elections in a fair, efficient, and impartial manner.

Since 2013, we have continuously worked to modernize our systems and processes to better carry out our mission. In the 2020-21 fiscal year, we continued to make strides on the modernization front while quickly adjusting our operations to address unique challenges that emerged from the COVID-19 pandemic.

2.1 | Adapting to COVID-19

On March 17, 2020, just before the start of the 2020-21 fiscal year, the Province of Ontario declared a state of emergency in response to the COVID-19 pandemic.

Under a provincial order, we closed our offices and staff began working remotely. A full-time telework arrangement continued until August, when staff who were safely able to return to work did so on a rotating basis under Stage 3 of the province's *A Framework for Reopening our Province*.

On October 26, 2020, Toronto returned to a modified Stage 2 under the provincial framework and Elections Ontario staff transitioned back to full-time telework, except for critical roles that could not be done remotely.

Staff who returned to the office completed a COVID-19 screening questionnaire before entering the workplace. A mandatory masking policy was implemented, along with a suite of COVID-19 preventive site remediations, which included upgraded ventilation, physical distancing, plexiglass barriers, frequent surface disinfecting, hand sanitizer, and virtual meetings. In anticipation of increased staffing to support the general election, an additional facility was leased at 40 Ridgetop Road to accommodate physical distancing.

2.1.1 Tools

Due to operational changes made during the 2019-20 fiscal year as part of our ongoing modernization efforts, staff were able to seamlessly transition to telework with minimal impact to our deliverables.

For one, Elections Ontario piloted a 12-month telework program in the first quarter of the 2019-20 fiscal year to increase job satisfaction and performance. This pilot project proved to be a prescient move for Elections Ontario as it offered valuable insights and knowledge for the organization as we rapidly transitioned to a full-time telework schedule during the pandemic.

Moreover, Elections Ontario quickly migrated our enterprise office suite of productivity software to a web-based version that utilizes cloud computing technology, which allowed staff to easily upload, store and share their work. This change gave staff access to network files during the office closure, while supporting remote collaboration through web-based teleconferencing software.

The successful transition of our staff and tools for the teleworking environment during the pandemic made a compelling case for an expansion of the telework pilot program. The expanded telework program will now apply to all Elections Ontario staff and offer greater flexibility to work remotely once we return to the office full-time.

2.1.2 Communication

The new tools also helped us stay connected as we worked remotely. For one, our teleconferencing software made it easy to host live events for staff, including weekly town hall updates from the Chief Electoral Officer. These weekly meetings gave staff an opportunity to keep abreast of the progress of major projects, learn about Elections Ontario's COVID-19 response measures, express concerns, and participate in various committees within the organization.

The Chief Electoral Officer also took daily questions from staff and created video responses to provide greater insight into our operational activities.

The daily videos and weekly town halls shared essential information in advance of the election, bringing the Elections Ontario team together while we worked apart.

2.1.3 Offices

While staff were transitioning into a telework schedule, we upgraded our facilities by adding touchless faucets and doors, plexiglass dividers between desks, and new air filters to support improved air filtration and ventilation.

A new return-to-office committee was formed to develop a comprehensive plan to reintroduce staff back to the office through a phased approach. The plan is updated as provincial public health guidelines and COVID-19 case numbers change.

Due to our new tools and upgrades to the office, we remain as ready as ever to deliver an election when called upon.

2.2 | Looking to the future

Although the COVID-19 pandemic had a significant impact on our operational activities, we continued to modernize our service delivery. This year, we have developed a new 5-year strategic plan, introducing a digital strategy which lays the groundwork for creating a unified permanent register for both provincial and municipal elections. We have also expanded our toolkit by introducing a new field HR module and enhancing the interactive voting location tool.

2.2.1 Corporate objectives

One of our first significant undertakings for the fiscal year was establishing a set of corporate objectives for the organization. These captured upcoming or underway projects and initiatives and aligned them with the five strategic priorities in our 2019-2023 Strategic Plan.

As we adjusted to working remotely, these objectives proved invaluable, allowing us to keep track of ongoing work and monitor any pandemic-related impacts to timelines or deliverables. The objectives also helped us focus on our overall efforts, while giving staff insight into how their individual work was contributing to the broader delivery of the election. Most

importantly, the objectives supported the development of a strategic and forward-looking approach to our work, with an emphasis on transparency. As a result, several new initiatives are underway as we continue to modernize our processes.

2.2.2 Digital strategy

In the summer of 2020, Elections Ontario launched the development of a digital strategy to guide how technology will be used to streamline our various election operations. This process included a review of the different tools and platforms that we use to deliver an election.

This review helped us develop a holistic approach to technology—identifying which infrastructure components were already in place and what was still needed, including upgrades to the election management system. Components were grouped according to stakeholders and focused on identifying shared infrastructure that could be leveraged by the organization as a whole.

This approach also allowed us to use resources more effectively, and to present a more consistent and unified experience for electors, candidates, political parties and third parties.

Our digital strategy is focused on improving the tools that we use to prepare for an election and to simplify processes for voters. The fundamental tenets of the electoral system, including the secrecy and security of the vote, continue to be the key to our success.

2.2.3 Municipal voters lists

On October 1, 2020, with the passage of *Bill 204, Helping Tenants and Small Businesses Act, 2020*, Elections Ontario was entrusted with the

responsibility for maintaining and administering the preliminary list of electors for municipal elections.

This ground-breaking shift, which will come into effect in 2023, had been one of the key recommendations made to the Legislature by the Chief Electoral Officer following the 2018 general election. This change addresses one of the longstanding pain points for municipal clerks who manage municipal elections in their respective jurisdictions.

Currently, the Municipal Property Assessment Corporation (MPAC) is responsible for handling the identification and registration of all potential municipal, school board and District Social Services Administration Board electors in the province. MPAC oversees this task through collecting and collating elector information from various sources, including their own election registration portal called VoterLookup.ca. About a month prior to a municipal election or by-election, municipal clerks typically receive a preliminary list of eligible electors from MPAC, which they review and revise into a voters list for their respective jurisdictions.

Nevertheless, the accuracy of the preliminary list of electors had been a source of frustration for municipal clerks and other municipal stakeholders over the years. As noted in the Association of Municipal Managers, Clerks and Treasurers of Ontario's (AMCTO) position paper from April 2015 and a subsequent edition of the paper released in May 2019, the municipal stakeholders found that the amount of time and resources that they had to devote to rectify inaccuracies in the preliminary list have been growing over the years. AMCTO recommended that Elections Ontario be responsible for consolidating the municipal voters lists from its

Permanent Register of Electors for Ontario (PREO) which the government subsequently adopted.

With the passage of the legislation amendment, we began reaching out to 444 municipalities across the province and other municipal stakeholders such as AMCTO, the Association of Municipalities of Ontario (AMO), and the Ministry of Municipal Affairs and Housing, to better understand and plan for the work necessary to facilitate this legislative change.

Based on the feedback we have gathered, we anticipate a number of changes to our election management system, policies, and operations to incorporate new requirements for municipal voter eligibility into our permanent register. For example, Elections Ontario will need to determine how to reconcile municipal boundaries that do not coincide with provincial electoral boundaries in its mapping software.

In anticipation of these changes, a new division within Elections Ontario has been formed to specifically consult municipal stakeholders and implement operational changes associated with the legislative change.

2.2.4 Personalized voter communication

In line with our digital strategy and our continuous push to make voting easier in Ontario, Elections Ontario began the development of a mobile application that would provide personalized election information directly to the electors' smartphones. Today's electors expect information to be readily accessible and tailored to their needs. This mobile application is a recognition of this growing expectation.

Elections Ontario's application is being developed with a vision to provide electors with personalized information on when, where, and how to vote. The information we are looking to provide for electors will range from highly personalized information such as a digital voter information card (VIC), candidates in the elector's district, and the time and location details for advance polls, to more generalized information such as the ID documents all Ontarian electors should bring to the polls so they can vote.

2.2.5 Voting location tool

The introduction of ePoll books for the 2018 general election provided an unprecedented amount of data about elector traffic patterns at voting locations.

To store and analyze this data, we began in-house development of a new, interactive tool that can be used to review and assess traffic at each voting location across the province. Over the past year, the tool was expanded to include a modelling function, which can be used to predict foot traffic in future elections based on 2018 data.

This data analysis helped us identify key differences between urban, suburban, and rural voting location traffic patterns from the 2018 general election and supported the Chief Electoral Officer's recommendation to return to 10 days of flexible advance polls.¹

The tool will be used to inform Returning Officers as they select voting locations for the 2022 general election and allow us to serve Ontarians more effectively.

2.2.6 Field HR module

We also finalized the upgrades to the HR module for Returning Officers in our election management system, simplified how election official information is entered in the module, and updated the interface to match the overhauled system design.

The new module, which ensures better compliance with the timelines set by the *Employment Standards Act*, allows Returning Officers to complete and review payroll in a timely manner with automated calculations for vacation, overtime, and statutory payments. Returning Officers can also input payroll for pre-election activities directly using the module, which is a big departure from a past process that was heavily laden with paperwork.

As part of the development of the module, we have surveyed Returning Officers to gather their feedback on the upgrades. In all, the Returning Officers have found that the improved tool was more user-friendly and offered a more seamless user experience.

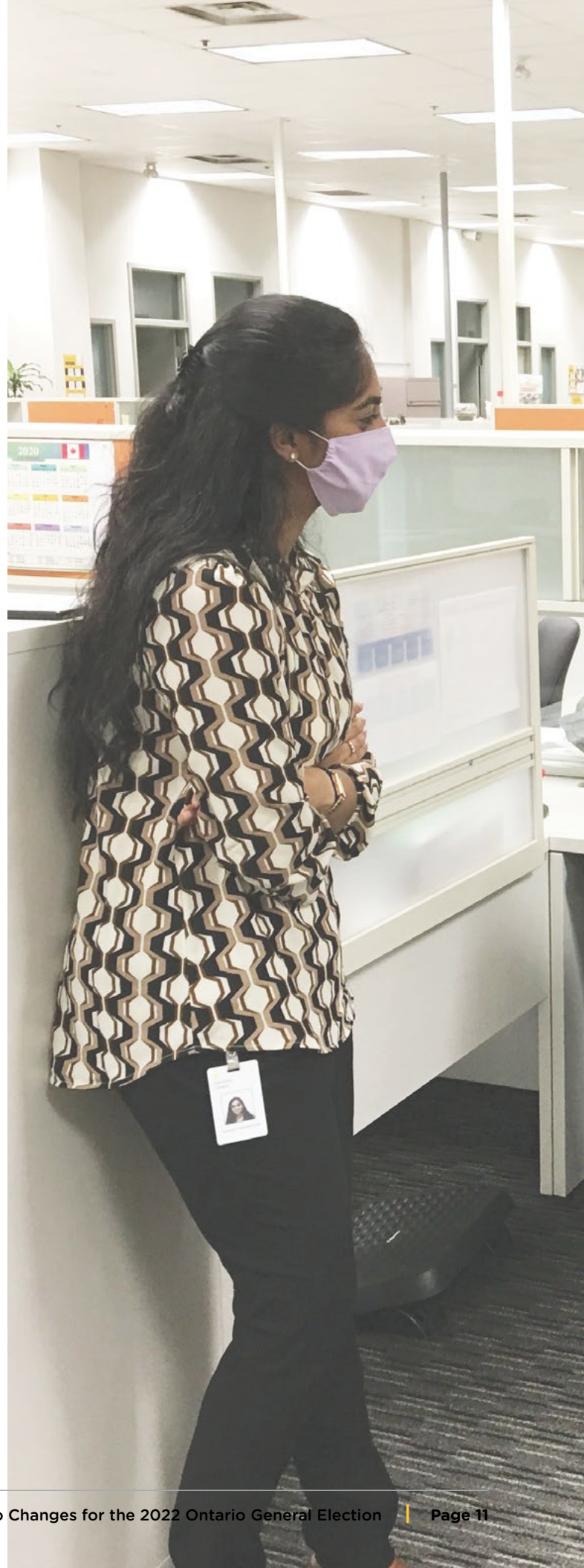
2.2.7 Multi-year accessibility plan

Every five years, Elections Ontario develops a multi-year accessibility plan with the input of community partners. This year, we continued to work towards the deliverables captured in our *2017-2021 Multi-Year Accessibility Plan*. We met virtually with our accessibility partners in October 2020 to ensure alignment of our objectives with the legislative requirements set out in the *Accessibility for Ontarians with Disabilities Act*.

¹ On April 19, 2021, the Government of Ontario passed the *Protecting Ontario Elections Act*, establishing 10 days of flexible advance polls.

Our partners include representatives from community organizations that work with people with disabilities. Each year, our meetings with these partners provide valuable insights as we work to remove barriers to voting. These representatives have been instrumental in helping us redesign and finalize the braille ballot template for the 2022 general election, based on feedback from the 2018 general election. The template continues to be available to all voters across all voting locations.

We have shifted to virtual meetings during the pandemic to continue working with our accessibility partners as we adapted to COVID-19. The theme of this year's meeting was on the public health outcomes and safety at the polls in the context of the pandemic. The representatives provided valuable guidance on screening rules at the polls, signage placement, and the types of face masks that would be helpful for some voters.





3

Preparing for the 2022 general election

While Elections Ontario was busy with the transition to telework in response to the pandemic and we made major progress on the multi-year strategic objectives in the 2020-21 fiscal year, the preparation for the general election continued to remain a top organizational priority.

3.1 | Planning for COVID-19

COVID-19 was declared a pandemic just over two years before Ontario's next general election. As we were already nearing the end of the second year of our four-year cycle, the implementation of the 2022 general election plan was well underway.

3.1.1 Impact assessment

We had approved the 2022 general election plan in 2019. In March 2020, faced with the reality of a global pandemic and many risks and uncertainties, we began to review the election plan to identify what changes should be made to facilitate a general election, or a by-election, during the pandemic.

We developed an impact assessment framework that was used to review each aspect of the election. This helped us determine potential

changes to the election plan, factoring in capacity restrictions at both head office and voting locations, and the new health and safety guidelines.

As a result of the framework and the impact assessments that each business unit at Elections Ontario undertook, we were able to establish a revised plan for the election within half the time it took to develop the original plan in 2019.

3.1.2 Legislative recommendations

On November 30, 2020, we submitted the *Special Report of the Chief Electoral Officer on Election Administration and the COVID-19 Pandemic* to the Legislative Assembly of Ontario. The report highlighted three areas of legislative change that the Chief Electoral Officer had previously recommended to make voting safer and easier during the pandemic, and to better serve voters in the future.

The three recommendations included:

- Extending the election calendar;
- Setting election day to a day when schools are not in session;
- Establishing 10 days of flexible advance polls.

Extending the election calendar would provide additional time for Elections Ontario to deliver materials and personal protective equipment to returning offices across the province. This is especially pertinent if the labour shortages in the transportation and logistics sectors continue to compound in the future. In addition, the extended election calendar would also assist Returning Officers in handling the challenges associated with signing leases for election venue owners (e.g. multi-unit residences, schools, and religious organizations) and recruiting election

officials who may be hesitant about working in a face-to-face setting. Finally, extensions to the election calendar would also improve electoral outcomes for the vote-by-mail program, as electors will have more time to apply for and return their ballots.

As recommended in the post-election reports of 2014 and 2018, Elections Ontario will continue to advocate for general elections to be held on a non-school day (e.g. weekends, spring breaks or Professional Activity days). Schools, as voting locations, have always been an integral part of delivering elections in this province due to their familiarity, accessibility, and availability in our communities.

However, parents, teachers and caregivers have long raised safety concerns about the use of schools as voting locations. The spread of COVID-19 has only heightened the sense of concern and unease from everyone. Although Elections Ontario will work with school boards and administrators to minimize the health and safety risks that the election may pose, the best way to protect students, school staff and parents would be by ensuring that elections occur when schools are not in session.

Finally, as evident in other jurisdictions that experienced elections during the pandemic, expanding early voting options have been effective at limiting large gatherings. Voters in provinces across Canada turned out for advance voting in record numbers as electors across the country chose to avoid the surge on election day. Extending the number of days for advance voting and allowing for more flexible polls would provide voters with increased opportunities to cast their ballots safely.²

2 On April 19, 2021, the Government of Ontario passed the *Protecting Ontario Elections Act*, establishing 10 days of flexible advance polls.

3.1.3 Office of the Chief Medical Officer of Health

We have been in contact with Ontario's Office of the Chief Medical Officer of Health (CMOH) since the beginning of the pandemic to receive guidance and to review our election plans. While we had previously worked with the CMOH's office on an ad hoc basis, this was the first time we established a long-term collaborative relationship.

With the support of the CMOH office's advisors, Elections Ontario created guidelines for headquarters staff, field staff and voting locations so that modifications could be made to our day-to-day operations to best protect election officials and voters.

We also followed the advice from the CMOH's team with regards to our return-to-office plan. The CMOH's advice that we have successfully incorporated includes best practices for mitigating risks in workplace settings like upgrading the office facilities with improved heating, ventilation, and air conditioning (HVAC) systems as well as the design of the return-to-office plan that is multi-pronged and multi-phased.

As the pandemic in Ontario evolves and as we inch closer to the election date, we will continue to work with the CMOH's office to ensure our processes and decisions remain compatible with provincial health and safety guidelines.

3.1.4 Virtual recruitment and training

As part of the ongoing election preparations, we hired new staff for our field offices across the province. This year, we onboarded 17 Regional Liaison Officers and 45 Returning Officers through a new, virtual hiring process. This hiring

process included the delivery of fully digital training programs to onboard and introduce these new hires to their respective teams and to familiarize the new hires on numerous election processes and tools they will be using during the election.

In line with this initiative, the Chief Electoral Officer's regular road tour meetings with Returning Officers and other returning office staff also went virtual. Despite these changes, the road tour meetings went smoothly and saw plenty of engagement and positive feedback from the Returning Officers.

Above all, the successes of these remote recruitment and training activities gave us the confidence and the know-how to develop and deliver fully virtual training sessions for thousands of election officials across the province (should an election be called during a pandemic). Furthermore, the virtual training and recruitment knowledge we have acquired during the pandemic can be leveraged to yield other benefits. For example, the virtual recruitment and training tools could be used to quickly recruit and train poll officials in remote communities where in-person training delivery is often difficult and costly.

3.2 | Streamlining electoral processes

Ahead of the 2020-21 fiscal year, we had approved and began implementing our plans for the 2022 general election. While our plan's focus had been centered around modifying our existing processes to adjust to the context of a prolonged global pandemic, we have also pushed ahead with making investments that would improve the efficiency of the electoral service delivery for many more years after the pandemic.

3.2.1 Vote-by-mail

The pandemic increased the public's awareness of, and interest in, voting by mail. Following the 2018 general election, we had already begun simplifying the vote-by-mail program to make it easier for voters and faster for staff to process.

Voters in Ontario can now apply online to vote by mail from the day after an election is called until the sixth day before election day. Our new web-based vote-by-mail application process eliminates the need for a paper form. With this online application, voters simply enter and submit their information through our website, and this allows our team at headquarters to mail out a ballot kit at the earliest possible opportunity.

Simplifying and streamlining the application process is imperative to the success of the vote-by-mail program in Ontario because Ontario's 29-day election calendar is one of the shortest in the country. Furthermore, because the vote-by-mail ballots must be received by 6 PM on election day for them to be counted, eliminating any potential bottlenecks in our service helps to ensure that everyone's free and fair access to vote is protected.

Early in the year, we also redesigned the vote-by-mail kit to be more machine-friendly. This change allows us to automate more aspects of the voting kit preparation process, which in turn, ensures that the kits can be distributed as quickly as possible.

In addition, with electronic tabulators now automating the ballot counting process, we have decided to decentralize the counting of the vote-by-mail ballots to each electoral district.

Alongside these technological advancements, we have made other changes to our election infrastructure, such as consolidating the Special Ballot Officer and Returning Office Revision Assistant positions at returning and satellite offices. With improvements to our eRegistration process and an increased integration of our technological tools, it was only fitting to integrate the job functions into a single position.

In preparation for the 2022 general election, we will continue to identify more ways to improve the efficiency and effectiveness of the vote-by-mail process while improving the integrity and security of the vote. Certainly, the Chief Electoral Officer's recommendation to extend our election calendar will be one of the ways to improve the outcomes of the vote-by-mail process.

3.2.2 New staffing model

This year, we decided to expand the use of the "bank teller" staffing model to election day polls, a model previously used at advance polls. Under our bank teller model, the roles of the Deputy Returning Officer (i.e. poll official who issues ballots to those who have brought VICs) and the Revision Deputy Returning Officer (i.e. poll official who issues ballots to those who do not have a VIC or to those who are looking to revise or add their information to the permanent register) are merged into a single position.

This change means that voters coming to any of Elections Ontario's voting places will be served by the first available election official. This change should facilitate a more efficient allocation of our polling officials across the electoral district and could help with the management of elector traffic on the polling day.

The bank teller model also has another distinct advantage in that this model can better accommodate the physical distancing requirements imposed by the public health authorities. Since one election official can potentially handle multiple services alone, each election official could be assigned to their own tables at the polls and the tables could be better spread out across the space to further increase the physical distances between each person on site.

3.2.3 Materials

As we continue to increase the use of ePoll books and its capabilities, various physical materials we send out to election officials will no longer be essential to our election delivery. After the 2018 general election, we undertook an extensive review of the materials sent to election officials during an electoral event and we developed a plan to reduce materials that are obsolete.

This year, we began to implement the reduction plan by merging our forms and incorporating them into our ePoll book software. For polls using technology, this will result in an estimated decrease of over 60% in materials, bringing the total material load from approximately 5 million pieces of goods in 2018 to 2 million pieces in the 2022 general election.

Going forward, one set of materials will be provided to the Supervising Deputy Returning Officer at each voting location, while the Deputy Returning Officers will have a single information booklet at their tables. These changes will cut down on unused materials and, if an election takes place during the pandemic, limit the items passed between election officials and voters.

3.3 | The Voting Technology Sharing Program

We administer the Voting Technology Sharing Program (VTSP) under Ontario's *Election Act*, which allows us to lease voting equipment to electoral management bodies across Canada. Voting equipment includes the ePoll books and vote tabulators initially procured for the 2018 general election. Leasing the equipment recognizes the value of the initial investment in the technology and allows for cost recovery as the equipment is shared with other election administrators.

During the 2020-21 fiscal year, we leased equipment to 6 provincial/territorial electoral management bodies and 2 municipalities in Ontario, recording \$397,946 in revenue, which will be returned to the Consolidated Revenue Fund. We continue to maintain the voting equipment as part of our ongoing readiness and in support of electoral management bodies across the country.



Election Finances Act

Under the *Election Finances Act*, the Chief Electoral Officer oversees the registration of Ontario's political parties, constituency associations, nomination contestants, candidates, leadership contestants and third-party advertisers. The Chief Electoral Officer also investigates and reports on any apparent contraventions of the *Election Act* and *Election Finances Act* to the Attorney General.

To ensure that political entities comply with provincial legislation, we provide handbooks, hold information sessions, and undertake other education efforts.

4.1 | Filings

Political parties and constituency associations are required to submit financial statements to Elections Ontario, which we review for compliance with the *Election Finances Act*. Delays in filing hinder our ability to review the work and can also delay the payment of campaign subsidies. For the 2020 annual financial statements, there were 48 late filers and 2 non-filers. To view detailed information about late and non-filers as of August 2022 for events that took place in 2020-2021, please see Appendix K.

4.1.1 Political Entity Portal

To simplify the filing process for these political entities, we developed a new application that would allow parties and constituency associations to file their financial statements online.

The new Political Entity Portal launched in time for political entities to file returns from the 2020 by-elections in Orléans and Ottawa—Vanier, ahead of the deadline for the 2020 annual financial statements. In all, 67 per cent of the 2020 annual financial statements were filed through the Political Entity Portal.

The new portal has made it easier for parties and constituency associations to file their returns and has simplified the review process.

4.2 | Subsidies

Elections Ontario pays out campaign expense subsidies to qualifying parties and their candidates following an election.

We also subsidize the cost of auditing financial statements and pay out quarterly allowances to qualifying political parties and constituency associations.

4.2.1 Campaign subsidies

Elections Ontario is responsible for reimbursing each candidate who receives at least 5 per cent of the popular vote with 20 per cent of certain campaign expenses. We also pay campaign subsidies to parties whose candidates receive at least 15 per cent of the popular vote. The party subsidy is calculated by multiplying the number of people entitled to vote by \$0.05 in each electoral district where the party received at least 15 per cent of the vote.

In the 2020-21 fiscal year, we paid \$65,681 in campaign expense subsidies to eligible candidates and political parties. These totals are not wholly related to elections held in this fiscal year, as they include subsidies from previous years that are currently being paid out.

4.2.2 Audit subsidies

Financial statements submitted by political entities must be audited. Elections Ontario is responsible for subsidizing the cost of the audit by paying the auditor the lesser of either the total auditor's fee or an indexed amount. The amount is indexed annually, starting January 1, 2017. This year, \$641,472 in audit subsidies were processed.

For audits performed between January 1, 2020, and December 31, 2021, the maximum audit subsidy amounts are as follows:

Maximum audit subsidies for 2020 and 2021	2020	2021
	\$	\$
Registered political party audit subsidy	1,685	1,695
Registered constituency association audit subsidy	843	847
Registered candidate audit subsidy	1,404	1,412
Registered leadership contestant audit subsidy	1,124	1,130
Registered nomination contestant audit subsidy	1,124	1,130

4.2.3 Quarterly allowances

Elections Ontario also pays quarterly allowances to eligible political parties and constituency associations.³ Four political parties qualified for quarterly allowances during the 2020-21 fiscal year:

- Green Party of Ontario
- New Democratic Party of Ontario
- Ontario Liberal Party
- Progressive Conservative Party of Ontario

A total of \$11,898,007 in quarterly allowances were paid to qualifying political parties for this fiscal year.

³ On April 19, 2021, the *Protecting Ontario Elections Act* passed, extending quarterly allowances for political parties and constituency associations until December 31, 2024, and amending the rate to 2017 levels.

In addition, \$2,897,204 in quarterly allowances were paid to 496 eligible constituency associations from eight political parties.

4.3 | Registration

In the 2020-21 fiscal year, 10 new constituency associations registered with Elections Ontario and seven were deregistered. In addition, one new political party (the New Blue Party of Ontario) was registered by the petitioning process under the *Election Finances Act*, and no political parties were deregistered. We also maintained the registration information of 23 political parties and 675 constituency associations.

4.3.1 Managing complaints

Between April 1, 2020, and March 31, 2021, Elections Ontario received 15 complaints. All 15 complaints were closed when it was determined that no statute infringement had taken place.

The majority of complaints we received during this period related to matters outside the jurisdiction of Elections Ontario.

The following table provides a breakdown of the complaints we received.

4.3.2 Number and type of complaints received

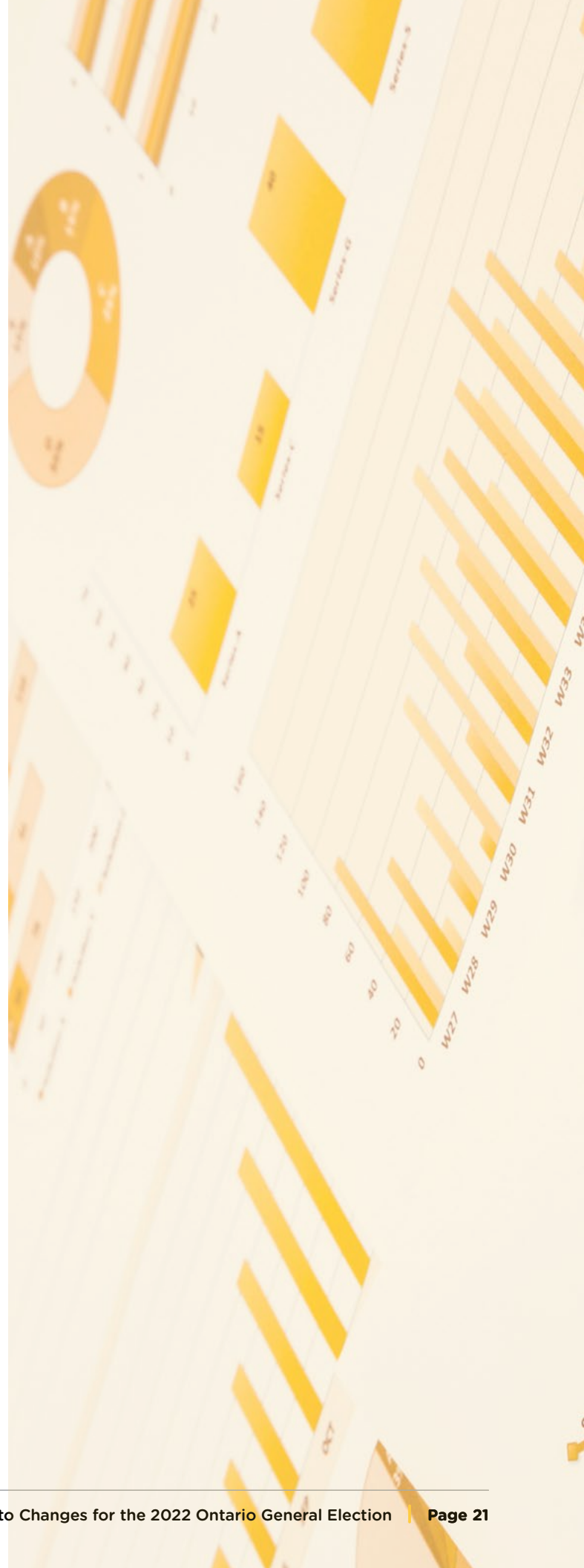
Number of complaints received	Type of complaints received (Section and Act)	Status open	Status closed
11	Various matters outside of Elections Ontario's jurisdiction	0	11
1	Violation of Identification Requirements for Advertising (S.22(5) <i>Election Finances Act</i>)	0	1
1	Violation of contribution limit for political parties (S.18(1) <i>Election Finances Act</i>)	0	1
1	Collusion to exceed the third-party spending limit (S.37.10.1(3)(a) <i>Election Finances Act</i>)	0	1
1	Failure to report contributions by leadership contestant (S.34.1(3) <i>Election Finances Act</i>)	0	1

4.3.3 Referrals to the Ontario Ministry of the Attorney General

Section 4.0.2 of the *Election Act* and clause 2(1)(g) of the *Election Finances Act* requires the Chief Electoral Officer to report any apparent contraventions of those Acts to the Ontario Ministry of the Attorney General. The Ministry may refer the matter to the police for investigation and prosecution. When Elections Ontario's investigations are complete, or if a matter has been referred to the Ministry, the Chief Electoral Officer reports on the investigations in his next report tabled with the Legislative Assembly.

Between April 1, 2020, and March 31, 2021, the Chief Electoral Officer referred one matter regarding an apparent contravention of the *Election Finances Act* to the Ontario Ministry of the Attorney General. An organization had conducted political advertising during an election period without registering as a third-party advertiser with Elections Ontario, an apparent contravention of Section 37.5 of the *Election Finances Act*. The three complaints that informed this referral were received in April 2019.

Elections Ontario is not a prosecuting agency. Once matters are referred, the Ministry of the Attorney General may then refer the matter to the police for investigation and prosecution. The consent of the Chief Electoral Officer is required before any charge can be laid under either statute. The Chief Electoral Officer received no requests for consent between April 1, 2020, and March 31, 2021.





5

Recommendations

Elections Ontario continues to make recommendations to improve electoral processes as part of our vision to build modern services that put the needs of voters first.

Recommendations for improvements to Ontario's electoral processes are included within this section. Additional recommendations for administrative and technical adjustments can be found in Appendix B.

5.1 | Key recommendations from the Chief Electoral Officer

The following three key recommendations address areas where current legislation presents significant challenges to the delivery of an election. These critical areas for improvement

should be prioritized by the Legislative Assembly to ensure Elections Ontario can deliver on its mandate.

5.1.1 Establish a single address authority

The Chief Electoral Officer recommends that Elections Ontario or another government body establish a single Ontario address authority.

Ontario's 444 municipalities are responsible for creating and maintaining address information for their jurisdiction. Delegating this authority to municipalities works at a local level but, as each municipality implements its own naming convention, the system creates address inconsistencies when aggregated across the province. Naming conventions may also vary within municipalities that have not set their own standards. The accumulation of address inconsistencies presents significant challenges for organizations and businesses that rely on precise address information to deliver goods and services to the province.

Municipalities feed their address information to major service providers, including telecommunication, utilities and emergency services providers, Canada Post, and the Municipal Property Assessment Corporation. Most of these organizations adjust address information to suit their own purposes.

Individuals may also inadvertently contribute to address inconsistencies by using personal address variations, which are often based on historical addresses.

The overall effect is a system that produces unreliable address information, especially in rural areas where address descriptors, such as postal codes, often apply to large geographic areas. As the primary administrator of the Permanent Register of Electors in Ontario, Elections Ontario receives voter address information from a variety of these sources.

Elections Ontario recommends that Ontario centralize address standards under a single authority, which would be responsible for ensuring the consistent application of these standards across the province. Harmonizing

one address per location, resolving duplicate addressing within the same municipality, and assigning geo-codes to addresses would help all organizations in the province that rely on addresses.

The address authority would also act as the sole source for any agency that requires address information. Most importantly, individual citizens would be better served by clear and consistent address information.

An effective quality-assurance process has many benefits:

- **An address authority means a better list and a better election.** If an address authority is established and standards are adopted across the province, the number of addresses that cannot be accurately located will decrease.
- **Consistent addressing in Ontario.** Elections Ontario is not the only organization struggling with the variability in addressing. Ministries and government services, primary service providers, and private-sector businesses are all affected. As our economy digitizes, discrepancies in local addressing impedes business.
- **Reduced government spending on address-data management.** Currently, several bodies within the government have their own processes for collecting, maintaining, and updating addressing data. A single address authority would help reduce the duplication of costs across ministries, agencies, and businesses.

5.1.2 Extend the election calendar

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

The Chief Electoral Officer considers a 29-day election calendar to be insufficient to ensure the delivery of a successful election that meets the expectations of Ontario's voters.

Most Canadian provinces have longer election calendars than Ontario, with the average calendar ranging from 29 to 36 days. At the federal level, the election calendar is at least 36 days.

In 2018, Elections Ontario experienced significant logistical challenges in providing more days and ways for Ontarians to vote due to the length of the election calendar. Due to the increase in the number of electoral districts for the 2018 general election, more materials needed to be prepared and distributed. From the need to deploy materials across the province to the increased number of nominated candidates, the already tight turnaround times have become increasingly challenging to manage.

Returning Officers also faced challenges administering the election in the allotted time. An extended election calendar would give Returning Officers the flexibility they need to ensure a smooth and seamless voting experience.

5.1.3 Set election day to a day when schools are not in session

The Chief Electoral Officer recommends that the *Election Act* be amended to set an election day that is not a school day (e.g. a weekend day or school holiday).

Schools are foundational to running elections. They are among the most familiar and convenient locations for voting because they can be found in almost every residential neighbourhood in Ontario, and because they often meet accessibility standards.

Setting election day to a day when school is not in session would provide voters with easier access to schools and eliminate security costs typically incurred by Elections Ontario to help keep children safe.

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

5.2 | Additional recommendations for legislative change from the Chief Electoral Officer

5.2.1 Schedule the redistribution of Ontario's electoral district boundaries

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

Ontario is the only province in Canada without a regularly scheduled process for reviewing electoral districts and boundaries. Regular updates and a scheduled process for conducting reviews and adjustments to the electoral map to reflect population growth and demographic changes are essential to the democratic process. The right to effective representation is protected by the *Canadian Charter of Rights and Freedoms*. Without a regular review process, Ontarians face a greater risk of ineffective representation.

Ontario's population is projected to grow by 30.2 per cent, or almost 4.3 million people, over the next 24 years, with significant regional differences. A regular and scheduled process for reviewing and adjusting electoral boundaries would account for these changes through a transparent process that aligns with standard practices for other electoral management bodies in Canada.

Most importantly, this would ensure that effective representation for all Ontarians is better maintained in the future.

5.2.2 Subject political parties to Ontario's privacy laws

The Chief Electoral Officer recommends that political parties be subject to privacy laws.

Political parties are building sophisticated databases of voter information, increasing privacy concerns. Canadian privacy commissioners and ombudsmen are increasingly calling for political parties to be subject to privacy laws to provide oversight of such practices.

In her 2017 annual report, the Information and Privacy Commissioner of Ontario called for regulation and oversight of the province's political parties. This report highlighted the privacy, ethical and security concerns of big data practices and the digital tools used by political parties.

The Chief Electoral Officer recommends that Ontario follow the Information and Privacy Commissioner's recommendations to expand the Commissioner's oversight to political parties.

5.2.3 Change the close of nominations for by-elections to align with general elections

The Chief Electoral Officer recommends that the close of nominations for by-elections be aligned with the close of nominations for general elections.

Candidates seeking office in an Ontario election or by-election must register with Elections Ontario before the close of nominations. Until nominations close, the list of candidates for an election or by-election cannot be considered final. However, the close of nominations is different for by-elections and general elections.

Currently, nominations for by-elections close on the third Thursday after the election is called. During a general election, nominations close on the second Thursday after the writs are issued. However, by-election and general election writ periods are the same length. This creates confusion for both parties and candidates, who must register with Elections Ontario before this date. It is also challenging for voters, who receive a final list of candidates at varying times in the election calendar, depending on the type of electoral event.

The *Election Statute Law Amendment Act, 2016* introduced standing nominations, allowing candidates to submit their registration to the Chief Electoral Officer at any time before the writ is issued. As standing nominations give candidates considerably more time to submit their registration, the extended deadline for by-elections is no longer necessary.

The Chief Electoral Officer recommends that the close of nominations be set to the second Thursday after the day the writ is issued for both by-elections and general elections. This will simplify the election calendar and eliminate confusion for both candidates and voters.

5.2.4 Allow 16- and 17-year-olds to work as poll officials in certain roles

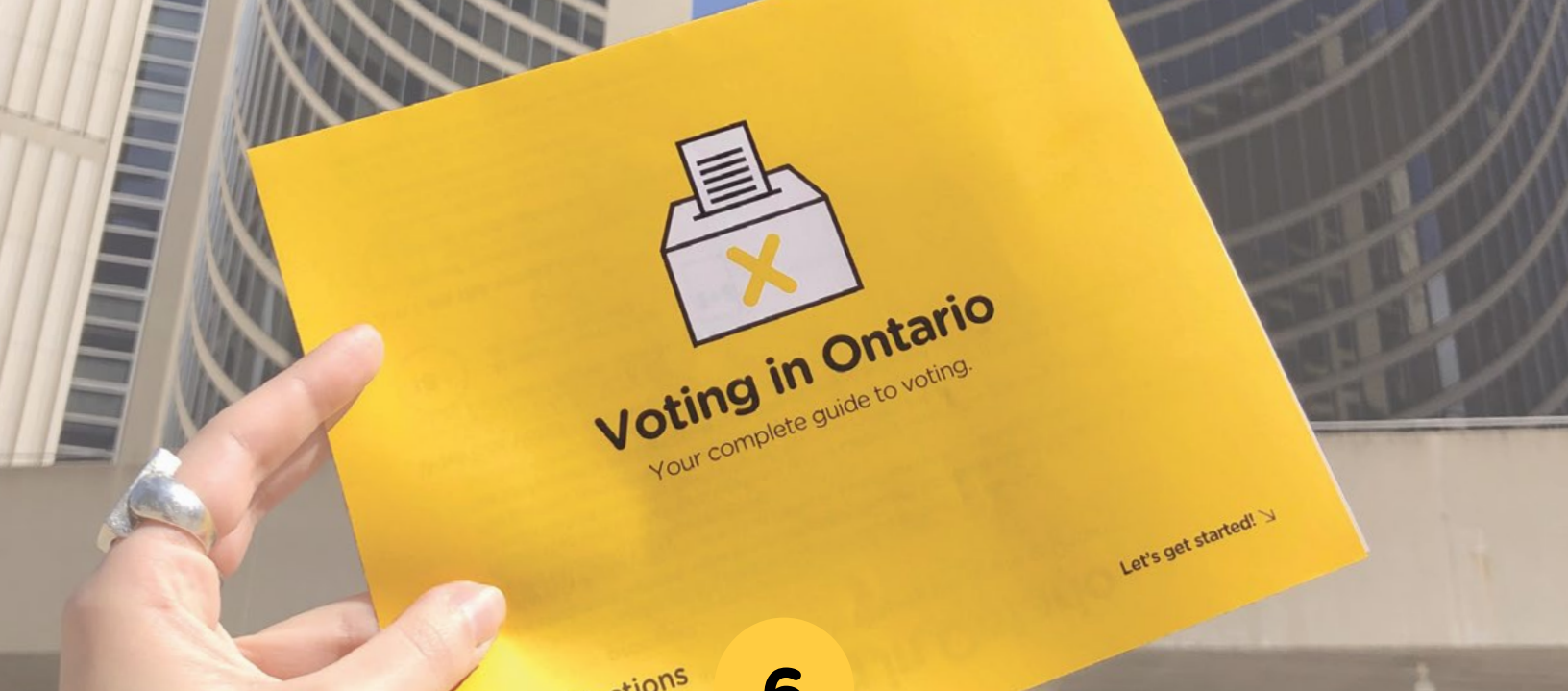
The Chief Electoral Officer recommends that 16- and 17-year-olds be permitted to work as poll officials in certain roles.

On election day, Elections Ontario becomes one of the largest employers in the province, hiring tens of thousands of workers for a single day. The introduction of technology in the polls reduced the number of staff required to administer an election but finding enough people to work as poll officials remains essential to ensuring the smooth delivery of an election.

Under the *Election Act*, only someone qualified to vote in an Ontario election can serve as a poll official. That is, they must be a Canadian citizen, a resident of Ontario and at least 18 years of age. However, other electoral management bodies in Canada allow 16- and 17-year-olds to participate in the electoral process as poll officials.

The Chief Electoral Officer recommends allowing 16- and 17-year-olds to work as poll officials in roles that do not involve issuing a ballot. This would engage them in the electoral process at an earlier age, while also increasing staffing flexibility.





6

Looking ahead to 2022 and beyond

Elections Ontario's current mandate requires us to be ready to deliver an election whenever it is called upon. With this in mind, it is crucial for the organization to create a harmony between the need to experiment and innovate and the need to safeguard the core values upon which this 100-year-old organization was founded.

The 2020-21 fiscal year will be characterized by the abrupt and extraordinary challenges that arose from an unprecedented global pandemic. The pandemic has drastically altered how we work as a team and how we respond to public health issues while ensuring the successful delivery of an election.

Still, the pandemic experience has also provided us with ample opportunities to weave more technological innovations into our infrastructure, core business processes, and human resources. Whether we are developing a mobile application to provide electors with personalized voter information or introducing an online registration component to the vote-by-mail program,

we have made leaps towards delivering a truly modern service that meets the expectations of Ontario's voters.

The 2020-21 fiscal year also represented a year of encountering new challenges that lie beyond the pandemic and the 2022 general election. For one, we will be working tirelessly to build a comprehensive and accurate combined register for all eligible electors in Ontario. Moreover, we will be working to develop more long-term collaborative relationships with entities who have had little to no contact with Elections Ontario in the past.



Office of the Chief Electoral Officer *Election Act*

**Financial statements
for the year ended March 31, 2021**

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 November 2, 2022.

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

November 2, 2022



INDEPENDENT AUDITOR'S REPORT

To the Chief Electoral Officer And to the Speaker of the Legislative Assembly of Ontario

Opinion

I have audited the financial statements of the Office of the Chief Electoral Officer under the *Election Act* (the Office), which comprise the statement of financial position as at March 31, 2021, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office as at March 31, 2021, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Office in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance 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.

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

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

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Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Toronto, Ontario
November 2, 2022



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

Office of the Chief Electoral Officer — *Election Act*

Statement of financial position

as at March 31, 2021

	2021	2020
	\$	\$
Financial assets		
Cash	10,000,000	10,000,000
Accounts receivable (Note 4)	580,585	877,031
	10,580,585	10,877,031
Liabilities		
Accounts payable and accrued liabilities (Note 5)	2,222,149	1,492,266
Accrued employee benefits obligation (Note 6B)	1,060,713	1,248,119
Due to the Province of Ontario (Note 3)	7,297,723	8,136,646
	10,580,585	10,877,031
Net financial assets	—	—
Non-financial assets		
Tangible capital assets (Note 7)	24,151,518	29,204,094
Prepaid expenses	666,395	354,189
	24,817,913	29,558,283
Accumulated surplus	24,817,913	29,558,283

Commitments (Note 10)

See accompanying notes to financial statements.

Approved by:



Chief Electoral Officer

Office of the Chief Electoral Officer — *Election Act*

Statement of operations and accumulated surplus for the year ended March 31, 2021

	Budget 2021 (Note 11)	Actual 2021	Actual 2020
	\$	\$	\$
Expenses			
Fee expenses			
Returning officer	719,100	26,903	376,965
Recruitment officers	50,100	208	45,192
Automation co-ordinators	30,300	207	20,320
Resource staff	96,600	39	65,092
Supervising deputy returning officers	108,600	—	57,836
Other assistants	71,100	—	41,323
Other election officers	57,000	—	21,195
Area managers	900	—	13,626
Revising agents	3,900	—	5,594
Poll revision assistants	—	—	4,086
Training officers	39,000	—	15,629
Election clerk	110,700	—	76,353
	1,287,300	27,357	743,211
Operational expenses			
Salaries and employee benefits (Note 6)	15,256,800	11,736,762	11,757,820
Office equipment and rentals	5,726,300	4,709,884	4,794,132
Contract and other temporary help	3,863,800	4,402,171	2,339,275
Information systems and consulting services	10,940,500	4,292,306	4,702,723
Head office rent, maintenance and security	1,668,400	1,535,245	1,542,160
Election forms and supplies	2,155,700	1,256,991	379,656
Legal	650,000	647,578	395,895
Telephone, mail and shipping	978,100	420,818	853,729
Training and other expenses	953,900	416,453	148,760
Management consulting services	250,000	112,526	21,045
Advertising	294,300	85,083	208,464
Travel	255,200	2,324	61,717
Notice of enumeration cards	13,500	—	21,070
List of electors	11,100	—	12,010
Poll and returning office rentals	69,900	—	189,346
	43,087,500	29,618,141	27,427,802
Amortization expense and loss on disposal			
Amortization expense – tangible capital assets	—	7,500,897	7,430,409
Loss on disposal of capital assets	—	142,221	3,563
Total expenses	44,374,800	37,288,616	35,604,985
Revenue			
Consolidated Revenue Fund (CRF) (Note 3)	44,374,800	32,548,246	30,177,186
Leasing revenue	—	397,946	584,229
Other revenues	—	261	23,574
Less: Leasing and other revenues returned to CRF	—	(398,207)	(607,803)
Total revenue	44,374,800	32,548,246	30,177,186
Annual deficit	—	(4,740,370)	(5,427,799)
Accumulated surplus, beginning of year	—	29,558,283	34,986,082
Accumulated surplus, end of year	—	24,817,913	29,558,283

See accompanying notes to financial statements.

Office of the Chief Electoral Officer — *Election Act*

Statement of changes in net financial assets for the year ended March 31, 2021

	Budget 2021 (Note 11)	Actual 2021	Actual 2020
	\$	\$	\$
Annual deficit	—	(4,740,370)	(5,427,799)
Acquisition of tangible capital assets	—	(2,590,542)	(2,114,321)
Amortization of tangible capital assets	—	7,500,897	7,430,409
Loss on disposal of tangible capital assets	—	142,221	3,563
Acquisition of prepaid expense	—	(666,395)	(354,189)
Use of prepaid expense	—	354,189	462,337
Increase/(decrease) in net financial assets	—	—	—
Net financial assets, beginning of year	—	—	—
Net financial assets, end of year	—	—	—

See accompanying notes to the financial statements.

Office of the Chief Electoral Officer — *Election Act*

Statement of cash flows

for the year ended March 31, 2021

	2021	2020
	\$	\$
Operating transactions		
Accumulated deficit	(4,740,370)	(5,427,799)
Loss on disposal of capital assets	142,221	3,563
Amortization of tangible capital assets	7,500,897	7,430,409
Accrued employee benefits obligation	(187,406)	195,715
Changes in non-cash working capital		
Accounts receivable	296,446	(410,166)
Prepaid expenses	(312,206)	108,148
Accounts payable	729,883	(697,178)
Due to Province of Ontario	(838,923)	911,629
Cash provided by operating transactions	2,590,542	2,114,321
Capital transactions		
Purchase of tangible capital assets	(2,590,542)	(2,114,321)
Cash applied to capital transactions	(2,590,542)	(2,114,321)
Increase/(decrease) in cash	—	—
Cash, beginning of year	10,000,000	10,000,000
Cash, end of year	10,000,000	10,000,000

See accompanying notes to financial statements.

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2021

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 no by-elections administered during the year ended March 31, 2021.

Salaries and employee benefits for the Chief Electoral Officer and for permanent staff of Elections Ontario are not defined as election fees and expenses under the *Election Act* but these expenses have been included in these financial statements to give the reader a full picture of the expenses of Elections Ontario.

Elections Ontario also administers the *Election Finances Act*, for which separate financial statements are produced.

2. Significant accounting policies

A) Basis of accounting

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

B) Revenue recognition

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

Revenue from leasing of tabulators and e-poll books is recognized as it is earned under the contractual agreement. Other revenue is recognized in the period it relates to. Leasing and other revenue returned to the Consolidated Revenue Fund is recognized when earned.

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	3-8 years
Furniture and equipment	5 years
Election equipment	5-10 years
Leasehold improvements	remaining term of the lease

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

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2021

2. Significant accounting policies (continued)

Tangible capital assets are written down when conditions indicate that they no longer contribute to Elections 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 liabilities include cash, accounts receivable, accounts payable and accrued liabilities, and due to the Province of Ontario which are recorded at cost.

Elections Ontario does not use derivative financial instruments.

F) Prepaid expenses

Prepaid expenses, such as software licenses, are charged to expense over the period expected to benefit from it.

G) Accrued employee benefits obligation

Accrued employee benefits obligation include severance and banked vacation entitlements. The obligation is recognized when earned by eligible employees.

H) 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 fees, expenses and revenue during the reporting period. Items requiring the use of significant estimates include the useful life of tangible capital assets and accrued employee benefits obligation.

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

3. Sources of funds

Under the *Elections Act*, the Province of Ontario (Province) pays the 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, 2021 was \$10,000,000 (2020 – \$10,000,000). The Due to Province

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2021

3. Sources of funds (continued)

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

	2021	2020
	\$	\$
Accounts receivable – Leasing program	219,106	383,612
HST receivable	289,405	450,005
Other receivables	72,074	43,414
	580,585	877,031

As at March 31, 2021, Elections Ontario did not have any accounts receivable that were past due or impaired.

5. Accounts payable and accrued liabilities

	2021	2020
	\$	\$
Operational expenses payable and accruals	1,134,188	801,585
Payroll and benefits accruals	1,074,819	683,547
Fees payable	12,966	3,987
Provincial taxes payable	176	3,147
	2,222,149	1,492,266

Operational expenses payable and accruals relate largely to normal business transactions with third-party vendors and are subject to standard commercial terms.

Payroll and benefits accruals include salaries, vacation entitlements, and other employee benefits.

Fees payable relates to returning officers and other persons for services performed under the *Election Act*.

Provincial taxes payable arise as a result of the leasing program.

6. Employee future benefits

A) Pension benefits

Elections Ontario's full-time employees participate in the Public Service Pension Fund (PSPF), which is a defined benefit pension plan for employees of

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2021

6. Employee future benefits (continued)

the Province and many provincial agencies. The Province, which is the sole sponsor of the PSPF, determines Elections 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 Elections Ontario.

Elections Ontario's annual payments of \$1,028,900 (2020 – \$932,600), are included in salaries and employee benefits costs in the Statement of Operations and Accumulated Surplus.

B) Accrued employee benefits obligation

Obligation for post employment benefits includes severance and banked vacation entitlements earned by eligible employees. The liability and costs for the year 2021 are determined using the projected benefit method pro-rated on services and management's best estimate assumptions.

Significant assumptions used to determine the accrued employee benefits obligation are as follows:

- discount rate of 1.39%;
- estimated average years to retirement of 4.33 years; and
- salary escalation of 3.5%.

The costs for the year amounted to \$327,600 (2020 – \$254,200) 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:

	2021	2020
	\$	\$
Total liability for post employment benefits	1,216,100	1,281,073
Less: Due within one year and included in accounts payable and accrued liabilities	155,387	32,954
Accrued employee benefits obligation	1,060,713	1,248,119

C) Other non-pension post-retirement benefits

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

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2021

7. Tangible capital assets

	Computer hardware and software	Software in development	Furniture and equipment	Election equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$	\$
Cost						
Opening balance, April 1, 2020	38,397,867	840,786	1,020,379	34,283,717	1,175,584	75,718,333
Additions	2,426,952	125,139	19,688	—	18,763	2,590,542
Disposals	(3,680,036)	(123,750)	—	—	—	(3,803,786)
Transfer from software in development	717,036	(717,036)	—	—	—	—
Closing balance, March 31, 2021	37,861,819	125,139	1,040,067	34,283,717	1,194,347	74,505,089
Accumulated amortization						
Opening balance, April 1, 2020	30,462,143	—	939,563	14,009,088	1,103,445	46,514,239
Amortization	1,787,337	—	31,246	5,644,361	37,953	7,500,897
Disposals	(3,661,565)	—	—	—	—	(3,661,565)
Closing balance, March 31, 2021	28,587,915	—	970,809	19,653,449	1,141,398	50,353,571
Net book value, March 31, 2021	9,273,904	125,139	69,258	14,630,268	52,949	24,151,518

	Computer hardware and software	Software in development	Furniture and equipment	Election equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$	\$
Cost						
Opening balance, April 1, 2019	37,427,612	—	997,914	34,283,717	1,156,732	73,865,975
Additions	1,232,218	840,786	22,465	—	18,852	2,114,321
Disposals	(261,963)	—	—	—	—	(261,963)
Closing balance, March 31, 2020	38,397,867	840,786	1,020,379	34,283,717	1,175,584	75,718,333
Accumulated amortization						
Opening balance, April 1, 2019	29,036,328	—	894,747	8,364,727	1,046,428	39,342,230
Amortization	1,684,215	—	44,816	5,644,361	57,017	7,430,409
Disposals	(258,400)	—	—	—	—	(258,400)
Closing balance, March 31, 2020	30,462,143	—	939,563	14,009,088	1,103,445	46,514,239
Net book value, March 31, 2020	7,935,724	840,786	80,816	20,274,629	72,139	29,204,094

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2021

7. Tangible capital assets (continued)

The majority of the tangible capital assets are related to the Election Management System (EMS). At the end of March 31, 2021, the total capitalized cost for EMS is \$34,779,000 (2020 – \$36,863,000), of which \$4,296,000 (2020 – \$4,805,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*.

The total net book value as of March 31, 2021 for the EMS is \$7,777,000 (2020 – \$6,987,000), of which \$1,006,000 (2020 – \$1,151,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*. Management utilizes this system to administer event related activities.

8. Related party transactions

Elections Ontario is controlled by the Province and is therefore a related party to other organizations that are controlled by or are subject to significant influence by the Province. In 2021, the transactions with related parties were:

- 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.
- The Ministry of Finance provides information technology and other services provided by the Province's Guelph Data Centre. In 2021, these costs amounted to \$835,200 (2020 –

\$1,614,000), of which \$3,700 (2020 – \$13,900) was allocated to the *Election Finances Act*.

- The Legislative Assembly of Ontario provides payroll administration services to the Office at no charge.
- Other related party transactions are described in Note 6.

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 due to their nature.

It is management's opinion that Elections Ontario is not exposed to significant liquidity or credit risk arising from its financial instruments.

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2021

10. Lease commitments

Elections Ontario has lease agreements for two office locations in Scarborough (51 Rolark Drive ending May 31, 2025, and 44 Rolark Drive ending May 31, 2024) and one location in Toronto (ending on August 31, 2025). 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:

	\$
2022	1,314,900
2023	1,343,400
2024	1,350,200
2025	1,261,300
Thereafter	229,000
	5,498,800

11. Budgeted figures

The budget related to salaries and benefits is approved by the Board of Internal Economy. The remaining budget is approved by the Chief Electoral Officer. The budget as presented is prepared on a cash basis, whereas the actual results are accounted for on an accrual basis.

Following are the adjustments required to restate the budget using Canadian public sector account standards.

	2021
	\$
Expenditures	
Approved by the Board of Internal Economy	14,572,100
Approved by the Chief Electoral Officer	29,802,700
Original approved budget	44,374,800
Less: Capitalized expenditures	(3,452,277)
Add: Amortization of tangible capital assets	7,507,780
Less: Changes in accrued expenditures	183,773
Budgeted expenses restated using Canadian Public Sector Accounting Standards	48,614,076

12. Reconciliation to Public Accounts Volume 1 basis of presentation

The Office of the Chief Electoral Officer – *Election Act* expenses in Volume 1 of the Public Accounts of Ontario 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 expenditures paid after late

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2021

12. Reconciliation to Public Accounts Volume 1 basis of presentation (continued)

April 2021. A reconciliation of total expenses reported in Volume 1 to the total expenses reported in these financial statements is as follows:

	2021	2020
	\$	\$
Election administration	11,563,683	11,549,851
Statutory appropriation	20,592,211	18,726,264
Total expenses per Volume 1	32,155,894	30,276,115
Purchase of tangible capital assets	(2,590,542)	(2,114,321)
Amortization of tangible capital assets	7,500,897	7,430,409
Write-down of tangible capital asset	142,221	3,563
Change in accrued expenses	80,146	9,219
	5,132,722	5,328,870
Total expenses per Statement of Operations and Accumulated Surplus	37,288,616	35,604,985

13. Comparative figures

Certain comparative figures have been reclassified to conform to the current basis of the financial statement presentation.

Office of the Chief Electoral Officer *Election Finances Act*

**Financial statements
for the year ended March 31, 2021**

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 November 2, 2022.

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

November 2, 2022



INDEPENDENT AUDITOR'S REPORT

To the Chief Electoral Officer

And to the Speaker of the Legislative Assembly of Ontario

Opinion

I have audited the financial statements of the Office of the Chief Electoral Officer under the *Election Finances Act* (the Office), which comprise the statement of financial position as at March 31, 2021, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office as at March 31, 2021, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Office in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance 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.

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

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

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Auditor's Responsibilities for the Audit of the Financial Statements

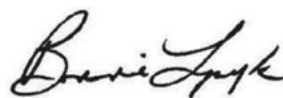
My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Toronto, Ontario
November 2, 2022



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

Office of the Chief Electoral Officer — *Election Finances Act*

Statement of financial position

as at March 31, 2021

	2021	2020
	\$	\$
Financial assets		
Accounts receivable – Consolidated Revenue Fund	2,678,525	1,152,513
Accounts receivable – due from Elections Ontario	1,817	—
	2,680,342	1,152,513
Liabilities		
Accounts payable and accrued liabilities (Note 3)	2,517,639	901,003
Accrued employee benefits obligation (Note 4B)	162,703	251,510
	2,680,342	1,152,513
Net financial assets	—	—
Non-financial assets		
Tangible capital assets (Note 5)	2,132,240	2,142,050
Prepaid expenses	1,048	317,844
Accumulated surplus	2,133,288	2,459,894

Commitments (Note 9)

See accompanying notes to financial statements.

Approved by:



Chief Electoral Officer

Office of the Chief Electoral Officer — *Election Finances Act*

Statement of operations and accumulated surplus for the year ended March 31, 2021

	Budget 2021 (Note 10)	Actual 2021	Actual 2020
	\$	\$	\$
Expenses			
Administrative and operating			
Salaries and employee benefits (Note 4)	2,020,700	1,687,484	1,709,391
Professional fees	799,300	502,046	764,951
Office supplies and expenses	107,600	62,087	76,105
Office rent	58,800	47,087	50,563
Telephone, mail and shipping	19,500	8,890	17,352
Other	5,000	3,950	4,900
Amortization	—	259,060	179,285
	3,010,900	2,570,604	2,802,547
Subsidies (Note 6)			
Campaign expenses			
– candidates	160,000	1,484	127,016
– parties	60,000	(26,706)	26,732
Audit fees			
Annual returns			
– constituency associations	567,700	1,141,873	552,645
– parties	38,800	43,070	40,837
Campaign returns			
– candidates	281,100	1,447	21,564
– parties	182,100	(23,162)	38,125
– constituency associations	23,700	540	10,088
Leadership contestants	16,900	9,782	20,076
Quarterly allowances			
– constituency associations	3,003,000	3,192,679	3,012,834
– parties	11,899,600	12,682,832	13,173,600
	16,232,900	17,023,839	17,023,517
Total expenses	19,243,800	19,594,443	19,826,064
Less: Anonymous and excess contributions received (Note 2)	1,000	20,076	83,348
Net expenses	19,242,800	19,574,367	19,742,716
Revenue			
Consolidated Revenue Fund – voted appropriation (Note 2)	19,242,800	19,247,761	20,963,183
Annual (deficit)/surplus	—	(326,606)	1,220,467
Accumulated surplus, at beginning of year	—	2,459,894	1,239,427
Accumulated surplus, end of year	—	2,133,288	2,459,894

See accompanying notes to financial statements.

Office of the Chief Electoral Officer — *Election Finances Act*
Statement of changes in net financial assets
for the year ended March 31, 2021

	Budget 2021 (Note 10)	Actual 2021	Actual 2020
	\$	\$	\$
Annual (deficit)/surplus	—	(326,606)	1,220,467
Acquisition of tangible capital assets	—	(249,250)	(1,088,669)
Amortization of tangible capital assets	—	259,060	179,285
Acquisition of prepaid expense	—	316,796	(311,083)
Increase/(decrease) in net financial assets	—	—	—
Net financial assets, beginning of year	—	—	—
Net financial assets, end of year	—	—	—

See accompanying notes to financial statements.

Office of the Chief Electoral Officer — *Election Finances Act*

Statement of cash flows

for the year ended March 31, 2021

	2021	2020
	\$	\$
Operating transactions		
Annual (deficit)/surplus	(326,606)	1,220,467
Amortization of tangible capital assets	259,060	179,285
Accrued employee benefits obligation	88,807	(37,818)
	21,261	1,361,934
Changes in non-cash working capital		
Accounts receivable - Consolidated Revenue Fund	1,526,012	(3,414,440)
Accounts receivable - due from Elections Ontario	1,817	(31,705)
Accounts payable and accrued liabilities	(1,616,636)	3,483,963
Prepaid expenses	316,796	(311,083)
	227,989	(273,265)
Cash provided by operating transactions	249,250	1,088,669
Capital transactions		
Purchase of tangible capital assets	(249,250)	(1,088,669)
Cash applied to capital transactions	(249,250)	(1,088,669)
Increase/(decrease) in cash	—	—
Cash, beginning of year	—	—
Cash, end of year	—	—

See accompanying notes to financial statements.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2021

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, leadership contestants, and nomination contestants for purposes of monitoring compliance with contribution and expenditure limits established by the Act. The Chief Electoral Officer also pays subsidies and allowances to eligible recipients as provided for under the Act. There were no General Elections or by-elections, or leadership contests and there were fifty-seven nomination contests administered during the year ended March 31, 2021.

2. Significant accounting policies

A) Basis of accounting

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

B) Revenue recognition

Provincial funding

The Office is funded through an annual voted appropriation from the Province of Ontario (Province). Eligible expenses and asset acquisitions under the Act are paid by the Office and are reimbursed out of the Consolidated Revenue Fund to the maximum of the voted appropriation.

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

Anonymous and excess contributions

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

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2021

2. Significant accounting policies

(continued)

C) Expense recognition

Administrative and operating

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

Subsidies and allowances

Campaign expense subsidies and audit fee subsidies for campaign returns are recorded in the fiscal year in which the election was held. Nomination contestant audit fee subsidies are recorded in the fiscal year for which the returns are filed. 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 for political parties, constituency associations, and candidate and leadership contests are written off when the return to which the subsidy accrual relates to is more than three years old from the financial statement date.
- Campaign expense subsidies are reviewed for write-off on an individual basis and are written off when the probability of payment is low.

Allowances 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.

D) Tangible capital assets

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

Computer hardware and software	3-8 years
Furniture and equipment	5 years
Leasehold improvements	remaining term of the lease

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

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

E) Financial instruments

The Office's financial assets and liabilities include accounts receivables, accounts payable and accrued liabilities which are recorded at cost.

The Office does not use derivative financial instruments.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2021

2. Significant accounting policies (continued)

F) Accrued employee benefits obligation

Accrued employee benefits obligations include severance and banked vacation entitlements. The obligation is recognized when earned by eligible employees.

G) Measurement uncertainty

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

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

3. Accounts payable and accrued liabilities

	2021	2020
	\$	\$
Subsidies and allowances payable	2,286,905	765,429
Administrative and operating liabilities	28,011	76,743
Payroll and benefits accruals	202,723	58,831
	2,517,639	901,003

The subsidies and allowances payable include 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. Payroll and benefits accruals include salaries, vacation entitlements, and other employee benefits.

4. Employee future benefits

A) Pension benefits

The Office's full-time employees participate in the Public Service Pension Fund (PSPF), which is a defined benefit pension plan for employees of the Province and many provincial agencies. The Province, which is the sole sponsor of the PSPF, determines the Office's annual payments to the fund. As the sponsors are responsible for ensuring that the pension fund is financially

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2021

4. Employee future benefits

(continued)

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 \$109,000 (2020 - \$109,900), are included in salaries and employee benefits costs in the Statement of Operations and Accumulated Surplus.

B) Accrued employee benefits obligation

Obligation for post employment benefits include legislated severance and banked vacation entitlements earned by eligible employees. The liability and costs for the year are determined using the projected benefit method pro-rated on services and management's best estimate assumptions.

Significant assumptions used to determine the accrued employee benefits obligation are as follows:

- discount rate of 1.39%;
- estimated average years to retirement of 4.33 years; and
- salary escalation of 3.5%.

The costs for the year amounted to \$51,425 (2020 - \$37,818) 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 Statement of Financial Position as accrued employee benefits obligation, less any amounts payable within one year, which is included in accounts payable and accrued liabilities, as follows:

	2021	2020
	\$	\$
Total liability for post employment benefits	254,095	251,510
Less: Due within one year and included in accounts payable and accrued liabilities	91,392	—
Accrued employee benefits obligation	162,703	251,510

C) Other non-pension post-employment benefits

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

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2021

5. Tangible capital assets

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$
Cost					
Opening balance, April 1, 2020	4,795,059	1,086,404	58,828	46,511	5,986,802
Additions	249,250	—	—	—	249,250
Disposals	(549,055)	—	—	—	(549,055)
Transfer from software in development	1,086,404	(1,086,404)	—	—	—
Closing balance, March 31, 2021	5,581,658	—	58,828	46,511	5,686,997
Accumulated amortization					
Opening balance, April 1, 2020	3,739,413	—	58,828	46,511	3,844,752
Amortization	259,060	—	—	—	259,060
Disposals	(549,055)	—	—	—	(549,055)
Closing balance, March 31, 2021	3,449,418	—	58,828	46,511	3,554,757
Net book value, March 31, 2021	2,132,240	—	—	—	2,132,240

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$
Cost					
Opening balance, April 1, 2019	4,792,794	—	58,828	46,511	4,898,133
Additions	2,265	1,086,404	—	—	1,088,669
Closing balance, March 31, 2020	4,795,059	1,086,404	58,828	46,511	5,986,802
Accumulated amortization					
Opening balance, April 1, 2019	3,560,128	—	58,828	46,511	3,665,467
Amortization	179,285	—	—	—	179,285
Closing balance, March 31, 2020	3,739,413	—	58,828	46,511	3,844,752
Net book value, March 31, 2020	1,055,646	1,086,404	—	—	2,142,050

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2021

5. Tangible capital assets (continued)

The majority of the tangible capital assets are related to the in-house enhancements of the Election Management System (EMS). At the end of March 31, 2021, the total capitalized cost for EMS is \$34,779,000 (2020 – \$36,863,000), of which \$4,296,000 (2020 – \$4,805,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*.

The total net book value as of March 31, 2021 for the EMS is \$7,777,000 (2020 – \$6,987,000), of which \$1,006,000 (2020 – \$1,151,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*. Management utilizes this system to administer event related activities.

6. Subsidies and allowances

A) Subsidies

The campaign expenses subsidy noted below are effective from January 1, 2021 to December 31, 2021 (and January 1, 2020 to December 31, 2020). Amounts are indexed annually and will occur on January 1, 2022:

- Candidate campaign expenses subsidy is provided to every registered candidate who receives at least 5% of the popular vote in an electoral district:
 - The reimbursed amount is the lesser of 20% of the candidate's campaign expenses or 20% of the allowable maximum campaign expenditure limit of \$1.36 (2020 – \$1.35) per eligible voter.
 - Candidates in designated northern electoral districts may receive an additional \$9,887 (2020 – \$9,831).
 - Campaign expenses subsidy is provided 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.
- The audit fees subsidy is provided to the following returns filed between January 1, 2021 to April 18, 2021 (and January 2020 to December 31, 2020):
- Annual and campaign returns of each registered constituency association – to a maximum of \$847 (2020 – \$843).
 - Annual and campaign returns of each registered party – to a maximum of \$1,695 (2020 – \$1,685).
 - Campaign returns of each candidate – to a maximum of \$1,412 (2020 – \$1,404).
 - Leadership contest period returns of each leadership contestant – to a maximum of \$1,130 (2020 – \$1,124).

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2021

6. Subsidies and allowances (continued)

- Nomination contest period returns of each nomination contestant – to a maximum of \$1,130 (2020 – \$1,124). Only nomination contestants who either accepted at least \$10,000 in contributions or incurred expenses of at least \$10,000 during a nomination contest period are required to file an audited contest period return.

In April 2021, Bill 254, *Protecting Ontario Elections Act, 2021* received Royal Assent. Audited returns are required when at least \$10,000 in contributions are accepted or incurred expenses of at least \$10,000 during the reporting period. Nomination contestants are no longer required to file a nomination contest period return. All audit fees for returns filed after April 19, 2021 was increased to a maximum of \$2,000 per return (will not be subject to annual indexation).

B) Allowances

The quarterly allowance rates and amounts noted below are effective from January 1, 2021 until April 19, 2021 (and January 1, 2020 to December 31, 2020). Annual indexation for the constituency associations' quarterly allowance amount will occur on January 1, 2022. With the passing of the Bill 254, *Protecting Ontario Elections Act, 2021* in April 2021, quarterly allowance amounts increased and are scheduled to end on December 31, 2024.

- 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 \$0.452 (2020 – \$0.552) 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 (2020 – \$6,600) 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

The Office is controlled by the Province and is therefore a related party to other organizations that are controlled by or are subject to significant influence by the Province. In 2021, the transactions with related parties were:

- The Office of the Chief Electoral Officer provides certain administrative services such as accounting, human resources, and information technology support needed to administer the *Act* at no charge.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2021

7. Related party transactions

(continued)

- The Office of the Chief Electoral Officer provides office space needed to administer the *Act*. In 2021, these costs amounted to \$47,100 (2020 – \$50,600) and are included in Office rent on the Statement of Operations.
- The Ministry of Finance provides information technology and other services provided by the Province's Guelph Data Centre. In 2021, these costs amounted to \$3,700 (2020 – 13,900), and are included in Professional fees on the Statement of Operations.
- The Legislative Assembly of Ontario provides payroll administration services to the Office at no charge.
- Other related party transactions are described in Note 3 and 4.

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 not exposed to credit risk as the accounts receivable balance is due 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

Annual charges by the Office of the Chief Electoral Officer for office rent are based on the square footage occupied. The amounts for future lease commitments related to space needed to administer the *Act* are as follows:

	\$
2022	51,500
2023	50,800
2024	51,000
2025	51,000
Thereafter	8,500
	212,800

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to financial statements

for the year ended March 31, 2021

10. Budget

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

	2021
	\$
Expenditures	
Original approved budget	19,242,800
Less: Capitalized expenditures	(268,200)
Add: Amortization of tangible capital assets	259,060
Add: Changes in accrued expenditures	1,842,808
Budgeted expenses restated using Canadian Public Sector Accounting Standards	21,076,468

11. Reconciliation to Public Accounts Volume 1 basis of presentation

The Office's Statement of Expenses presented in Volume 1 of the Public Accounts of Ontario was prepared on a basis consistent with the accounting policies followed for preparation of the Estimates submitted for approval to the Board of Internal Economy, under which purchases of tangible capital assets are expensed in the year of acquisition rather than being capitalized and amortized over their useful lives.

Volume 1 also excludes the accrued subsidies and administrative and operating expenses paid after late April 2021. A reconciliation of total expenses reported in Volume 1 to the net expenses reported in these financial statements is as follows:

	2021	2020
	\$	\$
Total expenses per Volume 1	17,692,042	24,428,573
Purchase of tangible capital assets	(249,250)	(1,088,669)
Amortization of tangible capital assets	259,060	179,285
Change in accrued subsidies	1,521,475	(3,577,323)
Change in accrued administrative expenses	351,041	(199,150)
	1,882,326	(4,685,857)
Net expenses per Statement of Operations and Accumulated Surplus	19,574,368	19,742,716

12. Comparative figures

Certain comparative figures have been reclassified to conform to the current basis of the financial statement presentation.

Appendix A: Organizational overview

The Chief Electoral Officer of Ontario is an independent officer of the Legislative Assembly of Ontario, appointed under the province's *Election Act*.

Elections Ontario, under the Chief Electoral Officer, is responsible for administering 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.

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

Vision

Elections Ontario will build modern services for Ontarians that put the needs of voters first.

Mission

Elections Ontario will uphold the integrity and accessibility of the electoral process and manage elections in an efficient, fair, and impartial manner.

Mandate

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

Appendix A:

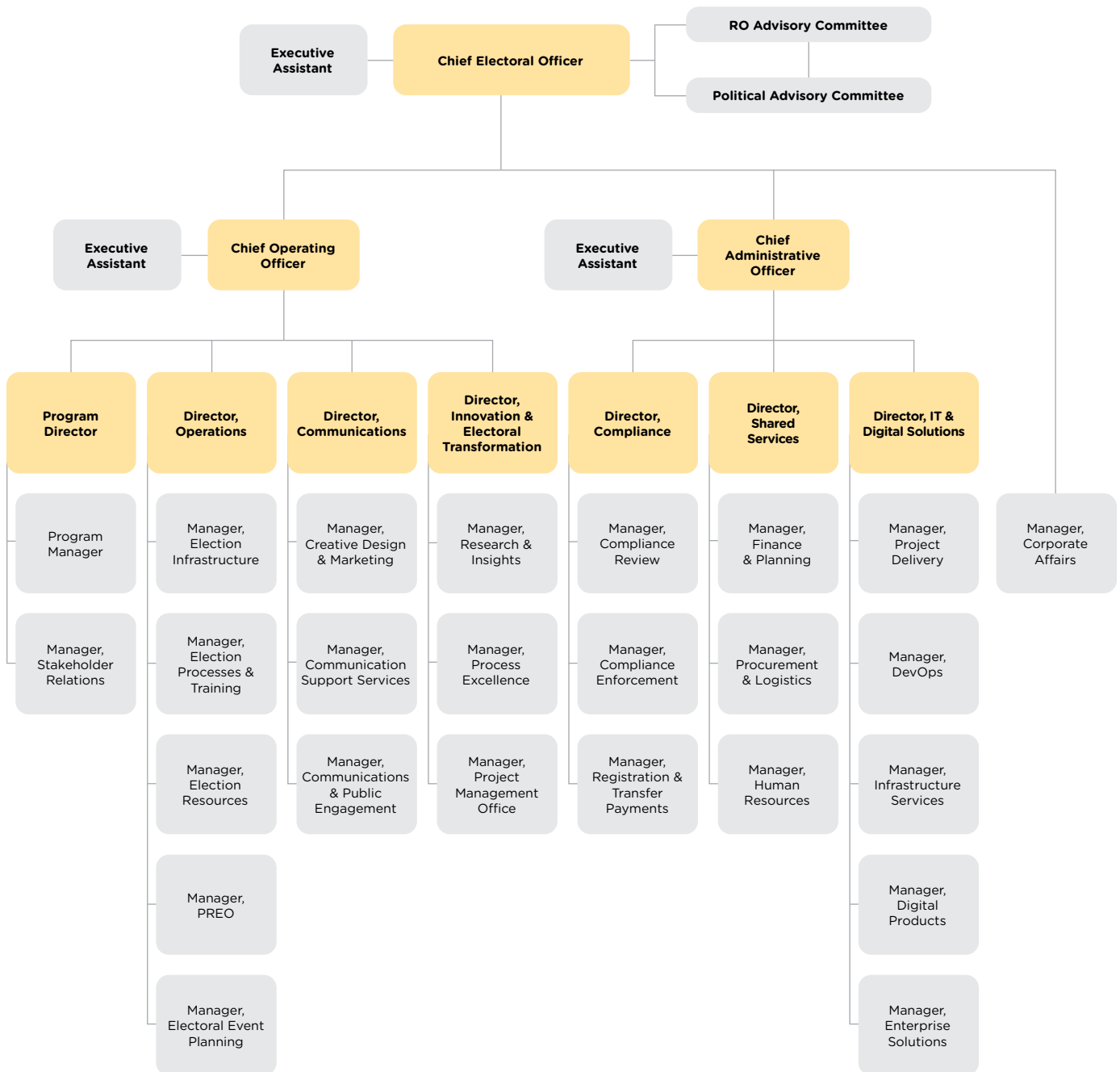
Organizational overview (continued)

Elections Ontario, in support of the Chief Electoral Officer, is responsible for the following:

Under the <i>Election Act:</i>	Under the <i>Election Finances Act:</i>
• Administering the electoral process in general elections and by-elections; • Maintaining the Permanent Register of Electors for Ontario; • Maintaining a register of electors who temporarily reside outside Ontario; • Maintaining a provisional register of 16- and 17-year-olds; • Testing new voting equipment, vote-counting equipment and alternative voting methods; • Conducting public education on the electoral process; • Investigating and reporting apparent contraventions; and • Recommending administrative reforms.	• Overseeing the registration and financial activities of political parties, constituency associations, candidates, leadership contestants, nomination contestants and third-party advertisers; • Online publishing of financial statements for the people and entities governed by the <i>Act</i>, including the lists of contributors who contribute in excess of \$100; • Online publishing of real-time disclosure of contributions received by political parties and leadership contestants; • Reviewing financial statements to ensure compliance with the <i>Act</i>; • Distributing publicly-funded subsidies; • Investigating and reporting apparent contraventions; and • Recommending reforms.

Appendix A: Organizational overview (continued)

Elections Ontario's management structure



Appendix B:

Recommendations for administrative and technical adjustments to the *Election Act* and *Election Finances Act*

The Chief Electoral Officer recommends several administrative and technical adjustments to election-related legislation to ensure that processes, requirements, and provisions align with the needs of stakeholders and Elections Ontario.

- **Enable a practical approach to communications** to align with the digital media landscape. The legislation should be amended so that the Chief Electoral Officer has greater discretion in selecting the appropriate communication channels for reaching voters.
- **Simplify election calendar timing** to provide the Chief Electoral Officer with greater latitude for making decisions regarding the election calendar.
- **Outline a clear process for parties to withdraw candidates during the election period.** Under previous legislation, leaders could withdraw their endorsement of a candidate. The current situation seems to be the result of a gap in legislation after the nomination process was streamlined.
- **Align the end of the revision period at returning offices with the end of special ballot voting** so that voters who revise their information can still vote. Currently, the deadline to vote by special ballot ends two hours before the end of the revision period.
- **Require landlords of buildings containing 100 or more dwelling units to grant access** to a voting location set in the building to non-tenants on election day for the purpose of voting.
- **Eliminate advance polls at returning and satellite offices** to avoid an overlap with special ballot voting, which runs throughout the writ period at these locations.
- **Eliminate the requirement to collect information about a voter's sex** for the Ontario Register of Absentee Voters. This information is not required for the permanent or provisional registers, is not part of the eligibility criteria to vote, and is at odds with provincial policies.
- **Strengthen the Chief Electoral Officer's powers of inspection for unregistered entities** for the purposes of conducting investigations of any apparent contraventions of the *Election Finances Act*.
- **Provide direction for the treatment of deficits** for leadership and nomination contestants, as well as independent candidates.
- **Allow nomination and leadership contestants to withdraw** their registration.

Appendix C:

Registered political parties as of March 31, 2021

Party name	Party name or abbreviation to be shown in any election documents	Date of registration	Registration method
New Democratic Party of Ontario	Ontario NDP/NPD	Thursday, February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
Ontario Liberal Party	Ontario Liberal Party	Thursday, February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
Progressive Conservative Party of Ontario	PC Party of Ontario	Thursday, February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
Communist Party of Canada (Ontario)	Communist	Wednesday, September 3, 1975	Petitioning process under the <i>Election Finances Reform Act</i>
Ontario Libertarian Party	Libertarian	Wednesday, August 18, 1976	Petitioning process under the <i>Election Finances Reform Act</i>
Freedom Party of Ontario	Freedom Party of Ontario	Registered as "Unparty Party (Ontario)" on November 26, 1980. Renamed October 19, 1983.	Petitioning process under the <i>Election Finances Reform Act</i>
Green Party of Ontario	Green Party of Ontario	Wednesday, July 4, 1984	Petitioning process under the <i>Election Finances Reform Act</i>
Ontario Provincial Confederation of Regions Party	Ontario Provincial Confederation of Regions Party	Wednesday, May 30, 1990	Petitioning process under the <i>Election Finances Act</i>
Party for People with Special Needs	Party for People with Special Needs	Tuesday, September 18, 2007	Candidate endorsement process under the <i>Election Finances Act</i>
Northern Ontario Party	NOP	Registered as "Northern Ontario Heritage Party" on August 5, 2010. Renamed June 29, 2016.	Petitioning process under the <i>Election Finances Act</i>
Canadians' Choice Party	CCP	Monday, September 12, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
The Peoples Political Party	The People	Tuesday, September 13, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
Pauper Party of Ontario	Paupers	Wednesday, September 14, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
Go Vegan	Go Vegan	Registered as "Vegan Environment Party" on September 14, 2011. Renamed on May 9, 2018.	Candidate endorsement process under the <i>Election Finances Act</i>
None of the Above Direct Democracy Party	None of the Above Direct Democracy Party	Registered as "None of the Above Party of Ontario" on May 15, 2014. Renamed to "None of the Above Party" on March 10, 2016. Renamed on December 19, 2017.	Candidate endorsement process under the <i>Election Finances Act</i>

Appendix C:

Registered political parties as of March 31, 2021 (continued)

Party name	Party name or abbreviation to be shown in any election documents	Date of registration	Registration method
Ontario Moderate Party	Ontario Moderate Party	Thursday, May 22, 2014	Candidate endorsement process under the <i>Election Finances Act</i>
Trillium Party of Ontario	Trillium Party TPO	Thursday, May 22, 2014	Candidate endorsement process under the <i>Election Finances Act</i>
Stop the New Sex-Ed Agenda	Stop the New Sex-Ed Agenda	Wednesday, November 2, 2016	Candidate endorsement process under the <i>Election Finances Act</i>
Ontario Alliance	Alliance	Registered as "Alliance Party of Ontario" on November 23, 2017. Renamed on February 28, 2018.	Petitioning process under the <i>Election Finances Act</i>
Multicultural Party of Ontario	Multicultural Party of Ontario	Wednesday, May 9, 2018	Candidate endorsement process under the <i>Election Finances Act</i>
Stop Climate Change	Stop Climate Change	Wednesday, May 16, 2018	Candidate endorsement process under the <i>Election Finances Act</i>
Ontario Party	Ontario Party	Thursday, May 17, 2018	Candidate endorsement process under the <i>Election Finances Act</i>
New Blue Party of Ontario	New Blue	Thursday, January 7, 2021	Petitioning process under the <i>Election Finances Act</i>

Appendix D:

Requests to reserve the name of a new political party during the 2020-21 fiscal year

Date of Chief Electoral Officer decision	Name requested	Abbreviation requested	Name of applicant	Chief Electoral Officer decision
25-May-20	People's Party of Ontario	People's Party of Ontario	Ian Prittie	Name: Not Acceptable Abbreviation: Not Acceptable
9-Jun-20	Party Party	PP	Elad Dekel	Name: Acceptable Abbreviation: Acceptable
7-Jul-20	The Civil Party of Ontario	CVL	Kyle Hinds	Name: Acceptable Abbreviation: Acceptable
28-Aug-20	Ontario Guardian Party	Ontario Guardian Party	Peter Goemans	Name: Acceptable Abbreviation: Acceptable
23-Sep-20	Action Ontario	AO	Paul Maletta	Name: Not Acceptable Abbreviation: Not Acceptable
23-Sep-20	Ontario Action Party	OAP	Ken Gilpin	Name: Acceptable Abbreviation: Acceptable
8-Oct-20	New Blue Party of Ontario	New Blue	Jim Karahalios	Name: Acceptable Abbreviation: Acceptable
8-Oct-20	People's Party of Ontario	PPO	Koltyn Wallar	Name: Not Acceptable Abbreviation: Not Acceptable
23-Nov-20	Citizen's Confederation	Citizen's Confederation	Daniyil Mishchenko	Name: Acceptable Abbreviation: Acceptable
16-Dec-20	Our Party of Ontario	Our Party of Ontario	Max Power	Name: Acceptable Abbreviation: Acceptable
16-Dec-20	Smart Party of Ontario	Smart	Matthew Giancola	Name: Acceptable Abbreviation: Acceptable
19-Jan-21	Democracy For Animals	DFA	Kyle Bowles	Name: Acceptable Abbreviation: Acceptable
19-Jan-21	Ontario First Party	OFP	Paul Maletta	Name: Acceptable Abbreviation: Acceptable
22-Feb-21	Liberty Reform Party of Ontario	L.R.P.O.	Richard Pickett	Name: Acceptable Abbreviation: Acceptable
22-Mar-21	Ontario Civil Rights Alliance	Ontario Civil Rights Alliance (OCRA)	Melvin Strackholder	Name: Acceptable Abbreviation: Acceptable
25-Mar-21	Canadian Grassroots Party	Grassroots	Ramkumar Subrahmanian	Name: Acceptable Abbreviation: Acceptable
25-Mar-21	Consensus Ontario	Consensus	Brad Harness	Name: Acceptable Abbreviation: Acceptable

Appendix E:

Registered constituency association changes by party during the 2020-21 fiscal year

Party name	Number of registered constituency associations	
	as at April 1, 2020	as at March 31, 2021
Canadian Economic Party	0	0
Canadians' Choice Party	0	0
Communist Party of Canada (Ontario)	1	0
Freedom Party of Ontario	12	11
Go Vegan	0	0
Green Party of Ontario	121	121
Multicultural Party of Ontario	0	0
New Democratic Party of Ontario	124	124
None of the Above Direct Democracy Party	124	124
Northern Ontario Party	9	9
Ontario Alliance	0	7
Ontario Liberal Party	124	124
Ontario Libertarian Party	7	9
Ontario Moderate Party	0	0
Ontario Party	0	0
Ontario Provincial Confederation of Regions Party	2	2
Party for People with Special Needs	3	2
Pauper Party of Ontario	2	2
Progressive Conservative Party of Ontario	124	124
Stop Climate Change	0	0
Stop the New Sex-Ed Agenda	5	5
The Peoples Political Party	5	5
Trillium Party of Ontario	5	1
Total	668	670

Appendix F: Contribution limits for 2020 and 2021

Individual contribution limits from January 1, 2020 to December 31, 2020

Timeframe	To a political party	To constituency associations/ nomination contestants combined	To a candidate	To a leadership contestant
Annual limit	\$1,625	To the association/nomination contestants of one party	Not permitted	\$1,625
		\$1,625		
Campaign period	No extra amount over the annual limit		To the candidates of one party/ independent candidates	Not applicable

Individual contribution limits from January 1, 2021 to December 31, 2021

Timeframe	To a political party	To constituency associations/ nomination contestants combined	To a candidate	To a leadership contestant
Annual limit	\$3,300	To the association/nomination contestants of one party	Not permitted	\$3,300
		\$3,300		
Campaign period	No extra amount over the annual limit		To the candidates of one party/ independent candidates	Not applicable
			\$3,300	

Appendix G:

Annual financial statements of registered political parties

Statement	Canadian Economic Party	Canadians' Choice Party	Communist Party of Canada (Ontario)	Freedom Party of Ontario	Go Vegan	Green Party of Ontario	Multicultural Party of Ontario	New Democratic Party of Ontario
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	—	75.00	33,381.29	12,965.00	—	1,214,587.31	—	2,566,934.41
Transfers	—	—	—	2,800.00	—	71,573.75	—	1,234,942.23
Other income	—	—	—	—	—	612,995.40	—	4,342,795.00
Total income	—	75.00	33,381.29	15,765.00	—	1,899,156.46	—	8,144,671.64
Expenses								
Transfers	—	—	—	—	—	2,869.89	—	1,096,219.54
Others	—	110.39	29,231.10	13,593.00	60.00	1,307,733.58	—	2,775,342.49
Total expenses	—	110.39	29,231.10	13,593.00	60.00	1,310,603.47	—	3,871,562.03
Excess revenue over expenses	—	(35.39)	4,150.19	2,172.00	(60.00)	588,552.99	—	4,273,109.61
Election campaign period surplus (deficit)	—	—	—	—	—	(22,081.81)	—	—
Adjusted prior period surplus (deficit)	—	23.90	1,406.96	1,339.00	1,623.58	881,308.76	20.00	1,675,430.00
Surplus (deficit) at year end	—	(11.49)	5,557.15	3,511.00	1,563.58	1,447,779.94	20.00	5,948,539.61
B. Statement of assets and liabilities	\$	\$	\$	\$	\$	\$	\$	\$
Assets								
Total	—	135.50	5,557.15	3,511.00	1,563.58	1,581,164.67	20.00	7,184,859.83
Liabilities and surplus								
Liabilities	—	146.99	—	—	—	133,384.73	—	1,236,320.22
Surplus (deficit)	—	(11.49)	5,557.15	3,511.00	1,563.58	1,447,779.94	20.00	5,948,539.61
Total	—	135.50	5,557.15	3,511.00	1,563.58	1,581,164.67	20.00	7,184,859.83

Appendix G:

Annual financial statements of registered political parties (continued)

Statement	None of the Above Direct Democracy Party	Northern Ontario Party	Ontario Alliance	Ontario Liberal Party	Ontario Libertarian Party	Ontario Moderate Party	Ontario Party	Ontario Provincial Confederation of Regions Party
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	14,352.00	150.00	495.00	2,271,577.52	11,878.18	—	—	500.00
Transfers	3,000.00	—	—	706,389.69	—	—	—	—
Other income	—	—	170.00	2,916,651.49	1,193.60	50.00	—	—
Total income	17,352.00	150.00	665.00	5,894,618.70	13,071.78	50.00	—	500.00
Expenses								
Transfers	—	—	—	15,353.67	—	—	—	—
Others	5,068.18	440.92	3,624.27	3,412,154.94	15,790.42	50.00	—	23.40
Total expenses	5,068.18	440.92	3,624.27	3,427,508.61	15,790.42	50.00	—	23.40
Excess revenue over expenses	12,283.82	(290.92)	(2,959.27)	2,467,110.09	(2,718.64)	—	—	476.60
Election campaign period surplus (deficit)	(203.60)	—	(88.24)	(51,597.28)	(1,349.37)	—	—	—
Adjusted prior period surplus (deficit)	(16,846.35)	(399.64)	(4,744.93)	(399,753.71)	17,647.81	(3,752.00)	(6.00)	1,047.35
Surplus (deficit) at year end	(4,766.13)	(690.56)	(7,792.44)	2,015,759.10	13,579.80	(3,752.00)	(6.00)	1,523.95
B. Statement of assets and liabilities								
Assets	\$	\$	\$	\$	\$	\$	\$	\$
Total	4,233.87	80.33	859.06	2,676,480.95	22,461.20	—	1,582.00	1,523.95
Liabilities and surplus								
Liabilities	9,000.00	770.89	8,651.50	660,721.85	8,881.40	3,752.00	1,588.00	—
Surplus (deficit)	(4,766.13)	(690.56)	(7,792.44)	2,015,759.10	13,579.80	(3,752.00)	(6.00)	1,523.95
Total	4,233.87	80.33	859.06	2,676,480.95	22,461.20	—	1,582.00	1,523.95

Appendix G:

Annual financial statements of registered political parties (continued)

Statement	Party for People with Special Needs	Pauper Party of Ontario	Progressive Conservative Party of Ontario	Stop Climate Change	Stop the New Sex-Ed Agenda	The Peoples Political Party	Trillium Party of Ontario
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$
Revenue							
Net contributions	—	—	2,762,834.95	400.00	144,988.65	8,770.00	20.00
Transfers	534.36	—	125,000.00	—	—	—	—
Other income	—	—	5,506,303.99	0.22	—	—	996.27
Total income	534.36	—	8,394,138.94	400.22	144,988.65	8,770.00	1,016.27
Expenses							
Transfers	—	—	222,400.00	—	—	—	—
Others	1,186.82	—	6,209,600.11	312.50	96,084.82	10,061.04	1,085.71
Total expenses	1,186.82	—	6,432,000.11	312.50	96,084.82	10,061.04	1,085.71
Excess revenue over expenses	(652.46)	—	1,962,138.83	87.72	48,903.83	(1,291.04)	(69.44)
Election campaign period surplus (deficit)	—	—	1,228,266.08	—	—	—	—
Adjusted prior period surplus (deficit)	12,319.19	—	(1,881,891.81)	246.34	68,564.91	1,480.02	6,246.01
Surplus (deficit) at year end	11,666.73	—	1,308,513.10	334.06	117,468.74	188.98	6,176.57
B. Statement of assets and liabilities							
	\$	\$	\$	\$	\$	\$	\$
Assets							
Total	11,666.73	—	5,656,105.45	334.06	124,764.69	188.98	7,172.84
Liabilities and surplus							
Liabilities	—	—	4,347,592.35	—	7,295.95	—	996.27
Surplus (deficit)	11,666.73	—	1,308,513.10	334.06	117,468.74	188.98	6,176.57
Total	11,666.73	—	5,656,105.45	334.06	124,764.69	188.98	7,172.84

Appendix H:

Annual financial statements of registered constituency associations

Statement	Communist Party of Canada (Ontario)	Ontario Provincial Confederation of Regions Party	Freedom Party of Ontario	Green Party of Ontario	Ontario Liberal Party	Ontario Libertarian Party	None of the Above Direct Democracy Party	New Democratic Party of Ontario
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	1,293.56	0.00	1,983.00	158,931.21	870,656.99	500.00	3,000.00	1,241,873.53
Transfers	0.00	0.00	0.00	1,889.02	31,084.67	0.00	0.00	1,114,968.54
Other income	0.00	0.00	0.00	158,819.48	746,276.63	920.97	0.00	1,142,443.06
Total income	1,293.56	0.00	1,983.00	319,639.71	1,648,018.29	1,420.97	3,000.00	3,499,285.13
Expenses								
Transfers	0.00	0.00	2,800.00	71,801.68	720,384.38	0.00	3,000.00	1,234,534.60
Others	59.40	0.00	47.00	47,592.20	455,470.96	178.56	0.00	215,369.55
Total expenses	59.40	0.00	2,847.00	119,393.88	1,175,855.34	178.56	3,000.00	1,449,904.15
Excess revenue over expenses	1,234.16	0.00	-864.00	200,245.83	472,162.95	1,242.41	0.00	2,049,380.98
Election campaign period surplus (deficit)	0.00	0.00	0.00	-4,737.85	-87,854.20	0.00	0.00	-20,658.79
Adjusted prior period surplus (deficit)	156.32	0.00	2,007.00	455,025.79	2,387,203.99	753.06	0.00	2,551,251.29
Surplus (deficit) at year end	1,390.48	0.00	1,143.00	650,533.77	2,771,512.74	1,995.47	0.00	4,579,973.48
B. Statement of assets and liabilities								
Assets								
Total	1,390.48	0.00	1,143.00	657,394.65	3,026,660.55	2,095.47	0.00	4,671,066.57
Liabilities and surplus								
Liabilities	0.00	0.00	0.00	6,860.88	255,147.81	100.00	0.00	91,093.09
Surplus (deficit)	1,390.48	0.00	1,143.00	650,533.77	2,771,512.74	1,995.47	0.00	4,579,973.48
Total	1,390.48	0.00	1,143.00	657,394.65	3,026,660.55	2,095.47	0.00	4,671,066.57

Appendix H:

Annual financial statements of registered constituency associations (continued)

Statement	Northern Ontario Party	Ontario Alliance	Pauper Party of Ontario	Progressive Conservative Party of Ontario	The Peoples Political Party	Party for People with Special Needs	Stop the New Sex-Ed Agenda	Trillium Party of Ontario
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	0.00	0.00	0.00	2,777,513.18	5,505.13	10,325.00	0.00	600.00
Transfers	0.00	0.00	0.00	198,815.00	0.00	0.00	0.00	0.00
Other income	3,761.80	0.00	0.00	1,547,716.41	0.00	0.00	0.00	20.00
Total income	3,761.80	0.00	0.00	4,524,044.59	5,505.13	10,325.00	0.00	620.00
Expenses								
Transfers	0.00	0.00	0.00	128,050.00	0.00	534.36	0.00	0.00
Others	536.50	0.00	0.00	1,447,972.89	5,504.13	14,639.94	0.00	673.93
Total expenses	536.50	0.00	0.00	1,576,022.89	5,504.13	15,174.30	0.00	673.93
Excess revenue over expenses	3,225.30	0.00	0.00	2,948,021.70	1.00	-4,849.30	0.00	-53.93
Election campaign period surplus (deficit)	0.00	0.00	0.00	-55,728.51	0.00	0.00	0.00	0.00
Adjusted prior period surplus (deficit)	8,001.77	0.00	0.00	7,715,037.93	0.00	12,617.88	0.00	4,273.40
Surplus (deficit) at year end	11,227.07	0.00	0.00	10,607,331.12	1.00	7,768.58	0.00	4,219.47
B. Statement of assets and liabilities	\$	\$	\$	\$	\$	\$	\$	\$
Assets								
Total	11,227.07	0.00	0.00	11,439,318.72	1.00	7,768.58	0.00	4,219.47
Liabilities and surplus								
Liabilities	0.00	0.00	0.00	831,987.60	0.00	0.00	0.00	0.00
Surplus (deficit)	11,227.07	0.00	0.00	10,607,331.12	1.00	7,768.58	0.00	4,219.47
Total	11,227.07	0.00	0.00	11,439,318.72	1.00	7,768.58	0.00	4,219.47

Appendix I:

Financial statements for Ontario Liberal Party leadership contest

Second reporting period (May 8, 2020 to May 7, 2021)

Leadership contestant	Income \$	Expense \$	Surplus (deficit) \$	Audit subsidy \$
Steven Del Duca	22,554.00	3,847.84	18,706.16	1,130.00
Michael Coteau	25,747.00	9,913.30	15,833.70	1,130.00
Mitzie Hunter	101,223.36	52,999.79	48,223.57	1,130.00
Alvin Tedjo	51,296.10	211.01	51,085.09	1,130.00
Kate (Kathryn) Graham	5,743.34	963.82	4,779.52	1,130.00
Brenda Hollingsworth	25,000.00	4,293.90	20,706.10	1,130.00
Total	231,563.80	72,229.66	159,334.14	6,780.00

Appendix J:

Financial statements for Ontario Libertarian Party leadership contest

Second reporting period (January 3, 2020 to January 2, 2021)

Leadership contestant	Income \$	Expense \$	Surplus (deficit) \$	Audit subsidy \$
Keith Komar	—	—	—	—
Rob Ferguson	—	—	—	1,130.00
Gene Balfour	—	—	—	1,030.00
Mark A. Snow	—	—	—	1,130.00
Total	—	—	—	3,290.00

Appendix K: 2020-2021 late and non-filer reports

2020 Annual financial statements - Constituency associations

Due May 31, 2021

Number of constituency associations required to File - 675 | Late - 40 | Not filed - 1

Political party	Electoral district	Date received
Ontario Provincial Confederation of Regions Party	Renfrew—Nipissing—Pembroke	2021-06-28
Ontario Provincial Confederation of Regions Party	Mushkegowuk—James Bay	2021-06-28
Green Party of Ontario	Bruce—Grey—Owen Sound	2021-06-01
Green Party of Ontario	Kitchener South—Hespeler	2021-06-01
Green Party of Ontario	St. Catharines	2021-06-04
Green Party of Ontario	Stormont—Dundas—South Glengarry	2021-07-15
Ontario Liberal Party	Glengarry—Prescott—Russell	2021-06-21
Ontario Liberal Party	Oxford	2021-08-27
Ontario Liberal Party	Perth—Wellington	2021-06-16
Ontario Liberal Party	Thornhill	2021-06-30
Ontario Liberal Party	Thunder Bay—Atikokan	2021-06-17
Ontario Liberal Party	Thunder Bay—Superior North	2021-06-09
Ontario Libertarian Party	Bruce—Grey—Owen Sound	2022-04-26
Ontario Libertarian Party	Glengarry—Prescott—Russell	2022-04-26
Ontario Libertarian Party	Kitchener Centre	2022-01-31
Ontario Libertarian Party	Ottawa—Vanier	2021-07-05
Ontario Libertarian Party	Parkdale—High Park	2022-01-11
Ontario Libertarian Party	Scarborough Centre	2021-07-07
Ontario Libertarian Party	Whitby	2021-08-13
Northern Ontario Party	Algoma—Manitoulin	2021-06-25

Appendix K:

2020-2021 late and non-filer reports (continued)

Political party	Electoral district	Date received
Northern Ontario Party	Kenora—Rainy River	2021-07-15
Northern Ontario Party	Nipissing	2021-06-25
Northern Ontario Party	Sault Ste. Marie	2021-06-25
Northern Ontario Party	Thunder Bay—Atikokan	2021-06-25
Northern Ontario Party	Thunder Bay—Superior North	2021-06-25
Northern Ontario Party	Timiskaming—Cochrane	2021-06-07
Northern Ontario Party	Timmins	2021-06-25
Northern Ontario Party	Kiiwetinoong	2021-06-25
Ontario Alliance	Bruce—Grey—Owen Sound	2021-07-14
Ontario Alliance	Dufferin—Caledon	2021-07-14
Ontario Alliance	Etobicoke Centre	2021-07-14
Ontario Alliance	Guelph	2021-07-14
Ontario Alliance	Huron—Bruce	2021-07-14
Ontario Alliance	Perth—Wellington	2021-07-14
Ontario Alliance	St. Catharines	2021-07-29
Progressive Conservative Party of Ontario	Hastings—Lennox and Addington	2021-06-03
Progressive Conservative Party of Ontario	Kingston and the Islands	2021-06-02
Progressive Conservative Party of Ontario	Orléans	2021-06-24
Progressive Conservative Party of Ontario	Stormont—Dundas—South Glengarry	2021-06-11
Party for People with Special Needs	Toronto Centre	2021-08-30
Trillium Party of Ontario	King—Vaughan	Not filed

Appendix K: 2020-2021 late and non-filer reports (continued)

2020 Annual financial statements – Political parties

Due May 31, 2021

Number of political parties required to file – 23 | Late – 8 | Not filed – 1

Political party	Date received
Canadian Economic Party	Not filed
Northern Ontario Party	2021-07-15
Ontario Alliance	2021-07-16
Ontario Libertarian Party	2021-08-12
Ontario Party	2021-07-28
Ontario Provincial Confederation of Regions Party	2021-06-28
Party for People with Special Needs	2021-07-15
Stop Climate Change	2021-06-29
Trillium Party of Ontario	2021-08-13

2020 Annual financial statements – Ontario Liberal Party leadership contest

Due July 2, 2021

Number of leadership contestants required to file – 4 | Late – 3 | Not filed – 0

Political party	Date received
Keith Komar	2022-03-02
Rob Ferguson	2021-10-14
Mark A. Snow	2021-09-09



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