

Ready for the 2022 Ontario General Election

2021-22 Annual Report

A report from the
Chief Electoral Officer of Ontario



Office of the
Chief Electoral Officer
of Ontario



Bureau du directeur
général des élections
de l'Ontario

The Honourable Ted Arnott
Speaker of the Legislative Assembly
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It is my pleasure to submit the annual report covering the affairs of my office under the *Election Act* and *Election Finances Act* for the 2021-22 fiscal year.

As we continue our preparations for the 2022 general election, societal changes have compelled us to reevaluate and adjust our election plans. Despite frequent shifts in public health measures, global supply chain issues, and public expectations for contactless services, the organization has remained steadfast and ready to overcome these challenges through resilience, ingenuity, and agility.

This report outlines the measures we have taken to address fluctuating circumstances impacting our operations amidst our ongoing efforts to ensure that we fulfill our mandate to successfully administer the next election.

Sincerely,

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

Greg Essensa

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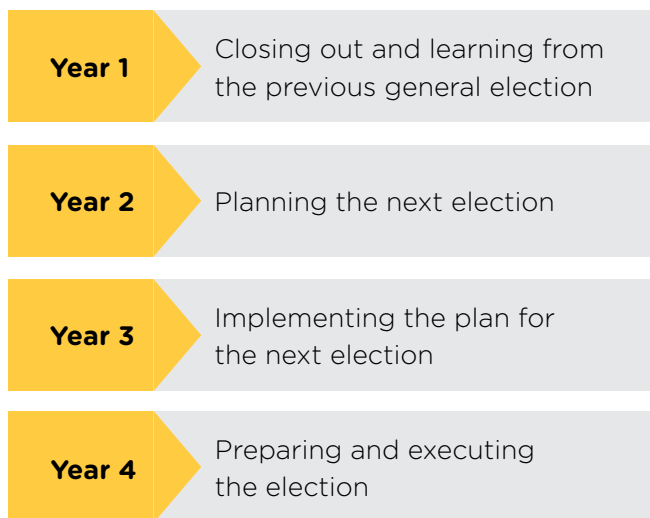
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1 2021-22 in review: Test of our resilience

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.

1.1 The four-year cycle

We prepare 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.



As part of Year 4 of our election cycle, the 2021-22 fiscal year was centered on preparing for the 2022 general election that will take place on June 2, 2022. Along with the execution of critical tasks in our election execution plans, the preparation phase also entails testing, inspecting, consulting, and adjusting of our plans.

1.2 Brave new world: Global issues and their effects on our operations

The COVID-19 pandemic and its effects on our society have profoundly changed various societal norms and the operating environment for election management bodies. Below are some examples of new global changes and how we had worked in this fiscal year to handle the new challenges.

1. Ever-changing public health guidelines

Over the last year, the provincial government, in consultation with the Chief Medical Officer of Health (CMOH), made numerous amendments to the requirements and guidelines for Ontarians to limit the spread of the coronavirus in the community. While it is natural for public health measures to change over time as our scientists learn more about the virus, and as the community infection pattern surges, constant changes to the health guidelines created a unique challenge for us in that it became difficult to predict the status of restrictions for the election. To combat this uncertainty, we increased the number of meetings with the Office of the CMOH, enhanced our emergency management

capacities at our headquarters and in the field offices, and developed numerous contingency plans to ensure the 2022 election would be achieved safely irrespective of the status of the public health measures in place.

2. Increased demand for contactless interactions

From food delivery services to remote learning in schools, contactless forms of interactions became the norm during the pandemic. Ontarians now expect more services to be delivered with contactless options and we are cognizant of these societal shifts. To accommodate more electors in the 2022 election wishing to vote with minimal contact with others, we expanded our capabilities to deliver voting experiences such as curbside voting and our home visit program, and modernized the mail-in ballot program to make it more efficient and accessible.

3. Global supply chain issues

One consequence of the prolonged pandemic has been the slowdown of the global economy, supply chains and movement of goods. The successful execution of an election in our massive province relies heavily on the predictable and rapid deployment of goods, people, and services. To counter the effects of such supply chain precarity, we planned for more operational buffers and contingencies, improved our service infrastructure, expedited our resource acquisition and deployment timelines, and revamped our resources management approaches.





2 Always ready: Corporate landscape

Our perennial mission is to uphold the integrity and accessibility of the electoral process while managing elections in an efficient, fair, and impartial manner.

Since 2013, we have continuously modernized our voting processes, systems, policies, and procedures to meet our mandate and voter expectations. In the 2021-22 fiscal year, we continued to make strides to modernization as an agency while rapidly handling new emerging issues from the prolonged pandemic.

2.1 Adaptations to the pandemic

Managing the pandemic in the 2021-22 fiscal year was a testament to our organizational resilience. Unlike the previous year, this fiscal year was characterized by more variances in the public safety measures recommended by the governments, which required a swifter organizational response.

2.1.1 Intermittent lockdowns and risk management

New tools such as video conferencing and cloud storage technologies were helpful in creating safe work environments for our staff during the pandemic. However, it became evident that the in-person interactions among our staff remains integral to our success.

This fiscal year commenced with the province facing its “third wave” of the coronavirus pandemic and the provincial government declaring a third state of emergency. By April 8, 2021, the “stay-at-home” order was reinstated in Ontario, and it remained in place for most of the spring. The majority of our staff began the fiscal year working remotely, but essential staff were working on-site.

As the infection rates subsided over the summer of 2021, we transitioned our staff back into the office, ensuring that we aligned with the province’s Roadmap to Reopen. Twenty per cent of all staff returned to the office by June 2021 (Step 1); then 40 per cent by July 2021 (Step 2), and finally, 60 per cent by September 2021 (Step 3). All employees were required to undertake a health self-assessment daily for any symptoms before entering the premises and all employees on-site were required to adhere closely to all indoor masking policies and social distancing rules. Elections Ontario was one of the first government agencies to return its staff back into the office using this gradual plan.

When the infection rates across the province began to increase again towards the end of 2021 due to a more infectious variant of COVID-19, the province transitioned to a modified Step 2 in January 2022. In line with the guidance of

the provincial government, most of our staff complied by working remotely for the remainder of the month. As the daily caseloads began to improve in early February 2022, 40 per cent of our staff returned to the office.

The fluctuation in public health guidelines and the corollary implications to indoor capacity limits created challenges for our election preparation activities. In contrast to previous election cycles, the constant disruptions caused an overall reduction in the frequency and scope of various system-wide tests and event simulation activities. Therefore, it became challenging to plan, coordinate, and conduct these activities in a remote environment. These preparatory steps are imperative to the successful execution of an event, as they streamline communications and procedures across various lines of business at Elections Ontario.

To mitigate the risks from reduced frequency of simulations, we focused our efforts on revamping our emergency management tools and capacities. Internally, we reviewed and amended various emergency management documents in preparation for the election, including the Emergency Procedures Handbook for our headquarters and field staff. Externally, we established intelligence sharing relationships with the emergency management experts at the Ministry of the Solicitor General to monitor public safety issues and the Ministry of Northern Development, Mines, Natural Resources and Forestry to monitor natural disasters in northern communities.

2.1.2 Mandatory vaccination policy

Throughout the summer of 2021, the COVID-19 vaccines became widely available to all eligible Ontarian adults. Consistent with other public service organizations in the province, we introduced a mandatory COVID-19 Vaccination Policy in October 2021, which required employees at our headquarters, vendors who will visit our facilities, and key staff in the field

offices (e.g. Returning Officers, Election Clerks, Regional Liaison Officers etc.) to receive full doses of COVID-19 vaccines. Employees were also required to submit valid proof of vaccination to the HR Department or comply with alternative health and safety measures.

By the end of March 2022, with the election just a few months away, the vaccination policy was modified and scaled down to focus on those workers interacting with vulnerable populations at hospitals, retirement communities or long-term care facilities (e.g. Deputy Returning Officers conducting bedside voting activities).

2.1.3 Expansion of the office space and compressed work week policy

As we began ramping up staffing levels in anticipation of the 2022 general election, it became evident that our facilities would not provide sufficient space to accommodate all the people and materials needed to run the event while maintaining physical distancing protocols in accordance with public health guidelines.

To address the spacing concerns, we leased a new facility at 40 Ridgetop Road. The facility is in proximity to our current head office at 51 Rolark Drive. The migration of key business lines into the 40 Ridgetop location took place in September 2021. It provided more space for staff to physically distance and mitigated the need for staff to share desks during the pandemic.

In addition to the opening of the Ridgetop location, we reintroduced a compressed work week (CWW) program to give yet another option for eligible staff to have additional flexibility into their work. Employees opting into CWW arrangements work additional time each day so they can have a full day off on a periodic basis. Similar to the existing telework policy, the CWW policy's scope excludes the election period.

2.2 *Protecting Ontario Elections Act, 2021*

On April 19, 2021, Bill 254 (also known as *Protecting Ontario Elections Act*) received Royal Assent. The law introduced several changes to the provincial election administration. It also empowered the Chief Electoral Officer to form an advisory committee for the purposes of developing standards for voting equipment and vote counting equipment for recommendation to the Chief Electoral Officer.

Since its establishment in 2021, the advisory committee has engaged with a national standard development organization, the CIO Strategy Council, to develop technical standards to guide the use of vote tabulators and ePoll books. As the first of its kind in Canada, this committee's standards provide a framework that other jurisdictions may choose to adopt. The development of standards is a critical step towards positioning Ontario to become a global leader in regulating voting technologies.

2.2.1 Other changes to the *Election Act*

Along with the advisory committee, the *Protecting Ontario Elections Act, 2021* introduced the following changes to the *Election Act*:

- Extension to the advance poll period from five days to ten days to give Ontarians more opportunities to cast their vote;
- Alternate polling days can no longer be scheduled on a Saturday, a Sunday or a day that is a public holiday;
- Discretionary powers of the CEO to provide information from the Permanent Register of Electors to district social services administration boards (DSSABs); and

- Introduction of a pre-certification process for candidates to register up to six months in advance of the start of the electoral period. The pre-certification process should allow eligible candidates to start their campaign as soon as the writ of election is issued.

2.2.2 Changes to the *Election Finances Act*

Protecting Ontario Elections Act, 2021 also brought upon the following changes to the *Election Finances Act*:

- Changes to the provisions relating to definitions, independent members, contributions, subsidies, pre-writ third party spending limit, rules on collusion, compliance with election finance rules, audits, financial information disclosure to parties and administrative penalties;
- Increases to the personal contribution limit from \$1,650 to \$3,300. The \$25 annual escalator was also retained;
- The third-party spending limit period has been increased from six months to 12 months;
- The CEO's powers related to administrative monetary penalties increased for some contraventions to the *Act*; and
- Additional clarifications were made to the rules on collusion between third parties, candidates and political parties.

On June 8, 2021, the Ontario Superior Court of Justice Edward Morgan ruled that new provincial limits on third-party advertising spending in the run up to an election were unconstitutional.

On June 14, 2021, under *Protecting Elections and Defending Democracy Act, 2021* (Bill 307), the *Election Finances Act* was amended again to reinstate those changes.

2.3 Assisting the federal election in 2021

The 2021 federal election was held on September 20, 2021. This election was conducted while the province was in Step 3 of the Roadmap to Reopen. Although Step 3 was characterized by the easing of many restrictions, it maintained key safeguards against the pandemic such as indoor masking in public spaces, capacity limits, physical distancing, travel restrictions (including mandatory quarantine for travelers) and stricter capacity limits for high-risk indoor activities and businesses (i.e. nightclubs and restobars).

On federal election day, we assisted Elections Canada by deploying over 180 of our own staff to work as temporary public call centre agents. Our staff handled various inquiries from electors across the country.

Our executives and management staff toured several federal voting locations in Ontario and took away some valuable lessons from their observations. One of the biggest challenges that Elections Canada experienced had been the acquisition of sufficient voting locations in urban areas. Despite the easing of health restrictions, it was evident that owners of large buildings, school boards, and the owners of places of worship were still hesitant about opening their spaces to the public.

The challenges associated with acquiring leases of private buildings directly translated to the overall reduction in voting locations and this, in turn, caused some electors to experience unusually long wait times to vote (up to 2.5 hours at some locations). While our technological tools and the new “bank teller” model of poll interactions (i.e. where electors can be served by any available poll official) should mitigate most issues related to wait times for the 2022 provincial election, the federal experience provided us with an opportunity to review our own processes and timelines related to voting location acquisition.

The 2021 federal election saw 1.3 million advance poll votes on the first day of advance polling

period, with 5,895,000 advance votes cast in total. Overall, there were a record 4.7 million votes cast at advance polls in 2019, up from 3.65 million in 2015, and this is consistent with patterns observed in other elections conducted during the pandemic. The federal experience affirmed that we needed to invest more into advance polls and other early voting programs.

2.4 CEO's pre-election Road Tour

In the autumn of 2021, the CEO began the pre-election Road Tour where the CEO and key management staff conduct province-wide meetings with Returning Officers, Regional Liaison Officers, and Election Clerks from each of Ontario's 124 electoral districts. This year's tour comprised of 12 stops:

- October 27 – Sault Ste. Marie
- October 28 – Sudbury
- November 1 – South Toronto
- November 2 – GTA West
- November 3 – GTA North/East
- November 8 – Barrie
- November 9 – Niagara Region
- November 10 – Waterloo
- November 16 – Southwestern Ontario
- November 17 – GTA East/Durham
- November 18 – Kingston
- November 19 – Ottawa

The Road Tour gives the CEO the chance to foster positive relationships between field staff and our headquarters staff, gather feedback from field staff on important issues affecting operations, and provide guidance on any changes that would be part of the 2022 election footprint, including the following topics:

- Field leadership training;
- Election benchmarks for key activities;
- COVID-19 protocols in the field;
- 2022 general election communications;
- Details of the special ballot program upgrade;
- Support model for the GE and roles and responsibilities; and
- Assignment and regional training updates.

2.5 100-year anniversary commemoration display

June 4, 2020 marked the 100th anniversary of the Office of the Chief Electoral Officer of Ontario, otherwise called Elections Ontario. Since its establishment, our organization has administered 29 general elections, 149 by-elections, and two referenda, thereby promoting democracy in the province. Each successive Chief Electoral Officer has set the course for the successful execution of each electoral event, guided by common values and a commitment to the democratic process. This spirit of flexibility and innovation continues in our operations.

Our staff reviewed over 7,000 historical records, examined hundreds of election artefacts, and researched significant people and incidents that have informed our rich democratic history.

To commemorate our century, we produced a display for our head office, comprised of four elements that memorialize our province's democratic history and highlights its evolution. First, an installation on the history of voting in Ontario features acrylic panels containing extracts of significant events that have shaped our democracy. Second, the CEO portrait gallery contains portraits of the past seven Chief Electoral Officers of Ontario including the incumbent, Greg Essensa. The third element is the artefact display case, where significant election artefacts are displayed, and the fourth element is "word wall" that showcases our values and mission.

2.6 Provincial Voter Registration Month 2022

March is Provincial Voter Registration Month (PVRM) in Ontario, when we focus on improving the accuracy of the voters list to make

voting easier for Ontarians. During PVRM, we implement various targeted outreach initiatives to encourage voters to confirm, update, or add their information to the voters list via our eRegistration tool. As 2022 is an election year, the breadth and depth of our outreach activities during PVRM were especially important. The following is a summary of the activities that took place.

- In the first week of PVRM, we launched an advertising campaign in various media to encourage electors to register "anytime, anywhere" with our eRegistration tool.
- In the second week, we mailed postcards to postal codes in high-growth areas, reminding voters who have recently moved to update their information on the voters list.
- Returning Officers across the province also conducted outreach events with leaders in their respective communities with a strong focus on directing voters to our eRegistration tool.
- Our Public Engagement team hosted more than 50 virtual and in-person events at college and university campuses across the province with an engaging virtual voting activity to drive participants to eRegistration.
- We informed guidance counsellors in Ontario high schools of our Youth at the Booth program that provides work opportunities for high school students that may be interested in working as Information Assistants.
- An Indigenous engagement team visited reserves across the province to provide information about the election and promote eRegistration. At the same time, informational kits were distributed to Indigenous community partners informing them of tools such as the Letter of Confirmation of Residence.

2.7 Elections Ontario mobile application launch

Today's electors expect information to be delivered directly to the digital spaces they frequent, and they expect access to this information using the technology they have customized to their personal preferences. Mobile phones have revolutionized the way people access information in their daily lives and have changed the dynamics of how people communicate and interact. A 2020 Statistics Canada survey¹ shows a steady increase in internet and phone usage, and found that:

- 92 per cent of Canadians have access to the internet;
- Over one-quarter of Canadians spent at least 20 hours weekly using the internet;
- 84 per cent of Canadians relied on their smartphone for personal use;
- 43 per cent of Canadians check their smartphone at least every 30 minutes; and
- 71 per cent of Canadians aged 15-24 years check their smartphone at least every 30 minutes, and 17 per cent check every five minutes.

In response to this shift to on-demand, direct, and reliable communication, and to align with our strategic priorities of advancing modern elections and engaging more effectively with electors, we developed Elections Ontario's own mobile application (hereafter, EO app) with the aim of providing direct, personalized voting information for electors via a mobile application. We completed the development, performed user acceptance tests, and officially launched the EO app in March 2022, to coincide with PVRM.

With the EO app, electors can access personalized election information regarding voting locations and times, returning office contact information, ways to vote, accessibility services and how to work in the election. The app

gives electors the option of receiving email, text or push notifications about key election dates and changes to services or urgent notifications about service disruptions due to events such as flooding or storm impacts on voting locations.

In addition, the app can generate a digital voter information card (dVIC) for electors who choose to link their account to their elector record. The dVIC offers the same advantage as a paper VIC by serving as a more efficient processing tool for registered electors at the polls.

2.8 Updated privacy and security training

As an election management body, Elections Ontario has a responsibility to safeguard the personal information entrusted to us by Ontarian electors, future voters, political entities, and employees. The protection of personal information is an essential part of our commitment to integrity and accountability.

During Data Privacy Week in January 2022, we launched an updated privacy and security training program for all headquarter staff, contractors, subcontractors, and agents. This mandatory training is administered annually and outlines the importance and fundamentals of privacy and security, as well as everyone's roles and responsibilities in protecting personal information. We also continue to provide privacy and security training to field staff prior to electoral events to reify their understanding of our policies and procedures, and to remind all staff of the industry best practices.

Our commitment to robust privacy training remains a critical component of maintaining the strong trust of Ontarians in our democratic process. Moving forward, we will continue to uphold our high standards for privacy and reinforce our systems and protocols to safeguard all personal information entrusted to us.

1 Statistics Canada. "Canadian Internet Use Survey, 2020," *The Daily*, 21 June 2021, <https://www150.statcan.gc.ca/n1/daily-quotidien/210622/dq210622b-eng.htm>.



3 Road to 2022: Operational enhancements

The fiscal year leading up to a general election event is focused on the execution of our four-year election plan and bringing the various components of the election into motion. We implemented operational upgrades and enhancements for improving the experiences of electors.

3.1 IT and Digital Solutions upgrades

Over the past decade, we have been on the path to modernize, specifically integrating more technological solutions to how Ontarians vote. Accordingly, the robust IT infrastructure has become imperative to our success.

3.1.1 UX/UI upgrades

One of the ways we try to meet the needs of electors is through building a more intuitive User Experience (UX) and User Interface (UI) design in our digital products and solutions. Our Digital Products team built UX and UI design that meets the following four guiding principles:

1. User-centred, accessible design

Putting users first by researching their needs, specifying user-centred requirements, and creating design solutions that are convenient and customized.

2. Consistency and standards

Following accepted, documented requirements in the creation and presentation of content across digital products and services.

3. Error prevention

Reducing errors by prompting confirmation before important actions, displaying required inputs, and presenting clear messaging for incorrect interactions.

4. Minimalist design

A reduction of complexity by focusing on the most relevant information and interactions that best meet the needs of the user.

This work required consultation and collaboration with multiple internal and external stakeholders, including researching needs, clarifying requirements, and building interactive prototypes and wireframes to demonstrate proposed or developing features/enhancements to products and solutions. Based on the work of the Digital Products team, we were able to successfully update UI/UX Guidelines and Accessibility Guidelines.

3.1.2 Performance testing and tuning

In the summer of 2021, we began the Performance Testing and Tuning project to ensure that IT applications perform at reliable levels for the 2022 general election. During a general election event, there will be significant

load placed on IT platforms by heightened, concurrent activity from HQ, field staff, and the public.

As part of the project, a separate environment was created on our cloud computing environment that mimics the production IT environment. The project team worked with internal and external stakeholders to identify workflows and metrics and provided them to vendors to create new scripts and conduct performance tests. In particular, the Strike-Off Management application, Elections Ontario website, Election Management System, Digital Services web applications, Election Finances Reporting Solution module, and Operational Data Store database were enhanced and tested to handle increased data load during the 2022 election and to improve data flow.

3.1.3 Identity and Access Management (IAM) project

In June 2021, the IAM project was established to manage user access privileges for public-facing digital products and services that we developed. We leveraged our partnership with vendors to procure an IAM solution to safeguard personal information of various electors, our staff, political stakeholders, and other partnering organizations.

The new third-party IAM platform safeguards the data that we manage while ensuring authorized users have secure access to the tools and services. As a starting point, the enhanced IAM platform will be integrated with the newly launched EO app to ensure protection of data to and from electors using the mobile app, remains secure.

3.2 Enhancements to the election infrastructure

In the previous fiscal year, we implemented major changes to our special ballot program, which prompted some fine-tuning of the election infrastructure in preparation for the 2022 election. Simplifying and streamlining

the election infrastructure is crucial to ensure the success of elections in Ontario, given the province's 29-day election calendar, which is one of the shortest in the country. Additionally, the vote by mail program requires that the ballots (voting kits) be received by 6 PM on election day to be counted. Hence, eliminating any potential bottlenecks in the service is essential to protect everyone's free and fair access to vote.

3.2.1 Integrating OCR technology

The 2022 general election presented one of the key challenges for Elections Ontario in the form of a larger than normal volume of vote by mail (VBM) applications. This trend has been observed in recent general elections in other provinces, as well as the 2021 federal election. Meeting this surge in volume will require additional time and effort to validate and process each application, especially the validation of voters' IDs submitted online with their VBM applications.

To tackle this challenge, we devised an innovative and scalable solution using Optical Character Recognition (OCR) technology to identify and validate voters' IDs automatically by matching the ID details with the information submitted on their applications. The data collected from the OCR technology is then integrated with the Ministry of Transportation's database of Driver's Licence holders, adding an extra layer of security and integrity to the process.

For instance, when an elector uploads their identification document(s) (e.g. Ontario Driver's Licence) as part of the application process, the OCR technology recognizes and digitizes the information on the licence, such as the licence number, address, and name, and automatically validates their information against the information on the MTO's dataset. This approach has significantly reduced the amount of administrative effort and manual labour required to process and ensured a higher level of security for the vote by mail process in the 2022 election.

Our adoption of OCR technology showcases our innovative approach to improving the election process, not only in terms of efficiency but also in terms of ensuring security and integrity. We remain committed to ensuring that all Ontarians can exercise their right to vote in a fair and accessible manner.

3.2.2 Other improvements to the infrastructure

The *Protecting Ontario Elections Act*, 2021 (Bill 254) brought about legislative amendments that required Elections Ontario to respond quickly and efficiently to adapt the voting infrastructure in accordance with the changes. One significant change that arose from this legislation was the increase in the duration of the advance polling period from five to 10 days. This increase had a major downstream impact, which required us to revisit all leases for advance poll locations, amend logistical arrangements for delivering goods to various polling locations, administer modification to various map products and reports, and expedite plans to hire and train key personnel in each of the electoral districts.

Moreover, we enhanced our COVID-19-related contingency planning and response capacity. For instance, we developed different policies, procedures, and staff training materials for each step of the province's Roadmap to Reopen, given the fluctuations in COVID-19 infection rates and the associated changes in public health measures. Our tiered approach to planning the election infrastructure ensured that we would be prepared to execute the election successfully, no matter the stage of the pandemic at the time of the election.

Overall, these efforts demonstrate our ability to adapt and respond to legislative changes and unforeseen challenges, thereby strengthening the election process and ensuring a fair and safe democratic process for all Ontarians.

3.3 Register program

Starting on January 1, 2024, we will be servicing over 400 municipalities and District Social Services Administration Boards (DSSABs²) in their elector registration activities. To successfully onboard these new stakeholders, our Register division focused its efforts on building assistive tools and engaging in key stakeholders such as the Municipal Property Assessment Corporation (MPAC) and the municipal clerks, who are responsible for the execution of municipal elections.

3.3.1 Developing a data sharing agreement with MPAC

To support the transition of the CEO assuming the responsibility for provisioning the PLE to municipalities, our staff worked with MPAC to develop a data exchange agreement to ensure continuous, seamless, and secure exchange of municipal elector data between MPAC's database and Elections Ontario's permanent register.

Because MPAC will remain responsible for delivering PLEs for municipal general elections and by-elections until the end of 2023, it is imperative for us to have robust data sharing capabilities and agreements in place to protect the personal information of electors. Even after we assume the full responsibility for the municipal PLE production on January 1, 2024, MPAC will continue to remain an important supplier of property ownership and school board support information.

3.3.2 Municipal stakeholder engagement activities

In June 2021, the Chief Electoral Officer presented at the annual Association of Municipal Clerks and Treasurers conference to provide attendees with details regarding the changes

2 DSSABs administer their own elections in Territories without municipal organizations (TWOMOs).

to the *Municipal Elections Act*, 1996 and other legislations coming into force on January 1, 2023, for implementation on January 1, 2024.

The CEO also provided an overview of the Permanent Register of Electors for Ontario, a high-level overview of the roadmap to 2024, and how we will be engaging and supporting municipalities during this transitional period.

In addition, we hosted key municipal stakeholders for Municipal Working Group meetings. Participants included representatives from various Ontario municipalities and key data partners who will be a part of the transition, when we assume full control of Ontario's municipal list of electors.

3.3.3 EMS simplification

Working with their vendor, our project team advanced the EMS simplification project for Elector Management System (EMS), which is the main IT backbone of our operations. The rationale for this project is to separate the Register and GIS functions (electors, addresses, spatial features, and processes), which will permit the ability to create a List of Electors on demand. In the past, EMS pulled addresses of electors based on geolocation address points (expressed as latitude and longitude coordinates). The new, simplified Register will implement a range-based address sub-system and eliminate the dependency on geospatial information. The improved EMS will also remove dependencies on older middleware data communication systems to reduce the infrastructure requirements for EMS, making the system more nimble and easier to maintain.

3.3.4 Municipal stakeholder portal

To service the new municipal stakeholders, we are developing a specialized portal to facilitate easy two-way communication between Elections Ontario, municipal clerks, DSSAB election administrators and/or their delegates.

The portal will allow municipal clerks and DSSABs to conveniently interact with Elections Ontario on tasks such as requesting elector information changes on the permanent register, requesting updates to the municipal spatial boundaries, requesting extracts of municipal elector data from Elections Ontario (including the Preliminary List of Electors for their respective jurisdictions), and accessing advanced metrics about municipal electors.

The increased dialogue between us and municipal stakeholders through this portal will not only improve the inter-agency co-operation between Ontario's election management bodies, but it will also allow municipal stakeholders to play an active role in the maintenance of the permanent register.





4 *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 Ontario's 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 each year by May 31 for the previous year and within six months after polling day for general elections and by-elections. Candidates are required to submit financial statements within six months after polling day. Leadership contestants are required to submit financial statements within six months after the date of the leadership vote for the first reporting period and within 20 months after the date of the leadership votes for the second reporting period. Elections Ontario reviews all filed financial statements for compliance with the *Election Finances Act*. Late filers are reported on Appendix I.

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 2020. For the 2021 annual financial statements, 74 per cent 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 five per cent of the popular vote for 20 per cent of certain campaign expenses. We also pay campaign subsidies to parties whose candidates receive at least five 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 2021-22 fiscal year, we paid \$27,467.95 in campaign subsidies to eligible candidates. 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

Protecting Ontario Elections Act, 2021 introduced the threshold for audit. Financial statements are required to be audited for reporting periods where at least \$10,000 in contributions was accepted or expenses of at least \$10,000 were incurred. The amount of the audit subsidy was also increased to \$2,000 for all financial statements.

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 \$2,000. This year we paid \$856,063 in audit subsidies.

The maximum audit subsidy amounts for 2021 and 2022 are as follows:

Maximum audit subsidies for 2021 and 2022	2021	2022
	\$	\$
Registered political party audit subsidy	1,685	2,000
Registered constituency association audit subsidy	843	2,000
Registered candidate audit subsidy	1,404	2,000
Registered leadership contestant audit subsidy	1,124	2,000

4.2.3 Quarterly allowances

Elections Ontario also pays quarterly allowances to eligible political parties and constituency associations. Four political parties qualified for quarterly allowances during the 2021-22 fiscal year:

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

We paid \$15,397,421 in quarterly allowances to qualifying political parties for this fiscal year.

Four hundred and ninety-six constituency associations from eight political parties qualified for the quarterly allowances during the 2021-22 fiscal year. For the year, we paid \$3,422,971 in quarterly allowances to eligible constituency associations.

4.3 Registration

In the 2021-22 fiscal year, 154 new constituency associations registered with Elections Ontario and 10 deregistered. No new political parties registered with Elections Ontario, and none deregistered. We also maintained the registration information of 23 political parties and 775 constituency associations.

4.3.1 Managing complaints

Between April 1, 2021, and March 31, 2022, Elections Ontario received 106 complaints. All complaints were closed when it was determined that no statute infringement had taken place. The investigation of two complaints remained open as of March 31, 2022.

The most common complaints we received were related to Section 37.5 of the *Election Finances Act*. Section 37.5 is the provision related to the registration requirements of third parties.

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
16	Violation of Registration Requirements for Third Party Advertising (S.37.5 <i>Election Finances Act</i>)	2	14
2	Violation of Identification Requirements for Advertising (S.22(5) <i>Election Finances Act</i>)	0	2
7	Various sections of the <i>Election Act</i> and the <i>Election Finances Act</i>	–	7
81	Unrelated to the <i>Election Act</i> or the <i>Election Finances Act</i>	–	81

* Status as at March 31, 2022

4.3.3 Referrals to the Ministry of the Attorney General of Ontario

Section 4.0.2 of the *Election Act* and clause 2(1)(g) of the *Election Finances Act* require the Chief Electoral Officer to report any apparent contraventions of those Acts to the 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.

Eight matters were referred to the Ministry of the Attorney General by the Chief Electoral Officer between April 1, 2021, and March 31, 2022. Elections Ontario is not a prosecuting agency. Once matters are referred, the Ministry of the

Attorney General may report 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 three requests for consent between April 1, 2021, and March 31, 2022.

4.3.4 Administrative monetary penalties

Administrative monetary penalties under the *Election Finances Act* were introduced by Bill 254, *Protecting Ontario Elections Act*, 2021, and reinforced by the implementation of Bill 307, *Protecting Elections and Defending Democracy Act*, 2021, on June 14, 2021. Where the Chief Electoral Officer believes on reasonable grounds that a person or entity has contravened certain

provisions of the Act, the Chief Electoral Officer may make an order requiring the person or entity to pay an administrative penalty. No administrative monetary penalties were issued by the Chief Electoral Officer between April 1, 2021, and March 31, 2022.





5 Recommendations

We continue to make recommendations to improve electoral processes as part of our vision to build modern services that put the needs of electors 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 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 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, we receive voter address information from a variety of these sources.

The CEO 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 consistent and clear address information.

An effective quality-assurance process has many benefits:

- **An address authority means a better voters' 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 impede 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 CEO considers a 29-day election calendar to be insufficient to ensure the delivery of a successful election that meets the expectations of Ontario's electors.

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, we 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.

With the COVID-19 pandemic-related logistical complexities already being anticipated for the 2022 election, an extended election calendar would help us better handle the challenges arising from the pandemic and other emergencies.

Returning Officers in the past 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 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.

5.1.4 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 for easier access to schools for voters and would help keep children safe. While Elections Ontario pays for security at schools, the safety of children in school would be enhanced by moving election day to a day when schools are not in session.

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

5.1.5 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, amid growing 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 his 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 CEO recommends that Ontario follow the Information and Privacy Commissioner's recommendations to expand the Commissioner's oversight to political parties.

5.1.6 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 electors, who receive a final list of candidates at different 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 CEO 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 CEO 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 remove confusion for both candidates and voters.

5.1.7 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 CEO 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 Culture of resilience: A blueprint for success in the 2022 GE and beyond

Our operational reality post-COVID-19 has been increasingly uncertain and fast-changing. For our organization to succeed in this challenging environment, it is imperative to nurture an organizational culture of resilience.

Key components of a resilient organization are as follows:

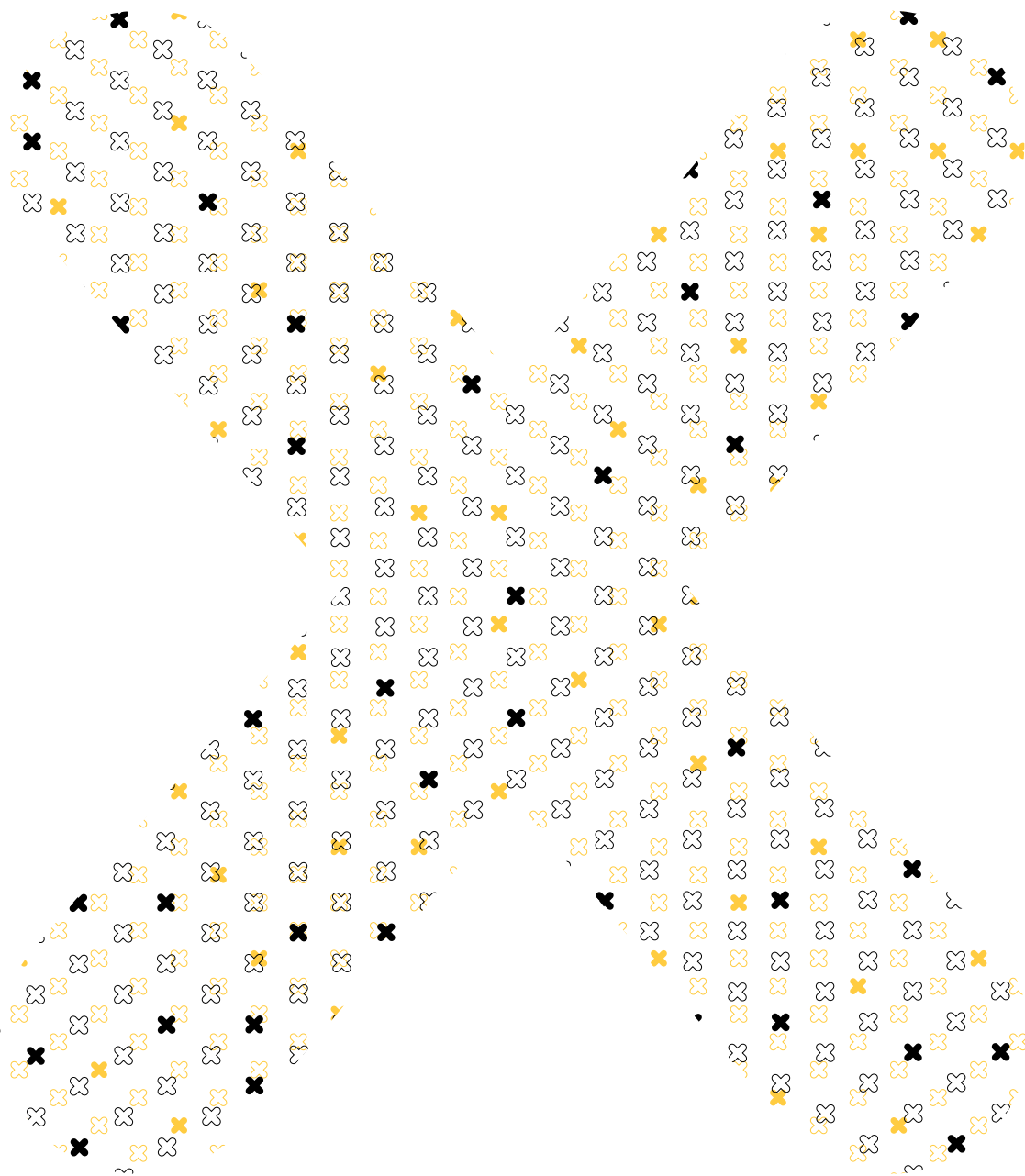
- **Agile decision-making structure.** Resilient organizations have efficient and nimble decision-making structures that allow the organization to quickly mobilize its teams, tools, and systems in a precise and timely fashion.
- **Dynamic risk mitigation.** Resilient organizations invest in the robust infrastructure and proficient workforce that can efficiently and effectively organize risk data to generate useful insights for decision-makers. Dynamic risk mitigation is the key to staying ahead of change and requires proactive anticipation, prediction, observation, and management of risks.
- **Emotional intelligence and sensitivity.** An organization experiencing rapid changes is a perfect vector for high anxiety and stress levels in the workforce. Resilient organizations are committed to ensuring everyone's physical, mental, and emotional health and stability to continuously produce change at a rapid pace.
- **Empowered and diverse workforce.** Resilient organizations prioritize creating an inclusive workplace culture that celebrates diversity and encourages employees to bring their full selves to work. By empowering employees from diverse backgrounds, skillsets, and ideas to share their views, the organization can better anticipate, plan, and respond to complex problems of the 21st century.
- **Culture of experimentation and learning.** A resilient organization values continuous learning and creates a culture of experimentation where employees are encouraged to take calculated risks and try new things. They recognize the importance of staying up to date with emerging technologies, trends, and best practices, and investing in learning and growth opportunities.

As we approach the 2022 general election, building this culture will continue to strengthen our organization's ability to respond, recover, and prepare for unforeseen disruptions and emergencies effectively and efficiently.



7 Office of the Chief Electoral Officer *Election Act*

Financial Statements For the Year Ended March 31, 2022



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 July 25, 2023.

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

July 25, 2023



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, 2022, 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, 2022, 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
July 25, 2023



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

Office of the Chief Electoral Officer — *Election Act*
Statement of financial position
as at March 31, 2022

	2022	2021
	\$	\$
Financial assets		
Cash	20,000,000	10,000,000
Accounts receivable (Note 4)	1,321,679	580,585
	21,321,679	10,580,585
Liabilities		
Accounts payable and accrued liabilities (Note 5)	6,913,577	2,222,149
Accrued employee benefits obligation (Note 6B)	1,227,729	1,060,713
Due to the Province of Ontario (Note 3)	13,180,373	7,297,723
	21,321,679	10,580,585
Net financial assets	—	—
Non-financial assets		
Tangible capital assets (Note 7)	19,726,332	24,151,518
Prepaid expenses	2,145,920	666,395
	21,872,252	24,817,913
Accumulated surplus	21,872,252	24,817,913

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, 2022

	Budget 2022 (Note 11)	Actual 2022	Actual 2021
	\$	\$	\$
Expenses			
Fee expenses			
Returning officer	1,931,900	1,875,332	26,903
Election clerk	158,400	287,891	—
Recruitment officers	71,700	208,750	208
Resource staff	138,200	201,870	39
Inspection	162,200	194,232	—
Training officers	55,800	146,109	—
Other election officers	81,500	96,337	—
Automation co-ordinators	43,300	70,385	207
Supervising deputy returning officers	155,400	—	—
Other assistants	101,700	—	—
Area managers	1,300	—	—
Revising agents	5,600	—	—
	2,907,000	3,080,906	27,357
Operational expenses			
Salaries and employee benefits (Note 6)	17,624,600	12,624,537	11,736,762
Information systems and consulting services	16,213,800	11,210,078	4,292,306
Contract and other temporary help	9,641,300	9,573,302	4,402,171
Office equipment and rentals	6,818,100	7,695,139	4,709,884
Election forms and supplies	6,876,700	6,133,193	1,256,991
Management consulting services	1,983,700	2,321,324	112,526
Head office rent, maintenance and security	7,420,000	1,980,961	1,535,245
Advertising	1,843,400	877,500	85,083
Legal	877,600	747,838	647,578
Training and other expenses	1,695,400	724,265	416,453
Telephone, mail and shipping	1,164,500	718,185	420,818
Travel	509,500	197,067	2,324
Poll and returning office rentals	497,600	131	—
Notice of enumeration cards	18,000	—	—
List of electors	15,900	—	—
	73,200,100	54,803,520	29,618,141
Amortization expense and loss on disposal (Note 7)			
Amortization expense – tangible capital assets	—	7,845,486	7,500,897
Loss on disposal of capital assets	—	—	142,221
Total expenses	76,107,100	65,729,912	37,288,616
Revenue			
Consolidated Revenue Fund (CRF) (Note 3)	76,107,100	62,784,251	32,548,246
Leasing revenue	—	231,322	397,946
Other revenues	—	17,485	261
Less: Leasing and other revenues returned to CRF	—	(248,807)	(398,207)
Total revenue	76,107,100	62,784,251	32,548,246
Annual deficit	—	(2,945,661)	(4,740,370)
Accumulated surplus, beginning of year		24,817,913	29,558,283
Accumulated surplus, end of year		21,872,252	24,817,913

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, 2022

	Budget 2022 (Note 11)	Actual 2022	Actual 2021
	\$	\$	\$
Annual deficit	—	(2,945,661)	(4,740,370)
Acquisition of tangible capital assets (Note 7)	—	(3,420,300)	(2,590,542)
Amortization of tangible capital assets (Note 7)	—	7,845,486	7,500,897
Loss on disposal of tangible capital assets (Note 7)	—	—	142,221
Acquisition of prepaid expense	—	(2,145,920)	(666,395)
Use of prepaid expense	—	666,395	354,189
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, 2022

	2022	2021
	\$	\$
Operating transactions		
Accumulated deficit	(2,945,661)	(4,740,370)
Loss on disposal of capital assets (Note 7)	—	142,221
Amortization of tangible capital assets (Note 7)	7,845,486	7,500,897
Accrued employee benefits obligation	167,016	(187,406)
Changes in non-cash working capital		
Accounts receivable	(741,094)	296,446
Prepaid expenses	(1,479,525)	(312,206)
Accounts payable	4,691,428	729,883
Due to Province of Ontario	5,882,650	(838,923)
Cash provided by operating transactions	13,420,300	2,590,542
Capital transactions		
Purchase of tangible capital assets (Note 7)	(3,420,300)	(2,590,542)
Cash applied to capital transactions	(3,420,300)	(2,590,542)
Increase/(decrease) in cash	10,000,000	—
Cash, beginning of year	10,000,000	10,000,000
Cash, end of year	20,000,000	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, 2022

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 directs and supervises the local returning officer in each electoral district, coordinates the training and payment of all election officials and the provision of all polling places, equipment, and supplies. As well, Elections Ontario maintains the provincial and municipal voting lists.

There were no by-elections administered during the year ended March 31, 2022.

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

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

2. Significant accounting policies

A) Basis of accounting

These financial statements have been prepared by management in accordance with public sector accounting standards established by the Canadian Public Sector Accounting Board (PSAB). 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

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2022

2. Significant accounting policies (continued)

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 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 licences, are charged to expense over the period expected to benefit from it.

G) Accrued employee benefits obligation

Accrued employee benefits obligations 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, 2022 was \$20,000,000 (2021 – \$10,000,000). The Due to Province balance on the Statement of Financial Position represents the unspent accountable warrant balance at year end.

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2022

3. Sources of funds (continued)

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

	2022	2021
	\$	\$
HST receivable	1,029,465	289,405
Other receivables	279,619	72,074
Accounts receivable – Leasing program	12,595	219,106
	1,321,679	580,585

As at March 31, 2022, Elections Ontario did not have any accounts receivable that were past due or impaired.

5. Accounts payable and accrued liabilities

	2022	2021
	\$	\$
Operational expenses payable and accruals	5,144,160	1,134,188
Payroll and benefits accruals (Note 6B)	1,200,340	1,074,819
Fees payable	569,027	12,966
Provincial taxes payable	50	176
	6,913,577	2,222,149

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 related 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

Election Ontario's full-time employees participate in the Public Service Pension Fund (PSPF), which is a defined benefit pension plan for employees of the Province and many provincial agencies.

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2022

6. Employee future benefits (continued)

The Province, which is the sole sponsor of the PSPF, determines Election Ontario's annual payments to the fund. As the sponsors are responsible for ensuring that the pension fund is financially viable, any surpluses or unfunded liabilities arising from statutory actuarial funding valuations are not assets or obligations of Election Ontario.

Election Ontario's annual payments of \$1,273,000 (2021 – \$1,028,900), are included in salaries and employee benefits expenses 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 2022 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 2.795% (2021 – 1.39%);
- estimated average years to retirement of 3.98 years (2021 – 4.33 years); and
- salary escalation of 3.5% (2021 – 3.5%).

The costs for the year amounted to \$327,900 (2021 – \$327,600) 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:

	2022	2021
	\$	\$
Total liability for post employment benefits	1,278,501	1,216,100
Less: Due within one year and included in accounts payable and accrued liabilities	50,772	155,387
Accrued employee benefits obligation	1,227,729	1,060,713

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, 2022

7. Tangible capital assets

	Computer hardware and software	Software in development	Furniture and equipment	Election equipment	Leasehold improvements	Total
	\$	\$	\$	\$	\$	\$
Cost						
Opening balance, April 1, 2021	37,861,819	125,139	1,040,067	34,283,717	1,194,347	74,505,089
Additions	2,181,420	1,158,568	48,052	—	32,260	3,420,300
Disposals	—	—	—	—	—	—
Transfer from software in development	121,012	(121,012)	—	—	—	—
Closing balance, March 31, 2022	40,164,251	1,162,695	1,088,119	34,283,717	1,226,607	77,925,389
Accumulated amortization						
Opening balance, April 1, 2021	28,587,915	—	970,809	19,653,449	1,141,398	50,353,571
Amortization	2,138,109	—	32,975	5,644,361	30,041	7,845,486
Disposals	—	—	—	—	—	—
Closing balance, March 31, 2022	30,726,024	—	1,003,784	25,297,810	1,171,439	58,199,057
Net book value, March 31, 2022	9,438,227	1,162,695	84,335	8,985,907	55,168	19,726,332

	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

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2022

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, 2022, the total capitalized cost for EMS is \$35,926,000 (2021 – \$34,779,000), of which \$4,454,000 (2021 – \$4,296,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*.

The total net book value as of March 31, 2022 for the EMS is \$7,454,000 (2021 – \$7,777,000), of which \$963,000 (2021 – \$1,006,000) 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 2022, 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 2022, these costs amounted to \$595,000 (2021 – \$835,200), of which \$7,150 (2021- \$3,700) 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, 2022

10. Lease Commitments

Elections Ontario has lease agreements for three office locations in Scarborough (51 Rolark Drive ending May 31, 2025, and 44 Rolark Drive ending Jul 31, 2024, 40 Ridgetop Road ending August 31, 2023) and one location in Toronto (95 St. Clair West 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:

	\$
2023	1,885,100
2024	1,578,400
2025	1,277,100
2026	228,600
	4,969,200

The Office is committed to pay its proportionate share of realty taxes and operating expenses for its premises. These expenses are included in Office Rent on the Statement of Operations.

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.

	2022
	\$
Expenditures	
Approved by the Board of Internal Economy	15,685,000
Approved by the Chief Electoral Officer	60,422,100
Original approved budget	76,107,100
Less: Capitalized expenditures	(3,780,406)
Add: Amortization of tangible capital assets	7,845,486
Add: Changes in accrued expenditures	3,178,600
Budgeted expenses restated using Canadian Public Sector Accounting Standards	83,350,780

Office of the Chief Electoral Officer — *Election Act*

Notes to financial statements

for the year ended March 31, 2022

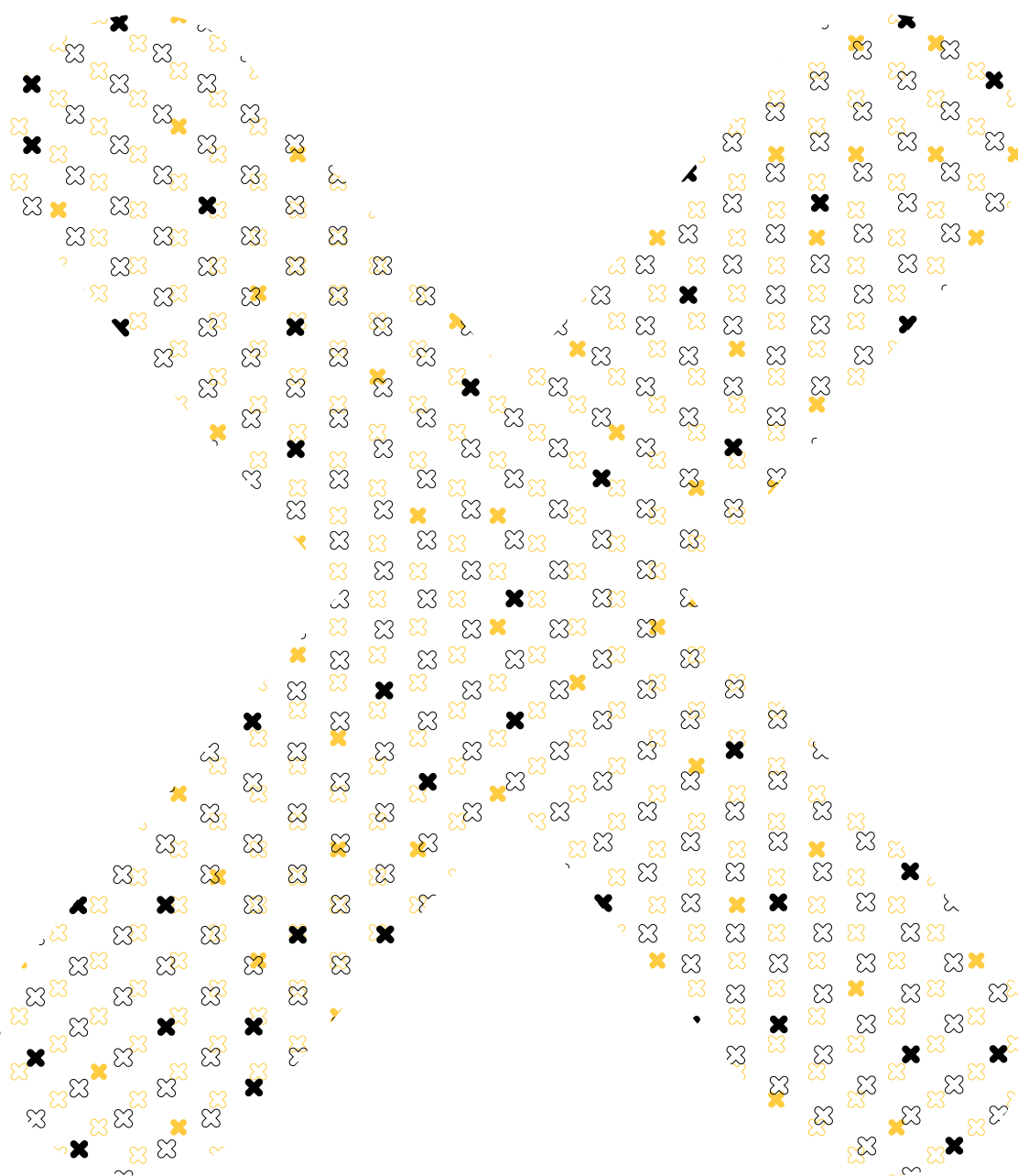
12. Reconciliation to Public Accounts Volume 1 basis of presentation

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 April 2022. A reconciliation of total expenses reported in Volume 1 to the total expenses reported in these financial statements is as follows:

	2022	2021
	\$	\$
Election administration	12,477,812	11,563,683
Statutory appropriation	52,762,375	20,592,211
Total expenses per Volume 1	65,240,187	32,155,894
Purchase of tangible capital assets	(3,420,300)	(2,590,542)
Amortization of tangible capital assets	7,845,486	7,500,897
Write-down of tangible capital asset	—	142,221
Change in accrued expenses	(3,935,461)	80,146
	489,725	5,132,722
Total expenses per Statement of Operations and Accumulated Surplus	65,729,912	37,288,616

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

Financial statements for the year ended March 31, 2022



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 July 25, 2023.

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

July 25, 2023



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, 2022, 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, 2022, 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
July 25, 2023



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, 2022

	2022	2021
	\$	\$
Financial assets		
Accounts receivable – consolidated revenue fund	887,729	2,678,525
Accounts receivable – due from Elections Ontario	3,996	1,817
	891,725	2,680,342
Liabilities		
Accounts payable and accrued liabilities (Note 3)	702,389	2,517,639
Accrued employee benefits obligation (Note 4B)	189,336	162,703
	891,725	2,680,342
Net financial assets	—	—
Non-financial assets		
Tangible capital assets (Note 5)	2,007,455	2,132,240
Prepaid expenses	—	1,048
Accumulated surplus	2,007,455	2,133,288

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, 2022

	Budget 2022 (Note 10)	Actual 2022	Actual 2021
	\$	\$	\$
Expenses			
Administrative and operating			
Salaries and employee benefits (Note 4)	2,082,500	1,834,401	1,687,484
Professional fees	852,400	130,509	502,046
Office Supplies and expenses	309,520	316,023	62,087
Office rent	58,790	51,448	47,087
Telephone, mail and shipping	19,500	9,155	8,890
Other	5,000	3,920	3,950
Amortization (Note 5)	—	360,210	259,060
	3,327,710	2,705,666	2,570,604
Subsidies (Note 6)			
Campaign expenses			
– candidates	160,000	(10,357)	1,484
– parties	60,000	—	(26,706)
Audit fees			
Annual returns			
– constituency associations	903,820	454,894	888,162
– parties	44,040	21,889	43,070
Campaign returns			
– candidates	57,290	(15,768)	1,447
– parties	158,120	(3,557)	(23,162)
– constituency associations	24,080	(795)	540
Leadership contestants	17,200	(1,325)	9,782
Quarterly allowances			
– constituency associations	3,392,940	3,150,886	3,192,679
– parties	15,397,400	14,358,886	12,936,543
	20,214,890	17,954,753	17,023,839
Total expenses	23,542,600	20,660,419	19,594,443
Less: Anonymous and excess contributions received (Note 2B)	1,000	28,954	20,076
Net expenses	23,541,600	20,631,465	19,574,367
Revenue			
Consolidated Revenue Fund – voted appropriation (Note 2B)	23,541,600	20,505,632	19,247,761
Annual deficit	—	(125,833)	(326,606)
Accumulated surplus, at beginning of year		2,133,288	2,459,894
Accumulated surplus, end of year		2,007,455	2,133,288

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, 2022

	Budget 2022 (Note 10)	Actual 2022	Actual 2021
	\$	\$	\$
Annual deficit	—	(125,833)	(326,606)
Acquisition of tangible capital assets (Note 5)	—	(235,425)	(249,250)
Amortization of tangible capital assets (Note 5)	—	360,210	259,060
Acquisition of prepaid expense	—	1,048	316,796
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, 2022

	2022	2021
	\$	\$
Operating transactions		
Annual deficit	(125,833)	(326,606)
Amortization of tangible capital assets (Note 5)	360,210	259,060
Accrued employee benefits obligation	(26,633)	88,807
	207,744	21,261
Changes in non-cash working capital		
Accounts receivable – consolidated revenue fund	(1,790,796)	1,526,012
Accounts receivable – due from Elections Ontario	2,179	1,817
Accounts payable and accrued liabilities	1,815,250	(1,616,636)
Prepaid expenses	1,048	316,796
	27,681	227,989
Cash provided by operating transactions	235,425	249,250
Capital transactions		
Purchase of tangible capital assets (Note 5)	(235,425)	(249,250)
Cash applied to capital transactions	(235,425)	(249,250)
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, 2022

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 during the year ended March 31, 2022. There was one leadership contest, one hundred and three nomination contests and two hundred and fourteen nomination contestants administered during the year ended March 31, 2022.

2. Significant accounting policies

A) Basis of accounting

These financial statements have been prepared by management in accordance with public sector accounting standards established by the Canadian Public Sector Accounting Board (PSAB). 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, 2022

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. 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, 2022

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

	2022	2021
	\$	\$
Subsidies and allowances payable	537,733	2,286,905
Administrative and operating liabilities	39,506	28,011
Payroll and benefits accruals (Note 4B)	125,150	202,723
	702,389	2,517,639

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 viable, any surpluses or unfunded liabilities arising from statutory actuarial funding valuations are not assets or obligations of the Office.

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

Notes to financial statements

for the year ended March 31, 2022

4. Employee future benefits (continued)

The Office's annual payments of \$118,900 (2021 – \$109,000), are included in salaries and employee benefits expenses in the Statement of Operations and Accumulated Surplus.

B) Accrued employee benefits obligation

Obligation for post employment benefits include 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 2.795% (2021 – 1.39%);
- estimated average years to retirement of 3.98 years (2021 – 4.33 years); and
- salary escalation of 3.5% (2021 – 3.5%).

The costs for the year amounted to \$56,652 (2021 – \$51,425) 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:

	2022	2021
	\$	\$
Total liability for post employment benefits	210,016	254,095
Less: Due within one year and included in accounts payable and accrued liabilities	20,680	91,392
Accrued employee benefits obligation	189,336	162,703

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, 2022

5. Tangible capital assets

	Computer hardware and software	Furniture and equipment	Leasehold improvements	Total
	\$	\$	\$	\$
Cost				
Opening balance, April 1, 2021	5,581,658	58,828	46,511	5,686,997
Additions	235,425	—	—	235,425
Closing balance, March 31, 2022	5,817,083	58,828	46,511	5,922,422
Accumulated amortization				
Opening balance, April 1, 2021	3,449,418	58,828	46,511	3,554,757
Amortization	360,210	—	—	360,210
Closing balance, March 31, 2022	3,809,628	58,828	46,511	3,914,967
Net book value, March 31, 2022	2,007,455	—	—	2,007,455

	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
Disposal	(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
Disposal	(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

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

Notes to financial statements

for the year ended March 31, 2022

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, 2022, the total capitalized cost for EMS is \$35,926,000 (2021 – \$34,779,000), of which \$4,454,000 (2021 – \$4,296,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*.

The total net book value as of March 31, 2022 for the EMS is \$7,454,000 (2021 – \$7,777,000), of which \$963,000 (2021 – \$1,006,000) has been allocated to tangible capital assets needed to administer the *Election Finances Act*.

6. Subsidies and allowances

A) Subsidies

The campaign expenses subsidy noted below are effective from January 1, 2022 to December 31, 2022 (and January 1, 2021 to December 31, 2021). Amounts are indexed annually and will occur on January 1, 2023:

- 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 \$1.40 (2021 – \$1.36) per eligible voter.
 - Candidates in designated northern electoral districts may receive an additional \$10,157 (2021 – \$9,887).
 - 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.
- Only associations, parties, candidates, and leadership contestants who either accepted at least \$10,000 in contributions or incurred expenses of at least \$10,000 during a relevant period are required to file audited returns. The audit fees subsidy, if applicable, is provided to the returns filed. All audit fees for returns filed after April 19, 2021, were increased to a maximum of \$2,000 per return (will not be subject to annual indexation).
- Annual and campaign returns of each registered constituency association – to a maximum of \$2,000 (2021 – \$847).
 - Annual and campaign returns of each registered party – to a maximum of \$2,000 (2021 – \$1,695).
 - Campaign returns of each candidate – to a maximum of \$2,000 (2021 – \$1,412).
 - Leadership contest period returns of each leadership contestant – to a maximum of \$2,000 (2020 – \$1,130).
 - Nomination contestants are no longer required to file financial statements in April 2021, Bill 254, *Protecting Ontario Elections Act*, 2021 received Royal Assent.

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

Notes to financial statements

for the year ended March 31, 2022

6. Subsidies and allowances (continued)

B) Allowances

The quarterly allowance rates and amounts noted below are effective from January 1, 2022 until December 31, 2022 (and January 1, 2021 to December 31, 2021). Annual indexation for the constituency associations' quarterly allowance amount will occur on January 1, 2023. With the passing of the Bill 254, *Protecting Ontario Elections Act*, 2021 in April 2021, quarterly allowance amounts increased retroactively to January 1, 2021 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 \$0.636 (2021 – \$0.452) 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 \$6,818.75 (2021 – \$6,250) is assigned to each electoral district. This amount is shared proportionately based on the percentage of votes for each party's candidate and paid to the constituency association.

7. Related party transactions

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 2022, 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.
- The Office of the Chief Electoral Officer provides office space needed to administer the *Act*. In 2022, these costs amounted to \$51,500 (2021 – \$47,100) 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 2022, these costs amounted to \$7,150 (2021 – \$3,700), 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

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

Notes to financial statements

for the year ended March 31, 2022

8. Financial instruments (continued)

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:

	\$
2023	50,800
2024	53,500
2025	53,500
Thereafter	9,000
	166,800

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.

	2022
	\$
Expenditures	
Original approved budget	23,541,600
Less: Capitalized expenditures	(296,000)
Add: Amortization of tangible capital assets	360,210
Add: Changes in accrued expenditures	(1,789,748)
Budgeted expenses restated using Canadian Public Sector Accounting Standards	21,816,062

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

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

Notes to financial statements

for the year ended March 31, 2022

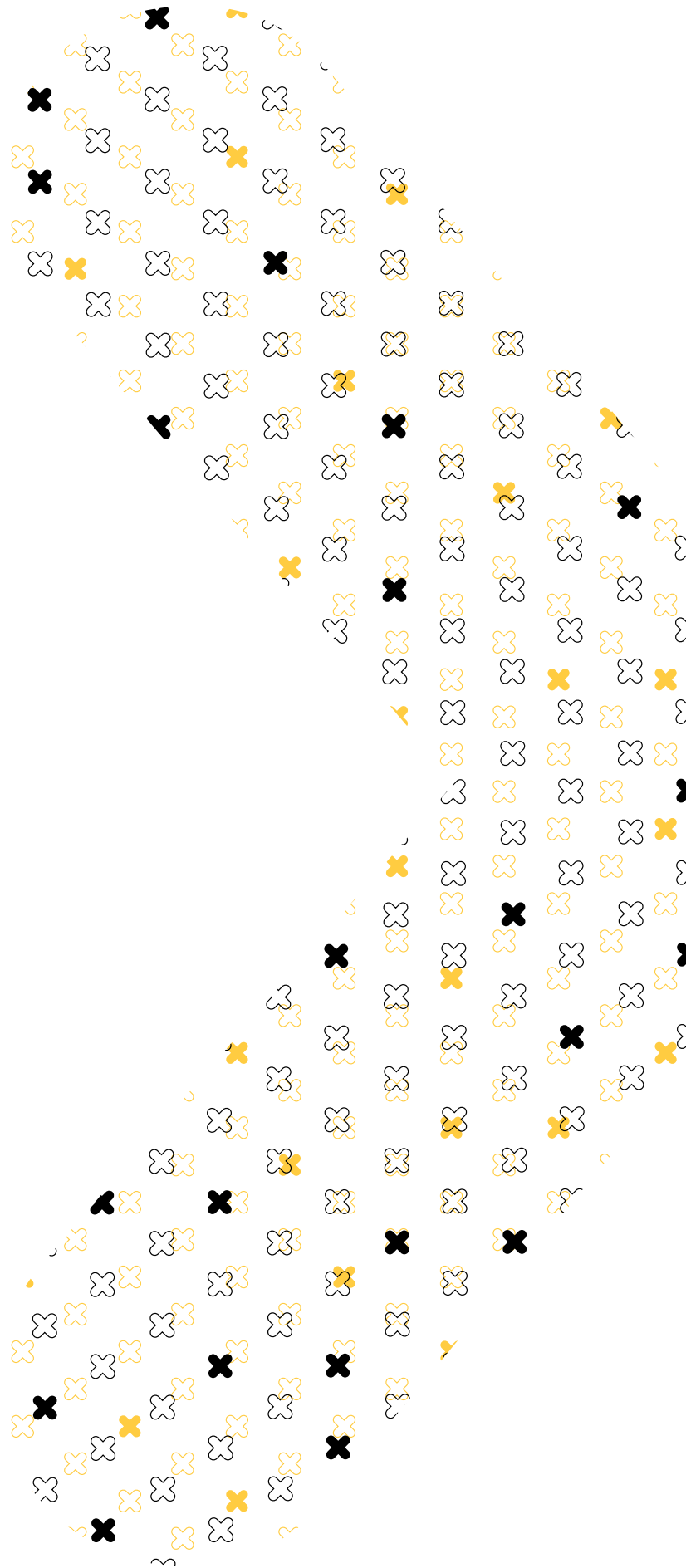
11. Reconciliation to Public Accounts Volume 1 basis of presentation (continued)

capitalized and amortized over their useful lives. Volume 1 also excludes the accrued subsidies and administrative and operating expenses paid after late April 2022. A reconciliation of total expenses reported in Volume 1 to the net expenses reported in these financial statements is as follows:

	2022	2021
	\$	\$
Total expenses per Volume 1	22,292,574	17,692,042
Purchase of tangible capital assets	(235,425)	(249,250)
Amortization of tangible capital assets	360,210	259,060
Change in accrued subsidies	(2,002,883)	1,521,475
Change in accrued administrative expenses	216,989	351,040
	(1,661,109)	1,882,325
Net expenses per Statement of Operations and Accumulated Surplus	20,631,465	19,574,367

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:

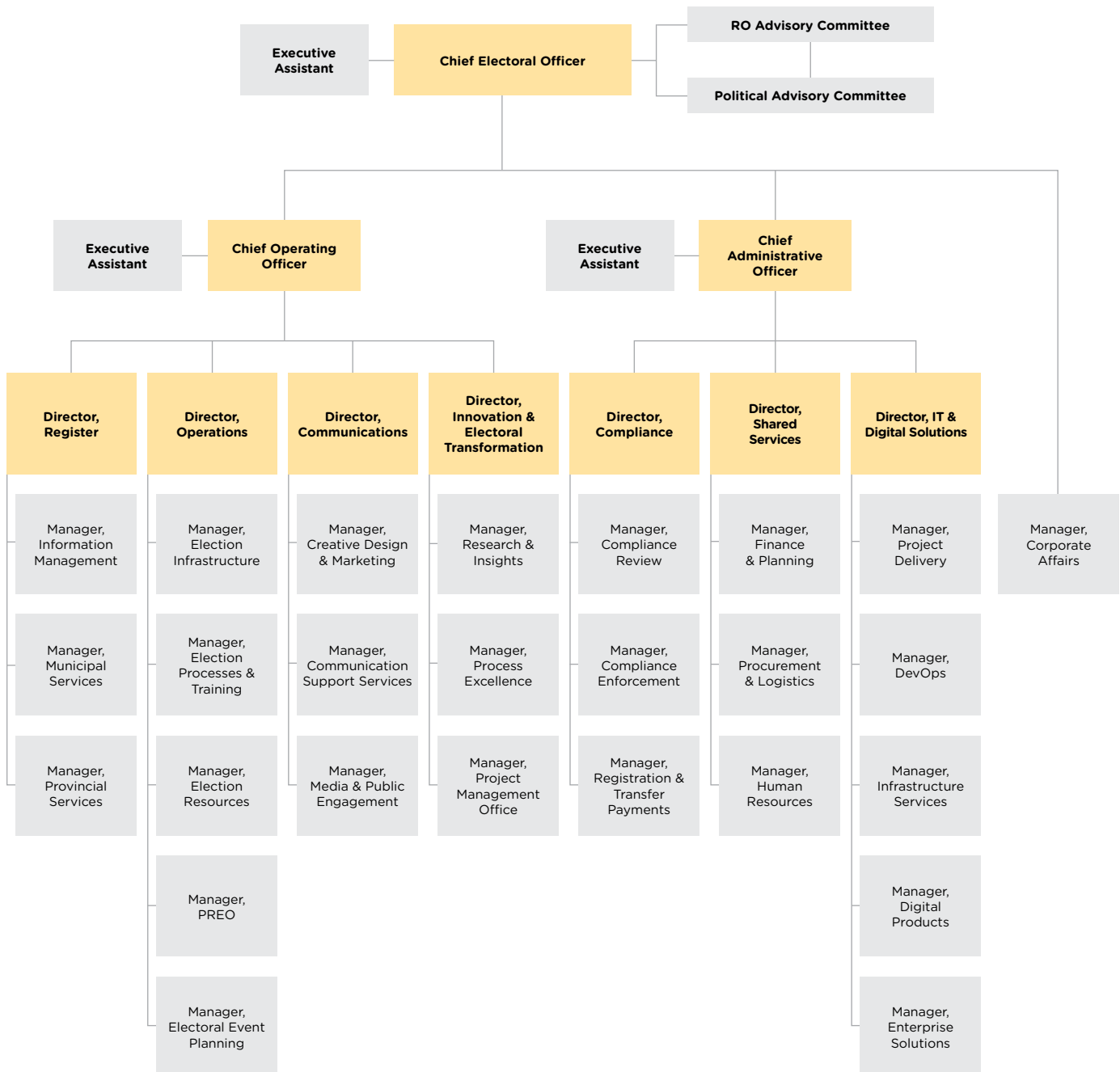
Organizational overview (continued)

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, 2022

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>
Ontario Moderate Party	Ontario Moderate Party	Thursday, May 22, 2014	Candidate endorsement process under the <i>Election Finances Act</i>

Appendix C:

Registered political parties as of March 31, 2022 (continued)

Party name	Party name or abbreviation to be shown in any election documents	Date of registration	Registration method
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 2021-22 fiscal year

Date of Chief Electoral Officer decision	Name requested	Abbreviation requested	Name of applicant	Chief Electoral Officer decision
5-May-21	The Proportional Representation Party	Pro Rep Party - PRP	Timothy McCulloch	Name: Acceptable Abbreviation: Acceptable
5-May-21	Universal Basic Income Party	—	Bill Moses	Name: Acceptable Abbreviation: Not Acceptable
17-May-21	The Country Party	—	Peter Sturdy	Name: Acceptable Abbreviation: Not Acceptable
17-May-21	United Party of Ontario	UPO	Jake Tucker	Name: Acceptable Abbreviation: Acceptable
21-Jun-21	Bitcoin Party of Ontario	Bitcoin	Mark Jevtovic	Name: Acceptable Abbreviation: Acceptable
15-Jul-21	United Canine Coalition	United Canine Coalition (UCC)	Sir Winston	Name: Acceptable Abbreviation: Acceptable
2-Sep-21	Ontario Guardian Party	Ontario Guardian Party	Michael Thal	Name: Acceptable Abbreviation: Acceptable
2-Sep-21	Peoples Party of Ontario	PPO	Joseph Doey	Name: Not Acceptable Abbreviation: Not Acceptable
2-Sep-21	TIME Party Ontario	TIME Party	Richard M. Kiernicki	Name: Acceptable Abbreviation: Acceptable
13-Sep-21	Direct Democracy	Direct Democracy	James McNair	Name: Not Acceptable Abbreviation: Not Acceptable
24-Sep-21	Direct Democracy Ontario	Direct Democracy Ontario	Mark Dickson	Name: Not Acceptable Abbreviation: Not Acceptable
8-Oct-21	Common Sense Ontario	Common Sense Ontario	Mark Dickson	Name: Acceptable Abbreviation: Acceptable
8-Oct-21	Peoples Party of Ontario	PPO	Gareth Neilson	Name: Not Acceptable Abbreviation: Not Acceptable
8-Oct-21	People's Progressive Common Front of Ontario	Ontario People's Front (OPF)	Raymond Samuels	Name: Acceptable Abbreviation: Acceptable
21-Oct-21	People's Party of Ontario	PPO	Terry Simpson	Name: Not Acceptable Abbreviation: Not Acceptable
21-Oct-21	PPC - Ontario	PPO	Daniel Tyrie	Name: Not Acceptable Abbreviation: Not Acceptable
21-Oct-21	PPC Ontario	PPCO	Patrick Jardine	Name: Not Acceptable Abbreviation: Not Acceptable
21-Oct-21	PPC Ontario	PPC	Imre Torma	Name: Not Acceptable Abbreviation: Not Acceptable

Appendix D:

Requests to reserve the name of a new political party during 2021-22 fiscal year (continued)

Date of Chief Electoral Officer decision	Name requested	Abbreviation requested	Name of applicant	Chief Electoral Officer decision
1-Nov-21	Freedom of Choice, Peace & Justice Party	Freedom of Choice, Peace & Justice Party	Lilya Eklishaeva	Name: Acceptable Abbreviation: Acceptable
24-Nov-21	True North Party of Ontario	True North Party	Ashley Brown	Name: Acceptable Abbreviation: Acceptable
3-Dec-21	Purple Party Citizens of Ontario	Purple Ontario	Imre Torma	Name: Not Acceptable Abbreviation: Not Acceptable
9-Dec-21	Magenta Party of Ontario	MPO	Joshua Cheifetz	Name: Acceptable Abbreviation: Acceptable
10-Dec-21	Family Party of Ontario	Family Party	Keanna Brown	Name: Not Acceptable Abbreviation: Not Acceptable
10-Dec-21	Populist Party of Ontario	Populist Party	Daniel Brown	Name: Not Acceptable Abbreviation: Not Acceptable
10-Dec-21	United Conservative Coalition of Ontario	United Conservative Coalition	Gerald Brown	Name: Not Acceptable Abbreviation: Not Acceptable
5-Jan-22	Human Interest Party of Ontario	HIPO	Thomas Borcsok	Name: Acceptable Abbreviation: Acceptable
5-Jan-22	Ontario Freedom Party	Ontario Freedom	Imre Torma	Name: Not Acceptable Abbreviation: Not Acceptable
19-Jan-22	Ontario First Party	OFP	Paul Maletta	Name: Acceptable Abbreviation: Acceptable
24-Jan-22	Populist Party Ontario	Populist Ontario	Shelley Batcules	Name: Acceptable Abbreviation: Acceptable
24-Jan-22	The Logical Conservative Party of Ontario	LCP	Timothy TF Farmilo	Name: Not Acceptable Abbreviation: Not Acceptable
27-Jan-22	Electoral Reform Party	ERP	Peter House	Name: Acceptable Abbreviation: Acceptable
27-Jan-22	Hippopotamus Party of Ontario	Hippopotamus Party of Ontario	Adam Smith	Name: Acceptable Abbreviation: Acceptable
27-Jan-22	Ontario First Party	OFP	Imre Torma	Name: Not Acceptable Abbreviation: Not Acceptable
8-Feb-22	The Logical Centre Party of Ontario	LCP	Timothy Farmilo	Name: Acceptable Abbreviation: Acceptable
16-Feb-22	Online Party of Ontario	OPO	Jean-François Frenette	Name: Acceptable Abbreviation: Acceptable
16-Feb-22	The Student's Party	TSP	Maxwell Burton	Name: Acceptable Abbreviation: Acceptable

Appendix D:

Requests to reserve the name of a new political party during 2021-22 fiscal year (continued)

Date of Chief Electoral Officer decision	Name requested	Abbreviation requested	Name of applicant	Chief Electoral Officer decision
22-Feb-22	Liberty Reform Party of Ontario	L.R.P.O.	Richard Pickett	Name: Acceptable Abbreviation: Acceptable
28-Feb-22	Democracy Freedom Animals	DFA	Kyle Bowles	Name: Acceptable Abbreviation: Acceptable
28-Feb-22	Ontario Centrist Party	CPO	Khalid Rao	Name: Acceptable Abbreviation: Acceptable
4-Mar-22	DDP Ontario	DDP	James McNair	Name: Not Acceptable Abbreviation: Not Acceptable
14-Mar-22	We The People's Party	We The People	Lisa Robinson	Name: Not Acceptable Abbreviation: Not Acceptable
17-Mar-22	Humanity Party of Canada	Humanity Party of Canada	Gordon Welke	Name: Acceptable Abbreviation: Acceptable
19-Mar-22	Direct Democracy Party of Canada	Direct Democracy	Partap Dua	Name: Not Acceptable Abbreviation: Not Acceptable
25-Mar-22	Consensus Ontario	Consensus	Brad Harness	Name: Acceptable Abbreviation: Acceptable
28-Mar-22	Progress Ontario	Progress Ontario	Ghassan Kefeiri	Name: Not Acceptable Abbreviation: Not Acceptable
28-Mar-22	Universal Motive Party	—	Jaiden Dahlke	Name: Acceptable Abbreviation: Not Acceptable

Appendix E:

Registered constituency association changes by party during 2021-22 fiscal year

Party name	Number of registered constituency associations	
	As at April 1, 2021	As at March 31, 2022
Canadians' Choice Party	0	0
Communist Party of Canada (Ontario)	0	1
Freedom Party of Ontario	11	11
Go Vegan	0	0
Green Party of Ontario	121	121
Independent	0	2
Multicultural Party of Ontario	0	0
New Blue Party of Ontario	0	118
New Democratic Party of Ontario	124	124
None of the Above Direct Democracy Party	124	124
Northern Ontario Party	9	9
Ontario Alliance	7	3
Ontario Liberal Party	124	124
Ontario Libertarian Party	9	6
Ontario Moderate Party	0	0
Ontario Party	0	31
Ontario Provincial Confederation of Regions Party	2	2
Party for People with Special Needs	2	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	1	1
Total	670	815

Appendix F:

Contribution limits for 2021 and 2022

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	\$3,300	Not permitted	\$3,300
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, 2022, to December 31, 2022

Timeframe	To a political party	To constituency associations/ nomination contestants combined	To a candidate	To a leadership contestant
Annual limit	\$3,325	To the association/nomination contestants of one party	Not permitted	\$3,325
		\$3,325		
Campaign period	No extra amount over the annual limit		To the candidates of one party/ independent candidates	Not applicable
			\$3,325	

Appendix G:

Summary of annual financial statements from registered parties

Statement	Canadians' Choice Party	Communist Party of Canada (Ontario)	Freedom Party of Ontario	Go Vegan	Green Party of Ontario	Multicultural Party of Ontario	New Blue Party of Ontario	New Democratic Party of Ontario
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Net contributions	150	45,170	15,076	—	1,479,701	—	446,381	3,363,967
Transfers	—	—	—	—	23,781	—	—	1,936,968
Other income	—	—	—	—	696,828	—	66,190	5,311,897
Total income	150	45,170	15,076	—	2,200,310	—	512,571	10,612,832
Expenses								
Transfers	—	—	—	—	55,213	—	—	1,713,123
Others	124	29,247	15,014	30	1,890,089	—	320,322	8,049,011
Total expenses	124	29,247	15,014	30	1,945,302	—	320,322	9,762,134
Excess revenue over expenses	26	15,922	62	(30)	255,008	—	192,249	850,698
Election campaign period surplus (deficit)	—	—	—	—	—	—	—	—
Adjusted prior period surplus (deficit)	(11)	5,878	3,511	1,564	1,447,779	20	—	5,948,541
Surplus (deficit) at year end	15	21,800	3,573	1,534	1,702,787	20	192,249	6,799,239
B. Statement of assets and liabilities								
Assets								
Total	15	21,800	4,263	1,534	1,963,611	20	192,249	8,822,323
Liabilities and surplus								
Liabilities	—	—	690	—	260,824	—	—	2,023,084
Surplus (deficit)	15	21,800	3,573	1,534	1,702,787	20	192,249	6,799,239
Total	15	21,800	4,263	1,534	1,963,611	20	192,249	8,822,323

Appendix G:

Summary of annual financial statements from registered 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	18,600	1,100	515	2,352,586	17,297	3,752	245,591	600
Transfers	—	100	—	259,277	—	—	—	—
Other income	—	120	135	3,017,985	1	—	126	—
Total income	18,600	1,320	650	5,629,848	17,298	3,752	245,717	600
Expenses								
Transfers	—	—	—	10,000	—	—	—	—
Others	9,936	483	1,486	3,271,192	9,966	—	17,758	23
Total expenses	9,936	483	1,486	3,281,192	9,966	—	17,758	23
Excess revenue over expenses	8,664	837	(836)	2,348,657	7,331	3,752	227,959	577
Election campaign period surplus (deficit)	—	—	—	—	—	—	—	—
Adjusted prior period surplus (deficit)	(4,766)	(691)	(7,792)	2,015,759	13,455	(3,752)	(6)	1,524
Surplus (deficit) at year end	3,898	146	(8,629)	4,364,416	20,786		227,953	2,101
B. Statement of assets and liabilities								
Assets								
Total	3,898	837	23	5,740,640	29,717	—	237,750	2,101
Liabilities and surplus								
Liabilities	—	691	8,652	1,376,224	8,930	—	9,797	—
Surplus (deficit)	3,898	146	(8,629)	4,364,416	20,786	—	227,953	2,101
Total	3,898	837	23	5,740,640	29,717	—	237,750	2,101

Appendix G:

Summary of annual financial statements from registered 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 People's Political Party	Trillium Party of Ontario
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$
Revenue							
Net contributions	3,350	—	9,770,287	400	141,632	—	—
Transfers	—	—	739,482	—	—	—	—
Other income	—	—	6,788,219	—	—	—	—
Total income	3,350	—	17,297,987	400	141,632	—	—
Expenses							
Transfers	—	—	308,802	—	—	—	—
Others	13,720	—	12,743,272	380	175,307	—	221
Total expenses	13,720	—	13,052,074	380	175,307	—	221
Excess revenue over expenses	(10,370)	—	4,245,914	20	(33,675)	—	(221)
Election campaign period surplus (deficit)	—	—	—	—	—	—	—
Adjusted prior period surplus (deficit)	11,667	—	1,308,513	334	117,469	—	6,177
Surplus (deficit) at year end	1,296	—	5,554,427	354	83,794	—	5,956
B. Statement of assets and liabilities	\$	\$	\$	\$	\$	\$	\$
Assets							
Total	1,296	—	6,420,980	354	89,566	—	5,956
Liabilities and surplus							
Liabilities	—	—	866,553	—	5,773	—	5,956
Surplus (deficit)	1,296	—	5,554,427	354	83,794	—	5,956
Total	1,296	—	6,420,980	354	89,566	—	5,956

Appendix H:

Summary of annual financial statements from registered constituency associations

Statement	Communist Party of Canada (Ontario)	Freedom Party of Ontario	Green Party of Ontario	Independent Associations	New Blue Party of Ontario	New Democratic Party of Ontario	None of the Above Direct Democracy Party	Northern Ontario Party	Ontario Alliance
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Net contributions	—	360	353,877	143,589	2,995	1,929,560	—	—	—
Transfers	—	—	55,358	—	—	1,713,721	—	—	—
Other income	—	—	138,601	—	—	1,160,138	—	1,992	—
Total income	—	360	547,836	143,589	2,995	4,803,419	—	1,992	—
Expenses									
Transfers	—	360	20,395	—	—	1,941,336	—	878	—
Others	59	47	134,497	45,425	18	381,115	—	123	—
Total expenses	59	407	154,892	45,425	18	2,322,450	—	1,001	—
Excess revenue over expenses	(59)	(47)	392,944	98,164	2,977	2,480,969	—	990	—
Election campaign period surplus (deficit)	—	—	—	—	—	—	—	—	—
Adjusted prior period surplus (deficit)	1,390	699	650,518	—	—	4,477,294	—	8,355	—
Surplus (deficit) at year end	1,331	652	1,043,462	98,164	2,977	6,958,262	—	9,345	—
B. Statement of assets and liabilities									
Assets	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total	1,331	652	1,058,702	127,312	2,977	7,062,705	—	9,345	—
Liabilities and surplus									
Liabilities	—	—	15,240	29,148	—	104,443	—	—	—
Surplus (deficit)	1,331	652	1,043,462	98,164	2,977	6,958,262	—	9,345	—
Total	1,331	652	1,058,702	127,312	2,977	7,062,705	—	9,345	—

Appendix H:

Summary of annual financial statements from registered constituency associations (continued)

Statement	Ontario Liberal Party	Ontario Libertarian Party	Ontario Provincial Confederation of Regions Party	Party for People with Special Needs	Pauper Party of Ontario	Progressive Conservative Party of Ontario	Stop the New Sex-Ed Agenda	The People's Political Party	Trillium Party of Ontario
A. Statement of revenue and expenses	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Net contributions	2,363,626	—	—	—	—	5,260,196	—	—	—
Transfers	74,801	3,814	—	—	—	314,430	—	—	—
Other income	715,177	—	—	—	—	1,577,713	1,063	—	—
Total income	3,153,604	3,814	—	—	—	7,152,339	1,063	—	—
Expenses									
Transfers	264,071	3,814	—	—	—	722,390	—	—	—
Others	540,404	26	—	—	—	2,603,419	17	—	72
Total expenses	804,475	3,841	—	—	—	3,325,809	17	—	72
Excess revenue over expenses	2,349,129	(26)	—		—	3,826,530	1,046	—	(72)
Election campaign period surplus (deficit)	2,772,049	706	—	—	—	10,641,981	—	—	—
Adjusted prior period surplus (deficit)	5,121,178	680	—	—	—	14,468,512	1,046	—	4,210
Surplus (deficit) at year end	2,772,049	706	—	—	—	10,641,981	—	—	4,138
B. Statement of assets and liabilities									
Assets	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total	5,299,727	680	—	—	—	15,231,114	1,046	—	4,138
Liabilities and surplus									
Liabilities	178,549	—	—	—	—	762,602	—	—	—
Surplus (deficit)	5,121,178	680	—	—	—	14,468,512	1,046	—	4,138
Total	5,299,727	680	—	—	—	15,231,114	1,046	—	4,138

Appendix I:

2021-2022 late and non-filer reports

2021 Annual financial statements – Constituency associations

Due May 31, 2022

Number of constituency associations required to File – 769 | Late – 59 | Not filed – 5

Political party	Electoral district #	Electoral district	Date received
Green Party of Ontario	005	Barrie—Springwater—Oro-Medonte	30-Jun-22
Green Party of Ontario	090	St. Catharines	8-Jul-22
Green Party of Ontario	121	York—Simcoe	21-Jun-22
Independent Member Constituency Association	051	Lanark—Frontenac—Kingston	28-Jul-22
Independent Member Constituency Association	120	York Centre	23-Jun-22
Ontario Liberal Party	006	Bay of Quinte	21-Jun-22
Ontario Liberal Party	017	Carleton	27-Jun-22
Ontario Liberal Party	019	Davenport	5-Jul-22
Ontario Liberal Party	020	Don Valley East	3-Jun-22
Ontario Liberal Party	027	Essex	14-Jul-22
Ontario Liberal Party	049	Kitchener South—Hespeler	17-Jul-22
Ontario Liberal Party	052	Leeds—Grenville—Thousand Islands and Rideau Lakes	20-Jun-22
Ontario Liberal Party	086	Peterborough—Kawartha	14-Jul-22
Ontario Liberal Party	087	Pickering—Uxbridge	12-Jul-22
Ontario Liberal Party	089	Richmond Hill	24-Jun-22
Ontario Liberal Party	097	Scarborough—Rouge Park	6-Jun-22
Ontario Liberal Party	105	Thunder Bay—Atikokan	8-Jun-22
Ontario Liberal Party	106	Thunder Bay—Superior North	7-Jun-22
Ontario Liberal Party	118	Windsor—Tecumseh	18-Jul-22
Ontario Liberal Party	120	York Centre	26-Jul-22

Appendix I:

2021–2022 late and non-filer reports (continued)

Political party	Electoral district #	Electoral district	Date received
Ontario Libertarian Party	014	Bruce—Grey—Owen Sound	25-Nov-22
Ontario Libertarian Party	016	Cambridge	6-Jul-22
Ontario Libertarian Party	032	Glengarry—Prescott—Russell	2-Dec-22
Ontario Libertarian Party	051	Lanark—Frontenac—Kingston	24-Aug-22
Ontario Libertarian Party	055	London West	29-Jun-22
Ontario Libertarian Party	094	Scarborough Centre	Not filed
Northern Ontario Party	072	Nipissing	Not filed
Ontario Alliance	090	St. Catharines	Not filed
Pauper Party of Ontario	013	Brantford—Brant	26-Jul-22
Pauper Party of Ontario	086	Peterborough—Kawartha	26-Jul-22
Progressive Conservative Party of Ontario	002	Algoma—Manitoulin	20-Jun-22
Progressive Conservative Party of Ontario	008	Brampton Centre	14-Jun-22
Progressive Conservative Party of Ontario	010	Brampton North	21-Jun-22
Progressive Conservative Party of Ontario	015	Burlington	25-Jun-22
Progressive Conservative Party of Ontario	016	Cambridge	21-Jun-22
Progressive Conservative Party of Ontario	018	Chatham-Kent—Leamington	21-Jun-22
Progressive Conservative Party of Ontario	028	Etobicoke Centre	23-Jun-22
Progressive Conservative Party of Ontario	037	Hamilton East—Stoney Creek	30-Jun-22
Progressive Conservative Party of Ontario	038	Hamilton Mountain	25-Jun-22
Progressive Conservative Party of Ontario	040	Hastings—Lennox and Addington	12-Jul-22
Progressive Conservative Party of Ontario	044	Kenora—Rainy River	6-Jun-22
Progressive Conservative Party of Ontario	045	King—Vaughan	3-Jun-22
Progressive Conservative Party of Ontario	048	Kitchener—Conestoga	13-Jul-22

Appendix I:

2021–2022 late and non-filer reports (continued)

Political party	Electoral district #	Electoral district	Date received
Progressive Conservative Party of Ontario	057	Markham—Thornhill	30-Jun-22
Progressive Conservative Party of Ontario	059	Milton	10-Jun-22
Progressive Conservative Party of Ontario	060	Mississauga Centre	20-Jun-22
Progressive Conservative Party of Ontario	062	Mississauga—Erin Mills	20-Jun-22
Progressive Conservative Party of Ontario	064	Mississauga—Malton	13-Jul-22
Progressive Conservative Party of Ontario	066	Nepean	19-Jun-22
Progressive Conservative Party of Ontario	073	Northumberland—Peterborough South	30-Jun-22
Progressive Conservative Party of Ontario	086	Peterborough—Kawartha	24-Jun-22
Progressive Conservative Party of Ontario	094	Scarborough Centre	13-Jul-22
Progressive Conservative Party of Ontario	095	Scarborough—Guildwood	27-Jun-22
Progressive Conservative Party of Ontario	096	Scarborough North	27-Jun-22
Progressive Conservative Party of Ontario	102	Stormont—Dundas—South Glengarry	11-Jul-22
Progressive Conservative Party of Ontario	106	Thunder Bay—Superior North	9-Jun-22
Progressive Conservative Party of Ontario	113	Vaughan—Woodbridge	13-Jul-22
Progressive Conservative Party of Ontario	124	Mushkegowuk—James Bay	18-Jun-22
The People's Political Party	041	Humber River—Black Creek	25-Aug-22
The People's Political Party	080	Ottawa—Vanier	25-Aug-22
The People's Political Party	093	Scarborough—Agincourt	25-Aug-22
The People's Political Party	095	Scarborough—Guildwood	Not filed
The People's Political Party	109	Toronto Centre	Not filed
Trillium Party of Ontario	094	Scarborough Centre	19-Jan-23

Appendix I:

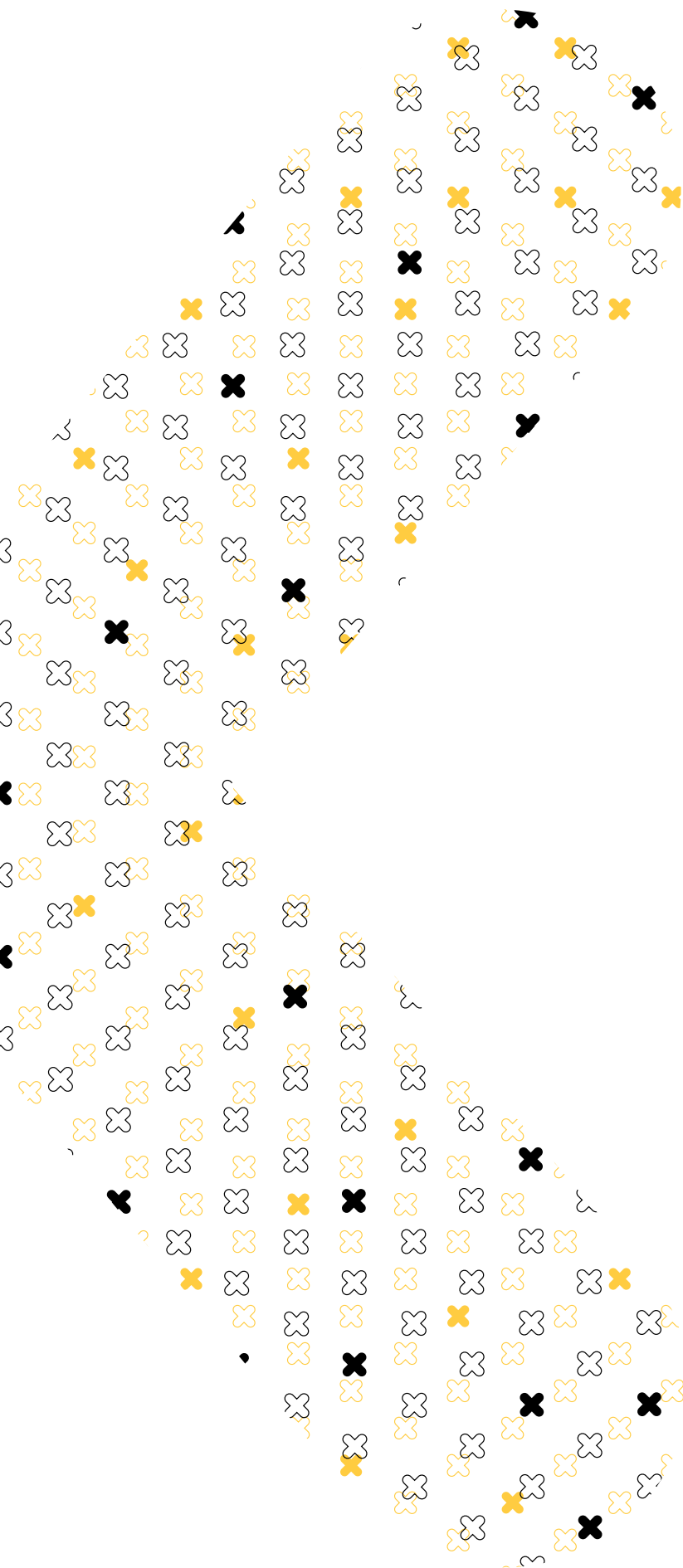
2021–2022 late and non-filer reports (continued)

2021 Annual financial statements – Political parties

Due May 31, 2022

Number of political parties required to File – 23 | Late – 7 | Not filed – 1

Political party	Date received
Ontario Libertarian Party	12-Aug-22
New Blue Party of Ontario	13-Jul-22
Ontario Party	21-Jul-22
Pauper Party of Ontario	26-Jul-22
The People's Political Party	Not filed
Party for People with Special Needs	5-Aug-22
Stop Climate Change	28-Jun-22
Trillium Party of Ontario	22-Dec-22



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