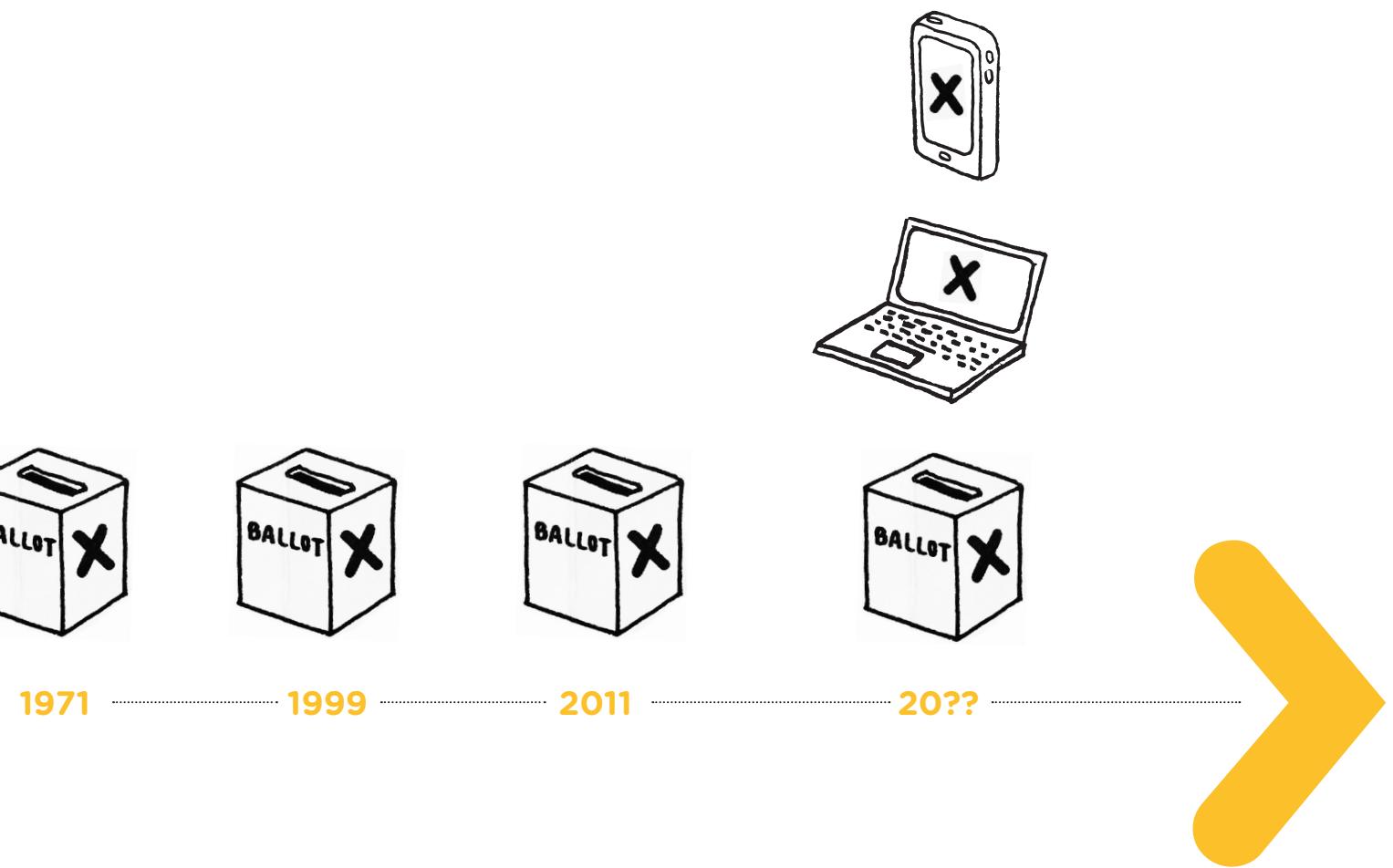


**Elections
Ontario**

Annual Report 2012 – 2013



Building our capacity to modernize

Let's fit voting into our modern lives.

Ontarians have been voting the same way for more than a century—by placing a paper ballot into a box on election day. The old way has its merits. But as our world evolves, so must our electoral process. In 2012–2013, Elections Ontario began a strategic planning process to become more efficient, control costs and find new ways for Ontarians to vote. We focused on **modernization** throughout the year with the ultimate goal of putting electors first.

Office of the
Chief Electoral Officer
of Ontario



Bureau du directeur
général des élections
de l'Ontario

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

Dear Mr. Speaker,

It is my pleasure to submit the annual report covering the affairs of my office under the Election Act and Election Finances Act during the 2012–2013 fiscal year.

In this period, my office has worked to increase our capacity to modernize the electoral process while at the same time ensuring we are ready to administer a by-election or a general election on relatively short notice.

Sincerely,

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

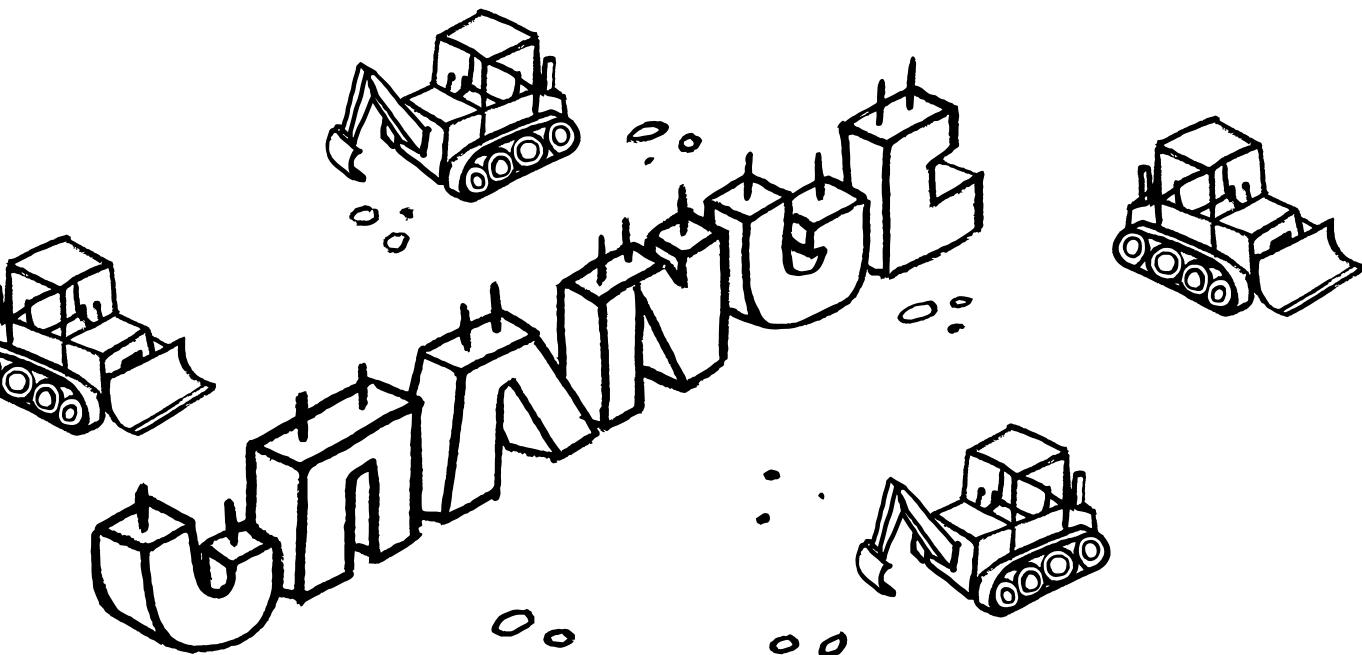
Greg Essensa
Chief Electoral Officer

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> Laying the foundation for change



Message from the Chief Electoral Officer

Our work in 2012–2013 has paved the way for Elections Ontario to take a measured and principled approach to bring our electoral process in line with the modern age. Throughout the year, which included two by-elections, we continued to think deeply about how our process can become more accessible and provide more choice to Ontarians who wish to vote.

Building on our previous annual reports, we continue to make recommendations for legislative change—with an aim to evolve the Election Act and Election Finances Act in ways that put the needs of electors first. Included in this annual report are recommendations to the Legislature that range from simplifying the sometimes complex and confusing statutes that govern elections to ensuring that our electoral district boundaries continue to accurately represent Ontario's electorate. My overarching vision with legislative change is to remove barriers to voting.

Having learned some hard lessons in 2012, we have a heightened appreciation for the complexities involved in protecting the security of the private information involved in the electoral process. Following a privacy breach, we undertook a study of our privacy practices and enacted significant new measures on the recommendations of expert consultants. In our two by-elections, we enforced tightened security, ensuring that voter information could not be compromised. At the same time, we provided our field staff with more training and resources to ensure the integrity of the forms we complete. Throughout, we continued our ongoing work to make voting locations as accessible as possible to all electors, with a special emphasis on providing service to those with disabilities.

In 2012–2013, we continued to address the logistical realities of having to deliver an unscheduled general election. An election could be called at any time and, on election day, my staff swells from less than 100 to more than 70,000. One can appreciate the work and training required to prepare for such a transformation. Operating in such an environment brought challenges and opportunities. Keeping 'election ready' in a non-fixed-date environment is a costly undertaking; at the same time, the need to stay prepared without squandering scarce resources required us to think creatively, and fundamentally shift our business practices in the process.

Against this backdrop, and drawing on the valuable experiences we have gained since 2011, we built the foundation of a new strategic plan for creating an electoral process that is more responsive to voters' needs. We also undertook significant research into alternative voting technologies to gain a better understanding of the options, benefits and any potential drawbacks of introducing new processes and systems to Ontario's electorate.

Our electoral process today is essentially as it was decades ago. Most voters turn up at a designated location on voting day, fill out a paper ballot and put the ballot into a box. It is a method that many Ontarians are comfortable with and I support those who desire to continue voting that way. At the same time, it is my duty to provide electors with the widest range of voting choices that we can reasonably provide, safely and securely. Although the path toward modernization is becoming clearer every day, the challenging work to build our capacity continues so that we can provide Ontarians with the modern electoral process they need and expect.

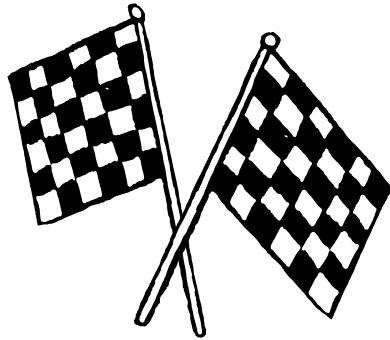
*Greg Essensa*

Greg Essensa
Chief Electoral Officer



Ready for an election

Keeping election ready is a challenge—and a valuable opportunity to improve our operations.





With the possibility of a general election before the one scheduled for October 1, 2015, Elections Ontario must be prepared at all times for the possibility that Writs will be issued. The outcome of the 2011 General Election resulted in no one party holding a majority of seats in Ontario's Legislative Assembly, which means that should the government lose a non-confidence vote, there is the possibility that electors could be called to the polls. While the 'non-fixed-date' environment presented Elections Ontario with substantial challenges, it also provided us with an opportunity to improve how we manage our business.

We changed the way we do business

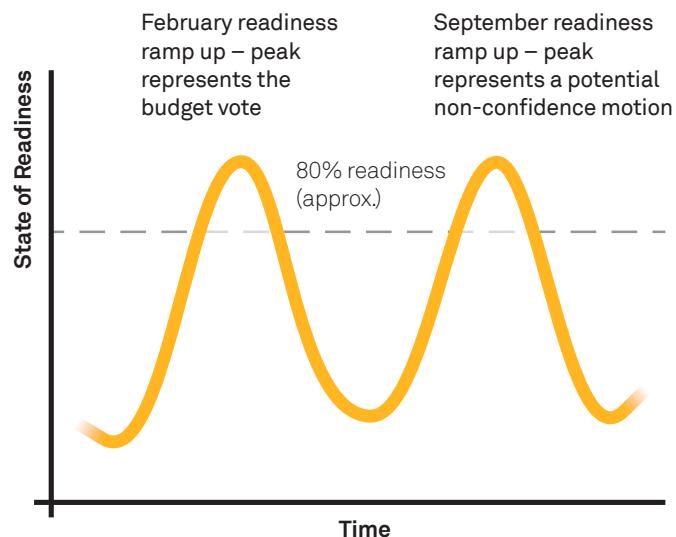
Following the results of the 2011 General Election in Ontario, we consulted with our counterparts at Elections Canada and Elections Quebec (who have also faced non-fixed-date environments) to learn how they had rebuilt their operations to be constantly ready for the next election. After determining that we would use our 2011 General Election Framework, we continued throughout 2012–2013 to improve our operations while remaining in a constant state of election readiness.

One major task was to stay in closer touch with our local field teams and returning officers, ensuring that all staff were ready to act once an election was called. As examples, we provided ongoing training to field staff, knowing that a scheduled, massive training event would be impossible in a non-fixed-date environment; we shipped materials in advance that returning offices would need in the first few days following an election call; and we undertook ongoing communication with returning officers instead of using the more limited communication approach of the past. Throughout, we filled 34 election clerk and 11 returning officer vacancies, interviewing candidates extensively on their ability to administer an election immediately.

The cost of readiness

Maintaining a state of readiness carries cost implications, primarily associated with staffing. Elections Ontario needs more staff onsite at headquarters to manage workflow once the government calls an election. Throughout 2012–2013, we kept a close eye on costs, finding staffing efficiencies where we could and cross-training our staff where possible to reduce redundancies.

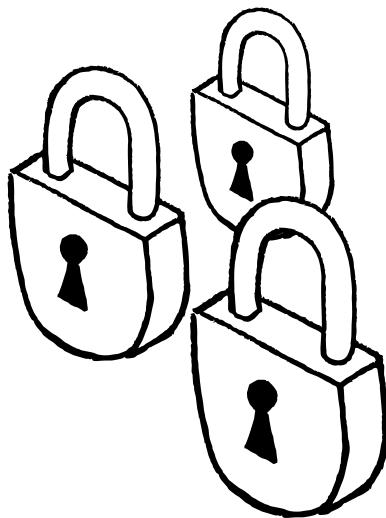
Annual election readiness cycle



In 2012–2013, we were in constant touch with field staff, continually examining our business operations, improving knowledge in the field and gathering important information about the electoral districts we serve. The enhancements we made week to week and month to month created a better-functioning organization.

> Security and integrity

By-elections are opportunities to test improvements on a small scale. Our experiences in Kitchener-Waterloo and Vaughan enabled us to strengthen integrity and tighten security.



Two by-elections

On September 6, 2012, two by-elections took place in Ontario: one in Kitchener-Waterloo and one in Vaughan. Improving accessibility was a priority for Elections Ontario. For the by-elections we implemented new encryption technology for computers and enhanced the security of our returning offices.

Elections Ontario registered 19 candidates and eight third parties. We reviewed the financial statements that they filed as well as those filed by political parties and constituency associations that were active in these election campaigns. For detailed information about the candidates' and constituency associations' campaign period financial statements, please see Appendix I and for the political parties' campaign period financial statements, please see Appendix H.

During the campaign period, the eight third party advertisers spent a total of \$1,660,545 on political advertisements. For detailed financial information from registered third parties for the 2012 by-elections, please see Appendix J.

By-election results

Summary of valid votes cast for each candidate

September 6, 2012 by-elections

Electoral District	Name of Candidate	Political Party Affiliation	Valid Ballots Cast	
			Total	%
39 Kitchener-Waterloo	Catherine Fife	New Democratic Party of Ontario	18,599	39.87%
	Tracey Weiler	Progressive Conservative Party of Ontario	14,851	31.83%
	Eric Davis	Ontario Liberal Party	11,194	23.99%
	Stacey Danckert	Green Party of Ontario	1,525	3.27%
	Allan Dettweiler	Ontario Libertarian Party	156	0.33%
	David Driver	Freedom Party of Ontario	95	0.20%
	Elizabeth Rowley	Communist Party of Canada (Ontario)	85	0.18%
	Garnet Bruce	Independent	77	0.17%
	Kevin Clarke	The Peoples Political Party	48	0.10%
	John Turmel	Pauper Party of Ontario	23	0.05%
	Total		46,653	100.00%

Summary of valid votes cast for each candidate

September 6, 2012 by-elections

Electoral District	Name of Candidate	Political Party Affiliation	Valid Ballots Cast	
			Total	%
97 Vaughan	Steven Del Duca	Ontario Liberal Party	16,469	51.37%
	Tony Genco	Progressive Conservative Party of Ontario	10,674	33.29%
	Paul Donofrio	New Democratic Party of Ontario	3,647	11.38%
	Paula Conning	Green Party of Ontario	564	1.76%
	Paolo Fabrizio	Ontario Libertarian Party	300	0.94%
	Bart Wysokinski	Family Coalition Party of Ontario	144	0.45%
	Stephen Tonner	Independent	118	0.37%
	Erin Goodwin	Freedom Party of Ontario	90	0.28%
	Phil Sarazen	The Peoples Political Party	54	0.17%
	Total		32,060	100.00%

The aftermath of a privacy breach

Elections Ontario takes seriously the privacy of Ontarians. We recognize that a privacy breach announced by the Chief Electoral Officer in July 2012 is of concern to all Ontarians, in part because it involved data from the Permanent Register of Electors for Ontario.

Following the breach, Elections Ontario immediately undertook a comprehensive review of all policies, processes, procedures and protocols related to the privacy, management, protection and custody of voter information. We also undertook a comprehensive review of our strategic technology framework, infrastructure and management policies and oversight. We submitted a detailed report to the Legislative Assembly that included the 34 separate actions that we have taken to strengthen our privacy practices. We took these actions in response to recommendations from privacy experts.

Greater integrity

In any election, a certain proportion of electors will ask to be added to the voters list on election day. Elections Ontario is committed to providing the best possible process for enabling voters to do so in a manner that makes voting accessible while protecting the integrity of the process.

We learned from the experience of our federal counterparts after the Supreme Court of Canada decided a case about whether or not administrative irregularities affected the outcome of the 2011 Federal Election in the Toronto Electoral District of Etobicoke Centre. Keeping that case in mind, Elections Ontario decided to provide poll officials with better means to enforce the correct completion of forms. In the Kitchener-Waterloo and Vaughan by-elections, we enabled returning officers to introduce additional area managers (individuals who travel from voting location to voting location to reinforce correct procedures) as well as use more individuals to provide revision assistance at each poll. We sent a letter from the Chief Electoral Officer to all poll workers, returning officers and other field staff to emphasize the importance of vigorously enforcing our integrity measures and to ensure a firm understanding of our processes for these by-elections.

Municipal appeal in Sudbury

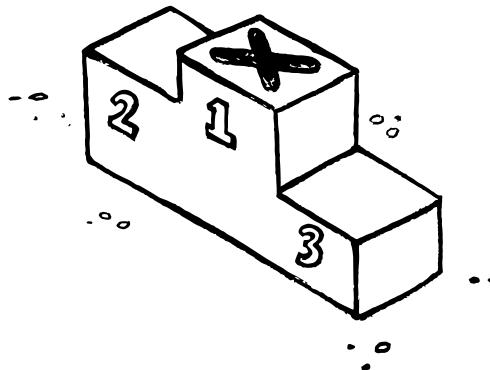
The *Municipal Elections Act, 1996* states that an individual can appeal the wording of a municipal referendum question if the person believes the question fails to meet certain criteria as set out in the Act.

The Chief Electoral Officer is responsible for conducting hearings regarding appeals of referendum questions.

In 2012, Elections Ontario heard four separate appeals about a referendum question to be placed on a ballot in the Municipality of the City of Greater Sudbury. The question related to the hours that retail establishments may be open to the public. The appeal was allowed and revised wording of the question was ordered.

The elector comes first

As technology continues to transform the way we live and work, society expects Elections Ontario to use innovations that reduce costs, increase efficiency and, above all, make voting easy.





Elections Ontario works hard to ensure that all electors have a chance to vote. We are proactive in our efforts to make our services and voting locations accessible to all Ontarians.

Strict obligations for accessibility

Our policies on accessibility in the field and at head office are designed to meet our obligations under the *Accessibility for Ontarians with Disabilities Act, 2005* and the accessibility-related sections of the *Election Act*. In addition, recent amendments to the *Election Act* have enabled us to introduce services such as home visits, hospitals visits and assistive voting technology. To fulfill our obligations, our returning officers work from a set of site accessibility standards that list the criteria for ensuring that voting locations are accessible for people with disabilities.

Feedback in 2012

Improving accessibility was a priority for the by-elections that Elections Ontario administered in Kitchener-Waterloo and Vaughan. Of the 202 voters who provided feedback following the by-elections, 12 comments concerned accessibility issues. Most related to voting locations, with feedback ranging from facility signage prohibiting dogs (which could prevent people with service dogs from entering a voting location) to the distance of the voting location from public transit. Elections Ontario welcomes feedback, which is why we put feedback forms and boxes at each voting location. To read our complete accessibility report for the 2012 by-elections, please see Appendix M.

Alternative voting technologies

The desire is growing across Ontario for an electoral process that can evolve and transform in step with modern society. In 2012, Elections Ontario undertook extensive research and consulted with the public about potential voting technologies that would best meet their needs today and in the future. This research was part of the foundation for a comprehensive report to the Legislative Assembly on alternative voting technologies scheduled for release before June 30, 2013.

Alternative voting technologies include such options as Internet and telephone voting—collectively referred to as “network voting”. Network voting can be introduced only if Elections Ontario can ensure the integrity and security of the process. We continue to study this important area for innovation and discuss our findings more extensively in other reports.

The principles of accessible customer service are embedded in our training programs for poll officials—including detailed instructions for accommodating people with disabilities.



Better legislation for a better system

Each year, Elections Ontario makes recommendations about how the statutes that govern our work should change so that we can deliver a more modern, more accessible and more responsive electoral process—one that responds to the unique needs of electors in local communities.





Elections Ontario designs all of its legislative recommendations with the express purpose of putting the needs of electors at the centre of the process. In 2012-2013, we continued to recommend seven legislative amendments.



Electoral redistribution

The Chief Electoral Officer recommends that the **Representation Act, 2005** be amended to provide a regular, scheduled process for reviewing electoral district boundaries.

Ontario is the only province in Canada where the law providing for the election of representatives to the legislature does not include a schedule or process for revising the electoral map to take into account population growth and demographic changes. A redistribution of the federal electoral map undertaken in 2012 will increase the number of Members of Parliament for Ontario from 106 to 121. In contrast, Ontario's *Representation Act, 2005* provides that the provincial electoral map is fixed at having 107 electoral districts and does not explain how the electoral map will be adjusted in the future. A process for revising the provincial electoral map to maintain fair and balanced distribution is essential if our democratic process is to be truly representative.



A single statute for simplicity

The Chief Electoral Officer recommends that the **Election Act** be combined with the **Election Finances Act** to streamline and clarify the electoral process.

Laws should be drafted in clear, plain and contemporary language so they can be easily applied and understood by everyone. The *Election Act* and the *Election Finances Act* were mostly written forty years ago when they were administered by separate agencies. Since 1999, these laws have been jointly administered by the Chief Electoral Officer. There are some inconsistencies between the two statutes. Most jurisdictions in Canada have one statute to avoid that problem. In addition to this challenge, both laws have had sections amended, added and removed in a piecemeal manner over the decades—changes that have left them hard to read, navigate and understand. The two statutes should be combined, edited and updated to make Ontario's election law less confusing to the public, political parties and administrators.



A single address authority

The Chief Electoral Officer recommends that a single address authority be established for Ontario.

Municipalities in Ontario are responsible for creating the addressing conventions for the land parcels in their jurisdiction. The result is 444 different addressing conventions in Ontario—one for each municipality. This reality creates confusion in building voter lists; some electors use their 9-1-1 number for completing their taxes, their rural route number for their driver's licence and their Canada Post mailing address for their health card.

These inconsistencies can result in voters not being placed at the appropriate voting location and, in some cases, finding themselves unable to exercise their franchise. More than that, political candidates cite inaccurate voter lists more commonly than any other problem in post-election surveys. A single address authority would benefit the public, political candidates and other government bodies by providing consistent, up-to-date address information.



A voting day that is not a school day

The Chief Electoral Officer recommends amending Subsection 9.1(5) of the **Election Act** to change the voting day to a time when schools are not in session (weekend or school holiday).

Schools are among the most familiar and convenient locations for voting, located as they are in most neighbourhoods and tending to provide access to persons with disabilities. By changing the voting day to a time when schools are not in session, access to schools for voting locations would be facilitated. Other democracies hold elections on weekends and their experience suggests that should Ontario follow suit, voter turnout may increase.



Centralized distribution of elector information

The Chief Electoral Officer recommends that the **Election Act** be amended so that registered political parties have access to all products and services provided to candidates.

Elections Ontario provides elector information to political candidates and, as a service, provides the same information to registered political parties. As the management of political campaigns becomes more centralized—while the *Election Act* remains structured for a decentralized model—it becomes increasingly challenging to fulfill such information requests.

Third party advertising

The Chief Electoral Officer recommends that an independent body be established to investigate options to strengthen third party advertising rules in Ontario. The review should provide specific recommendations on how Ontario can adopt third party spending limits, adopt third party contribution limits, strengthen the reporting requirements for third parties and adopt stricter registration and anti-collusion provisions.

Third parties are groups and organizations, other than political candidates and parties, who advertise during an election to support or oppose particular parties and candidates. Third parties were first required to register during elections with Elections Ontario in 2007. In the 2007 General Election, one third party spent more than \$1 million on political advertising. In the 2011 General Election, three third parties spent more than \$1 million and one spent more than \$2 million. From 2007 to 2011, total third party spending on advertising in general elections more than tripled. Unlike many other jurisdictions in Canada, Ontario's election laws do not include spending and contribution limits for third parties or the anti-collusion provisions that are typically associated with such limits.

Compliance with the Election Finances Act

The Chief Electoral Officer recommends that the **Election Finances Act** be amended to rationalize the financial reporting requirements for parties, candidates and constituency associations; provide a party with the authority to deregister a constituency association it no longer endorses; and provide the Chief Electoral Officer with the power to levy administrative penalties.

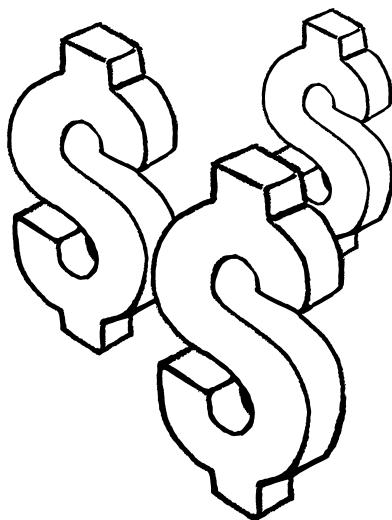
In every election year (including for by-elections) several political organizations fail to file financial reports on time. At present, no mechanism exists for Elections Ontario to issue reprimands, suspensions or other administrative sanctions in these situations. The only recourse for enforcing compliance is to recommend formal prosecutions for even relatively minor offences.

Having fixed-date elections in early October means that political parties, candidates and constituency organizations face a campaign period that officially ends in early January of the following year. The reality of spanning two calendar years creates significant inefficiencies for filing and also impedes the ability of Elections Ontario to perform timely compliance reviews. Meanwhile, the *Election Finances Act* requires political parties, candidates and constituency associations to file separately for annual filings and campaign filings. These inefficient practices stand in the way of better compliance.

Also impeding compliance is the fact that political parties may not deregister a constituency association without a joint application that includes the association. Recent experience has highlighted the need to clarify the sponsorship relationship between constituency associations and the registered parties.

> Election finance activities

Elections Ontario is responsible for overseeing the registration of Ontario's political parties, constituency associations, candidates, leadership contestants and third party advertisers.





We are also responsible for reviewing financial statements to ensure that they comply with the *Election Finances Act*. We distribute subsidies for campaign expenses and audits and oversee how tax receipts are issued by parties, constituency associations and candidates.

We publish in real time on the Internet the contributions made to political parties and leadership contestants. All financial statements of parties, candidates, constituency associations, leadership contestants and third party advertisers are also posted on the Internet and available for public inspection. For detailed information on the party and constituency association annual financial statements, please see Appendix F and Appendix G.

Two leadership contests

Elections Ontario also administered the financial information for two leadership contests in 2012: one for the Ontario Liberal Party held January 26, 2013 and another for The People's Political Party held March 21, 2013. Detailed information about the financial activity of the leadership contests can be found in Appendix K.

Ensuring compliance

Elections Ontario helps registered political parties, constituency associations, candidates, leadership contestants and third parties comply with their obligations under the *Election Finances Act*. Failure to file financial statements in a timely manner is the most common compliance problem that we face. Delays not only hinder our compliance reviews of returns, but also slow our payment of campaign expense subsidies. In 2012, there were 106 late filers and six non-filers. All non-filers have been deregistered. For a detailed list of political entities that filed late, please see Appendix L.

In 2012–2013, Elections Ontario processed 1,591 financial statements related to the 2011 General Election and annual reporting period. This includes the payment of statutory audit subsidies and campaign expense reimbursements.

Managing public concern

In 2012–2013, Elections Ontario received 18 complaints under the *Election Finances Act*, most of which were filed under section 37(2), which is the provision related to political advertising during a blackout period. Two complaints were closed immediately when it was determined that there had been no infringement, and the others were investigated. Seventeen of the complaints were closed and one complaint, regarding a contribution, is still open.

Complaints received from April 1 2012 to March 31 2013 under the *Election Finances Act*

Complaints received	Type of Complaints Received (section of the EFA)	Status	
		Closed	Open
3	Section 22(9) – Information to be included in political advertisement (authorization)	3	
2	Section 37(5) – Registration for third parties	2	
3	Section 16 – Contributions	2	1
6	Section 37 – Campaign Advertising	6	
2	Section 14 – Leadership Contestant	2	
2	Non EF related	2	

Total = 18

Public funding of expenses

The Chief Electoral Officer provides reimbursement for certain expenses.

Campaign expense subsidies

Campaign subsidies are paid to each candidate who received at least 15 per cent of the popular vote in his or her electoral district. The subsidy paid is the lesser of 20 per cent of the expense limit in that electoral district or 20 per cent of the actual subject to limit campaign expenses that were paid. In addition, campaign subsidies are paid to parties whose candidates received at least 15 per cent of the popular vote in any electoral district. The party subsidy is calculated by multiplying by \$0.05 the number of electors entitled to vote in each electoral district where the party received at least 15 per cent of the popular vote.

Campaign expense subsidies paid in 2012–2013 fiscal year totaled \$1,884,988.57 to the eligible candidates and \$1,191,237.60 to the eligible parties.

Audit subsidy

The *Election Finances Act* provides for the Chief Electoral Officer to subsidize the cost of auditors' services for the examination and reporting on the financial statements by paying to the auditor the lesser of the total auditor's fee and an indexed amount. The indexed amount is amended every five years and for the 2012–2013 fiscal year the amount was \$1,488 for political party financial statements, \$744 for constituency association financial statements, \$1,240 for candidate campaign financial statements and \$992 for leadership contestants.

During the 2012–2013 fiscal year, the Chief Electoral Officer paid out \$1,370,571.28 in audit subsidies.

Detailed information about political parties and registration activities

In addition to the appendices referenced above, please see the following appendices for additional information about the financial activities of political parties and constituency associations, and for a detailed description of financial returns and contribution limits.

Appendix B:

Registered political parties as of December 31, 2012

Appendix C:

Requests to register the name of a new political party during 2012

Appendix D:

Registered constituency association changes by party during 2012

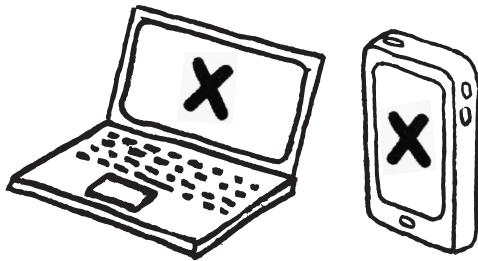
Appendix E:

Description of financial returns and contribution limits



Building for the future

Throughout the year, Elections Ontario built a strategic plan and management process that will serve as the foundation for a modern, secure and accessible electoral process.





In 2012–2013, the Chief Electoral Officer led the first major strategic planning exercise of his mandate. He and senior staff undertook their research with a keen eye on the good work we have done on behalf of Ontario electors through our long history.

A vision for a modern agency

Our new strategic priorities will be rooted in our tradition of providing professional, non-partisan services. Ontarians trust us to conduct elections in an efficient, fair and impartial manner. Our pledge is to keep that trust at the forefront of all of our activities.

The emerging plan, which we will examine comprehensively in our next annual report, will guide all of the work that we undertake until 2017.

Improving our management processes

Elections Ontario has built relationships over several years with other government agencies, ministries and community organizations that have enabled us to work more efficiently and communicate more effectively with Ontario's electorate. In one key relationship we finalized an agreement with the Ministry of Government Services to leverage the services of the Guelph Data Centre to meet our data storage and related IT service needs.

The new arrangement provides us with a more robust, reliable and secure infrastructure and also frees us to focus more closely on our core business functions. In addition to the leveraging agreement, we were able to upgrade our data security to all field applications and workstations. The main benefit of this relationship is to ensure Elections Ontario maintains a sound, modern infrastructure.

An enhanced Election Management System (EMS)

Our Election Management System (EMS) is the system of record within Elections Ontario for back office headquarter functions including maintaining the Permanent Register of Electors for Ontario. We are currently undertaking a multi-year program to enhance EMS so that it can manage all aspects of the election in the field.

Once completed, EMS will be the mission-critical system for the running and the management of an electoral event, as well as facilitating the day-to-day operations necessary for planning and executing events. The EMS Program will modernize the election management process to realize cost savings and administrative efficiencies by replacing existing and aging legacy software applications. Additionally, EMS will improve the visibility of field processes and make the electoral process more transparent for all stakeholders.

Elections Ontario has leveraged the data storage and related IT services of the Ministry of Government Services' New Data Centre—a Tier IV, highly redundant and highly secure facility that supports Government of Ontario information systems.



Financial Statements and Appendices

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Office of the Chief Electoral Officer

Election Act

Financial statements for the year ended March 31, 2013



Elections Ontario

51 Rolark Drive
Toronto, ON, M1R 3B1

elections.on.ca
1.888.668.8683

Responsibility for Financial Reporting

The accompanying financial statements under the *Election Finances Act* have been prepared in accordance with Canadian public sector accounting standards, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to December 16, 2013.

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

December 16, 2013



Office of the Auditor General of Ontario Bureau du vérificateur général de l'Ontario

Independent Auditor's Report

To the Chief Electoral Officer

I have audited the accompanying financial statements of the Office of the Chief Electoral Officer under the *Election Act*, which comprise the statement of financial position as at March 31, 2013, and the statements of fees, expenses, revenue and accumulated surplus, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

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In my opinion, the financial statements present fairly, in all material respects, the financial position of Office of the Chief Electoral Officer under the *Election Act* as at March 31, 2013 and its fees, expenses, revenue and accumulated surplus, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Toronto, Ontario
December 16, 2013

Gary Peall, CPA, CA, LPA
Deputy Auditor General

Statement of Financial Position as at March 31, 2013

	2013	2012
	\$	\$
Financial Assets		
Cash	10,000,000	7,466,287
Accounts receivable (Note 4)	257,326	347,969
	<u>10,257,326</u>	<u>7,814,256</u>
Liabilities		
Accounts payable and accrued liabilities (Note 5)	1,641,728	2,776,237
Due to the Province of Ontario (Note 3)	8,615,598	5,038,019
	<u>10,257,326</u>	<u>7,814,256</u>
Net Financial Assets (debt)	-	-
Non-Financial Assets		
Tangible capital assets (Note 6)	8,240,363	9,394,683
Prepaid expenses	233,335	248,186
	<u>8,473,698</u>	<u>9,642,869</u>
Accumulated surplus	8,473,698	9,642,869

Commitments (Note 9)

See accompanying notes to financial statements.

Approved by:



Chief Electoral Officer

Statement of Fees, Expenses, Revenue and Accumulated Surplus under the *Election Act* for the Year Ended March 31, 2013

	2013 Budget (Note 10)	2013	2012
	\$	\$	\$
Expenses (Note 2C)			
Fee Expenses			
Returning officers	192,600	373,441	13,176,658
Election and poll clerks	152,300	169,507	9,495,065
Resource staff	68,500	65,503	3,349,050
Other assistants	34,400	41,749	1,981,076
Poll revision assistants	43,100	39,831	1,107,611
Supervising deputy returning officers	25,100	27,555	1,148,464
Recruitment officers	17,200	17,498	1,082,587
Automation co-ordinators	15,700	13,825	896,639
Area managers	14,400	13,507	690,963
Training officers	9,200	11,505	667,135
Revising agents	7,800	4,231	751,684
Other election officers	-	-	366,693
	580,300	778,152	34,713,625
Operational Expenses			
Information systems and consulting services	7,887,100	5,038,875	7,418,948
Office equipment and rentals	3,902,400	3,922,991	7,928,995
Contract and other temporary help	5,947,200	3,658,311	7,281,718
Head office rent, maintenance and security	1,257,300	1,344,883	1,210,368
Election forms and supplies	1,458,600	982,772	4,882,843
Telephone, mail and shipping	1,141,000	704,544	2,906,160
Legal	203,000	612,688	382,375
Training related expenses	942,700	573,764	989,200
Management consulting services	742,500	494,727	69,216
Advertising	407,400	345,161	3,721,623
Notice of enumeration cards	159,800	280,274	5,414,396
Travel	326,900	253,091	1,223,306
Poll and returning office rentals	56,700	163,943	5,204,588
List of electors	10,000	21,613	573,810
	24,442,600	18,397,637	49,207,546
Amortization and Write-down Expense			
Amortization expense – tangible capital assets	-	3,001,971	2,794,882
Write-down of tangible capital asset	-	-	1,000,000
Total expenses	25,022,900	22,177,760	87,716,053
Revenue			
Consolidated Revenue Fund – accountable warrant (Note 3)	25,022,900	21,008,589	88,685,943
Annual Surplus/(Deficit)	-	(1,169,171)	969,890
Accumulated Surplus, beginning of year	-	9,642,869	8,672,979
Accumulated Surplus, end of year	-	8,473,698	9,642,869

See accompanying notes to financial statements.

Statement of Changes in Net Financial Assets under the *Election Act* for the Year Ended March 31, 2013

	2013	2012
	\$	\$
Annual Surplus/(Deficit)	(1,169,171)	969,890
(Acquisition) of tangible capital assets	(1,847,651)	(4,846,098)
Amortization of tangible capital assets	3,001,971	2,794,882
Write-down on tangible capital asset	-	1,000,000
(Acquisition) of prepaid expense	(233,335)	(248,186)
Use of prepaid expense	248,186	329,512
Increase/(decrease) in net financial assets	—	—
Net financial assets, beginning and end of year	—	—

See accompanying notes to the financial statements

Statement of Cash Flows under the *Election Act* for the Year Ended March 31, 2013

	2013	2012
	\$	\$
Operating Transactions		
Accumulated Surplus/(Deficit)	(1,169,171)	969,890
Amortization of tangible capital assets	3,001,971	2,794,882
Write-down of tangible capital asset	-	1,000,000
Changes in non-cash working capital		
Decrease in Accounts Receivable	90,643	175,724
Decrease in Prepaid Expenses	14,851	81,326
Increase/(Decrease) in Accounts Payable	(1,134,509)	367,474
Increase in Due to Province of Ontario	3,577,579	6,463,501
Cash provided by operating transactions	4,381,364	11,852,797
Capital Transactions		
Purchase of tangible capital assets	(1,847,651)	(4,846,098)
Cash (applied to) capital transactions	(1,847,651)	(4,846,098)
Increase in cash	2,533,713	7,006,699
Cash, beginning of year	7,466,287	459,588
Cash, end of year	10,000,000	7,466,287

See accompanying notes to financial statements.

Notes to Financial Statements for the Year Ended March 31, 2013

1. Nature of Operations

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

There were two by-elections administered during the year ended March 31, 2013. There was a General Election held on October 6, 2011.

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* and consequently are excluded from these financial statements. 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 Canadian generally accepted accounting principles established by the Canadian Public Sector Accounting Board. The significant accounting policies used to prepare these statements are summarized below.

(B) Revenue Recognition

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

(C) Expense Recognition

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

(D) Tangible Capital Assets

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

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

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

Tangible capital assets are written down when conditions indicate that they no longer contribute to 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 fees, expenses, revenue and accumulated surplus.

(E) Financial Instruments

Elections Ontario's financial assets and financial liabilities are accounted for as follows:

- Cash is subject to an insignificant risk of change in value so carrying value approximates fair value; and
- Accounts receivable, accounts payable and accrued liabilities, and due to/from the Province of Ontario are recorded at cost.

Elections Ontario does not use derivative financial instruments.

(F) Prepaid Expenses

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

(G) Measurement Uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management make estimates and assumptions that affect the reported amount of assets and liabilities as to the date of the financial statements and the reported amounts of fees, expenses and revenue during the reporting period.

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. Source of Funds and Miscellaneous Revenues

Under the *Elections Act*, the 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, 2013 was \$10,000,000 (2012 – \$10,000,000). The Due to Province balance on the Statement of Financial Position represents the unspent accountable warrant balance at year end.

4. Accounts Receivable

	2013	2012
Accounts receivable	2,608	127,068
HST receivable	254,718	220,901
	257,326	347,969

Accounts receivable largely relate to refunds that have been received from vendors subsequent to year end and HST receivable. As a result, provisions for doubtful accounts are not necessary.

5. Accounts Payable and Accrued Liabilities

	2013	2012
Operational expenses payable and accrued	1,508,370	2,608,705
Fees payable	133,358	167,532
	1,641,728	2,776,237

Accounts payable and accrued liabilities relate largely to normal business transactions with third-party vendors and are subject to standard commercial terms.

6. Tangible Capital Assets

	Computer Hardware and Software	Software in Development	Furniture and Equipment	Leasehold Improvements	Total
	\$	\$	\$	\$	\$
Cost					
Opening balance, April 1, 2012	16,988,008	3,575,836	936,562	655,682	22,156,088
Additions	1,255,493	584,759	---	7,399	1,847,651
Disposals	(77,374)	—	—	—	(77,374)
Closing balance, March 31, 2013	18,166,127	4,160,595	936,562	663,081	23,926,365
Accumulated Amortization					
Opening balance, April 1, 2012	11,504,727	—	772,817	483,861	12,761,405
Amortization	2,857,835	—	72,124	72,012	3,001,971
Disposals	(77,374)	—	—	—	(77,374)
Closing balance, March 31, 2013	14,285,188	—	844,941	555,873	15,686,002
Net Book Value, March 31, 2013	3,880,939	4,160,595	91,621	107,208	8,240,363

	Computer Hardware and Software	Software in Development	Furniture and Equipment	Leasehold Improvements	Total
	\$	\$	\$	\$	\$
Cost					
Opening balance, April 1, 2011	12,273,502	4,481,389	908,901	646,198	18,309,990
Additions	4,714,506	94,447	27,661	9,484	4,846,098
Write-down	—	(1,000,000)	—	—	(1,000,000)
Closing balance, March 31, 2012	16,988,008	3,575,836	936,562	655,682	22,156,088
Accumulated Amortization					
Opening balance, April 1, 2011	8,943,068	—	640,524	382,931	9,966,523
Amortization	2,561,659	—	132,293	100,930	2,794,882
Closing balance, March 31, 2012	11,504,727	—	772,817	483,861	12,761,405
Net Book Value, March 31, 2012	5,483,281	3,575,836	163,745	171,821	9,394,683

The majority of the tangible capital assets related to the in-house development of the Election Management System (EMS). At the end of March 31, 2013, the total capitalized cost for the development of the EMS is \$16,177,507, of which \$1,722,115 has been allocated to tangible capital assets needed to administer the *Election Finances Act*. The total net book value as of March 31, 2013 for the EMS is \$5,709,511, of which \$586,232 has been allocated to tangible capital assets needed to administer the *Election Finances Act*. The total net book value is net of a \$1,125,000

write-down, of which \$125,000 has been allocated to tangible capital assets needed to administer the *Election Finances Act*. The cost of the modules currently not in use is included in software in development. The EMS modules will continue to be developed and management plans to utilize this system to administer the 2015 general election.

7. Related Party Transactions

Elections Ontario provides certain administrative services such as accounting, human resources and information technology support for the administration of the *Election Finances Act* without charge.

Elections Ontario paid Infrastructure Ontario \$1,029,100 (2012 – \$1,040,600) for the use of office premises, \$47,600 (2012 – \$48,200) of which was allocated for space needed to administer the *Election Finances Act*.

Elections Ontario also paid the Ministry of Finance \$3,232,900 (2012 – \$3,638,600) for the migration of data centre, information technology and other services, to the Province's Guelph Data Centre, \$39,600 (2012 – \$376,300) of which was allocated to the *Election Finances Act*. These payments include one-time costs of approximately \$250,000 (2012 – \$2,100,000) for migration to the Province's Guelph Data Centre.

8. Financial Instruments

(A) Liquidity Risk

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

(B) Credit Risk

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

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

9. Lease Commitments

In June 2004, Elections Ontario extended the lease agreement for its current premises for a further term of 10 years to May 31, 2015. Elections Ontario shares office space with the Office administering the *Election Finances Act* and the leasing costs are shared based on the square footage occupied by the respective offices.

The minimum lease payments for Elections Ontario, net of the amount allocated to the *Election Finances Act*, for the remaining term of the lease are as follows:

	\$
Year ended March 31, 2014	961,500
2015	961,500
2016	160,200
	2,083,200

10. Budgeted Figures

Budgeted figures were approved by the Chief Electoral Officer. Election fees and expenses are funded through an accountable warrant. As a result, the budget is only required to be presented to the Board of Internal Economy for expenses relating to a fixed date general election. The budget is presented in these financial statements for information purposes only and has not been audited. The budget has been presented on a modified cash basis.

11. Reconciliation to Public Accounts Volume 1 Basis of Presentation

The Office of the Chief Electoral Officer – *Election Act* expenses as presented in Volume 1 of the Public Accounts of Ontario was prepared on a basis consistent with the accounting policies followed for preparation of the Estimates, under which purchases of tangible capital assets are expensed in the year of acquisition rather than being capitalized and amortized over their useful lives. Volume 1 also excludes accrued expenditures payable and, in the 2012 fiscal year, a write down of a capital asset recognized in these financial statements. A reconciliation of total expenses reported in Volume 1 to the total expenses reported in these financial statements is as follows:

	2013	2012
	\$	\$
Total Statutory Expenses per Volume 1	20,573,166	88,822,410
Purchase of capital assets	(1,847,651)	(4,846,098)
Amortization of capital assets	3,001,971	2,794,882
Change in accrued expenses	450,274	(55,141)
Write-down of capital asset	-	1,000,000
	1,604,594	(1,106,357)
Total expenses per audited financial statements	22,177,760	87,716,053

Office of the Chief Electoral Officer

Election Finances Act

Financial statements for the year ended March 31, 2013



Elections Ontario

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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 December 16, 2013.

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

December 16, 2013



Office of the Auditor General of Ontario Bureau du vérificateur général de l'Ontario

Independent Auditor's Report

To the Chief Electoral Officer

I have audited the accompanying financial statements of the Office of the Chief Electoral Officer under the *Election Finances Act*, which comprise the statement of financial position as at March 31, 2013, and the statements of fees, expenses, revenue and accumulated surplus, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

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In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer under the *Election Finances Act* as at March 31, 2013 and the results of its operations and accumulated surplus and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Gary Peall, CPA, CA, LPA
Deputy Auditor General

Toronto, Ontario
December 16, 2013

Statement of Financial Position as at March 31, 2013

	2013	2012
	\$	\$
Financial Assets		
Accounts receivable – consolidated revenue fund	2,329,131	6,388,231
	2,329,131	6,388,231
Liabilities		
Accounts payable and accrued liabilities (Note 4)	2,189,083	6,243,969
Accrued employee benefits obligation (Note 6B)	140,048	144,262
	2,329,131	6,388,231
Net Financial Assets	—	—
Non-Financial Assets		
Tangible capital assets (Note 5)	605,810	473,142
Accumulated Surplus	605,810	473,142

Commitments (Note 9)

See accompanying notes to financial statements.

Approved by:



Chief Electoral Officer

Statement of Operations and Accumulated Surplus for the Year Ended March 31, 2013

	2013 Budget (Note 11)	2013	2012
	\$	\$	\$
Expenses			
Administrative and Operating			
Salaries and employee benefits (Note 6)	1,083,100	973,624	1,006,635
Professional fees	1,211,700	340,579	731,448
Office supplies and expenses	144,200	76,090	373,275
Office rent	48,200	47,648	48,178
Telephone, mail and shipping	20,500	44,404	29,368
Other	5,000	1,590	3,887
Write-down of tangible capital asset	—	—	125,000
Amortization	—	47,049	112,559
	2,512,700	1,530,984	2,430,350
Subsidies (Note 7)			
Campaign expenses			
- candidates	4,599,300	119,142	3,294,102
- parties	1,137,600	31,075	1,185,941
Audit fees			
Annual returns			
- constituency associations	298,800	309,574	370,971
- parties	31,200	29,322	29,991
Campaign returns			
- candidates	864,300	27,695	695,138
- parties	108,600	13,599	28,178
- constituency associations	340,800	4,984	309,077
Leadership Contestants	4,900	15,872	—
	7,385,500	551,263	5,913,398
Total Expenses	9,898,200	2,082,247	8,343,748
Less: Anonymous and excess contributions received (Note 2F)	1,000	75,243	28,068
Net Expenses	9,897,200	2,007,004	8,315,680
Revenue			
Consolidated Revenue Fund – Voted appropriation (Note 2B)	9,897,200	2,139,672	8,078,121
Annual Surplus/(Deficit)	—	132,668	(237,559)
Accumulated Surplus, at Beginning of year	—	473,142	710,701
Accumulated Surplus, End of year	—	605,810	473,142

See accompanying notes to financial statements.

Statement of Cash Flows for the Year Ended March 31, 2013

	2013	2012
	\$	\$
Operating Transactions		
Annual surplus/(deficit)	132,668	(237,559)
Amortization of tangible capital assets	47,049	112,559
Write-down of tangible capital asset	—	125,000
Accrued employee benefits obligation	(4,214)	22,170
	175,503	22,170
Changes in non-cash working capital		
(Increase)/Decrease in accounts receivable-consolidated revenue fund	4,059,100	(5,565,583)
Increase/(Decrease) in accounts payable and accrued liabilities	(4,054,886)	5,543,413
	4,214	(22,170)
Cash provided by operating transactions	179,717	—
Capital Transactions		
Purchase of tangible capital assets	(179,717)	—
Cash provided by/(applied to) capital transactions	—	—
(Increase)/decrease in cash	—	—
Cash, beginning of year	—	—
Cash, end of year	—	—

See accompanying notes to financial statements.

1. Nature of Operations

The Chief Electoral Officer is responsible for administering the *Election Act* and *Election Finances Act*. These financial statements reflect the activities conducted under the *Election Finances Act* [Act]. Under that Act, the Chief Electoral Officer registers and reviews filings from Ontario political parties, constituency associations, candidates and leadership contestants for purposes of monitoring compliance with contribution and expenditure limits established by the Act. The Chief Electoral Officer also pays subsidies to eligible recipients as provided for under the Act.

There were two by-elections and two leadership contests administered during the year ended March 31, 2013. There was a General Election held on October 6, 2011.

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

2. Significant Accounting Policies

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

(A) Accrual Basis

These financial statements are accounted for on an accrual basis whereby expenses are recognized in the fiscal year that the events giving rise to the expense occur and resources are consumed.

(B) Voted Appropriations

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

(C) Tangible Capital Assets

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

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

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

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

(D) Financial Instruments

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

- Accounts receivable are recorded at cost;
- Accounts payable and accrued liabilities are recorded at cost; and
- Accrued employee benefits obligation is recorded at cost based on the entitlements earned by employees up to March 31, 2013. A fair value estimate based on actuarial assumptions about when these benefits will actually be paid has not been made as it is not expected that there would be a significant difference from the recorded amount.

The Office does not use derivative financial instruments.

(E) Revenue Recognition – Provincial Funding

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

(F) Revenue Recognition – Anonymous and Excess Contributions

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

(G) Subsidies

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

(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 the revenues and expenses during the reporting period.

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. Related Party Transactions

Certain administrative services such as accounting, human resources and information technology support needed to administer the Act are provided by the Office of the Chief Electoral Officer without charge.

The Office of the Chief Electoral Officer allocated \$47,600 (2012 – \$48,200) for the use of office premises needed to administer the Act.

The Office of the Chief Electoral Officer allocated \$39,600 (2012 – \$376,300) for the migration of the data centre, information technology and other services to the Province's Guelph Data Centre.

4. Accounts Payable and Accrued Liabilities

	2013	2012
Subsidies payable	2,104,789	5,973,927
Administrative and operating liabilities	33,696	218,518
Accrued vacation	50,598	51,524
	2,189,083	6,243,969

The subsidies payable includes amounts owing to registered parties and registered candidates. Administrative and operating liabilities relate to normal business transactions with third-party vendors and are subject to standard commercial terms. Accrued benefits are recorded based on employment arrangements and legislated entitlements.

5. Tangible Capital Assets

	Computer Hardware and Software	Software in Development	Furniture and Equipment	Leasehold Improvements	Total
	\$	\$	\$	\$	\$
Cost					
Opening balance, April 1, 2012	1,019,711	425,636	59,920	46,511	1,551,778
Additions	115,558	64,159	—	—	179,717
Write-down	—	—	—	—	—
Closing balance, March 31, 2013	1,135,269	489,795	59,920	46,511	1,731,495
Accumulated Amortization					
Opening balance, April 1, 2012	1,000,038	—	49,734	28,864	1,078,636
Amortization	35,488	—	4,138	7,423	47,049
Closing balance, March 31, 2013	1,035,526	—	53,872	36,287	1,125,685
Net Book Value, March 31, 2013	99,743	489,795	6,048	10,224	605,810

	Computer Hardware and Software	Software in Development	Furniture and Equipment	Leasehold Improvements	Total
	\$	\$	\$	\$	\$
Cost					
Opening balance, April 1, 2011	1,019,711	550,636	59,920	46,511	1,676,778
Additions	—	—	—	—	—
Write-down	—	(125,000)	—	—	(125,000)
Closing balance, March 31, 2012	1,019,711	425,636	59,920	46,511	1,551,778
Accumulated Amortization					
Opening balance, April 1, 2011	904,120	—	41,729	20,228	966,077
Amortization	95,918	—	8,005	8,636	112,559
Closing balance, March 31, 2012	1,000,038	—	49,734	28,864	1,078,636
Net Book Value, March 31, 2012	19,673	425,636	10,186	17,647	473,142

The majority of the computer software relates to the in-house development of the Election Management System (EMS). At the end of March 31, 2013, the total capitalized cost for the development of the EMS is \$16,177,507, of which \$1,722,115 has been allocated to tangible assets needed to administer the Act. The total net book value as of March 31, 2013 for the EMS is \$5,709,511, of which \$586,232 has been allocated to tangible capital assets needed to administer the Act. The cost of the modules currently not in use is included in software in development. The total net book value is net of a \$1,125,000 write-down, of which \$125,000 has been allocated to tangible capital assets needed to administer the Act. The EMS modules will continue to be developed and management plans to utilize this system to administer the 2015 general election.

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

The Office's annual payments of \$58,610 (2012 – \$58,715), are included in salaries and employee benefits costs in the Statement of Operations and Accumulated Surplus.

(B) Accrued Employee Benefits Obligation

Although the costs of any legislated severance and unused vacation entitlements earned by employees are recognized by the Province when earned by eligible employees, these costs are also recognized in these financial statements. The costs for the year amounted to \$16,522 (2012 – \$24,221) 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:

	2013	2012
Total liability for severance and vacation	190,646	195,786
Less: Due within one year and included in accounts payable and accrued liabilities	50,598	51,524
Accrued employee benefits obligation	<u>140,048</u>	<u>144,262</u>

(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 Government Services and accordingly are not included in these financial statements.

7. Subsidies

The Act requires payment of various subsidies. The subsidy amounts noted below are effective from January 1, 2009 until December 31, 2013.

- Candidate campaign expenses to every registered candidate who receives at least 15% 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 \$1.19 per eligible voter. Candidates in designated northern electoral districts may receive an additional \$8,680.
- Campaign expenses to every registered party that receives at least 15% of the popular vote in any electoral district. The reimbursed amount is five cents per eligible voter in each electoral district.
- Audit fees for annual and campaign returns of each registered constituency association to a maximum of \$744 per return.
- Audit fees for annual and campaign returns of each registered party to a maximum of \$1,488 per return.
- Audit fees for campaign returns of each candidate to a maximum of \$1,240 per return.
- Audit fees for campaign returns of each leadership contestant to a maximum of \$992 per return.

8. Financial Instruments

(A) Liquidity Risk:

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

(B) Credit Risk:

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

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

9. Lease Commitments

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

	\$
Year ended March 31, 2014	46,678
2015	46,678
2016	7,780
	101,136

10. Reconciliation to Public Accounts Volume 1 Basis of Presentation

The Office's Statement of Expenses presented in Volume 1 of the Public Accounts of Ontario was prepared on a basis consistent with the accounting policies followed for preparation of the Estimates submitted for approval to the Board of Internal Economy, under which purchases of tangible capital assets are expensed in the year of acquisition rather than being capitalized and amortized over their useful lives. Volume 1 also excludes the accrued subsidy fees payable, employee future benefit costs, other administrative expenses paid after late April 2013 and, in the 2012 fiscal year, a write down of a capital asset recognized in these financial statements. A reconciliation of total expenses reported in Volume 1 to the net expenses reported in these financial statements is as follows:

	2013	2012
	\$	\$
Total Expenses per Volume 1	6,181,306	2,400,311
Accrued subsidy fees payable	(3,895,535)	5,503,963
Change in accrued administrative expenses	(325,816)	173,847
Write-down of capital asset	—	125,000
Amortization of capital assets	47,049	112,559
	(4,174,302)	5,915,369
Net Expenses per audited financial statements	2,007,004	8,315,680

11. Budgeted Figures

Budgeted figures were approved by the Board of Internal Economy. It is presented for information purposes only and has not been audited. The budget has been presented on a modified cash basis.

12. Statement of Change in Net Financial Assets

A statement of change in net financial assets was not presented as the information it would provide is readily available from these financial statements.



Appendices

Appendix A

Organizational Overview

Organization Overview

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

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

VISION

Elections Ontario's vision is to set the standard for electoral process excellence. In meeting its vision, Elections Ontario will continue to innovate and lead in defining key benchmarks for electoral administration.

MISSION

Elections Ontario's mission is to protect the integrity and accessibility of the electoral process and to administer elections in a fair and impartial manner.

MANDATE

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

Division Descriptions

Chief Electoral Officer's Office (CEO):

The CEO's Office is responsible for supporting the Chief Electoral Officer, the Deputy Chief Electoral Officer and the Chief Operating Officer. The CEO's Office administers Elections Ontario's legislative and regulatory relationships, as well as its strategic communications and partnerships management. The CEO's Office works with key stakeholders including the Legislative Assembly, registered political parties, other electoral agencies, and government agencies and ministries to provide overall management for Elections Ontario. The CEO's Office also focuses on policy research and development, accessibility program management, executive administration, and operational oversight.

Operations:

Operations is the division responsible for supporting the delivery of electoral events. This division ensures the planning, development, implementation and management of by-elections, general elections and referenda. Operations is also responsible for supporting returning officers and maintaining the Permanent Register of Electors for Ontario.

Communications:

The Communications Division advances Elections Ontario's mandate by developing clear, consistent and targeted messages through programs, activities and services that foster two-way communications to internal and external stakeholders. The division provides corporate and event communications and is also responsible for marketing, advertising, web content, election event training, media relations, outreach, education and customer service.

Technology Services (TS):

Technology Services deploys, maintains and supports the technological needs of the organization on an ongoing basis, as well as specific requirements during electoral events. This includes developing IT policies, infrastructure, testing and quality control, as well as security and administration. Technology Services is also responsible for integrating data obtained from Elections Ontario's data partners as well as defining and reporting on quality measures to assess the coverage, accuracy and net currency of the Permanent Register of Electors for Ontario.

Corporate Services (CS):

Corporate Services supports Elections Ontario in protecting the integrity and transparency of the organization's business administrative functions. CS provides the core unit of administrative services required to support Elections Ontario's business activities. This includes overseeing and executing corporate-wide matters around financial administration, human resources, facilities management, business continuity and disaster recovery and procurement. CS also oversees corporate-wide planning, project management and business process management.

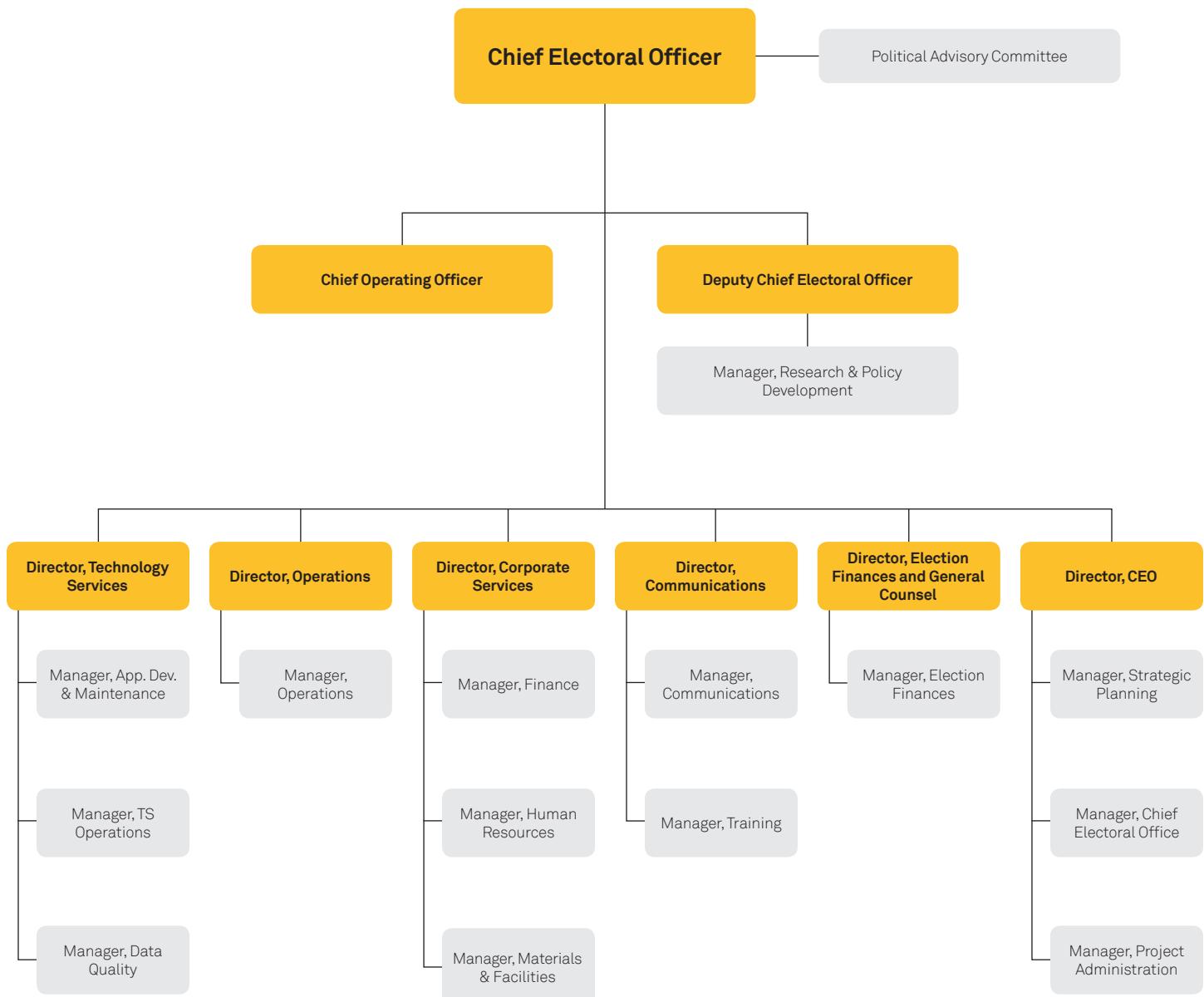
Election Finances (EF):

Election Finances' mission is to support the Chief Electoral Officer in protecting the integrity of the electoral process by assisting stakeholders and regulating political finance requirements in a diligent, fair and transparent manner. The Election Finances Division:

- Oversees the registration of political parties, constituency associations, candidates, leadership contestants and third parties
- Publishes on the Internet financial statements of people and entities governed by the *Election Finances Act*
- Reviews financial statements to ensure compliance
- Distributes publicly-funded subsidies
- Investigates and reports apparent contraventions, and
- Recommends legislative reforms.

Appendix A

Elections Ontario's Management Structure



Appendix B

Registered Political Parties as of December 31, 2012

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	February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
Ontario Liberal Party	Ontario Liberal Party	February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
Progressive Conservative Party of Ontario	PC Party of Ontario	February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
Communist Party of Canada (Ontario)	Communist	September 3, 1975	Petitioning process under the <i>Election Finances Reform Act</i>
Ontario Libertarian Party	- none -	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	July 4, 1984	Petitioning process under the <i>Election Finances Reform Act</i>
Family Coalition Party of Ontario	Family Coalition Party of Ontario	June 10, 1987	Petitioning process under the <i>Election Finances Act</i>
Ontario Provincial Confederation of Regions Party	Ontario Provincial Confederation of Regions Party	May 30, 1990	Petitioning process under the <i>Election Finances Act</i>
People First Republic Party of Ontario	People First Republic Party of Ontario	Registered as "Republican Party of Ontario" on September 17, 2007. Renamed August 5, 2010	Candidate endorsement process under the <i>Election Finances Act</i>
Party for People with Special Needs	Party for People with Special Needs	September 18, 2007	Candidate endorsement process under the <i>Election Finances Act</i>
Reform Party of Ontario	Reform Party of Ontario	September 18, 2007	Candidate endorsement process under the <i>Election Finances Act</i>
Northern Ontario Heritage Party	Northern Ontario Heritage Party	August 5, 2010	Petitioning process under the <i>Election Finances Act</i>
Canadians' Choice Party	Canadians' Choice Party	September 12, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
Paramount Canadians Party	Paramount Canadians Party	September 13, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
Socialist Party of Ontario	Socialist Party of Ontario	September 13, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
The Peoples Political Party	The People	September 13, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
Pauper Party of Ontario	Paupers	September 14, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
Vegan Environmental Party	Vegan Environmental Party	September 14, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
Party for Human Rights in Ontario	Party for Human Rights in Ontario	September 15, 2011	Candidate endorsement process under the <i>Election Finances Act</i>
The Only Party	TOP	September 15, 2011	Candidate endorsement process under the <i>Election Finances Act</i>

Appendix C

Requests to Register the Name of a New Political Party During 2012

Date of Chief Electoral Officer Decision	Name Requested	Abbreviation Requested	Chief Electoral Officer Decision
January 4, 2012	Ontario Neoliberal Party <i>(A request from Yuri Duboisky)</i>	NLP	Name: Not Acceptable Abbreviation: Not Acceptable
January 4, 2012	The Balanced Budget Party <i>(A request from Derek Moran)</i>	BBP	Name: Acceptable Abbreviation: Acceptable
January 30, 2012	Ontario Moderate Party <i>(A request from Yuri Duboisky)</i>	Ontario Moderate Party	Name: Acceptable Abbreviation: Acceptable
June 18, 2012	New Generation Party (Ontario) <i>(A request from Terry Marino)</i>	NGP	Name: Acceptable Abbreviation: Acceptable
June 18, 2012	The Masturbation Party <i>(A request from William Anderson)</i>	Masturbation	Name: Not Acceptable Abbreviation: Not Acceptable
July 27, 2012	United Party of Ontario <i>(A request from Robert B. Cameron)</i>	United Party	Name: Acceptable Abbreviation: Acceptable
August 21, 2012	The People's Movement <i>(A request from Shaun Ollivierre)</i>	TPM	Name: Acceptable Abbreviation: Acceptable
August 21, 2012	Occupy Ontario Party <i>(A request from Lada Alekseychuk)</i>	OO	Name: Acceptable Abbreviation: Acceptable
September 17, 2012	Trillium Party of Ontario <i>(A request from Robert Yaciuk)</i>	Trillium Party TPO	Name: Acceptable Abbreviation: Acceptable
November 30, 2012	The Masturbators Political Party of Ontario <i>(A request from William Anderson)</i>	Masturbators	Name: Not Acceptable Abbreviation: Not Acceptable
November 30, 2012	ZZ None of the Above (Anarchist/Feminist) <i>(A request from Robert Lewis)</i>	ZZ None of the Above (Anarchist/Feminist)	Name: Acceptable Abbreviation: Acceptable

NOTE: Elections Ontario received a petition for the registration of the Ontario Moderate Party in January 2013 with exactly 1,000 signatures. The party however was not registered because when the petition was audited, we received negative responses from individuals randomly

selected from the petition. With only 1,000 signatures, Elections Ontario requires favourable responses from all audited individuals in order to register the party.

Appendix D

Registered Constituency Association Changes by Party During 2012

Party Name	Number of Registered Constituency Associations	
	as at January 1, 2012	as at December 31, 2012
Canadians' Choice Party	0	0
Communist Party of Canada (Ontario)	3	3
Family Coalition Party of Ontario	22	19
Freedom Party of Ontario	6	6
Green Party of Ontario	58	47
New Democratic Party of Ontario	107	107
Northern Ontario Heritage Party	2	2
Ontario Liberal Party	107	107
Ontario Libertarian Party	3	3
Ontario Provincial Confederation of Regions Party	3	2
Paramount Canadians Party	0	0
Party for Human Rights in Ontario	2	2
Party for People with Special Needs	7	7
Pauper Party of Ontario	0	0
People First Republic Party of Ontario	3	3
Progressive Conservative Party of Ontario	106	107
Reform Party of Ontario	2	1
Socialist Party of Ontario	0	1
The Only Party	0	0
The Peoples Political Party	0	0
Vegan Environmental Party	0	0
TOTAL	431	417

Appendix E

Description of Financial Returns and Contribution Limits

FINANCIAL RETURNS

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

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

All financial reports filed with Elections Ontario are reviewed to ensure compliance with the provisions of the *Election Finances Act*. The financial information in this report and the accompanying appendices, reflect the information as filed with the Chief Electoral

Officer and are subsequently revised to the date of publication. Review of some filings continues and, as a result, some of the information in this report may be revised after this publication. Election Finances information within the Elections Ontario website will be updated as revisions become available.

Contribution limits

In any year not including any campaign period, contributions may be made to a registered political party up to a limit of \$9,300. In any campaign period, contributions may be made up to an additional limit of \$9,300 in relation to the election in that period.

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

- In any year not including any campaign period, contributions may be made to any one registered constituency association up to a limit of \$1,240 and a total contribution to all constituency associations of the same registered political party up to \$6,200.
- In any campaign period, contributions may be made to any one registered candidate up to a limit of \$1,240 and a total contribution to all registered candidates of the same registered political party up to \$6,200.

Table: Contribution limits

Contribution limits from January 1, 2009 to December 31, 2013					
	To a Political Party	To a Constituency Association		To a Candidate	
		Each	To the Associations of One Party	Each	To the Candidates of One Party
Annual Contribution Limit	\$9,300	\$1,240	\$6,200	Not permitted	
Limit During a Campaign Period	Extra amount of \$9,300 over the annual limit	No extra amount over the annual limit		\$1,240	\$6,200

Appendix F

Summary of Financial Data from Registered Political Parties' 2012 Annual Financial Statements

A. STATEMENT OF REVENUE AND EXPENSES	Canadians' Choice Party	Communist Party of Canada (Ontario)	Family Coalition Party of Ontario	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party of Ontario	Northern Ontario Heritage Party	Ontario Liberal Party	Ontario Libertarian Party
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Net Contributions	20	41,385	145,361	38,743	438,011	3,364,707	100	4,087,675	21,893
Transfers		335	868	1,000	3,117	1,205,844		814,244	-
Other Income			529	3,945	12,809	175,944	100	1,508,351	256
TOTAL INCOME	20	41,720	146,758	43,688	453,937	4,746,495	200	6,410,270	22,149
Expenses									
Transfers		1,270			5,272	1,130,345		794,864	-
Other	23	38,410	140,970	43,256	373,426	3,133,601	171	5,600,246	19,284
TOTAL EXPENSES	23	39,680	140,970	43,256	378,698	4,263,946	171	6,395,110	19,284
EXCESS REVENUE OVER EXPENSES	(3)	2,040	5,788	432	75,239	482,549	29	15,160	2,865
Election Campaign Period Surplus (Deficit)		562	1,920		(8,814)	85,365	-	2,225,279	(495)
Adjusted Prior Period Surplus (Deficit)	16	9,322	11,804	(521)	40,768	(3,864,860)	(345)	(6,674,317)	7,186
Surplus (Deficit) as at December 31, 2011	13	11,924	19,512	(89)	107,193	(3,296,946)	(316)	(4,433,878)	9,556
Contribution Sources									
Individuals	20	41,385	145,161	38,743	428,246	2,501,327	100	1,639,382	21,645
Corporations			200		9,765	259,133		2,285,043	248
Trade Unions					604,247			163,250	
TOTAL	20	41,385	145,361	38,743	438,011	3,364,707	100	4,087,675	21,893
Average Contribution									
Individuals	20	470	263	450	149	101	100	148	179
Corporations			200		888	2,377		2,434	83
Trade Unions					1,877			2,864	
B. STATEMENT OF ASSETS AND LIABILITIES									
Assets									
TOTAL	13	15,004	22,012	-	127,851	1,019,988	313	2,692,047	12,212
Liabilities & Surplus									
Liabilities		3,080	2,500	89	20,658	4,316,934	629	7,125,925	2,656
Surplus (Deficit)	13	11,924	19,512	(89)	107,193	(3,296,946)	(316)	(4,433,878)	9,556
TOTAL	13	15,004	22,012	-	127,851	1,019,988	313	2,692,047	12,212

Ontario Provincial Confederation of Regions Party	Paramount Canadians Party	Party for Human Rights in Ontario	Party for People with Special Needs	Pauper Party of Ontario	People First Republic Party of Ontario	Progressive Conservative Party of Ontario	Reform Party of Ontario	Socialist Party of Ontario	The Only Party	The Peoples Political Party	Vegan Environmental Party
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-			-	33,952	-	8,030	3,887,504	3,800	1,097	20	1,800
-						-	715,993	340			1,436
43						85	881,791		73		
43	-	-	33,952	-	8,115	5,485,288	4,140	1,170	20	1,800	1,436
-											
-			-			-	150,965		904		
61	-	-	38,792	-	7,953	5,847,707	2,604	1,973	23	1,970	681
61	-	-	38,792	-	7,953	5,998,672	2,604	2,877	23	1,970	681
(18)	-	-	(4,840)	-	162	(513,384)	1,536	(1,707)	(3)	(170)	755
-						2,398,815					
1,376			1,987		(23,952)	(6,445,693)	47	2,484	10	-	212
1,358	-	-	(2,853)	-	(23,790)	(4,560,263)	1,583	777	7	(170)	967
			33,952		4,540	2,362,695	300	1,097	20	1,600	936
					3,490	1,524,809	3,500			200	500
-	-	-	33,952	-	8,030	3,887,504	3,800	1,097	20	1,800	1,436
			722		413	112	150	137	20	1,600	78
					1,163	1,781	875			200	500
1,358	-	10,461	-	271	2,202,262	3,926	782	7	-		967
			13,314		24,061	6,762,525	2,343	5		170	
1,358	-	(2,853)	-	(23,790)	(4,560,263)	1,583	777	7	(170)		967
1,358	-	10,461	-	271	2,202,262	3,926	782	7	-		967

Appendix G

Summary of Financial Data, as Filed, Extracted from Registered Constituency Associations 2012 Financial Statements

A. STATEMENT OF REVENUE AND EXPENSES	Canadians' Choice Party	Communist Party of Canada (Ontario)	Family Coalition Party of Ontario	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party of Ontario	Northern Ontario Heritage Party	Ontario Liberal Party	Ontario Libertarian Party
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Net Contributions	-	635	2,945	400	69,113	559,960	-	2,279,381	-
Transfers	-	1,270	785	-	6,435	1,121,581	-	848,090	-
Other Income	-	18	1,131	-	9,623	381,613	-	1,231,826	0
TOTAL INCOME	-	1,923	4,861	400	85,171	2,063,154	-	4,359,297	0
Expenses									
Transfers	-	335	1,868	1,000	10,590	1,204,815	-	957,988	-
Other	-	999	399	57	42,982	362,459	-	1,878,535	101
TOTAL EXPENSES	-	1,334	2,267	1,057	53,572	1,567,274	-	2,836,523	101
EXCESS REVENUE OVER EXPENSES	-	589	2,594	(657)	31,599	495,880	-	1,522,774	(101)
Election Campaign Period Surplus (Deficit)	-		5,059	-	16	38,567	-	208,624	-
Adjusted Prior Period Surplus (Deficit)	-	96	9,796	1,539	73,501	5,562	(1,705)	2,196,511	796
Surplus (Deficit) as at December 31, 2010	-	685	17,448	882	105,116	540,009	(1,705)	3,927,909	695
Contribution Sources									
Individuals	-	635	2,945	400	68,451	364,352		1,054,626	
Corporations	-	-	-	-	662	52,305		1,044,381	
Trade Unions	-	-	-	-	-	143,303		180,374	
TOTAL	-	635	2,945	400	69,113	559,960	-	2,279,381	-
Average Contribution									
Individuals	-	159	226	133	154	139	-	184	-
Corporations	-		-	-	165	423	-	499	-
Trade Unions	-		-	-	-	495	-	562	-
B. STATEMENT OF ASSETS AND LIABILITIES									
Assets									
TOTAL	-	836	17,974	882	116,712	1,507,161	-	4,717,073	695
Liabilities & Surplus									
Liabilities	-	151	525	-	11,596	967,152	1,705	789,164	-
Surplus (Deficit)	-	685	17,449	882	105,116	540,009	(1,705)	3,927,909	695
TOTAL	-	836	17,974	882	116,712	1,507,161	-	4,717,073	695

Ontario Provincial Confederation of Regions Party	Paramount Canadians Party	Party for Human Rights in Ontario	Party for People with Special Needs	Pauper Party of Ontario	People First Republic Party of Ontario	Progressive Conservative Party of Ontario	Reform Party of Ontario	Socialist Party of Ontario	The Only Party	The Peoples Political Party	Vegan Environmental Party
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	-	-	-	2,470,687	-	-	-	-	-
-	-	-	-	-	-	230,307	-	904	-	-	-
-	-	-	-	-	-	1,457,579	-	-	-	-	-
-	-	-	-	-	-	4,158,573	-	904	-	-	-
-	-	-	-	-	-	692,683	-	-	-	-	-
-	-	-	-	-	-	1,981,117	-	267	-	-	-
-	-	-	-	-	-	2,673,800	-	267	-	-	-
-	-	-	-	-	-	1,484,773	-	636	-	-	-
-	-	-	-	-	-	98,277	-	-	-	-	-
-	-	-	-	-	-	1,641,650	-	-	-	-	-
-	-	-	-	-	-	3,224,700	-	636	-	-	-
-	-	-	-	-	-	1,470,547	-	-	-	-	-
-	-	-	-	-	-	995,286	-	-	-	-	-
-	-	-	-	-	-	4,854	-	-	-	-	-
-	-	-	-	-	-	2,470,687	-	-	-	-	-
-	-	-	-	-	-	166	-	-	-	-	-
-	-	-	-	-	-	416	-	-	-	-	-
-	-	-	-	-	-	485	-	-	-	-	-
-	-	-	-	-	-	4,422,333	-	865	-	-	-
-	-	-	-	-	-	1,197,633	-	229	-	-	-
-	-	-	-	-	-	3,224,700	-	636	-	-	-
-	-	-	-	-	-	4,422,333	-	865	-	-	-

Appendix H

Financial Data of Registered Political Parties' Campaign Period Financial Statements for the September 6, 2012 By-Elections

A. STATEMENT OF REVENUE AND EXPENSES	Canadians' Choice Party	Communist Party of Canada (Ontario)	Family Coalition Party of Ontario	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party of Ontario	Northern Ontario Heritage Party	Ontario Liberal Party	Ontario Libertarian Party
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Net Contributions		5,845	5,522	-	1,200	135,690		2,203,033	420
Transfers			1,363			5,631		15,747	
Other Income								212,240	
TOTAL INCOME	-	5,845	6,885	-	1,200	141,321	-	2,431,020	420
Expenses									
Transfers		3,481	4,965	-	1,887	9,872		153,645	915
Expenses Subject to Limitation	-	105	-	-	8,127	102,932	-	50,268	-
Other		1,697				37,296		13,123	
TOTAL EXPENSES		5,283	4,965	-	10,014	150,100	-	217,036	915
EXCESS REVENUE OVER EXPENSES	-	562	1,920	-	(8,814)	(8,779)	-	2,213,984	(495)
Subsidy from Chief Electoral Officer						4,977		11,294	
Campaign Period Surplus (Deficit)	-	562	1,920	-	(8,814)	(3,802)	-	2,225,278	(495)
Campaign Expense Limitation									
Contribution Sources									
Individuals		5,845	5,522		1,200	-		525,459	420
Corporations						-		1,449,219	
Trade Unions					135,690			228,355	
TOTAL	-	5,845	5,522	-	1,200	135,690	-	2,203,033	420
Average Contribution									
Individuals		154	221		1,200	-		364	42
Corporations						-		2,264	
Trade Unions					5,026			2,891	

Ontario Provincial Confederation of Regions Party	Paramount Canadians Party	Party for Human Rights in Ontario	Party for People with Special Needs	Pauper Party of Ontario	People First Republic Party of Ontario	Progressive Conservative Party of Ontario	Reform Party of Ontario	Socialist Party of Ontario	The Only Party	The Peoples Political Party	Vegan Environmental Party
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		NOT FILED				2,521,465			1,600		
-	-	-	-	-	-	2,521,465	-	-	-	1,600	-
						65,423					
-	-	-	-	-	-	41,003	-	-	-	1,600	-
						16,224					
-	-	-	-	-	-	122,650	-	-	-	1,600	-
						2,398,815	-	-	-	-	-
						11,293					
-	-	-	-	-	-	2,410,108	-	-	-	-	-
						1,279,080			800		
						1,220,785			800		
						21,600					
-	-	-	-	-	-	2,521,465	-	-	-	1,600	-
						114			800		
						2,105			800		
						7,200					

Appendix I

Summary of Candidates' and Constituency Associations' Income and Expenses, for the Kitchener-Waterloo By-Election Held on September 6, 2012

Electoral District	Candidate Name	Party	Income Incl. Transfers	Income Excl. Transfers	Expenses Incl. Transfers	Expenses Excl. Transfers	Expenses Subject to Limit	Expense Limit
Kitchener-Waterloo (039)	Tracey Weiler	PCP	207,182	92,485	201,329	120,120	86,345	118,463
	Catherine Fife	NDP	169,267	145,593	148,908	123,045	97,345	118,463
	Eric Davis	LIB	150,556	27,214	169,842	149,592	117,154	118,463
	Kevin Clarke	PEO	495	495	495	495	400	118,463
	John Turmel	PAU	-	-	-	-	-	118,463
	Allan Dettweiler	LTN	356	-	356	356	356	118,463
	Garnet Bruce	IND	465	465	465	465	465	118,463
	Stacey Danckert	GPO	5,003	3,116	5,003	5,003	3,849	118,463
	David Driver	FRE	-	-	-	-	-	118,463
	Elizabeth Rowley	COM	3,481	-	4,721	4,721	2,113	118,463

Summary of Candidates' and Constituency Associations' Income and Expenses, for the Vaughan By-Election Held on September 6, 2012

Electoral District	Candidate Name	Party	Income Incl. Transfers	Income Excl. Transfers	Expenses Incl. Transfers	Expenses Excl. Transfers	Expenses Subject to Limit	Expense Limit
Vaughan (097)	Tony Genco	PCP	123,983	69,709	155,643	154,970	144,745	150,324
	Paul Donofrio	NDP	20,157	9,458	17,877	17,136	15,796	150,324
	Steven Del Duca	LIB	256,912	148,509	255,986	195,240	149,938	150,324
	Paolo Fabrizio	LTN	1,044	-	1,044	1,044	1,044	150,324
	Stephen Tonner	IND	-	-	-	-	-	150,324
	Paula Conning	GPO	-	-	-	-	-	150,324
	Erin Ashley Goodwin	FRE	-	-	-	-	-	150,324
	Bart Wysokinski	FCP	5,965	0	5,902	4,602	4,602	150,324
	Phil Sarazen	PEO	-	-	-	-	-	150,324

Subsidy Paid to Candidate	Subsidy Paid to Auditor	Eligible Voters	Ballot Count	Percent
17,269	1,984	99,549	14,851	31.83%
19,469	1,984	99,549	18,599	39.87%
23,431	1,984	99,549	11,194	23.99%
-	1,240	99,549	48	0.10%
-	735	99,549	23	0.05%
-	1,240	99,549	156	0.33%
-	1,240	99,549	77	0.17%
-	1,240	99,549	1525	3.27%
-	283	99,549	95	0.20%
-	1,240	99,549	85	0.18%
		46,653		100.00%

Subsidy Paid to Candidate	Subsidy Paid to Auditor	Eligible Voters	Ballot Count	Percent
28,949	1,984	126,323	10,674	33.29%
-	1,984	126,323	3,647	11.38%
29,988	1,984	126,323	16,469	51.37%
-	1,240	126,323	300	0.94%
-	1,240	126,323	118	0.37%
-	1,240	126,323	564	1.76%
-	283	126,323	90	0.28%
-	1,187	126,323	144	0.45%
-	1,240	126,323	54	0.17%
		32,060		100.00%

Appendix J

Summary of Financial Data Extracted from Registered Third Parties Campaign Period Reports for the September 6, 2012 By-Elections

A. STATEMENT OF REVENUE AND EXPENSES	Animal Alliance of Canada	Elementary Teachers Federation of Ontario	Elementary Teachers Federation of Ontario – York Region	Not This Time Coalition	Ontarians For Responsible Government / National Citizens Coalition Inc.	Ontario Medical Association	Ontario Secondary School Teachers' Federation	Vaughan Professional Fire Fighters Association
	\$	\$	\$	\$	\$	\$	\$	\$
Income								
Net Contributions	-	-	12,000	42,525	18,386	-	-	-
Third Party's Own Funds	848	781,679	54,289	-	-	88,248	676,494	2,839
TOTAL INCOME	848	781,679	66,289	42,525	18,386	88,248	676,494	2,839
Expenses								
TOTAL ADVERTISING EXPENSES	848	781,679	66,289	36,683	7,465	88,248	676,494	2,839
Third Parties				Own Funds	Individual	Corporation	Trade Unions	TOTAL
Animal Alliance of Canada				848	-	-	-	848
Elementary Teachers Federation of Ontario				781,679	-	-	-	781,679
Elementary Teachers Federation of Ontario – York Region				54,289	-	-	12,000	66,289
Not This Time Coalition				-	11,250	31,275	-	42,525
Ontarians for Responsible Government / National Citizens Coalition Inc.				-	18,386	-	-	18,386
Ontario Medical Association				88,248	-	-	-	88,248
Ontario Secondary School Teachers' Federation				676,494	-	-	-	676,494
Vaughan Professional Fire Fighters Association				2,839	-	-	-	2,839

Appendix K

Summary of Financial Data, as Filed, Extracted from Registered Leadership Contestants' Contest Period Financial Statements

The Ontario Liberal Party

January 26, 2013 Contest

First Filing (October 21, 2012 to March 26, 2013)

	Income	Expense	Surplus <Deficit>	Audit Subsidy
	\$	\$	\$	\$
Eric Hoskins	305,932	396,867	(90,935)	992
Gerard Kennedy	206,447	343,160	(136,713)	992
Glen Murray	254,500	343,113	(88,612)	992
Sandra Pupatello	748,939	716,324	32,615	992
Charles Sousa	541,320	559,517	(18,197)	992
Harinder Takhar	223,197	223,266	(69)	992
Kathleen Wynne	707,728	699,553	8,175	992

The filing of the second financial statements (for the period of March 27, 2013 to March 26, 2014) are due on September 26, 2014.

The Peoples Political Party

March 21, 2013 Contest

First Filing (November 24, 2012 to May 21, 2013)

	Income	Expense	Surplus <Deficit>	Audit Subsidy
	\$	\$	\$	\$
Kevin Clarke	-	-	-	992

The filing of the second financial statements (for the period of May 22, 2013 to May 21, 2014) are due on November 21, 2014.

Appendix L

List of Political Entities Required to File, Including Late Filers

Political parties: 2012 Annual Financial Statements – Due May 31, 2013

Number of Political Parties required to file – 21

4 – Late | 1 – Not Filed

Party	Date filed	Late
Canadians' Choice Party	15-May-13	
Communist Party of Canada (Ontario)	22-May-13	
Family Coalition Party of Ontario	3-Jun-13	Late
Freedom Party of Ontario	31-May-13	
Green Party of Ontario	31-May-13	
New Democratic Party of Ontario	30-May-13	
Northern Ontario Heritage Party	31-May-13	
Ontario Liberal Party	31-May-13	
Ontario Libertarian Party	31-May-13	
Ontario Provincial Confederation of Regions Party	30-May-13	

Party	Date filed	Late
Paramount Canadians Party		Not Filed
Party for Human Rights in Ontario	31-May-13	
Party for People with Special Needs	31-May-13	
Pauper Party of Ontario	12-Mar-13	
People First Republic Party of Ontario	31-May-13	
Progressive Conservative Party of Ontario	30-May-13	
Reform Party of Ontario	16-Aug-13	Late
Socialist Party of Ontario	9-Sep-13	Late
The Only Party	3-Jun-13	Late
The Peoples Political Party	6-Mar-13	
Vegan Environmental Party	23-May-13	

List of Constituency Associations that were Late to File

Constituency Associations: 2012 Annual Financial Statements – Due May 31, 2013

Number of Constituency Associations – 430

94 – Late | 4 – Not Filed

Party	Electoral District	Date Received
Family Coalition Party of Ontario	Algoma – Manitoulin	14-Aug-13
Family Coalition Party of Ontario	Hamilton Centre	12-Aug-13
Green Party of Ontario	Ajax – Pickering	15-Jul-13
Green Party of Ontario	Brampton West	4-Jul-13
Green Party of Ontario	Elgin – Middlesex – London	Not Filed
Green Party of Ontario	Etobicoke – Lakeshore	23-Jun-13
Green Party of Ontario	Guelph	2-Jul-13
Green Party of Ontario	Haldimand – Norfolk	Not Filed
Green Party of Ontario	London – Fanshawe	11-Dec-13
Green Party of Ontario	Nepean – Carleton	12-Jun-13
Green Party of Ontario	Nipissing	18-Dec-13
Green Party of Ontario	Ottawa Centre	11-Jul-13
Green Party of Ontario	Parry Sound – Muskoka	7-Jun-13
Green Party of Ontario	Scarborough Southwest	Not Filed
Green Party of Ontario	Simcoe – Grey	20-Jun-13
Green Party of Ontario	Thunder Bay – Atikokan	11-Jun-13
Green Party of Ontario	Toronto – Danforth	15-Jul-13
Green Party of Ontario	York Centre	10-Jul-13
Green Party of Ontario	York South – Weston	Not Filed
Ontario Liberal Party	Bruce – Grey – Owen Sound	18-Jun-13
Ontario Liberal Party	Carleton – Mississippi Mills	25-Jun-13
Ontario Liberal Party	Davenport	15-Jul-13
Ontario Liberal Party	Halton	20-Jun-13

Party	Electoral District	Date Received
Ontario Liberal Party	Hamilton East – Stoney Creek	25-Jun-13
Ontario Liberal Party	Lambton – Kent – Middlesex	27-Jun-13
Ontario Liberal Party	Leeds – Grenville	19-Aug-13
Ontario Liberal Party	Mississauga – Brampton South	7-Jun-13
Ontario Liberal Party	Mississauga East – Cooksville	25-Jun-13
Ontario Liberal Party	Nepean – Carleton	16-Jul-13
Ontario Liberal Party	Newmarket – Aurora	28-Jun-13
Ontario Liberal Party	Niagara West – Glanbrook	11-Jul-13
Ontario Liberal Party	Northumberland – Quinte West	6-Jun-13
Ontario Liberal Party	Oakville	4-Jun-13
Ontario Liberal Party	Oshawa	9-Jul-13
Ontario Liberal Party	Parry Sound – Muskoka	3-Jun-13
Ontario Liberal Party	Pickering – Scarborough East	4-Jun-13
Ontario Liberal Party	Scarborough – Rouge River	3-Jun-13
Ontario Liberal Party	Stormont – Dundas – South Glengarry	15-Jul-13
Ontario Liberal Party	Thornhill	28-Jun-13
Ontario Liberal Party	Thunder Bay – Atikokan	12-Jul-13
Ontario Liberal Party	Thunder Bay – Superior North	12-Jun-13
Ontario Liberal Party	Timiskaming – Cochrane	15-Jul-13
Ontario Liberal Party	Timmins – James Bay	5-Aug-13
Ontario Liberal Party	Toronto – Danforth	4-Jul-13
Ontario Liberal Party	Welland	4-Jun-13

Party	Electoral District	Date Received
Ontario Liberal Party	Wellington – Halton Hills	17-Jun-13
Ontario Liberal Party	Whitby – Oshawa	16-Aug-13
Ontario Liberal Party	York Centre	4-Jun-13
Ontario Liberal Party	York – Simcoe	16-Aug-13
Ontario Liberal Party	York West	6-Jun-13
Ontario Libertarian Party	Barrie	11-Jun-13
New Democratic Party of Ontario	Ancaster – Dundas – Flamborough – Westdale	2-Jul-13
New Democratic Party of Ontario	Chatham – Kent – Essex	14-Aug-13
New Democratic Party of Ontario	Durham	15-Aug-13
New Democratic Party of Ontario	Etobicoke Centre	6-Jun-13
New Democratic Party of Ontario	Glengarry – Prescott – Russell	17-Jun-13
New Democratic Party of Ontario	Leeds – Grenville	18-Jun-13
New Democratic Party of Ontario	Mississauga – Brampton South	17-Jun-13
New Democratic Party of Ontario	Mississauga South	17-Jun-13
New Democratic Party of Ontario	Newmarket – Aurora	17-Jun-13
New Democratic Party of Ontario	Oak Ridges – Markham	11-Jun-13
New Democratic Party of Ontario	St. Catharines	2-Jul-13
New Democratic Party of Ontario	St. Paul's	6-Aug-13
New Democratic Party of Ontario	Sault Ste. Marie	20-Jun-13
New Democratic Party of Ontario	Scarborough – Guildwood	4-Jul-13
New Democratic Party of Ontario	Scarborough – Rouge River	15-Aug-13
New Democratic Party of Ontario	Sudbury	25-Jul-13
New Democratic Party of Ontario	Willowdale	12-Jun-13
Northern Ontario Heritage Party	Kenora – Rainy River	12-Aug-13
Progressive Conservative Party of Ontario	Algoma – Manitoulin	4-Sep-13
Progressive Conservative Party of Ontario	Beaches – East York	8-Aug-13
Progressive Conservative Party of Ontario	Bramalea – Gore – Malton	16-Jul-13
Progressive Conservative Party of Ontario	Brampton West	10-Jul-13
Progressive Conservative Party of Ontario	Davenport	22-Oct-13
Progressive Conservative Party of Ontario	Dufferin – Caledon	20-Aug-13
Progressive Conservative Party of Ontario	Guelph	20-Aug-13

Party	Electoral District	Date Received
Progressive Conservative Party of Ontario	Haliburton – Kawartha Lakes – Brock	4-Jun-13
Progressive Conservative Party of Ontario	Hamilton Centre	7-Aug-13
Progressive Conservative Party of Ontario	Huron – Bruce	3-Jul-13
Progressive Conservative Party of Ontario	Kenora – Rainy River	10-Jul-13
Progressive Conservative Party of Ontario	London North Centre	6-Jun-13
Progressive Conservative Party of Ontario	Mississauga East – Cooksville	4-Jun-13
Progressive Conservative Party of Ontario	Mississauga – Erindale	20-Jun-13
Progressive Conservative Party of Ontario	Mississauga – Streetsville	1-Aug-13
Progressive Conservative Party of Ontario	Nepean – Carleton	17-Jul-13
Progressive Conservative Party of Ontario	Niagara Falls	11-Jun-13
Progressive Conservative Party of Ontario	Oshawa	13-Aug-13
Progressive Conservative Party of Ontario	Ottawa South	15-Jul-13
Progressive Conservative Party of Ontario	Prince Edward – Hastings	12-Jun-13
Progressive Conservative Party of Ontario	St. Catharines	12-Jul-13
Progressive Conservative Party of Ontario	Scarborough – Agincourt	10-Jul-13
Progressive Conservative Party of Ontario	Thunder Bay – Superior North	12-Jul-13
Progressive Conservative Party of Ontario	Welland	20-Aug-13
Progressive Conservative Party of Ontario	Willowdale	26-Jul-13
Progressive Conservative Party of Ontario	York West	25-Nov-13
Reform Party of Ontario	Lambton – Kent – Middlesex	16-Aug-13
People First Republic Party of Ontario	Kingston and the Islands	27-Jun-13
People First Republic Party of Ontario	London West	27-Jun-13

Political Parties: 2012 Kitchener-Waterloo and Vaughan By-Elections

Campaign Financial Statements – Due March 6, 2013

Number of Political Parties required to file – 21
5 – Late | 1 – Not Filed

Party Name	Date Received	Late
Canadians' Choice Party	21-Jan-13	
Communist Party of Canada (Ontario)	06-Mar-13	
Family Coalition Party of Ontario	11-Mar-13	Late
Freedom Party of Ontario	06-Mar-13	
Green Party of Ontario	04-Mar-13	
New Democratic Party of Ontario	06-Mar-13	
Northern Ontario Heritage Party	10-Dec-12	
Ontario Liberal Party	06-Mar-13	
Ontario Libertarian Party	28-Feb-13	
Ontario Provincial Confederation of Regions Party	04-Mar-13	
Paramount Canadians Party		Not Filed
Party for Human Rights in Ontario	11-Mar-13	Late
Party for People with Special Needs	06-Mar-13	
Pauper Party of Ontario	08-Mar-13	
People First Republic Party of Ontario	21-Jan-13	
Progressive Conservative Party of Ontario	06-Mar-13	
Reform Party of Ontario	10-Mar-13	Late
Socialist Party of Ontario	08-Mar-13	Late
The Only Party	08-Mar-13	Late
The Peoples Political Party	06-Mar-13	
Vegan Environmental Party	07-Feb-13	

Candidates: 2012 Kitchener-Waterloo and Vaughan By-Elections

Campaign Financial Statements – Due March 6, 2013

Number of Candidates required to file – 19
3 – Late | 0 – Not Filed

Party Name	Candidate	Date Received
Family Coalition Party of Ontario	Bartlomiej Wysokinski	07-Mar-13
Independent	Stephen Tonner	07-May-13
Progressive Conservative Party of Ontario	Tony Genco	27-May-13

Third Party Advertisers: 2012 Kitchener-Waterloo and Vaughan By-Elections

Advertising Reports – Due March 6, 2013

Number of Third Parties required to file – 8
1 – Late | 0 – Not Filed

Third Party Name	Date Received
Animal Alliance of Canada	13-Feb-13

Appendix M

Accessibility Reporting Requirement for 2012 By-Elections

Election Act Section 67.2 Accessibility Reporting Requirement – By-Elections

2012 By-elections: ED 039 – Kitchener-Waterloo | ED 097 – Vaughan

Requirements – sections	Summary Report
67.2 (1) and (2)	The information below serves as the CEO's report on accessibility issues, as required under section 67.2 of the <i>Election Act</i> .
After every election, the CEO shall report on accessibility issues.	The <i>Election Act</i> contains a number of accessibility-related provisions. The <i>Accessibility for Ontarians with Disabilities Act, 2005</i> also includes provisions that affect the accessibility of elections. Elections Ontario is required under the <i>Human Rights Code</i> and the <i>Charter</i> to deliver elections to Ontario voters and carry out our day-to-day operations in a manner that does not discriminate.
The report is to be included in the election report or the next annual report.	Elections Ontario embraces the accessibility principles outlined in our Accessible Customer Service Policy, Integrated Accessibility Standards Policy Directive and our Multi-Year Accessibility Plan. We are committed to delivering elections that are transparent, fairly administered, efficient and accessible.
	To that end, we will continue enhancing the accessibility of Ontario's provincial voting process and integrating accessibility into our day to day operations, internal processes and policies, and election-related services.
67.2 (1) (a) (i)	
Summary of accessible customer service feedback	Elections Ontario welcomes customer service feedback from all Ontarians, including about services provided to persons with disabilities. At each voting location, including returning offices and advance polls, customer service feedback forms and boxes are available. Poll officials check the boxes throughout voting to determine which issues can be resolved immediately and which should be responded to later.
	In the two by-elections held in 2012, a fraction of voters provided Elections Ontario with feedback, and a small percentage of the feedback received was about accessibility issues. Of the 202 feedback forms received in total during the election, 12 pieces of feedback (approximately six percent) concerned accessibility issues.
	<ul style="list-style-type: none"> • Three of the 12 comments were positive. Those electors indicated they received excellent customer service and voted at accessible voting locations. • Most of the nine pieces of negative feedback received concerned voting locations. Comments ranged from concerns that school signage indicated dogs were not permitted which could prevent someone with a service animal from entering a voting location, to the distance of the voting location from public transit, to challenges with accessible parking. • One voter complained that the font size of some of the information on the Notice of Registration Card (NRC) made reading difficult.
67.2 (1) (a) (ii)	
Response to feedback, including steps to respond to negative feedback	As a result of feedback provided about voting locations, election officials were able to take immediate steps in some circumstances, e.g., improving signage and clarifying that service animals were permitted in voting locations, assisting an elector to return to the parking lot, and advising another elector about alternative voting options such as special ballots. Elections Ontario also provided advice to returning officers regarding ways of improving accessibility at a voting location, e.g., ensuring accessible parking is not blocked off by the landlord at locations where parking is available.
	With respect to the NRC issue, Elections Ontario increased the font size before the 2012 by-elections and will consider the recommendation to further increase the font size during any future NRC redesign.
67.2 (1) (b)	
Summary of RO Accessibility Reports	Returning officers are committed to making elections as accessible as possible. Returning officers in Kitchener-Waterloo and Vaughan described several aspects of election accessibility in reports they submitted following the 2012 provincial by-elections. <ul style="list-style-type: none"> • All staff were trained and certified to deliver services in an accessible manner. • Accessible materials were available for electors with disabilities, either proactively or on request, including assistive devices such as magnifiers. • A feature of special ballot voting is the option to have a home visit, if the elector needs assistance because of a disability or inability to read or write and would experience unreasonable difficulty in visiting the returning office. Ninety voters cast their ballots during home visits, and special ballot officers provided them with assistance such as reading the candidates' names out loud, assisting some in marking the ballot, or providing assistive devices so the elector could more easily mark the ballot independently.

Requirements – sections	Summary Report
	<ul style="list-style-type: none"> • Six electors voted using Assistive Voting Technology available in returning offices. • Electors voted in one of approximately 70 voting locations in each electoral district. All locations met Elections Ontario's site accessibility standards. Some locations could be used as they were, while others required remediations such as ramps, parking cones or signage to comply. More than 60 Information Assistants were employed to ensure that locations were accessible to all electors. • Other accommodations were provided as needed, such as moving the ballot box to the curb, using supplementary lighting, or providing a wheelchair where the walk within the voting location was lengthy.
67.2 (1) (c)	Not applicable – by-elections
Findings of public opinion survey, only in the case of a GE	
67.2 (1) (d) Summary of measures to address barriers to accessibility and other accessibility issues	<p>The 2011 provincial general election report included detailed information about a range of measures to address barriers to accessibility covering a full spectrum of activities, documents and processes from before the election to voting day itself. These measures are highlighted here:</p> <ul style="list-style-type: none"> • Accessibility policies and plans • Alternative formats • Assistive devices at voting locations, e.g., magnifiers, easy grip pencils, Braille template for ballots • Assistive Voting Technology • Audio and large print versions of householder brochure • Ballot font size • Certificate to vote – transfers to another voting location • Closed caption advertising • Customer service training • Descriptive video • Employee accommodations • Feedback process • Homeless elector process • Interpreters • Moving the ballot box • Notices of disruption • Notice of Registration Card (NRC) • Outreach program • Plain language communications • Public education • Radio advertising • Service animals • Special ballots: vote by mail • Special ballots: home visits • TTY • Voting assistance from a friend or support person • Voting location accessibility standards • Voting locations in hospitals and other locations • Website that is accessible • Workplace emergency response information
67.2 (1) (e)	<p>As outlined in our Strategic Plan 2013 to 2017, Elections Ontario is committed to building modern services for Ontarians that put the needs of electors first. We intend to build on our past successes and strengths to improve Ontario's provincial electoral process. We need to ensure that our processes foster inclusiveness and that barriers are removed.</p> <p>Our goal is to work with our stakeholders to build an electoral process that provides Ontarians their choice of services that are delivered in a modern, accessible, safe, secure, and transparent manner that protects the secrecy of the vote.</p> <p>We have already begun the transformation and have developed a clear 4-year roadmap. At the appropriate time, we will make recommendations that can assist us to remove the barriers to accessibility that we identify.</p>



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