

# Annual Report of the Chief Electoral Officer 2019-2020



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## OUR VISION

Trusted by all Nova Scotians to excel in the delivery of fair and inclusive elections

## OUR MISSION

To serve democracy by delivering provincial elections impartially and professionally.

## OUR MANDATE

- Conduct provincial general elections and by-elections
- Ensure compliance with provincial electoral law including the political financing regime
- Establish and maintain election-related information, including the Nova Scotia Register of Electors
- Seek advice and conduct studies related to electoral processes
- Conduct electoral education programs

## OUR VALUES

- Accountability
- Collaboration
- Inclusivity
- Integrity (includes trustworthiness, professionalism, respect, fairness and objectivity)
- Transparency

## OUR GOALS

- 1 To conduct quality, cost effective, accessible elections
- 2 To create and provide quality electoral information
- 3 To engage and educate stakeholders in all aspects of the electoral process
- 4 To assist, seek and enforce compliance with the *Elections Act*
- 5 To continuously develop individual and organizational effectiveness

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September 30, 2020

The Honourable Kevin Murphy  
Speaker of the Legislative Assembly  
1<sup>st</sup> Floor, Province House  
PO Box 1617  
Halifax, NS  
B3J 2Y3

Dear Mr. Speaker,

I have the honour to present the annual report of Elections Nova Scotia, in accordance with the *Elections Act*, c.5, for the period of April 1, 2019 to March 31, 2020.

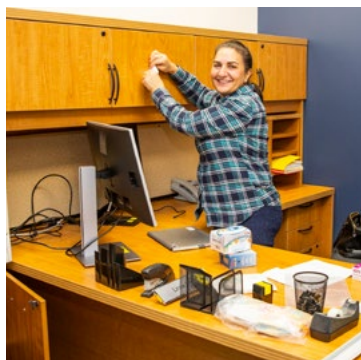
I respectfully request that you forward this report to the members of the House of Assembly at the next sitting.

Respectfully submitted,



**Richard Temporale**  
Chief Electoral Officer

***In November 2019, ENS relocated our headquarters and warehouse facilities. Staff pitched in and worked hard to make this move happen. Photo Credit: kelly clark photography***



# Message of the Chief Electoral Officer

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The fiscal year 2019-2020 marked the second year of Elections Nova Scotia's (ENS) five-year strategic plan. In alignment with our vision, ENS continued to explore ways to improve electoral processes, voter access, and *Elections Act* (the *Act*) compliance. This was a challenging year with funding uncertainty causing the adjustment of our election readiness planning date. Efforts this year focused on the implementation of new electoral boundaries, the introduction of legislative amendments, the delivery of six by-elections, and the relocation of the ENS headquarters. Also, to increase transparency and accountability, this year our annual report includes independently audited financial statements.

In November 2019, ENS released an Election Readiness Report outlining issues related to our 2019-2020 budget. Without approved election readiness funding in 2019-2020, it was necessary for ENS to move our election readiness deadline from April 1, 2020 to April 1, 2021. As a result, many election readiness projects originally planned for the 2019-2020 fiscal year were not able to move ahead. The election readiness update included in this annual report provides an overview of where we are with our planning, and the new challenges we are facing in 2020-2021.

In April 2019, the Electoral Boundaries Commission released its final report recommending increasing the number of electoral districts from 51 to 55. The report was accepted, and the new electoral boundaries were passed into legislation by the House of Assembly in the fall of 2019. The new 55 district boundaries will come into force for the next provincial general election (PGE). By-elections taking place prior to the next PGE continue to be based on the 51 district boundaries defined in 2012. This annual report outlines work ENS undertook in 2019-2020 to prepare for the implementation of the new electoral boundaries.

On February 21, 2020, legislative amendments to the *Act* were tabled in the House of Assembly in Bill 225. These amendments will improve transparency and clarify processes for electors and candidates, loosen current operational restrictions by simplifying electoral administration and provide financial support for candidates who incur additional costs for childcare, elder care, spousal care, or disability. Bill 225 received Royal Assent during the spring 2020 session of the House of Assembly and is awaiting proclamation. This annual report provides details about the provisions in Bill 225 and, as of the publication of this report, a discussion about an outstanding concern regarding the timing of its proclamation.



During the 2019-2020 fiscal year, ENS administered six by-elections. The first was held in the electoral district of Sackville-Cobequid on June 18, 2019. Three more took place on September 3, 2019 in the electoral districts of Argyle-Barrington, Northside-Westmount, and Sydney River-Mira-Louisbourg. The final two were held on March 10, 2020 in the electoral districts of Cape Breton Centre and Truro-Bible Hill-Millbrook-Salmon River. This annual report contains a summary of why these by-elections were necessary and the outcomes of each. Further analysis on the four by-elections held in the 2019 calendar year was published in a by-election report released by ENS in July 2020. A report on the two March 10, 2020 by-elections will be published later this year.

In November 2019, ENS relocated our headquarters to 202 Brownlow Avenue, Suite 505, in Dartmouth. This was a large undertaking for our staff and required a lot of planning. We commit to hosting an open house for stakeholders and partners when social distancing restrictions permit.

As the 2019-2020 fiscal year came to a close, our office temporarily closed on March 16, 2020. As directed by the Premier, ENS staff began to work remotely to help prevent the spread of the COVID-19 virus. Our staff have adapted well and continue to meet the challenge of completing their work on schedule and to the standards demanded of them. The COVID-19 pandemic has presented other unique challenges to our election readiness planning. Staff are working with the Chief Medical Officer of Health to determine what infection control precautions are needed to ensure the safety and confidence of voters, election workers, candidates, and their campaign teams during the next election.

**RICHARD P. TEMPORALE**

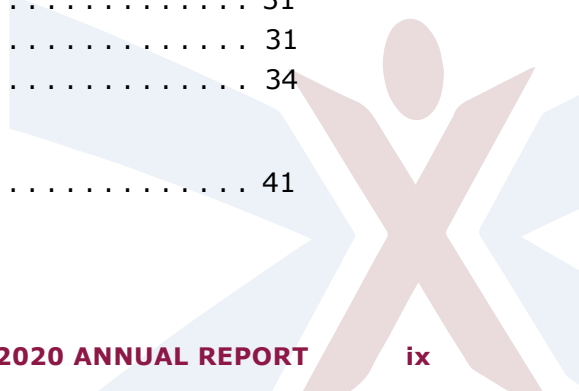
Chief Electoral Officer

September 30, 2020



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# Election Readiness Update

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**Without a fixed date election cycle in Nova Scotia, ENS must always strive to be ready to deliver the next PGE. The current planning cycle for the 41<sup>st</sup> PGE has been the most challenging ENS has faced to our knowledge. Budget constraints, legislative uncertainty, and a global pandemic have all added significant pressure to an already compressed timeline. ENS staff are scheduling their work between their home offices and head office to overcome these obstacles to be election ready by April 1, 2021.**

The Election Readiness Report, published on November 6, 2019, we reported that ENS was facing challenges with respect to securing funding in the 2019-2020 fiscal year to prepare for the next PGE. Without an approved budget for election readiness funding, many of the pre-election activities planned for 2019-2020 were rescheduled to 2020-2021. Activities that required paying for external services, infrastructure, and equipment were particularly impacted by budget restraints. Therefore, our original election readiness target date for the 41<sup>st</sup> PGE was moved forward from April 1, 2020 to April 1, 2021.

On January 22, 2020, the CEO presented our 2020-2021 budget estimates to the Special Committee of the House of Assembly. Those estimates included \$2,940,000 for election readiness funding. The Special Committee recommended the ENS budget estimates to Finance and Treasury Board without alteration to be included in the 2020-2021 Provincial Budget. The provincial budget approved by the House of Assembly in March 2020 included \$2,679,000 for ENS election readiness. With the approved budget ENS could begin to engage in election readiness planning and move forward with previously identified projects. Subsequently, the emergence of the COVID-19 pandemic has introduced unanticipated additional financial challenges as we work with the office of the Chief Medical Officer of Health to identify and attain cost estimates for infection control precautions. The costs to prepare for the delivery of a safe and inclusive election including procurement of proper personal protective equipment (PPE), modified training methods for election workers, additional voting locations and space to enhance social distancing, and an increased need for public communication are being identified as unforeseen pressures to Finance and Treasury Board in our budget updates.

The legislative amendments in Bill 225 received Royal Assent on March 10, 2020. Section 354 of the *Act* states that no amendment can be applied in any election if the writ is issued within six months of the passing of the amendment (i.e., for Bill 225 that date was September 10, 2020). That provision ensures there is a reasonable period for the election community stakeholders to prepare for the changes before they come into effect. From the ENS perspective, the amendments have been fully integrated into our election readiness program. The implementation of these provisions impacts all aspects of our planning process from system development, purchase of equipment, development of documentation, training programs for election workers, and operational deployment.





As of the publication of this report, Bill 225 has not been proclaimed by Cabinet. Until such time, we will continue to plan on two parallel paths, one based on the current legislative framework and the second based on revisions to the *Act* under Bill 225. As an example, the e-ballot amendments required the development of a new module to record votes at early voting opportunities that replaces the ballot-on-demand approach used in the 2017 PGE. Staff continue to develop two sets of materials and training modules based on whether these provisions are proclaimed for the 41<sup>st</sup> PGE or not. Planning on multiple paths is an inefficient and costly use of resources. Funding related to the legislative amendments was approved in our 2020-2021 budget. Any further delay in the proclamation of the provisions of Bill 225 will have a negative budget impact. Proclamation would allow ENS's election readiness program to proceed efficiently on one readiness plan.

As we progress toward our election readiness target date of April 1, 2021, planning for the safe delivery of a fair and inclusive election under the threat of COVID-19 and its related costs that are not funded in the 2020-2021 budget remain key factors impacting our service delivery. We will provide further election readiness updates throughout the 2020-2021 fiscal year as needed.

## **GOAL 1 • CONDUCTING QUALITY, COST-EFFECTIVE, ACCESSIBLE ELECTIONS**

This goal includes all activities to ensure every returning office, polling station, and staff member is equipped and ready to deliver and conduct fair and non-partisan elections. This includes developing and disseminating clear and concise materials in a timely way to all staff and political parties and candidates, and providing appropriate training.

## **GOAL 2 • QUALITY ELECTORAL INFORMATION**

One of our key tasks is maintaining and updating election-related data, including the Nova Scotia Register of Electors, which is a list of eligible residents who are registered to vote.

Voters included on this list will be sent voter information by mail during the election telling them where and when they can vote.

## **GOAL 3 • ENGAGING AND EDUCATING STAKEHOLDERS**

We are mandated to conduct voter education and information programs. We want to make sure that the electorate and other stakeholders have what they need to understand when, where, how they can vote and who can vote.

## **GOAL 4 • ELECTIONS ACT COMPLIANCE**

We are also vigilant in our efforts to assist, seek and enforce compliance with the *Elections Act*, including the political financing regime.

We disseminate clear interpretations of the requisite parts of the *Act*, as well as assist various electoral stakeholders prepare their financial statements and returns as required.

Election Nova Scotia calculates and disperses funds to registered parties and candidates pursuant to the *Act*. Elections Nova Scotia works closely with the official agents of the registered parties and has provided training reference material.

## **GOAL 5 • CONTINUOUS INDIVIDUAL AND ORGANIZATIONAL EFFECTIVENESS**

We are mindful of the need to develop individual and organizational effectiveness, and to that end some projects are specifically developed to help us achieve this.

## OVERVIEW

# Strategic Plan 2018-2023

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**ENS's five-year strategic plan applies lessons learned from the 40<sup>th</sup> PGE held on May 30, 2017. The plan also outlines the challenges and risks anticipated over the five-year period, as well as the ways we intended to seize opportunities and mitigate anticipated risks.**

Fiscal year 2019-2020 was the second year of our strategic plan and this annual report shows how we are progressing with our goals thus far.

Our staff remains dedicated to continuous improvement of processes to help realize and sustain our vision of being trusted by all Nova Scotians to excel in the delivery of fair, inclusive, and accessible elections. The scope of the work done by ENS is broad. It covers all aspects of the electoral process. Projects include: hiring and training Returning Officers (ROs) and their core office staff; developing election materials; updating systems and supporting technology; working to secure accessible voting locations for voters with physical disabilities; outreach work with stakeholders and vulnerable elector groups; and ensuring compliance with the *Act*.

The change in our election readiness milestone in 2019-2020 made it necessary for ENS to reconsider both the timing and content of our election readiness plans to align with our strategic goals and continue our election readiness initiatives into the 2020-2021 fiscal year.



## GOAL 1

# Conducting quality, cost-effective, accessible elections

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**Our primary goal is to conduct PGEs. This means election readiness is the focus of our day to day work. Nova Scotia does not have a fixed provincial election date, so we are in a constant state of readiness planning to deliver a PGE or by-election.**

Offering people, a variety of secure and innovative opportunities to vote early anywhere in the province throughout the writ period has positioned Nova Scotia as a leader in accessibility among jurisdictions in Canada.

The election readiness planning process at ENS ensures that day to day duties and the development and distribution of resources is carried out in a timely and efficient manner.



## Strategic Goal 1 Measures

Activity to be measured	Measure
Measure quality through a post-election (or post-by-election) audit/observation program.	<p>Post-event analysis of the 40<sup>th</sup> PGE was used to develop and define benchmarks for future electoral events.</p> <p>This analysis helped inform the CEO's recommendations for legislative change which lead to legislative amendments approved through Bill 225 in the spring 2020 session of the House of Assembly.</p>
Budget the 41 <sup>st</sup> PGE to cost the same as the 40 <sup>th</sup> PGE in CPI adjusted dollars and measure cost effectiveness against this decision.	<p>The cost per elector was \$13.07 in the 40<sup>th</sup> PGE, compared to \$12.89 in the 39<sup>th</sup> PGE, a cost increase of 1.4% while CPI rose by 4.9% over that same period.</p> <p>In 2019-2020 the cost estimates for the 41<sup>st</sup> PGE were adjusted for legislated changes, including an increase in the number of electoral districts. Cost estimates will also continue to be updated based on projections regarding the impact of the COVID-19 pandemic.</p>
Set specific, measurable objectives for training, communications, and other elements of event delivery, and assess performance against predetermined criteria.	The measures for this result will be developed in 2020-2021 for the 41 <sup>st</sup> PGE.
Meet accessibility objectives by:	
<ul style="list-style-type: none"> <li>ensuring that 98% of registered voters are within a 15-minute drive of their election day voting place</li> </ul>	In the 40 <sup>th</sup> PGE 99% of all voters could reach a voting place on election day within 15 minutes.
<ul style="list-style-type: none"> <li>ensuring that registered voters are within a 25-minute drive of their early voting location</li> </ul>	In the 40 <sup>th</sup> PGE 98% of all voters could reach their early voting locations within 25 minutes.
<ul style="list-style-type: none"> <li>ensuring that election day voting locations meet our accessibility criteria for voters with physical disabilities</li> </ul>	Our accessibility standards were met in 89% of the election day voting locations in the 2017 PGE.



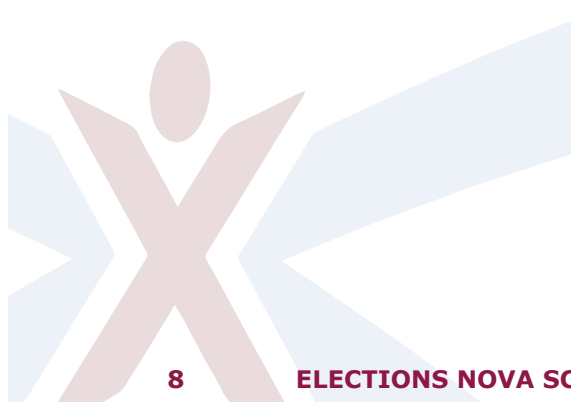
- expanding voting and employment opportunities for voters with disabilities at returning offices and where practicable, in voting locations
- working with disability communities to maximize our voting location levels of accessibility

In the 40<sup>th</sup> PGE, 10 of 17 individuals who put their names forward through reachAbility\*, were hired during the election. ENS will report on its effort to expand employment for voters with disabilities in future elections.

89% of polls were wheelchair accessible in the 40<sup>th</sup> PGE. ENS will report on efforts to improve on this per-centage in the 41<sup>st</sup> PGE.

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\* *reachAbility is an organization that provides supportive and accessible programs that build capacity for inclusion.*



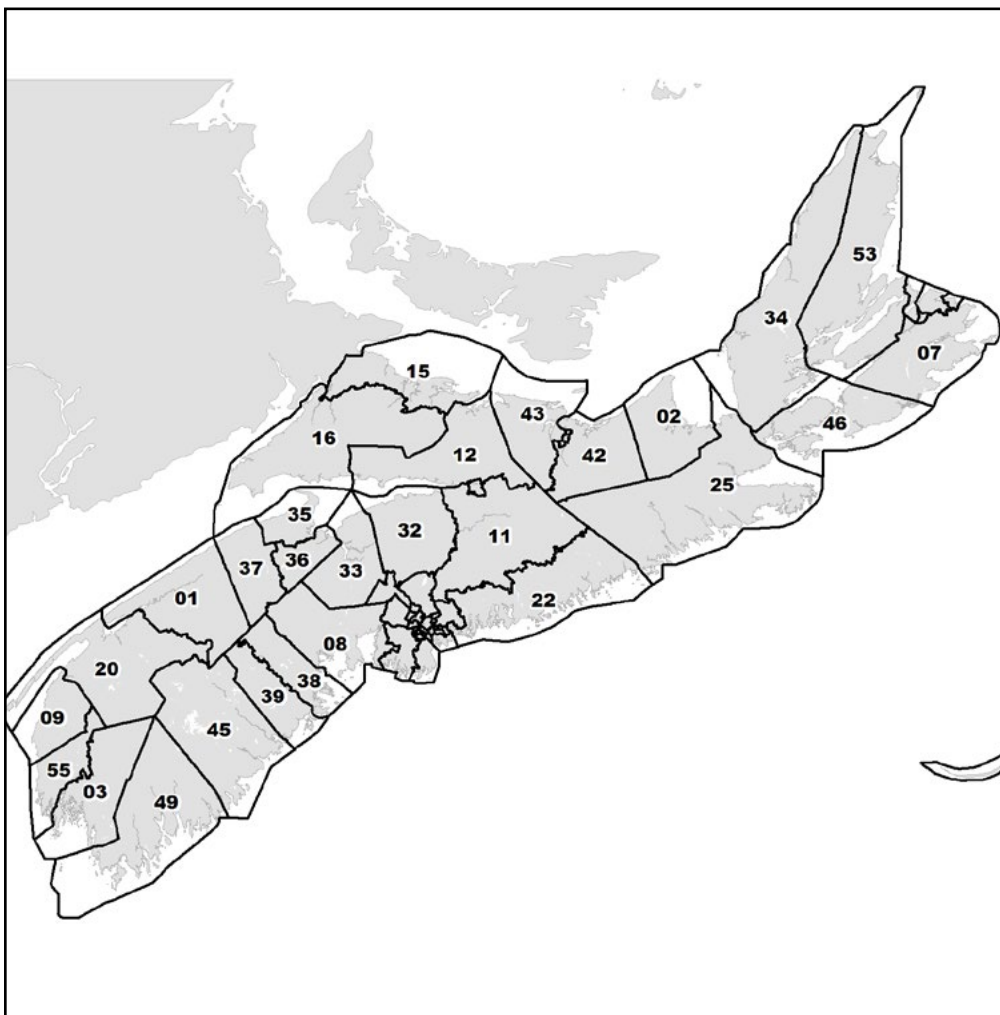


## New Electoral District Boundaries

Our strategic plan anticipated the implementation of new electoral district boundaries. In 2018-2019, ENS supported the work of the Boundaries Commission. ENS staff provided technical assistance in the areas of mapping and spatial data analysis for the Boundaries Commission in building their report and recommendations.

During the 2019-2020 fiscal year, ENS worked to prepare for the implementation of the new 55 electoral district boundaries. Our Geographic Information Systems (GIS) team updated polling division boundaries and created new electoral district maps which are available on our website. Our Operations team underwent an extensive effort to recruit new ROs and we provided guidance to help establish new electoral district associations.

### New electoral boundaries Map

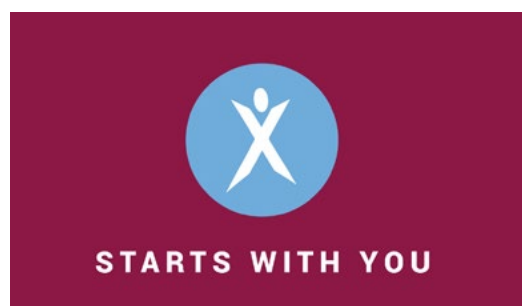


## Returning Officer Recruitment

Under the *Act*, the implementation of new provincial electoral district boundaries leads to the automatic dissolution of all RO appointments. Appointed by the CEO, a provincial RO administers the electoral process in their electoral district. When a new electoral district boundary set comes into effect after enactment by the House, new RO appointments are required.

In anticipation of the pending boundaries changes, ENS embarked on a merit-based competition and selection process in 2018-2019 to identify a pool of qualified candidates. Recruitment efforts continued in 2019-2020 as ENS conducted over 100 interviews and technical tests for potential candidates in 15 communities across the province.

As COVID-19 prevented an in-person appointment ceremony, the CEO appointed the new ROs by letter and they began their on-boarding and training in April of 2020.



## Legislative Changes

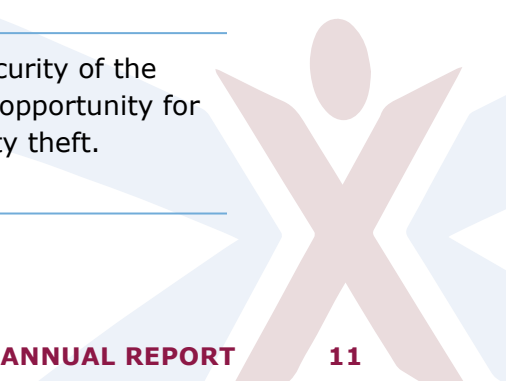
In the spring 2020 legislative session, government brought forward Bill 225, that implemented most of the legislative changes that the CEO recommended in his reports following the 40<sup>th</sup> PGE. Bill 225 passed and received Royal Assent in March 2020 but has yet to be proclaimed as noted in the election readiness update in this annual report.

The provisions in Bill 225 represent the next steps in electoral reform and will modernize and improve the administration of provincial elections in Nova Scotia.

The chart below provides additional detail regarding the main provisions in Bill 225.

Change	What does it do?
Campaigns, parties, and candidates can now advertise within 60 metres of a voting location.	Loosens a restriction on political advertising.
The HQ of a registered party, candidate, or candidate's agent can now be within 60 metres of a returning office.	Loosens a restriction on locations used. Note: Candidates need the agreement of the CEO for their HQ to be in the same building as a returning office.
Processes have been added for candidates who withdraw and parties who withdraw endorsement of a candidate, after the close of nominations.	Reduces voter confusion and to clarify what is on the ballot.
Members of the Armed Forces stationed outside of NS during an election will be able to vote via the internet.	Allows the CEO to introduce more technology options into the voting process and makes it easier for members of the Armed Forces out of NS to vote. (Referred to as e-Voting, internet voting)

Change	What does it do?
Introduce use of technology to support the voting process at early voting opportunities.	<p>Allows the CEO to use technology to streamline the voting process for electors at the early voting polls. (Referred to as e-Ballots, or digital ballots).</p> <p>This makes it easier and faster to count the early poll ballots and reduces delays in reporting the election results at close of polls on Election Day.</p>
Removed: requirement that two witnesses/observers be present before starting the counting of ballots for any poll.	Allows counting to proceed when observers are not available.
Removed: redundant step of checking the voter's identity a second time by verifying the voter's signature on their write-in ballot application in comparison to the one on their declaration envelope, just before the count of write-in ballots.	Makes it easier and faster to count ballots.
Removed: requirement that the notice of election and the grant of poll be published in a newspaper.	Allows the CEO flexibility to use social media and other media to announce elections, to reach more people and be more cost effective.
The maximum number of voters assigned to each polling division will be at the discretion of the Chief Electoral Officer (CEO) with consideration given to travel time standards.	Allows the CEO flexibility to align polling divisions to standardize the travel time of voters to their voting location.
Pilot projects (including an e-poll book solution) will be allowed after presenting the details to the Election Commission, considering their feedback, and receiving unanimous support of the Commission.	Makes it easier for ENS to innovate and be responsive to new advancements in election technology.
Declined ballots will be reported in the Official Results.	Affords more transparency in the reporting of votes cast.
Voters or their representatives can no longer apply for a correction to their information orally and must do so in writing.	Increases integrity and security of the voting process by limiting opportunity for voter fraud through identity theft.



Change	What does it do?
Removed: requirement that the CEO must request lists of election officers from the registered parties that came in first and second in the previous election.	Allows returning officer to have more flexibility in staffing decisions and speeds up staffing process.
Removed: requirement that voters must provide their "sex" when making applications for the Register or List of Voters.	Affords more privacy to voters and make provision of this information optional.
<p>An applicant applying for a recount must now provide specific justification to the Justice.</p> <p>Specific justifications are that: a Deputy Returning Officer (DRO) has improperly counted any ballot or improperly rejected any ballot or made an incorrect statement of the number of ballots cast for any candidate; or the RO has improperly tabulated the votes; or where the Court has determined there may be other grounds to justify a recount.</p>	Brings Nova Scotia in line with standards adopted by other Canadian election management bodies.
<p>Added- "family and accessibility expenses" for reasonable expenses incurred during an election by a candidate as a result of the candidate's candidacy in respect of</p> <p>(i) childcare,(ii) spousal care,(iii) elder care,(iv) the care of a person with a disability, as defined in the Accessibility Act, for whom a candidate normally provides care, and(v) expenses incurred in relation to a disability, as defined in the <i>Accessibility Act</i>, of the candidate;</p>	Provides funding for all candidates who incur additional costs during the writ period for disability expenses, childcare, elder care, or spousal care.

## 2019-2020 By-Elections

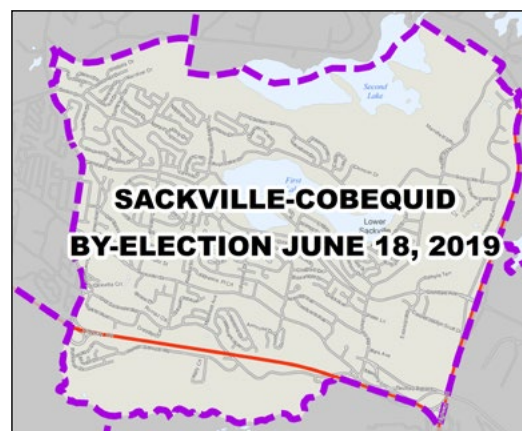
2019-2020 was a busy year for by-elections with six in total occurring in this fiscal year. The following chart provides the details that led to each by-election as well as the distribution of 51 seats in the Nova Scotia House of Assembly as each change occurred.

Detail and Dates	Distribution of the 51 Seats in the Nova Scotia House of Assembly				
	NSLP	PC	NDP	Independent	Vacancy
Prior to the by-elections in 2019-2020.	27	17	7	0	0
On November 16, 2018, the Member for Sackville-Cobequid (Dave Wilson, NDP) vacated his seat leading to the first by-election.	27	17	6	0	1
On June 7, 2019, the Member for Truro-Bible Hill-Millbrook-Salmon River (Lenore Zann, NDP) declared herself independent.	27	17	5	1	1
Following the June 18, 2019 Sackville-Cobequid by-election.	27	18	5	1	0
On June 24, 2019, the Member for Cape Breton-Richmond (Alana Paon, PC) became independent.	27	17	5	2	0
On July 31, 2019, the Members for Argyle-Barrington (Chris d'Entremont, PC), Northside-Westmount (Eddie Orrell, PC), and Sydney River-Mira-Louisbourg (Alfie MacLeod, PC) resigned their seats leading to the next three by-elections.	27	14	5	2	3
Following the September 3rd by-elections in Argyle-Barrington, Northside-Westmount, and Sydney River-Mira-Louisbourg.	27	17	5	2	0
On September 12, 2019, The Member for Truro-Bible Hill-Millbrook-Salmon River (Lenore Zann, Independent) vacated her seat.	27	17	5	1	1

Detail and Dates	Distribution of the 51 Seats in the Nova Scotia House of Assembly				
	NSLP	PC	NDP	Independent	Vacancy
On January 6, 2020, the Member for Cape Breton Centre (Tammy Martin, NDP) announced she would resign her seat effective February 6, 2020.	27	17	4	1	2
On February 24, 2020, the Member for Chester-St. Margaret's (Hugh MacKay, NSLP) became independent.	26	17	4	2	2
Following the March 10 <sup>th</sup> by-elections in Truro-Bible Hill-Millbrook-Salmon River and Cape Breton Centre.	26	18	5	2	0

## Sackville-Cobequid By-election, June 18, 2019

The Sackville-Cobequid by-election was called because of the resignation of Dave Wilson (NDP) as a Member of the Legislative Assembly on November 16, 2018. On May 15, 2019, pursuant to an Order of the Lieutenant Governor in Council, a writ of election was issued under the *Act* by the CEO, to the acting RO for the electoral district of Sackville-Cobequid, ordering that an election be held on Tuesday, June 18, 2019. On June 20, at the Official Addition, Steve Craig (PC) was determined to have the most votes. On Friday, June 28, 2019 he was declared elected with the return of the completed writ of election.



## September 3, 2019 By-elections

**Argyle-Barrington**

**Northside-Westmount**

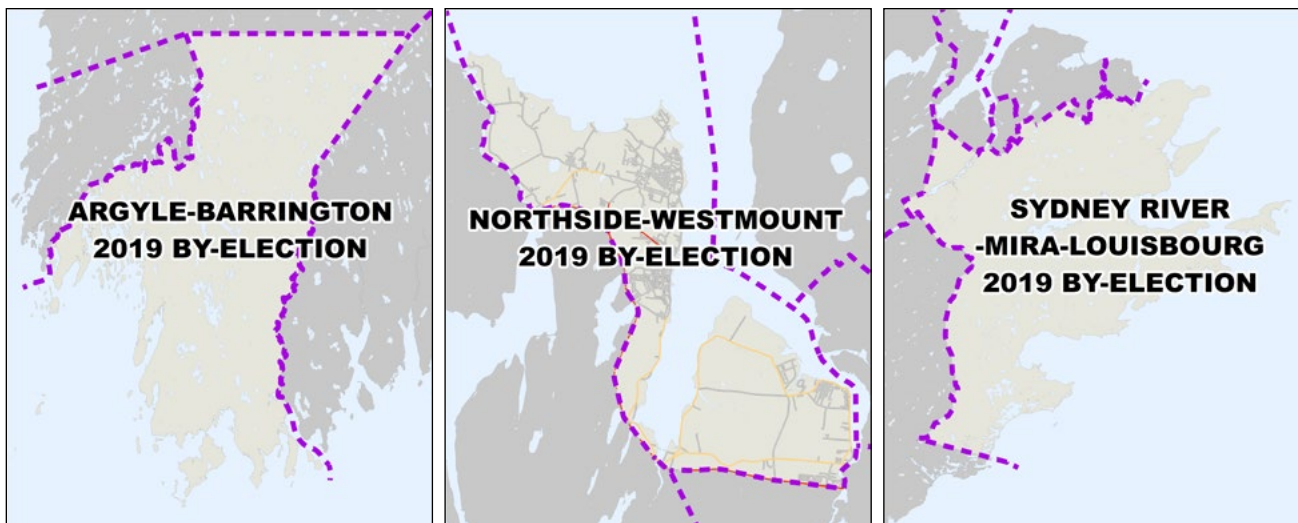
**Sydney River-Mira-Louisbourg**

On July 31, 2019, three Members of the Nova Scotia Legislative Assembly, Chris d'Entremont (PC), Eddie Orrell (PC), and Alfie MacLeod (PC), resigned from their seats to run in the October 2019 Federal election. This left vacancies in the electoral districts of Argyle-Barrington, Northside-Westmount, and Sydney River-Mira-Louisbourg. On August 2, 2019, pursuant to an Order of the Lieutenant Governor in Council, writs of election were issued under the *Act* by the CEO, to the ROs for these electoral districts ordering that elections be held on Tuesday, September 3, 2019. On September 5, at



the Official Addition, the following candidates were determined to have the most votes and were declared elected with the return of the completed writs of election on Friday, September 13, 2019:

- Argyle-Barrington – Colton LeBlanc (PC)
- Northside-Westmount – Murray Ryan (PC)
- Sydney River-Mira-Louisbourg – Brian Comer (PC)



## March 10, 2020 By-elections

### Cape Breton Centre

#### Truro-Bible Hill-Millbrook-Salmon River

On September 12, 2019, Lenore Zann (independent) vacated her seat in Truro-Bible Hill-Millbrook-Salmon River and on February 6, 2020, the resignation of Tammy Martin (NDP) became effective for the electoral district of Cape Breton Centre. On February 6, 2020, pursuant to an Order of the Lieutenant Governor in Council, writs of election were issued under the Act by the CEO, to the ROs for these electoral districts ordering that elections be held on Tuesday, March 10, 2020. On March 12, at the Official Addition, the following candidates were determined to have the most votes and were declared elected with the return of the completed writs of election on Friday, March 20, 2020:

- Cape Breton Centre – Kendra Coombes (NDP)
- Truro-Bible Hill-Millbrook-Salomon River – David Ritcey (PC)

## By-Elections March 10, 2020



## GOAL 2

# Quality Electoral Information

**Much of the quality of an election depends on the quality of the electoral information used and distributed.**

Maintaining and establishing election-related data, including the Nova Scotia Register of Electors, is an important part of ENS's mandate. It is key that we ensure information is current, free of flawed data, accurate, complete, and most importantly, secure.

ENS is committed to continuous quality improvement. To this end, we continually evaluate and evolve the goals and measures related to our strategic plan. Quality electoral information includes transparent reporting of spending and public funding.

This annual report delivers information on how we spend our budget. It illustrates what it costs the organization to fulfill our mandate including public funding paid directly to registered parties. In 2018-2019 we included an annual financial report (unaudited) for the first time. In 2019-2020 an independent audited financial report is included for the first time. The plan is to continue this practice in future years because it aligns with the independence of ENS and supports our goal to improve the transparency and accountability of our financial reporting.

**Are you registered to vote?**



**Find how to get on the list of electors by clicking here**

**1-800-565-1504**  **[elections@novascotia.ca](mailto:elections@novascotia.ca)**

## Strategic Goal 2 Measures

Activity to be measured	Measure
Determine the Register of Electors coverage. "Coverage" is defined as the percentage of eligible voters (18 years of age, Canadian citizen, and resident of the province for 6 months) whose name is on the Register.	Register of Electors coverage of 95.50% was reported following the 40 <sup>th</sup> PGE elections in Volume I and updated in Volume II.  This reporting will continue following each PGE.
Conduct qualitative research on the reading grade level of our publicly shared information and the effectiveness of information materials	In 2018-2019 we completed research on reading grade level because we are committed to making our reports easy to read and understand. As a result of this research we selected the Flesch-Kincaid Grade Level tool to help determine readability.
Report on the reading grade level of reports such as the CEO's annual report and the Political Contributions Regime annual report	In 2019-2020 every report issued by ENS included the readability measure. All reports were within the high school level of 12.0, which we strive for.

## Elections Canada Data Sharing Partnership

The Register of Electors contains the list of more than 766,000 eligible voters in the province. The information contained in the Register is gathered and updated directly from voters; through driver's license information updates, vital statistics, and health record monthly updates; and through Elections Canada's National Register of Electors regular updates.



This year ENS continued to work with Elections Canada to leverage their Online Voter Registration Service to provide eligible Nova Scotians a convenient one-step registration process to add their names or update their address information on both the National Register of Electors and the Nova Scotia Register of Electors at the same time.

The exchange of online registration information went live in September 2018 offering daily updates during an electoral event and monthly updates outside an election period. Approximately 15,000 Nova Scotians used the Online Voter Registration Service to add or change their address information between April 2019 and March 2020, with 640 electors registering online during the past 6 by-elections held in 2019 and 2020. This collaboration between Elections Canada and ENS synchronizes our efforts to gather timely, accurate, and secure voter data for both electoral agencies and illustrates the cost and process efficiency of having an integrated online registration system.

## GOAL 3

# Engaging and Educating Stakeholders

Our mandate requires that we ensure Nova Scotians receive information describing how, when, and where to vote during provincial elections. This information is distributed to our internal and external stakeholders – eligible voters, candidates, election workers, parties, electoral district associations, third parties, and members of the House of Assembly, using a variety of media (print, local radio, web, and social networks). Engaging these groups in two-way communication is key to attaining strategic success.

Engaging and educating stakeholders encompasses a variety of projects at ENS. These projects include developing a comprehensive communications plan to guide external communications and developing and providing election-ready materials. Election-ready materials include handbooks, brochures, videos, and in-person and online training to the prospective election officials, registered parties, and candidate teams regarding vital election messages.



### Strategic Goal 3 Measures

Activity to be measured	Measure
Set targets and measure participation of educators and other stakeholders in ENS programs.	Measures for this goal will be developed with COVID-19 precautions in mind. ENS plans to collaborate with the Department of Education and Early Childhood Education on a youth engagement program but recognizes this work may be challenging due to COVID-19.

## Outreach Strategies

Some elector populations have traditionally had lower voter participation due to barriers such as language and cultural considerations. ENS continues outreach efforts with these elector groups to help bridge their access challenges and ensure they can fully exercise their democratic rights. The goal of ENS's outreach strategies is to build an ongoing relationship with special elector communities to ensure their voting needs are understood and met.

Prior to the 40<sup>th</sup> PGE in 2017, ENS worked with First Nations communities in Nova Scotia to establish a First Nations Strategy. The goal of the First Nations Strategy is to enhance opportunities to engage First Nations communities, and through collaboration, to improve service to these potential voters. This strategy led to hiring of a Community Relations Officer (CRO) for the 40<sup>th</sup> PGE in each of the bands. CROs worked with ENS staff and their local RO to ensure the list of voters used on their reserve was up to date and accurate. If a reserve had more than 100 eligible voters, an on-reserve poll was put in place run by First Nations poll officials, an elder and a youth representative. As we plan for the 41<sup>st</sup> PGE, the First Nations Strategy will continue to leverage the strengths and weaknesses learned from the work conducted during the 40<sup>th</sup> PGE. While ENS organizationally is committed to working more collaboratively with First Nations communities, we acknowledge the need to hire and partner with an individual of First Nations ancestry for the role of First Nations Liaison Officer to lead and inform our strategy. We will continue this strategy into the 2020-2021 fiscal year as we seek to strengthen our partnership with the Assembly of First Nations to provide invaluable guidance and leadership for this important outreach work.

In 2019-2020 ENS also took the first steps to initiate outreach strategies for African Nova Scotian and Acadian communities across our province. We recognize that these elector groups have traditionally faced challenges with appropriate voter access, and we wish to better understand their needs in an effort to address these barriers in a respectful way. To support the development of these strategies, we plan to work collaboratively with community members and engage them in this important outreach initiative.

With the Bill 225 provision for financial support to candidates with disabilities, ENS has begun work with the disabled community through the Disability Advisory Board and the executive director responsible for persons with disabilities. Candidate information is under development and will include application forms, brochures, and modifications to training materials and handbooks in time for the next election.

## New Canadian Citizen Initiative

New citizens are an important stakeholder group. Our goal is to ensure new citizens understand their rights as eligible voters, how to be added to the Register of Electors, and how to access voting in Nova Scotia.

To accomplish this goal ENS developed information brochures for new Canadian citizens in 2018-2019. Our package of materials includes a welcoming letter from the CEO, a new citizens brochure explaining the Nova Scotia electoral process, and a brochure on how to get on the Nova Scotia Register of Electors.





Working with Immigration Canada, we began attending citizenship ceremonies in January 2019. We continued this initiative in 2019-2020 and expanded our efforts by participating in a coordinated effort with election management bodies across the country. Together we developed shared materials and lobbied at a national level for inclusion of election information at all citizenship ceremonies in Canada. ENS continues to use our remaining new citizen packages in an effort to utilize our print resources efficiently. Going forward, we plan to implement the shared resources developed by our national partners.

In 2019-2020 ENS participated in as many citizenship ceremonies as possible. Members of our Senior Leadership team took turns bringing greetings to those receiving citizenship. At a citizenship ceremony on January 31, 2020 our CEO had the unique experience of being able to greet one of our own staff members, Saili Tang and her husband Lu Yang as they became Canadians. This personal touch highlighted for us the importance of our organization's participation in this important initiative.



*The ENS family was happy to be able to celebrate with our colleague Saili Tang and her husband Lu Yang when they received their Canadian citizenship in January 2020.*



## Education Advisory

In 2018-2019 ENS established an education advisory committee of Nova Scotia educators. This group helped to evaluate and leverage the existing civic education materials on our website and develop new lesson plans to help youth learn more about democracy.

In October 2019, ENS participated in a provincial professional development day for social studies teachers from across the province. During this event members of our advisory committee presented draft lesson plan developed from our electoral information. This was an excellent sounding board to vet this material and continue to hone the lesson plans.

When complete, the pre-packaged lesson plans will be available for teachers on the ENS website and will meet provincial curriculum outcomes to be approved for classroom use.

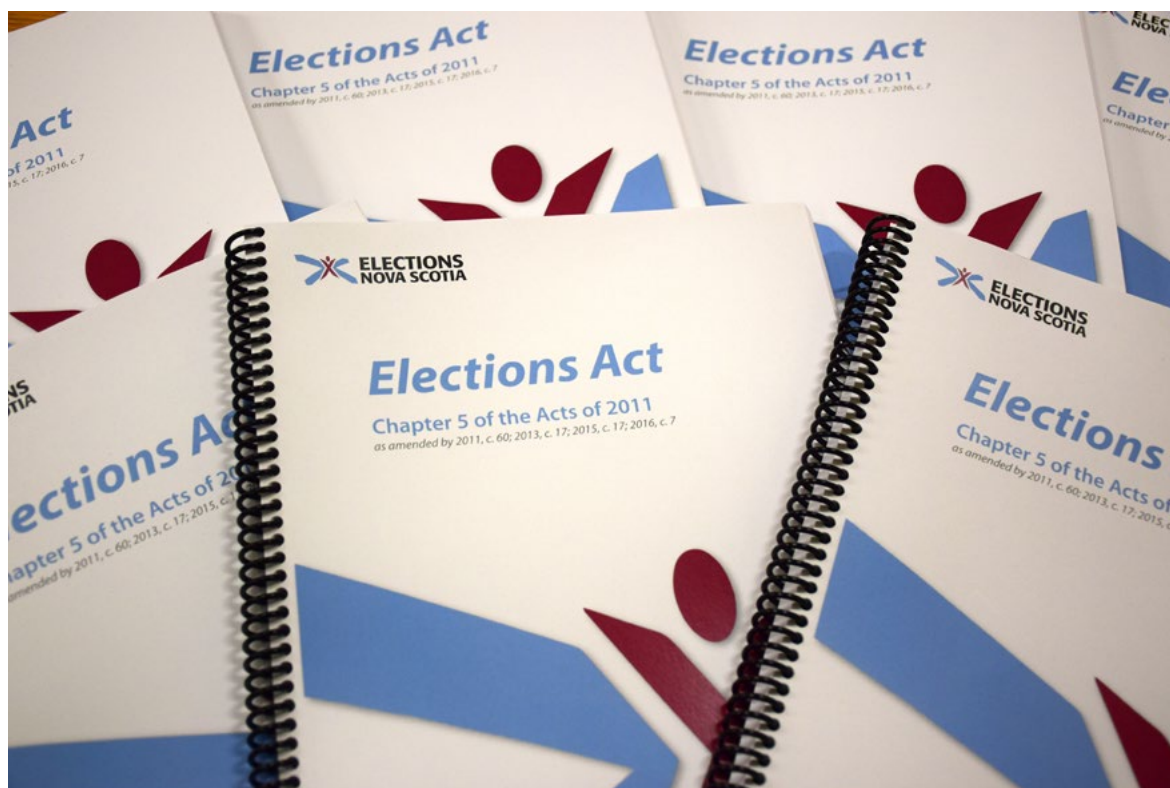


## GOAL 4

# Elections Act Compliance

Compliance with the Act is an important function of ENS. This involves measures to educate and inform the public, the executive members responsible for the conduct of registered parties, electoral district associations, candidates and third parties, and to investigate potential breaches of the Act.

ENS provides guidance and training for the official agents of candidates, parties, electoral district associations, and third parties to equip these stakeholders to conduct their finances in accordance with the *Act*. Training opportunities include in person training, online training videos, topical brochures, and handbooks outlining financial processes and procedures in accordance with the *Act*. ENS strives to do its utmost to provide clear interpretations to various stakeholders to ensure their compliance with the *Act*.



## Strategic Goal 4 Measures

Activity to be measured	Measure
Measure the number of breaches that result in Compliance Agreements; ENS will report on failures to comply with annual reporting requirements by registered parties and EDAs.  The targets for the 2019-2020 fiscal year and for the 41 <sup>st</sup> PGE are to have no compliance breaches or failures.	During 2019-2020, there was an investigation during the Sackville-Cobequid by-election regarding a reported breach of the <i>Act</i> . After an investigation ENS determined no breach was made. Further details on the investigation and outcome are included in this report
Measure the compliance of electoral finance stakeholders in meeting filing deadlines.	ENS reports on the compliance to filing deadlines through the annual political donations report and election related reports.

## Sackville-Cobequid By-election Complaint

On May 16, 2019, ENS received a complaint that Steve Craig, the PC candidate in the Sackville-Cobequid by-election and the Municipal Councillor for District 15 (Lower Sackville) in the Halifax Regional Municipality (HRM), may have breached the *Act* by taking advantage of municipal resources to promote himself as a candidate in a provincial by-election. The complaint contained two allegations.

The first allegation was that Mr. Craig distributed a newsletter in the election period using municipal funds which, in the complainant's view was election advertising and did not include an indication that the advertising was authorized by the official agent of the candidate.

The second allegation was that Mr. Craig attended an event on May 15, 2019 where he gave a \$20,000 cheque from the municipal district capital fund to a local community group. The complainant felt that the cheque was made in exchange for receiving votes of one or more persons.

On May 17, 2019, the CEO launched an investigation under the authority of subsections 4(a), 5(p) and 287 of the *Act*. Based on the investigation, the CEO came to the following conclusions:

- For the first allegation regarding the newsletter distribution, it was determined that the newsletter was distributed before the election period began (prior to the issuance of the writ on May 15, 2019). Therefore, the newsletter was not deemed to be election advertising and the allegation was dismissed.
- For the second allegation, the CEO concluded that the funds provided by Mr. Craig from the municipal District Capital Fund to the local community group was done as part of his responsibilities as an HRM Councillor and was not intended to promote Mr. Craig as a candidate in the Sackville-Cobequid by-election.

With respect to this second allegation, although it was determined that Mr. Craig had not breached the *Act*, the CEO felt that the provision of funds by an elected official in one level of government should not be permitted while that official is running for election at another level of government. The CEO made the following recommendations to this regard in a report published on May 29, 2019:

**The CEO recommends** *that the Act be modified to require elected local officials and members of other legislative assemblies to, at minimum, take a leave of absence from their other elected position during the election period.*

**The CEO recommends** *that HRM consider updating their guidelines to reflect updates to the Act.*

In response to these recommendations both HRM and the Provincial Department of Municipal Affairs introduced policy changes and legislative amendments to protect against potential conflicts of interest. In June 2019, HRM made a resolution to require Councillors to take a leave of absence if they register as a candidate in an election at another level of government. During the fall 2019 session of the House of Assembly, amendments were made to the *House of Assembly Act* to require members of the Legislative Assembly to resign if they are running for office for another level of government, and amendments to the *Municipal Elections Act* were made to require municipalities to establish policies that address Councillors running for other levels of government.

## GOAL 5

# Continuous Individual and Organizational Effectiveness

Enhancing individual and organizational effectiveness is key to helping us achieve our goals and to keeping us on the right path. We cannot afford to lose sight of our vision and mandate. In our dynamic environment, we need to continuously take stock of our initiatives in relation to our goals and adapt our work processes as needed to overcome the challenges of the day.

Organizational effectiveness and continuous improvement measures are aligned with our five-year strategic plan mentioned earlier in this report. ENS is vigilant in instilling a learning culture within the organization and focuses on the use of best practices and staff/professional development. We are also mindful of having structures in place to allow the flexibility we need, while always remaining cost conscious.

At ENS, we focus on attracting and sustaining engaged employees to support the continuous growth and development of our organization. This is done by building strength in the areas of leadership, decision making and structure, people, work processes and systems, and culture. When we do uncover weaknesses, we develop and implement and/or adapt strategies and processes to improve the situation and ensure continued growth and development.

### Strategic Goal 5 Measures

Activity to be measured	Measure
Develop a Learning Index and measure performance through the Index as an aggregate measure of organizational participation in internal and external learning opportunities, partnership projects and inter-jurisdictional cooperation	In 2019-2020 ENS took steps to ensure that all staff had completed mandatory training requirements as outlined by the Public Service Commission. ENS hosted a full day diversity training session for staff. Individual professional development has also taken place in 2019-2020 that is related to staff member's roles at ENS. ENS staff also participated in election training through the Canadian Society for Election Official Training.



## How's Work Going Survey

ENS is supportive of our staff's professional development and have a goal to be a more diverse organization. To achieve this, we follow the model of the Public Service Commission (PSC) and we engage in surveys to better understand our workforce. Most years we undertake a census survey to collect demographic information from ROs, contract consultants, and head-office staff to determine how ENS compares with the public service overall. There were no significant changes ENS headquarters staff during the 2019-2020 year and many of the RO appointments remained vacant pending confirmation of the new electoral boundaries. For these reasons we did not proceed with a census survey this year. We will re-engage the census work in 2020-2021 as it will reflect the onboarding of the new 55 ROs.

The PSC conducts the biannual How's Work Going survey, in which ENS participates. This survey gathers feedback on the employee work experience, measures employee engagement and monitors change over time. The survey took place in the fall of 2019. 2019-2020 was the first year that ENS had sufficient data to receive our own How's Work Going report. Our survey report provides leadership with important information that will enable us as an organization to better understand our work environment.

The How's Work Going survey measures key elements in the work environment as well as the factors that influence or drive engagement, having a significant impact on an employee's work experience. The Nova Scotia Engagement Model is graphically represented by a lighthouse. The Lighthouse represents three main characteristics:

**Lens** - The engagement index is located at the top of the Lighthouse.

**Structure** - Key elements of employee engagement as measured. These elements are captured under the themes of Job, Well-Being, and Opportunities.

**Foundation** - Leadership is the foundation on which the model is built.

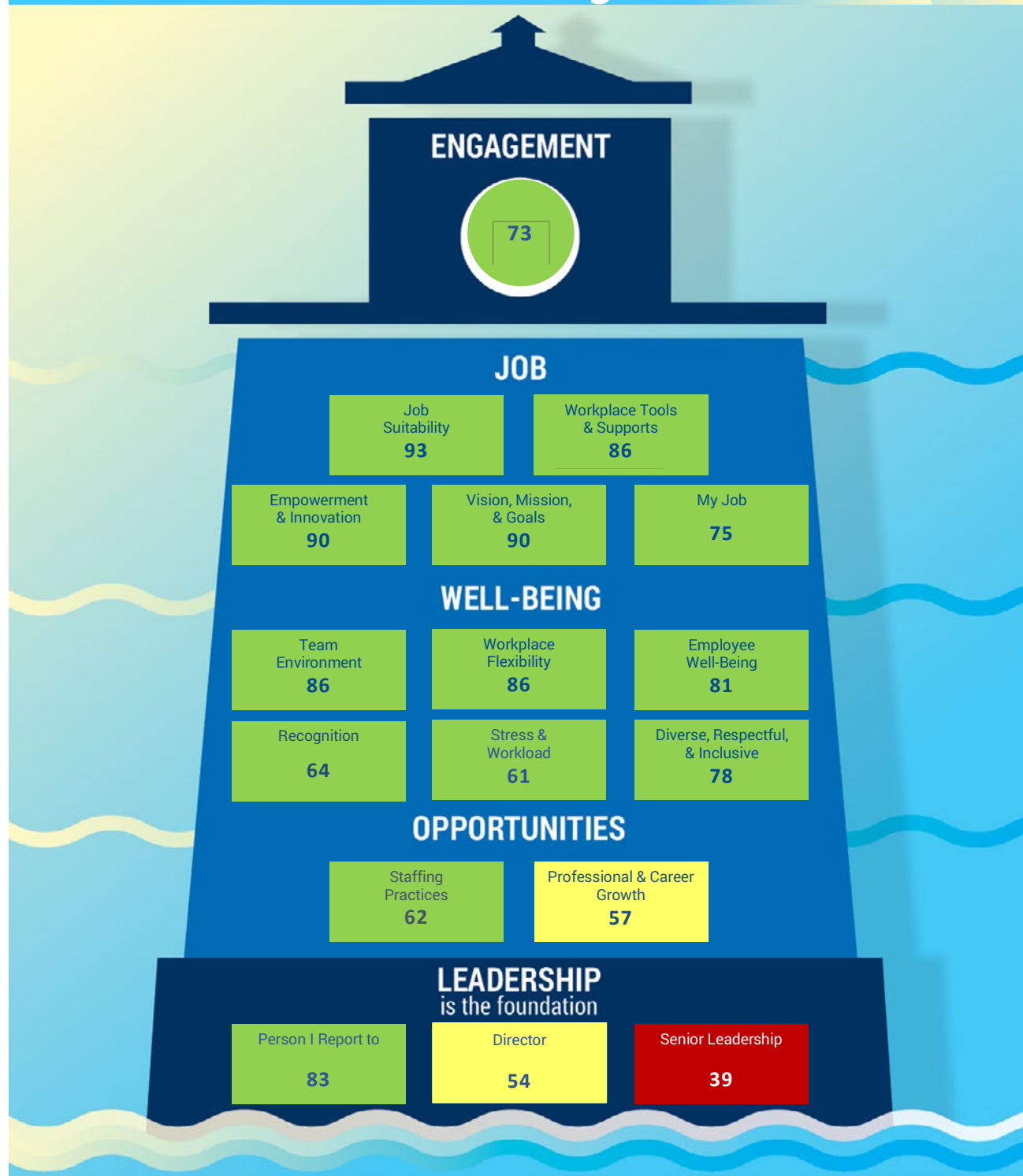
The Lighthouse graphic presents category scores based on the questions in ENS's 2019 How's Work Going survey. The categories are colour coded to indicate overall satisfaction. A priority matrix maps the categories from the lighthouse with the impact they have on an employee's engagement. The priority matrix allows ENS to graphically pinpoint our priority areas for focus as well as areas of success.

ENS will continue to apply this work in the 2020-2021 fiscal year. We are working with the PSC to engage staff in meaningful dialogue to help understand the drivers behind our survey results and help identify how we can work together for improvement.





# Results 2019 – ENS Lighthouse



## Increasing Transparency for the Elections Nova Scotia Management Team

The CEO is committed to increasing transparency relating to ENS travel and expenses claimed for travel that exceeds \$250 for each senior manager. To support the commitment to maintain professional staff who are leading electoral events in Nova Scotia using best practices, travel is undertaken to observe innovative practices in other Canadian jurisdictions to ensure democratic principles are upheld for the citizens of Nova Scotia. Interprovincial travel takes place for professional development and interprovincial joint projects.

Elections Nova Scotia Executive Expenses April 1 2019 - March 31, 2020				
Name	Title	Travel Dates	Description	Total
Richard Temporele	Chief Electoral Officer	April 2-5, 2019	Cyber security roundtable meetings in Regina	2,324
		July 20-27, 2019	Canadian Conference of Election Officials in St. Andrews	1,890
		October 19-22, 2019	Federal election visitors program in Ottawa	1,400
		February 4-10, 2020	Consultation with the First Nations - 29 <sup>th</sup> General Election in Regina	1,854
Peter Gzowski	Assistant Chief Electoral Officer	April 2-5, 2019	Cyber security roundtable meetings in Regina	2,368
		April 16-18, 2019	RO Recruitment in Amherst, Stellarton and Truro.	633
		July 21-25, 2019	Canadian Conference of Election Officials in St. Andrews	1,903
		October 18-22, 2019	Elections Canada visitors program	1,337
Dorothy Rice	Chief Financial Officer	April 9-13, 2019	Alberta election visitors program	1,766
		July 20-24, 2019	Canadian Conference of Election Officials in St. Andrews	2,022
		August 15-20, 2019	Official agent training in Sydney and Yarmouth	391
		December 14-18, 2019	COGEL conference related to electronic financial reports in Chicago	2,645
		February 5-6, 2020	Official agent training in Sydney	596
Lindsay Rodenkirchen	Director Operations	April 15-19, 2019	Returning officer recruitment multiple communities	836
		April 23-24, 2019	RO Advisory committee in Wolfville	249
		May 21-23, 2019	Returning officer recruitment in Amherst	221
		June 19-20, 2019	Returning officer recruitment in South Shore	222
		August 21-22, 2019	Advance poll worker training in Sydney	227
		September 3-9, 2019	Election night results at returning office in North Sydney	361
		December 10-11, 2019	Returning officer assessment discussing post by-election	238
		February 2-4, 2020	Returning office core staff training	342
Naomi Shelton	Director Policy and Communications	April 7-12, 2019	CSEOT Training in Ottawa	615
		Friday, June 14, 2019	Returning officer interview in Amherst	207
		July 20-24, 2019	Canadian Conference of Election Officials in St. Andrews	2,028
Linda Fares	Director IT	May 6-9, 2019	Register of electors and addresses at Election Saskatchewan in Regina	2,023
		July 20-24, 2019	Canadian Conference of Election Officials in St. Andrews	1,956
		January 28-31, 2020	Cyber security course with CSEOT	544
Total				31,198

## Advertising Costs Reporting

ENS reports advertising expenses annually. The changing nature of the advertising landscape offers alternatives to traditional advertising. Reporting this data provides accountability and transparency on how taxpayer's dollars are spent on advertising.

Event or campaign	Television	Radio	Print	Social Media	On-line	Out-of-home	Total (\$)
RO Recruitment campaign	-	-	4,367	-	-	-	<b>4,367</b>
Sackville-Cobequid By-election (\$)	-	-	3,152	-	-	-	<b>3,152</b>
September 3, 2019 By-elections (\$)	-	594	7,269	-	-	-	<b>7,863</b>
March 10, 2020 By-elections (\$)	-	861	4,197	-	-	-	<b>5,058</b>
<b>Total</b>							<b>22,440</b>

## FOIPOP and Requests

ENS values include accountability and transparency, and this agency responds to requests for information as fast as possible. Most requests for information to this agency are informally resolved; requests about the *Act*, or for data from past elections or electoral finance reports, for example. Most information requested is readily available online at [electionsnovascotia.ca](http://electionsnovascotia.ca) or contained within published reports from this agency. We also receive broader requests for information through the process defined in the *Freedom of Information and Protection of Privacy Act* (FOIPOP).

In the 2019-2020 fiscal year, we did not receive any requests for information through FOIPOP.

## Election Commission

Established under the *Act*, the members of the Election Commission may make recommendations and may provide advice to the CEO on the administration of elections, the electoral finance regime, on piloting a procedure or technology, or on studies on electoral matters. The Election Commission is comprised of a Chair, appointed by the Governor in Council for a term of five years; and two persons appointed for terms of two years by the leaders of each registered party with members sitting in the House of Assembly.

**CHAIRPERSON: Vince MacLean**

<b>Nova Scotia Liberal Party</b>	<b>Nova Scotia New Democratic Party</b>	<b>Progressive Conservative Association of Nova Scotia</b>
Jane O'Neill	Don Fraser	George White
Ellen Burke	Jill Houlihan	Stephen Taylor

In 2019-2020 the Election Commission met four times to advise the CEO on current and emerging electoral issues.

Vince MacLean was reappointed as Chair by Governor in Council (OIC#2019-332) for a term of five years effective as of December 1, 2019. Jane O'Neill was re-appointed as a Member on June 27, 2019 for a two-year term. There were no other membership changes in 2019-2020.

## **Readability**

ENS is committed to making our reports easy to read and understand. To achieve this, we measure readability through the Flesch-Kincaid Grade Level tool and work to improve the readability of our public facing materials.

The Flesch-Kincaid tool measures the years of schooling that is estimated to be needed to understand a document. We strive for our reports to be high school level at 12.0.

This report is grade 12.3, which is within our acceptable range.

# Elections Nova Scotia Financial Report

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**2019-2020 is the first year that ENS has included an independent audited financial statement in our annual report. An independent audit provides greater accountability for financial reporting. Integrating an independent audit into our annual reporting process helps increase transparency regarding the use of public funds.**

## **Independent Auditors' Report – MNP**

To the Speaker of the Legislative Assembly of the Province of Nova Scotia:

### **Opinion**

We have audited the expenses of Elections Nova Scotia (the "Organization") for the year ended March 31, 2020 and notes to the financial report, including a summary of significant accounting policies (together "the financial report").

In our opinion, the accompanying financial report presents fairly, in all material respects, the expenditures of the Organization for the year ended March 31, 2020 in accordance with Public Sector Accounting Standards.

### **Basis for Opinion**

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

### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to provide transparency to electors on its expenditures. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### **Other Matter**

The financial report of Elections Nova Scotia for the prior years including the year ended March 31, 2019 were not subject to audit procedures and, accordingly, we cannot report thereon.

## **Other Information**

Management is responsible for the other information. The other information comprises the Annual Report of the Chief Electoral Officer.

Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. We obtained the Annual Report of the Chief Electoral Officer prior to the date of this auditor's report. Based on the work we have performed on the other information obtained prior to the date of this auditor's report, if we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Responsibilities of Management for the Financial Report**

Management is responsible for the preparation and fair presentation of the financial report in accordance with Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

## **Auditor's Responsibilities for the Audit of the Financial Report**

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Dartmouth, Nova Scotia  
Chartered Professional Accountants



# Elections Nova Scotia Financial Report

For the year ended March 31, 2020

## 1 Elections Nova Scotia. Summary of 2019-2020 current year costs by category

Cost Centre Description	2019-20 Budget (unaudited)	2019-20 Actual (audited)	Variance (deficit) (audited)
300021 - Administration (Incl. relocation)	2,716,000	2,609,635	106,365
300022 - By-elections	820,000	1,013,326	(193,326)
300437 - Service Delivery	344,000	382,765	(38,765)
300443 - Party/EDA Funding	725,000	709,106	15,894
<b>Total (Note 2)</b>	<b>4,605,000</b>	<b>4,714,833</b>	<b>(109,833)</b>

### 2018-2019 Comparison

Cost Centre Description	2018-19 Budget (unaudited)	2018-19 Actual (unaudited)	Variance (deficit) (unaudited)
300021 - Administration (Incl. relocation)	2,490,000	2,287,356	202,644
300022 - By-elections		150,104	(150,104)
300437 - Service Delivery	300,000	146,741	153,259
300443 - Party/EDA Funding	704,000	699,360	4,640
Plebiscite		20,043	(20,043)
<b>Total (Note 2)</b>	<b>3,494,000</b>	<b>3,303,604</b>	<b>190,396</b>

Please note: 2019-2020 was the first fiscal year that ENS's financial statements were audited. The audit work began with the 2019-2020 actuals. The financial statement for 2018-2019 were not audited.



## 2 By-Elections Activities

Description	Sackville-Cobequid	Argyle-Barrington	Northside-Westmount	Sydney River-Mira-Louisbourg
Candidate Election Expenses	65,661	40,791	99,835	51,874
Candidate Audit Fee Subsidy	3,441	2,226	3,331	2,326
Returning Office Costs	127,638	122,619	134,612	139,388
Total Election Cost	196,740	165,636	237,778	193,588
Number of Electors on List (Unaudited)	15,260	12,603	16,075	15,193
<b>Total Cost per elector</b>	<b>\$12.89</b>	<b>\$13.13</b>	<b>\$14.79</b>	<b>\$12.74</b>
<b>Operation Cost per elector</b>	<b>\$8.36</b>	<b>\$9.72</b>	<b>\$8.37</b>	<b>\$9.17</b>

## 3 Annual registered party reporting including renewal of registration, audited financial statements, ENS financial reporting including the Contribution Report are due on or before April 30, 2020 (extended to May 31 due to pandemic)

Name of Party	Filing Date
Nova Scotia Liberal party	May 28
The Progressive Conservative Association of Nova Scotia	May 29
Nova Scotia New Democratic party	May 28
Green party of Nova Scotia	June 8
The Atlantica Party Association of Nova Scotia	May 31



#### 4 Financial statement summary – Registered Parties

##### Audited Financial Statement Summary for Calendar 2019

	Atlantica	Green	Liberal	New Democratic	Progressive Conservative
Income					
Contributions	10,091	10,104	401,964	281,645	295,560
ENS Public funding	2,990	19,126	272,618	146,063	245,748
Transfers	121	-	(116,120)	(179,807)	(61,584)
Other	1,173	1,819	221,745	153,970	134,740
Total Revenue	14,375	31,049	780,207	401,871	614,464
Expenses	11,912	17,856	699,445	546,507	495,348
Surplus (deficit)	2,463	13,193	80,762	(144,636)	119,116
Assets	1,353	41,618	1,045,934	585,074	827,686
Liabilities	10,807	8,257	510,650	198,691	256,318
Net Worth	(9,454)	33,361	535,284	386,383	571,368
Total Liabilities and Equity	1,353	41,618	1,045,934	585,074	827,686

*Note: These balances were audited by other firms of Chartered Professional Accountants.*

## 5 Annual Public Funding by year

### Payments to Parties by year

Fiscal Year	Green Party of Nova Scotia	Nova Scotia Liberal Party	Nova Scotia New Democratic Party	Atlantica Party Association of Nova Scotia	Progressive Conservative Association of Nova Scotia	Total
2009 – 2010*	14,361.35	162,412.19	264,418.65		240,178.50	681,370.69
2010 – 2011*	14,454.00	168,240.00	279,834.00		151,804.50	614,332.50
2011 – 2012*	14,771.99	171,941.28	285,990.35		155,144.20	627,847.82
2012 – 2013*	15,155.90	176,409.73	293,422.74		159,176.13	644,164.50
2013 – 2014*	15,428.70	239,083.06	298,704.34		168,337.47	721,553.57
2014 – 2015*	5,722.42	308,361.66	181,050.88		177,531.14	672,666.10
2015 – 2016*	5,757.70	310,262.78	182,167.10		178,625.66	676,813.24
2016 – 2017*	5,828.26	314,065.02	184,399.54		180,814.70	685,107.52
2017 – 2018*	16,525.64	318,057.38	186,743.60	2,281.51	230,507.13	754,115.26
2018 – 2019*	18,927.02	269,411.18	146,794.60	2,776.04	243,845.16	681,754.00
2019 – 2020	19,227.46	273,687.56	147,458.88	2,820.10	247,715.72	690,909.72

## 6 Tax credits by year 2009-2019\*

Fiscal Year	Political Contributions Tax Credit (Personal Income Tax)
2009-2010 (Unaudited)	\$1,066,700
2010-2011 (Unaudited)	\$636,800
2011-2012 (Unaudited)	\$695,700
2012-2013 (Unaudited)	\$995,300
2013-2014 (Unaudited)	\$1,501,900
2014-2015 (Unaudited)	\$736,100
2015-2016 (Unaudited)	\$764,800
2016-2017 (Unaudited)	\$841,900
2017-2018 (Unaudited)	\$1,131,600
2018-2019	\$891,109
2019-2020 Estimate	\$903,978

\*Source: Nova Scotia Department of Finance and Treasury Board

## Basis of accounting

Elections Nova Scotia has prepared this financial report to provide transparency to electors on its expenditures. The organization has prepared the financial report under Public Sector Accounting Standards using the cash basis of accounting for all expenditures except payroll, which has been accrued. The financial report may not be suitable for any other use.

## Expenses by segment

Elections Nova Scotia applies professional judgement when determining activities that should be grouped as segments. Management identifies segmentation based on major functional classifications of activities undertaken which include administration, by-elections, service delivery and party/EDA funding. The nature of each segment is described below:

**Administration:** This encompasses the administration costs of Elections Nova Scotia.

**By-Elections:** This encompasses the costs to administer by-elections in Nova Scotia.

**Service Delivery:** This encompasses costs to perform projects and enhancements to be prepared for up-coming elections.

**Party/EDA Funding:** This encompasses the funding provided by the Province of Nova Scotia annually to each party directly through annual payments.

Administration	2020	2019 (Unaudited)
Miscellaneous	31,460	-
Salaries and benefits	1,811,765	1,691,428
Travel	28,120	28,839
Professional/special services	37,176	30,214
Supplies and services	83,389	72,863
Other	618,237	456,358
Election expenses	-	34,849
Chargeable to other departments	(511)	(27,195)
	<b>2,609,635</b>	<b>2,287,356</b>

<b>By-Elections</b>	<b>2020</b>	<b>2019 (Unaudited)</b>
Salaries and benefits	526,359	8,570
Travel	-	1,622
Candidate expenses	269,496	110,968
Professional	83,570	5,030
Supplies and Services	-	17,625
Occupancy	46,896	-
Other	87,005	6,289
	<b>1,013,326</b>	<b>150,104</b>

<b>Service Delivery</b>	<b>2020</b>	<b>2019 (Unaudited)</b>
Salaries and benefits	63,168	432
Travel	-	548
IT Hardware	156,857	-
Professional	68,779	77,976
Supplies and Services	-	40,052
Other	93,961	7,121
Election expenses	-	20,612
	<b>382,765</b>	<b>146,741</b>

<b>Party/EDA Funding</b>	<b>2020</b>	<b>2019 (Unaudited)</b>
Professional services	690,910	681,754
Other	18,196	17,606
	<b>709,106</b>	<b>699,360</b>



### **MNP Note to File regarding Covid-19**

In March 2020, there was a global outbreak of COVID-19 (Coronavirus), which has had a significant impact on all entities through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on Elections Nova Scotia as this will depend on future developments that are highly uncertain and cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put in place by Canada and other countries to fight the virus.



# Elections Nova Scotia Organizational Chart

