

Annual Report of the Chief Electoral Officer 2021-2022



October 31, 2022

The Honourable Keith Bain
Speaker of the Legislative Assembly
1st Floor, Province House
PO Box 1617
Halifax, NS
B3J 2Y3

Dear Mr. Speaker,

I have the honour to present the annual report for Elections Nova Scotia, in accordance with the *Elections Act*, c.5, for the period of April 1, 2021 to March 31, 2022.

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



Lindsay Rodenkirchen
Assistant Chief Electoral Officer
Elections Nova Scotia

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 and the electoral finance regime.
- Conduct electoral education programs.

OUR VALUES

- **Accountability** – We own our actions, decisions and their consequences, always.
- **Collaboration** – We work together and rely on each other to achieve the best results.
- **Inclusivity** – We listen to all Nova Scotians and invite all to participate in the process of democracy.
- **Integrity** – We are trustworthy, professional, fair, respectful and objective in executing our mandate.
- **Transparency** – We provide open accurate and timely information about electoral processes and political entities' activities.
- **Innovation** – We adopt new ideas wherever we can to best serve Nova Scotians.

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Chief Electoral Officer Tribute

On Tuesday, May 31, 2022, Richard Temporale retired as the Chief Electoral Officer (CEO) after fourteen years of service to the Province of Nova Scotia.

Mr. Temporale served Elections Nova Scotia (ENS) as CEO since 2012 and held the position of Assistant Chief Electoral Officer (ACEO) from 2008 – 2012. During his tenure, Mr. Temporale provided exemplary leadership through four provincial elections, 17 by-elections, and five judicial recounts.

The position of CEO is vital to the delivery of democracy and the management of the electoral process in the province. Mr. Temporale's professionalism and dedication was admired by ENS staff, and he set a high example of professionalism to follow. During his time as CEO, Mr. Temporale was grateful for the wise counsel of the Chairs and Members of the Election Commission. He also appreciated the supportive working relationship he had with the registered political parties, returning officers, his fellow election officials across Canada, and the other independent officers of the Province of Nova Scotia.

Mr. Temporale left ENS in a strong position to continue to be an innovative leader amongst electoral management bodies in Canada. The timing of his retirement aligned with the release of the second report on the 41st Provincial General Election (PGE) held on August 17, 2021, which included recommendations for legislative change to the *Elections Act*.



*Richard Temporale,
Chief Electoral Officer
2012 – 2022*

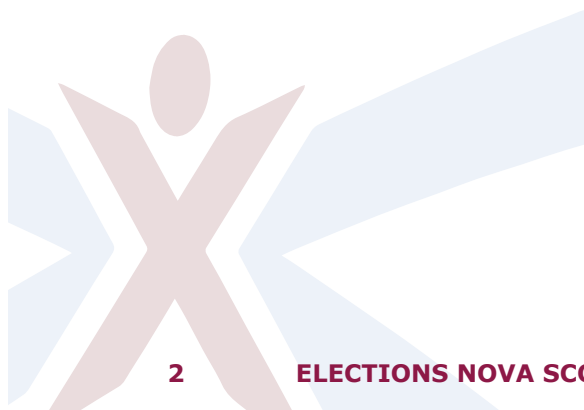
Photo: kelly clark photography





Elections Nova Scotia Staff 2022

Photo: kelly clark photography



Message from the Chief Electoral Officer

The 2021-2022 fiscal year was a year of transition for ENS. During the first half of the year, we focused on the successful delivery of the 41st PGE, held August 17, 2021, including the integration of pandemic measures to ensure public safety. Following the election, we underwent debrief activities, began the post-election reporting, said farewell to our beloved CEO, and embarked on a new strategic planning cycle for our agency.

As we look to the future and turn our attention to election readiness for the 42nd PGE, to be held on July 15, 2025, we can contemplate strategic planning in a new way due to the introduction of fixed-date election cycles in Nova Scotia. On July 7, 2022, ENS released a new strategic plan that will guide our organization over the next four years (2022-2026). This annual report outlines the five commitments we've developed based on collaboration with staff and stakeholders. A corresponding operational plan is being developed and will include the specific goals and measurables that will be reported in future annual reports.

The introduction of our new strategic plan means the wrap up of our previous 2018-2023 plan. The successful delivery of the 41st PGE in 2021 marked the completion of the measurables included in the 2018-2023 strategic plan. While the goals we measure our organization's progress against will change with the introduction of our new operational plan, this annual report still includes many of the items previously reported on. In this annual report, I am pleased to present an overview of the legislative framework, background on ENS's human resource strategy, this year's Quality-Service-Value (QSV) award recipients, and information on the activities of the Election Commission. We will also continue to report on senior management travel expenses, FOIPOP responses, and continue the commitment for transparency by publishing our independently audited annual financial statements.

I wish to take this opportunity to thank the ENS staff for their dedication and efforts over this past year. Delivering a fair and inclusive election amidst the COVID-19 pandemic was no small feat. The commitment of staff to fulfill our mandate and perform their duties with a high standard of professionalism to the electoral processes in Nova Scotia is greatly appreciated.

Lindsay Rodenkirchen

Assistant Chief Electoral Officer

October 31, 2021

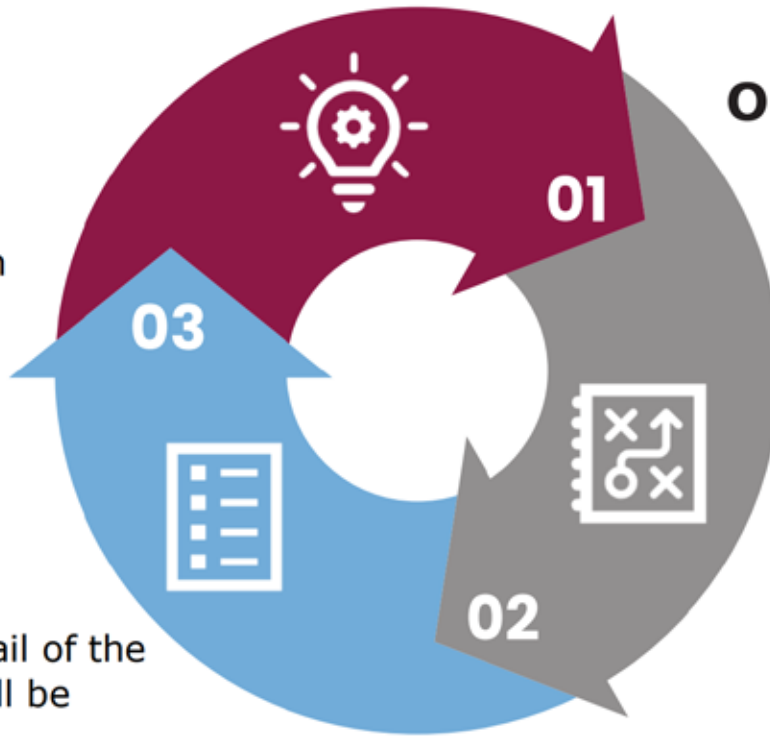


Strategic Plan

Defines the organization's high-level vision and goals.

Project Plans

Defines the detail of the projects that will be executed.



Operational Plan

Defines the projects that will be executed to achieve the goals of the strategic plan, along with key performance indicators.

Strategic Planning 2022–2026

The 2022-2026 strategic plan includes five commitments focused on improving electoral services for Nova Scotians, building relationships with stakeholders and partners, and supporting election workers. The plan outlines how ENS will continue to modernize the democratic process, enabling voters to access services and vote in ways that suit their needs.

ENS is committed to providing the best opportunities for Nova Scotians to participate in democracy. This Strategic Plan is our commitment to excellence, as we prepare for and deliver trusted elections that work for Nova Scotians. The plan was shaped by ENS staff as well as from feedback from returning officers and stakeholders, such as registered political parties and the public.

The five commitments set out in ENS's strategic plan are as follows:

- Enhance the electoral process for all Nova Scotians through inclusion, diversity, equity, and access.
- Build relationships and partnerships with stakeholders.
- Lead in the modernization of electoral services.
- Foster a team culture that sets staff up for success.
- Support election workers to excel in service delivery.

In taking on these commitments, ENS affirms a positive and proactive approach to fulfilling its mandate and achieving its mission and vision. The strategic plan lays out the path ahead, for not just our organization, but for the electoral process in Nova Scotia.

The recent legislative change to fixed election dates will enable us to plan and budget more efficiently, providing the necessary certainty, for not just ENS, but for those individuals and organizations who want to engage and participate in our provincial democracy.

As part of our strategic planning process, our current organizational structure is under review to ensure the team meets existing and future needs of our organization. The goal is to establish a team that enables us to utilize our resources in the best way possible to meet our mandate. This organizational review may lead to some restructuring to align resources with operational needs.

We look forward to reporting on the progress of our strategic plan over the next four years, including the measurables we will develop as part of our operational planning.

The full 2022-2026 Strategic Plan is available on the ENS website (www.electionsnovascotia.ca).

Legislative Framework

On May 24, 2022, the CEO released the second volume of post-election reporting for the 41st PGE held on August 17, 2021, which included 20 recommendations for legislative changes to the *Elections Act*.

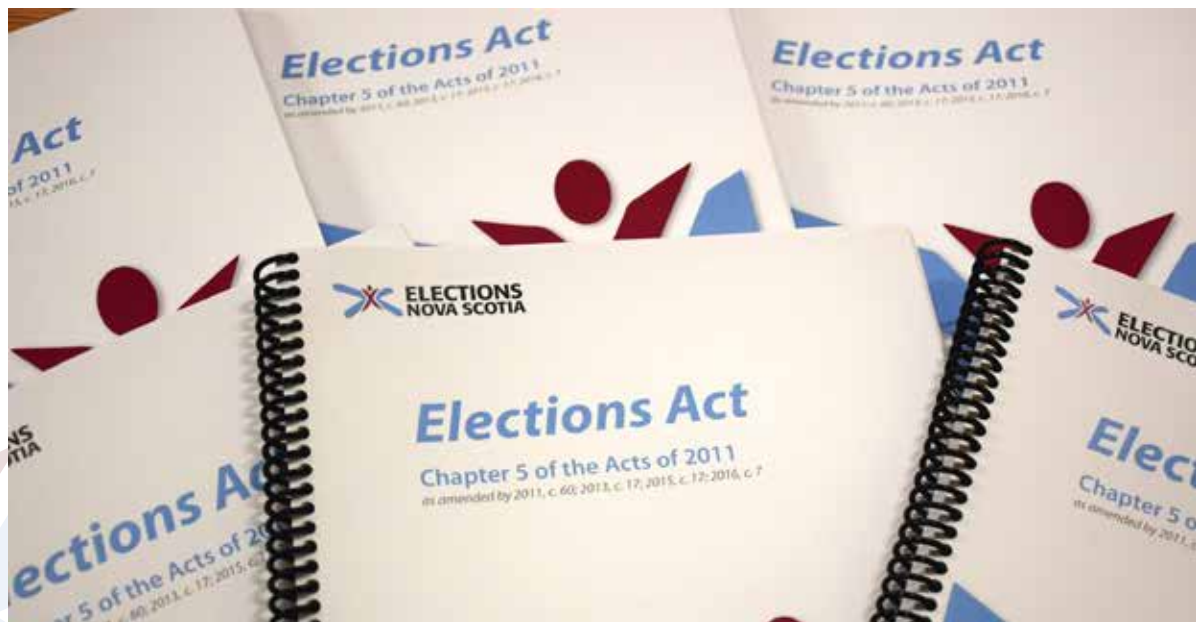
The recommendations for legislative change put forward in the report were developed based on the post-election review and feedback received during the delivery of the 41st PGE.

The 20 legislative recommendations are grouped into the following six themes:

- Independence
- Fixed-date Elections
- Clarity
- Transparency
- Alignment
- Electoral Finance

The full recommendations are available on the ENS website (www.electionsnovascotia.ca) in *Volume II, Report on the Conduct of the Election and Recommendations for Legislative Change*, as well as in a summary booklet.

ENS needs a minimum of 12-18 months before the issuance of a writ to update procedures, manuals, and training modules to be fully election ready for a PGE. As such, ENS has recommended our legislative recommendations be tabled in the Spring session of 2023. ENS will continue to report on the status of these recommendations as necessary and in the annual reports leading up to the 42nd PGE slated to be held in July 2025.



Elections Nova Scotia's Human Resource Strategy

ENS has made a strategic commitment to foster a team culture that sets staff up for success. To better understand staff satisfaction with their work, ENS engages in the Public Service Commission's (PSC) biannual 'How's Work Going?' Survey. The survey gathers feedback on the employee work experience, measures employee engagement and satisfaction, and monitors change over time. The survey report provides important information that enables us as an organization to better understand our work environment.

ENS's analysis of the 2019 provincial government 'How's Work Going?' survey results identified the following three strategic focus areas outside of the assigned duties and operational responsibilities of ENS staff:

- Communication & Collaboration
- Professional & Career Growth
- Employee Recognition

These focus areas, and the actions identified within each, have become the corner stone of the ENS human resources strategy and action plan (HR plan). A human resources strategy committee (HR committee) was established to implement this HR plan. The HR committee consists of staff from varying business areas within ENS and is a key component in successfully developing and implementing the HR plan.

Various initiatives identified in the HR plan included a PSC training session for collaborative skills, the introduction of a lunch and learn program, and a revised onboarding manual for new ENS employees. Additional initiatives include the creation of development guidelines for professional and career growth, and the implementation of a program to recognize the individual contributions made by ENS staff members, and the years of service of all ENS staff.

Each of these initiatives will be monitored by the HR committee to assess their success. The HR committee will recommend to senior leadership, any revisions and enhancements to a program which are deemed necessary and beneficial to the success of the initiative and to ENS staff. Going forward, it is the intent of ENS's senior leadership team to maintain this HR committee. The next "How's Work Going?" survey is planned for November 2022 and will guide future work of the HR committee going forward.



Election Commission

Established under the *Elections 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, as well as piloting new procedures or technology, or 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 political party with members sitting in the House of Assembly.

Between April 1, 2021 and March 31, 2022, the Election Commission met to advise the CEO on current and emerging electoral issues seven times on the following dates: April 22, 2021, May 27, 2021, October 7, 2021, December 1, 2021, January 27, 2022, February 3, 2022, and March 10, 2022.

On April 6, 2021, Colin Fraser was appointed as a Liberal representative for a two-year term.

On November 24, 2021, Maurice Smith was appointed as a New Democratic Party representative for a two-year term.

The chart below provides the current membership for the Election Commission.

Election Commission Members

Chair: Vince MacLean

| Nova Scotia Liberal Party | Nova Scotia New Democratic Party | Progressive Conservative Association of Nova Scotia |
|--------------------------------------|---|--|
| Jane O'Neill | Jill Houlihan | George White |
| Colin Fraser | Maurice Smith | Stephen Taylor |



Elections Commission Members from left to right: George White, Maurice Smith, Vince MacLean (Chair), Colin Fraser, Stephen Taylor, and Jane O'Neill (Jill Houlihan not pictured). Photo: kelly clark photography



Quality-Service Value Awards

The CEO bestows special recognition to those who have excelled in the delivery of quality, service, and value to the electoral processes. Recipients of the Quality-Service-Value (QSV) Awards are nominated by ENS staff or on the recommendation from a stakeholder.

The 2022 QSV awards ceremony was held on May 25, 2022, in appreciation of the dedicated service of those who support our mandate to deliver fair and inclusive elections. There were 17 people who were honoured with a QSV award in recognition of their outstanding service. The following is a list of the 2022 QSV Award recipients:

Miranda Cain, African Nova Scotian Liaison Officer

Maureen Connors, Election Officer Liaison

Carrie Cottreau, Communications Officer

Eric Cottreau, Returning Officer

Don Fraser, Former Election Commission Member

Adam Himmelman, Senior Program Analyst, ENS

Husam Kavar, Election Worker, IT Support

Charlotte Lafford, First Nations Liaison Officer

Lorne MacLeod, Returning Officer Call Centre Coordinator

Marnie MacLeod, Returning Officer Call Centre Coordinator

Paul McKnight, Election Worker, Warehouse Support

Andrew Merilees, First Nations Liaison Officer

Vicky O'Halloran, Coordinator of Budget & Financial Administration, ENS

Eileen Pelham, Write in Ballot Supervisor

Barbara Ross, Election Officer Liaison

Naomi Shelton, Director of Policy and Communications, ENS

Nadine Smillie, Managing Lawyer and Senior Solicitor, Department of Justice



2022 Quality-Service-Value Award recipients

Front row left to right: Carrie Cottreau, Vicky O'Halloran, Marnie MacLeod, and Eileen Pelham

Back row left to right: Richard Temporale (CEO), Naomi Shelton, Adam Himmelman, Paul McKnight, Maureen Connors, Eric Cottreau, Husam Kavar, and Lorne MacLeod

Photo: Vicki Madziak, MPA Student



Senior Management Travel Expenses

ENS is committed to transparency relating to travel and expenses that exceeds \$200 claimed by senior management.

Travel is undertaken for professional development and to meet best practice standards to build and maintain the professional skills of staff who are leading electoral events in Nova Scotia. Travel is also necessary to support interprovincial projects with other election management bodies, and to observe innovative practices in other Canadian jurisdictions to ensure that best practices are used to uphold the democratic principles for the citizens of Nova Scotia.

The following chart outlines travel expenses exceeding \$200 claimed by senior management during the 2021-2022 fiscal year.

Elections Nova Scotia Executive Expenses April 1, 2021 - March 31, 2022

| Name | Title | Travel Dates | Description | Total (\$) |
|----------------------|--------------|---------------------|---|-------------------|
| Richard Temporale | CEO | November 2021 | Canadian Conference of Election Officials | 2,861 |
| Lindsay Rodenkirchen | ACEO | November 2021 | Canadian Conference of Election Officials | 2,509 |

FOIPOP Requests

As a public sector body, ENS is responsible for responding to requests for information under the *Freedom of Information and Protection of Privacy Act* (FOIPOP). ENS strives to respond to requests for information, if received, as quickly as possible because we value accountability and transparency.

Most requests for information are informally resolved, for example, requests about the *Elections Act*, or for data from past elections or electoral finance reports. Most information requested is readily available on the ENS website (electionsnovascotia.ca) or contained within our published reports. Some requests are broader and require a formal response through the FOIPOP process.

During the 2021-2022 fiscal year, ENS did not receive any requests for information through FOIPOP.



Elections Nova Scotia Financial Report

2021-2022 is the third fiscal 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 Auditor’s Report

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

Opinion

We have audited the expenditures of Elections Nova Scotia (the “Organization”) for the year ended March 31, 2022 and notes to the financial report, including a summary of significant accounting policies and other explanatory information (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, 2022 in accordance with Canadian public sector accounting standards and other explanatory information.

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 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.

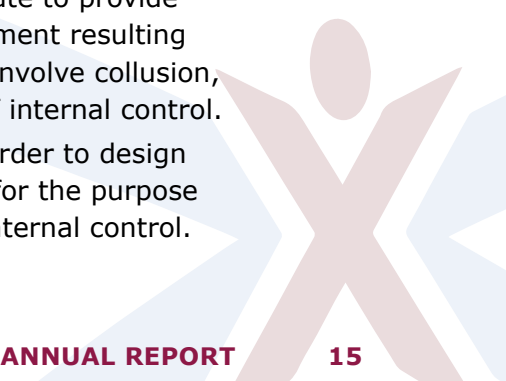
In preparing the financial report, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization 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
October 3, 2022

MNP LLP

Chartered Professional Accountants

Elections Nova Scotia Financial Report

For the year ended March 31, 2022

1. Elections Nova Scotia.

Summary of 2021-2022 current year costs by category (\$)

| Year Ending 2021-22 | | | | | | |
|--|--------------------|---------------------|---------------------|--------------------------|-------------------------|---|
| Cost Centre - Covid separate line item | Budget | Forecast | Total Actuals | Variance Vs Budget | Variance Vs Forecast | |
| 300021 - Administration | \$2,788,000 | \$2,788,000 | \$2,603,060 | \$184,940 | \$184,940 | Savings- Salaries \$32k due to vacancy, Professional Services and other \$133k, due to election year - spending on projected delivered due to PGE. |
| 300022 - Event | \$0 | \$13,000,000 | \$12,635,429 | -\$12,635,429* | \$364,571 | Estimate for hiring of staff higher than actual. |
| 300437 - Service Delivery | \$751,000 | \$751,000 | \$349,284 | \$401,716 | \$401,716 | Election Year- spending on projects deferred due to PGE. E-voting project delayed to 2022-23. Election readiness spending lower than plan due to timing of election call. |
| 300443 - Public Funding | \$739,000 | \$756,000 | \$755,506 | -\$16,506 | \$494 | N/A |
| 300497 - ORC | \$0 | -\$58,000 | -\$51,771 | \$51,771 | -\$6,229 | N/A |
| Total | \$4,278,000 | \$17,237,000 | \$16,291,509 | -\$12,013,509 | \$945,491 | |

* Includes nomination deposit refunds of approximately \$60k

2020-2021 Comparison (\$)

| Cost Centre Description | 2020-21 Budget | YTD Budget | Actual | Variance (deficit) | |
|--------------------------------|-------------------|------------------|------------------|-----------------------|-------------------------|
| Cost Centre | Budget | Forecast | YTD | Variance Vs Budget | Variance Vs Forecast |
| 300021 - Administration | 2,594,000 | 2,594,000 | 2,577,948 | 16,052 | 16,052 |
| 300022 - Election | - | 175,000 | 168,271 | -168,271 | 6,729 |
| 300437 - Service Delivery | 3,044,000 | 3,044,000 | 2,198,400 | 845,600 | 845,600 |
| 300443 - Public Funding | 725,000 | 725,000 | 723,811 | 1,189 | 1,189 |
| COVID-19 - Administration | - | - | 4,897 | -4,897 | -4,897 |
| COVID-19 - Service Delivery | - | 800,000 | 656,935 | -656,935 | 143,065 |
| Total | 6,363,000 | 7,338,000 | 6,330,262 | 32,738 | 1,007,738 |

2. Elections Activities

Reported in 2021-2022 for provincial general election that took place on August 17, 2021.

| Description | |
|--|--------------|
| Candidate Elections expense reimbursement* | \$3,528,397 |
| Candidate Audit Fee Subsidy | 138,748 |
| Candidate Software Subsidy | 92 |
| Registered Party Audit | 7,150 |
| Returning Office Cost | 8,901,404 |
| Total Election Cost** | \$12,575,791 |
| Number of Electors on List | 767,618 |
| Total Cost per Elector | \$16.38 |
| Operation Cost per elector | \$11.52 |

* Includes accrual for candidate expense reimbursements to be paid out in 2022-23.

** This cost does not include the nomination deposits returned to candidates upon submission of financial report.

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, 2022

| Name of Party | Filing Date |
|--|-------------|
| Nova Scotia Liberal Party | April 30 |
| The Progressive Conservative Association of Nova Scotia* | May 24 |
| Nova Scotia New Democratic Party | April 24 |
| Green Party of Nova Scotia | May 4 |
| The Atlantica Party Association of Nova Scotia* | May 24 |
| Nova Scotians United Party | April 30 |

* deadline extended to May 24, 2022

4. Financial statement summary – Registered Parties

2021

| | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 |
|--------------------------|--------------|---------------|----------------|----------------|--------------------------|----------------------|
| | Atlantica | Green | Liberal | New Democratic | Progressive Conservative | Nova Scotians United |
| Income | | | | | | |
| Contributions | 6,881 | 25,470 | 1,182,582 | 323,829 | 765,484 | |
| ENS Public funding | 2,900 | 19,742 | 281,013 | 144,274 | 267,028 | |
| Transfers | | | (662,722) | (306,568) | (268,746) | |
| Other | 262 | 3,342 | 1,062,198 | 1,415,661 | 783,022 | |
| | 10,043 | 48,554 | 1,863,071 | 1,577,196 | 1,546,788 | - |
| Expenses | 3,338 | 76,331 | 2,415,010 | 1,633,458 | 1,773,793 | |
| Surplus (deficit) | 6,705 | (27,777) | (551,939) | (56,262) | (227,005) | - |
| Assets | | | | | | |
| Assets | 7,185 | 24,332 | 517,611 | 590,566 | 673,637 | 4,019 |
| Liabilities | | | | | | |
| Liabilities | 2,089 | 9,383 | 237,720 | 151,364 | 240,667 | 4,019 |
| Net Worth | 5,096 | 14,949 | 279,891 | 439,202 | 432,970 | |
| | 7,185 | 24,332 | 517,611 | 590,566 | 673,637 | 4,019 |

* Liberal 2020 Financial Statement revised

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

2020

| | 2020 | 2020 | 2020 | 2020 | 2020 |
|--------------------------|----------------|---------------|------------------|----------------|--------------------------|
| | Atlantica | Green | Liberal* | New Democratic | Progressive Conservative |
| Income | | | | | |
| Contributions | 7,916 | 11,949 | 874,834 | 346,885 | 479,849 |
| ENS Public funding | 2,382 | 19,545 | 278,202 | 120,070 | 251,801 |
| Transfers | | | (465,026) | (266,372) | (116,583) |
| Other | 1,117 | | 170,668 | 286,817 | 191,629 |
| | 11,415 | 31,494 | 858,678 | 487,400 | 806,696 |
| Expenses | 4,570 | 22,129 | 674,370 | 378,319 | 718,089 |
| Surplus (deficit) | 6,845 | 9,365 | 184,308 | 109,081 | 88,607 |
| Assets | | | | | |
| Assets | 5,954 | 51,078 | 1,085,819 | 644,991 | 916,160 |
| Liabilities | | | | | |
| Liabilities | 7,563 | 8,352 | 253,989 | 149,527 | 256,185 |
| Net Worth | (1,609) | 42,726 | 831,830 | 495,464 | 659,975 |
| | 5,954 | 51,078 | 1,085,819 | 644,991 | 916,160 |

* Liberal 2020 Financial Statement revised

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

5. Annual Public Funding by year

| Fiscal Year | GPNS | Liberal | NDP | Atlantica | PC | Total |
|-------------|-----------|------------|------------|-----------|------------|-------------------|
| 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 | 690,909.71 |
| 2020-2021 | 19,650.28 | 279,706.14 | 150,701.62 | 2,882.12 | 252,163.16 | 705,103.32 |
| 2021-2022 | 19,772.68 | 281,448.37 | 155,120.32 | 2,900.06 | 275,915.92 | 735,157.35 |

* Unaudited

6. Tax credits by year 2010-2022*

| Fiscal Year | Political Contributions Tax Credit (Personal Income Tax) |
|-----------------------|--|
| 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 (Unaudited) | \$891,109 |
| 2019-2020 (Unaudited) | \$807,881 |
| 2020-2021 Estimate | \$1,034,000 |
| 2021-2022 Estimate | \$1,374,000 |

* Source: Nova Scotia Department of Finance and Treasury Board

Notes to the Financial Report

For the year ended March 31, 2022

1. 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.

2. 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, 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.

Elections: This encompasses the costs to administer 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 | 2022 | 2021 |
|---------------------------------|------------------|------------------|
| Miscellaneous | - | - |
| Salaries and benefits | 1,916,584 | 1,924,738 |
| Travel | 5,102 | 3,398 |
| Professional/special services | 19,743 | 24,686 |
| Supplies and services | 84,246 | 74,917 |
| Other | 577,363 | 555,106 |
| Chargeable to other departments | - | - |
| Total | 2,603,037 | 2,582,845 |

| Election | 2022 | 2021 |
|-------------------------------|-------------------|----------------|
| Salaries and benefits | 5,355,533 | 103 |
| Travel | 150,722 | - |
| Candidate expenses | 3,521,876 | 148,573 |
| Professional/special services | 939,937 | 16,247 |
| Occupancy | 1,536,252 | - |
| Other | 1,131,110 | 3,348 |
| Total | 12,635,430 | 168,271 |

| Service Delivery | 2022* | 2021 |
|-------------------------------|----------------|------------------|
| Salaries and benefits | 148,053 | 563,630 |
| IT Hardware | 12,391 | 1,291,247 |
| Professional/special services | 84,722 | 153,565 |
| Other | 104,118 | 846,893 |
| Total | 349,284 | 2,855,335 |

* The cost in 2022 to prepare COVID PPE was \$91,001 and is included above in the service delivery for that year.

| Party/EDA Funding | 2022 | 2021 |
|--------------------------|----------------|----------------|
| Professional services | 735,157 | 714,881 |
| Other | 20,348 | 8,930 |
| Total | 755,506 | 723,811 |

3. 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. A provincial general election was conducted by Elections Nova Scotia and was delivered in a safe manner following protocols for the COVID-19 pandemic.

Elections Nova Scotia Organizational Chart

