

Elections that work for you



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October 30, 2023

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

Dear Ms. Speaker,

I have the honour to present the annual report for Elections Nova Scotia, in accordance with the *Elections Act*, S.5, for the period of April 1, 2022 to March 31, 2023.

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

A handwritten signature in black ink that reads 'Dorothy Rice'.

Dorothy Rice
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 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.

Elections Nova Scotia Staff 2023



Back (left to right): Vicky O'Halloran, Ralph Blakeney, Pierre Gareau, Karri-Anne Harrington, Andrew Merilees, Kristina Moore, Melissa Braley, Adam Himmelman, Nadine Smillie

Front (left to right): Shawn Way, Linda Fares, Lindsay Rodenkirchen, Dorothy Rice, Li Chao, Naomi Shelton, Kevin Steeves

Absent: Hansley Wang, Andrew Cameron, Laura Little

Message from the Chief Electoral Officer

The 2022–2023 fiscal year was a time of transition for Elections Nova Scotia (ENS)

Over the twelve-month period, ENS completed the reports for the 41st Provincial General Election (PGE), a change in leadership, with the retirement of Richard Temporale in May 2022, a new Strategic Plan and the finalization of the e-ballot system.



Dorothy Rice, FCPA
Chief Electoral Officer

THE STRATEGIC PLAN was developed through a process that included external stakeholders and all staff. Following the August 2021 PGE, feedback was received from field staff, political entities and our ENS staff. Reviews of strategic plans of provincial and federal electoral management bodies also influenced the initiatives that were developed, such as inclusivity, collaboration and transparency.

The reports that ENS published following the 41st PGE included several recommendations to the *Elections Act*. The changes relate to amendments that compliment the fixed date election legislation that passed in 2021, enhancements to the independence of the Office of the Chief Electoral Officer, electoral finance and transparency. To implement the changes, the legislation must be passed 18 months before the set election date for the 42nd PGE of July 15, 2025. Legislative

ENS Highlights

April 1, 2022 to March 31, 2023

MAY 2022: Volume II Report of the August 17, 2021 PGE and Recommendations for Legislative Change.

MAY 2022: Retirement of Richard Temporale, CEO from May 15, 2012 to May 31, 2022.

JUNE 2022: Publication of Political Donations to Parties and candidates in 2022.

JULY 2022: New Strategic Plan published.

NOVEMBER 2022: New CEO appointed Dorothy Rice.

DECEMBER 2022: Volume III Report of the August 17, 2021 PGE Financial Information and Statistics.

JANUARY 2023: Announcement of resignation of member of Legislative Assembly in Electoral District of Preston, effective April 1, 2023.

JANUARY 2023: Contract awarded for Internet Voting provider, to be introduced in the 42nd PGE for military personnel stationed outside of Nova Scotia.

changes are presented for review by the Election Commission, the advisory board who provide valuable feedback and guidance to the management team at ENS.

Since my appointment to the role of CEO in November 2022, I have been excited to lead the team at ENS as we implement the new Strategic Plan fulfilling our mandate to conduct elections, ensure compliance with the Act, provide information and training, and ensure that Elections Nova Scotia remains a progressive, innovative agency that serves the citizens of Nova Scotia.

Our team at ENS is committed to deliver our mandate, uphold our values, fulfill our mission and vision, and deliver on our strategic initiatives.

As you read this report, I hope that you will see that the ENS team is dedicated to the important work of achieving electoral excellence in our province.

I would like to thank the entire team at ENS for their professionalism and dedication to our work, in particular, Lindsay Rodenkirchen, ACEO, who performed the duties of Acting CEO from June to November 2022.

Dorothy Rice, FCPA
Chief Electoral Officer
Province of Nova Scotia



...I hope that you will see that the ENS team is dedicated to the important work of achieving electoral excellence in our province.”

Strategic Planning and Election Readiness

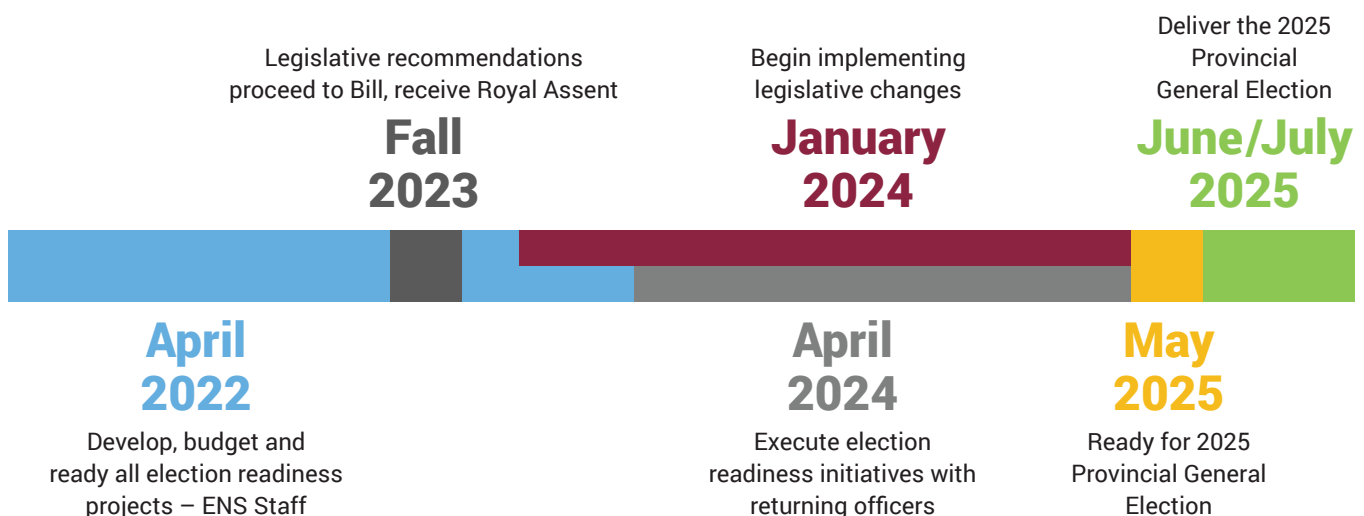
IN JULY 2022 ENS' Strategic Plan was published. The commitments defined within it provide the strategic direction for the organization and influences the planned project work that each division within ENS will execute over the 2022–2025 election readiness period.

The next PGE will take place on July 15, 2025, and with this fixed date, ENS is better able to develop tighter preparation timelines. The major activities include passing of legislative changes, securing locations for returning offices and voting locations, enhancing training programs, acquiring election related equipment and materials, recruiting and training of Returning Office (RO) staff and Official Agents.

Strategic Commitments:

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

2025 Election Readiness Timeline



Working to Achieve our Commitments in 2022–2023

The 2022–2023 fiscal year included close-out activities from the 41st PGE and the commencement of the initiatives for the election readiness cycle in preparation for the 42nd PGE.

The projects developed and planned to be executed during the cycle are aligned to achieve our strategic commitments.

The project work that started during the 2022–2023 fiscal year, grouped by strategic commitment, is detailed on the following pages.

Strategic Commitment #1

Enhance the electoral process for all Nova Scotians through inclusion, diversity, equity and access

Outreach Strategy Project

ENS has been committed to reaching out to our stakeholders to better understand and meet their needs. In particular, over the last two elections ENS has focused significant effort to improve our services, and access to them, in terms of accessibility and inclusivity. Building on this, we recognize that following the 40th and 41st PGEs additional initiatives were needed to

close the gaps that were identified to us by our stakeholders. To demonstrate our commitment to improve our services and to address known gaps, we established a strategic commitment to inclusion, diversity, equity and access (IDEA). The Outreach Strategy Project is in place to help achieve this strategic commitment. The goals of this project are summarized below:

Goal	Status
Form an IDEAs Committee to inform and guide the work of ENS as it relates to inclusion, diversity, equity and access.	Achieved. The IDEAs Committee has been established. First meeting held November 2022.
Develop an Action Plan to address identified gaps in access to services and voter experience.	Active.
Implement solution(s)/improvements identified in Action Plan during the 42 nd PGE.	Pending.



Our stakeholders:



Where we want to go together:

- Build an IDEAs Plan for the next PGE
- Collaborative goal setting to impact – recruitment, access and experience
- Enhance voter awareness
- Opportunities to collaborate with partners
- Set measurable benchmarks for success
- Long-term work for meaningful change.

Record of discussion from November 2022 IDEAs Committee

Voter Information Card (VIC) Redesign

The VIC is a key element of voter communications during elections. VICs are delivered by mail to all registered voters and provide important information about voting options, where and when to vote and contact information for the elector’s local returning office. The election period can span a period of 30 to 46 days, making timely delivery of VICs crucial for voter awareness.

The VIC used during the 40th and 41st PGEs was a new design (from the one used during the 39th PGE) and was complex. Due to the complexity of the design and packaging required for mail delivery, the contract was awarded to a vendor, out of Ottawa, Ontario, who met the requirements.

Following the 41st PGE ENS initiated the VIC Redesign project aimed to engage experts in accessibility and attain input from Canada Post to redesign the VIC to be more streamlined visually, provide plain language and to accommodate local print production for faster mail delivery.



All participants found the (new) VIC to be clear and easy to understand overall.”

Catherine Buckie
I Write Well

Goal	Status
Make the design and content more accessible.	Achieved. Focus groups were held to review and provide feedback on the accessibility of the VIC.
Be able to print VIC locally.	Achieved. The VIC is now postcard style and local vendors have the capacity to print.

◀ **The front side of the old VIC.**

▲ The front side of the new, improved VIC.

ELECTIONS NOVA SCOTIA

This Voter Information Card (VIC) is for:
JANE SAMPLE
 APT 4
 5768 Any Street
 Electoral District: Guysborough-Eastern Shore-Tracadie

In-Person Voting Options
Poll: 028,029,029,030

Election Day
Tuesday, August 17, 2021
8 am - 8 pm

The Reddish Building
 Two rows for long names

Early voting options

Your Returning Office Poll
1-800-123-4567
 Guysborough-Eastern Shore-Tracadie
 Two rows for long names

Every Monday to Saturday
 Thursday, August 12 and Friday, August 13

9 am - 6 pm
 9 am - 8 pm

Closed
 Sundays

Community Poll available for 2 weeks
 Saturday to Saturday - July 31 - August 14
 Thursday, August 12 and Friday, August 13

9 am - 6 pm
 9 am - 8 pm

Closed
 Sundays

Acadia Square Lodge North
 Two rows for long names

2158 Gottingen St, Halifax

45 km 180 min

Advance Poll available for 1 week
 Saturday to Saturday - August 7 to August 14
 Thursday, August 12 and Friday, August 13

9 am - 6 pm
 9 am - 8 pm

Closed
 Sunday

Guysborough-Eastern Shore-Tracadie
 Two rows for long names

123 Barrington St, Halifax

3 km 7 min

Acadia Square Lodge North
 Two rows for long names

2158 Gottingen St, Halifax

6 km 14 min

Acadia Square Lodge North
 Two rows for long names

2158 Gottingen St, Halifax

6 km 14 min

Somewhere Else Centre
 Two rows for long names

123 Any Street, Halifax

8 km 25 min

For more voting locations visit electionsnovascotia.ca

◀ The back side of the old VIC.

Where to vote before Election Day

Truro-Bible Hill-Millbrook-Salmon River Returning Office
 76 Birch Street, New Glasgow

Monday to Saturday • 9 am to 6 pm
 Thursdays and Fridays • 9 am to 8 pm

Truro-Bible Hill-Millbrook-Salmon River Community Centre
 98 Green Road, New Glasgow

July 3 to July 14
 Monday to Saturday • 9 am to 6 pm
 Thursday July 10 • 9 am to 8 pm
 Friday July 11 • 9 am to 8 pm

Jolly Peepers Day Care Centre
 123 Barrington Street, New Glasgow

July 5 to July 14
 Monday to Saturday • 9 am to 6 pm
 Thursday July 10 • 9 am to 8 pm
 Friday July 11 • 9 am to 8 pm

North Hills Legion
 567 North Avenue, New Glasgow

Prospect Road Junior High
 45 Smith Avenue, New Glasgow

Where to vote on Election Day • July 15

White Road Community Centre
 123 White Street, New Glasgow

9 am to 8 pm

Your civic address: 202 Brownlow Avenue, Apt 202, Dartmouth
Your Electoral district: Truro-Bible Hill-Millbrook-Salmon River

Your Poll: 28

▲ The back side of the new, improved VIC.

Strategic Commitment #2

Build relationships and partnerships with stakeholders

ENS continues to build relationships with stakeholders. Within Nova Scotia, work continues with the Election Commission, registered parties, government departments, independent offices, suppliers, etc.

AS ACTIVE PARTICIPANTS in the Canadian Secretariat for Electoral Coordination (SEC), our staff were members of the following subcommittees and groups:

- Enhancing Indigenous Experiences in Electoral Democracy subcommittee;
- Voters with Disabilities Community of Practice;
- Deceptive Online Threats Subcommittee;
- Electoral Finance Best Practices Group;
- Recruitment and Training Community of Practice;
- Vote by Mail Best Practices Group.

Elections Canada hosted the CEO's Roundtable on Trust in January 2023, which met to discuss issues related to trust in elections. This meeting was attended by the CEO.

ENS also attended the Canadian Election Official Training (CEOT) the online seminar Decrypting Cryptocurrency: Understanding its Implications for Campaign Financing Regulation on March 23, 2023.

**ENS attended
the following
conferences
in 2022:**

JUNE 2022

ACEO, CFO and Director of Operations attended Ontario PGE visitors program.

JULY 2022

CFO and Director of Policy and Communications attended the CCEO annual conference in Nunavut.

NOVEMBER 2022

CFO attended CPA Public Sector conference.

DECEMBER 2022

CEO presented in Montreal at the Council of Government and Ethics and Law (COGEL) on Election Updates in NS, focusing on technology.



Elections are a collaborative effort, and that means including not just ENS staff, but the individuals and communities served by elections.”

2022–2026 Strategic Plan

Strategic Commitment #3

Lead in the modernization of electoral services

Internet Voting

In February 2023 ENS awarded a contract to ScytI Canada for the development and delivery of an Internet Voting Registration Portal and Internet Voting System. The official project kickoff was held the week of February 13th, 2023.

With these systems developed, ENS will follow Elections Northwest Territories to offer Internet Voting to absentee voters. For Nova Scotia these voters will only be members of the Canadian Armed Forces working outside the province.

Goal	Status
Release and award RFP.	Achieved. Services of ScytI Canada secured.
Have registration and Internet Voting systems developed and ready for deployment by end of fiscal 23/24.	Active.

Strategic Commitment #4

Foster a team culture that sets staff up for success

Human Resource Strategy Committee

As noted in the 2021–2022 Annual Report, ENS established a Human Resource Strategy Committee to implement an HR Plan stemming from the Public Service Commission 2019 ‘How’s Work Going?’ survey results.

In 2022 the Human Resource Strategy Committee successfully completed the implementation of all recommendations from the HR Plan, which focused on communication, training, recognition, and collaboration. The next step was to await the results from the 2022 ‘How’s Work Going?’ survey.



ENS Staff Great Nova Scotia Pick-Me-Up, May 2022.

In November 2022 100% of ENS staff had responded to the survey. The results of which will inform the work of the Human Resource Strategy Committee for the 2023–2024 fiscal year.



ENS Staff CPR Training, May 2022.

Other training conducted:

- Communication and Collaboration Training Part One, January 26, 2023
- Collaboration Training Part Two, March 23, 2023

The ENS team channels its inner Picasso!

In December 2022 ENS staff were challenged to get creative and participate in an organizational team building art activity. Staff were asked to create something meaningful to them. The final products produced heartfelt and humorous pieces for all staff to admire. These final pieces will be proudly on display at the ENS office.



Strategic Commitment #5

Support election workers to excel in service delivery

Training Enhancement Initiative

The services of an expert training consultant was secured to conduct a gap analysis on the field staff training programs delivered by ENS. Between the 40th and 41st PGEs significant work was done to enhance these programs leading to the development of a 'layered learning' approach.

The training consultant conducted a review of the existing programs that included interviews with returning officers and ENS head-office staff. In February 2023 the final report from the training consultant was delivered.

Overall, the report confirmed that the work ENS has done to enhance our training programs is on the right track and identified some areas for improvement. The next phase of work will be to continue working with the consultant to develop and implement further improvements.

Goal	Status
Assess quality of current training programs.	Achieved. Training consultant hired to conduct gap analysis and provide recommendations for improvements.
Enhance existing training programs.	Active.

Elections Commission

Established under the *Elections Act*, the Election Commission is comprised of a Chair, appointed by the Governor in Council, and two representatives of each registered political party with members sitting in the House of Assembly.

The Commission Members may provide advice to the CEO on the administration of elections, the electoral finance regime, as well as new procedures, technology, or studies on electoral matters.

Election Commission Members

Chair: Vince MacLean

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

Financial Reporting

ENS is committed to financial transparency. The following chart outlines travel expenses exceeding \$200 claimed by ENS senior management during the 2022–2023 fiscal year.

Elections Nova Scotia Executive Expenses April 1, 2022 to March 31, 2023

Name	Title	Travel Dates	Description	Total
Dorothy Rice	Chief Financial Officer	May 31 to June 3, 2022	Elections Ontario Vistors Program 2022	1,768
Dorothy Rice	Chief Financial Officer	July 15 to 20, 2022	Canadian Conference of Election Officials in Iqaluit Nunavut	3,852
Dorothy Rice	Chief Financial Officer	December 4 to 7, 2022	Council on Governmental Ethics and Laws (COGEL) Montreal, Quebec	1,524
Dorothy Rice	Chief Financial Officer	January 22 to 25, 2023	National Meeting of Chief Electoral Officers	1,328
Lindsay Rodenkirchen	Assistant Chief Electoral Officer	May 31 to June 3, 2022	Elections Ontario Vistors Program 2022	2,158
Pierre Gareau	Director Operations	May 31 to June 3, 2022	Elections Ontario Vistors Program 2022	1,483
Pierre Gareau	Director Operations	November 11, 2022	Returning Officer Advisory Committee Meeting	223
Naomi Shelton	Director Policy and Communications	July 15 to 20, 2022	Canadian Conference of Election Officials in Iqaluit Nunavut	3,663
Total				16,000

Report to Management

Elections Nova Scotia 2023 Audit Findings

March 31, 2023

Overview

We are pleased to submit to you this Audit Findings Report (the “Report”) for discussion of our audit of the financial information of Elections Nova Scotia (the “Organization”) for the year then ended, March 31, 2023. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Management.

As auditors, we report to the Speaker of the Legislative Assembly on the results of our examination of the financial information of the Organization for the year ended March 31, 2023. The purpose of this Report is to assist you, as members of Management, in your review of the results of our audit.

This Report is intended solely for the information and use of Management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Engagement Status

We have completed our audit of the financial information of the Organization which has been carried out in accordance with Canadian generally accepted auditing standards.

No significant limitations were placed on the scope or timing of our audit.

Independent Auditor's Report

We expect to release our Independent Auditor's Report on August 17, 2023.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Speaker of the Legislative Assembly of the Organization. A draft copy of our proposed Independent Auditor's Report has been included with this report. The matters disclosed in the Independent Auditor's Report are discussed further in the relevant sections of the Report.

Audit Reporting Matters

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Significant Audit, Accounting and Reporting Matters

Area	Comments
Changes from Audit Service Plan	There were no deviations from the Audit Service Plan previously presented to you.
Final Materiality	Final materiality used for our audit was \$112,600 for March 31, 2023, and \$488,000 for March 31, 2022.
Identified or Suspected Fraud	While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.
Identified or Suspected Non-Compliance with Laws and Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial information.
Going Concern	No events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern.

Continued on next page...

Auditor's Views of Significant Accounting Practices, Accounting Policies and Accounting Estimates	<p>The application of Canadian public sector accounting standards allows and requires the Organization to make accounting estimates and judgments regarding accounting policies and financial information disclosures.</p> <p>As auditors, we are uniquely positioned to provide open and objective feedback regarding your Organization's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.</p> <p>The accounting policies used by the Organization are appropriate and have been consistently applied.</p> <p>No significant estimates were identified during the preparation of the audit.</p>
Financial Statement Disclosures	<p>The disclosures made in the notes to the financial information appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial information.</p>
Significant Deficiencies in Internal Control	<p>While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention.</p>
Matters Arising From Discussions with Management	<p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p>

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
Management Override of Internal Controls There is a risk that management could override internal controls and this could result in the financial information being materially misstated.	Journal entry testing was performed to mitigate this risk and no issues were identified.

Other Areas

Area	Comments
Auditor Independence	We confirm to Management that we are independent of the Organization. Our letter to Management discussing our independence is included as part of the additional materials attached to this report.
Management Representations	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.
Summary of Significant Differences	No significant differences were proposed to management with respect to the March 31, 2023 financial information.

Continued on next page...

...Other Areas, continued.

Other Information

Pursuant to our responsibilities under Canadian generally accepted auditing standards, we have reviewed other financial and non-financial information included in documents containing the financial information and our auditor's report thereon. We review these documents for the purpose of ensuring their content does not contradict information derived from our audit procedures.

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,

MNP LLP

Chartered Professional Accountants

Independent Auditors' Report

Elections Nova Scotia Financial 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, 2023 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, 2023 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, 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
August 17, 2023

MNP LLP

Chartered Professional Accountants

Elections Nova Scotia Financial Report

For the year ended March 31, 2023

1. Elections Nova Scotia

Summary of 2022–2023 current year costs by category (\$)

Year Ending March 31, 2023

Cost Centre	2022–23 Budget	2022–23 Forecast	2022–23 Actuals	Variance (deficit) Actuals Vs Budget	Actuals Vs Forecast
300021 – Administration	2,887,000	2,643,000	2,532,594	354,406	110,406
300022 – Event	-	64,000	63,417	(63,417)	583
300437 – Service Delivery	400,000	300,000	356,177	43,823	(56,177)
300443 – Public Funding	769,000	804,000	803,781	(34,781)	219
300497 – ORC	-	(14,000)	(14,371)	14,371	371
Total	4,056,000	3,797,000	3,741,598	314,402	55,402

Variance Analysis:

Actuals to Budget: Surplus of \$314K mainly related to salary and operating savings due to temporary vacancies and delayed implementation of the internet voting project.

Actuals to Forecast: Surplus of \$55K mainly related to operating savings in professional services and supplies and services.

2021–2022 Comparison (\$)

Cost Centre	2021–22 Budget	2021–22 Forecast	2021–22 Actuals	Variance (deficit) Actuals Vs Budget	Actuals Vs Forecast
300021 – Administration	2,788,000	2,788,000	2,603,060	184,940	184,940
300022 – Election	-	13,000,000	12,635,429	(12,635,429)	364,571
300437 – Service Delivery	751,000	751,000	349,284	401,716	401,716
300443 – Public Funding	739,000	756,000	755,506	(16,506)	494
Total	4,278,000	17,295,000	16,343,279	(12,065,279)	951,721

2. 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, 2023

Name of Party	Filing Date
Nova Scotia Liberal party	April 28
The Progressive Conservative Association of Nova Scotia*	May 9
Nova Scotia New Democratic party	May 9
Green party of Nova Scotia	April 28
The Atlantica party Association of Nova Scotia*	May 9
Nova Scotians United Party	May 9

*Grace period extended to May 9, 2023

3. Financial statement summary – Registered Parties

2022

	2022	2022	2022	2022	2022	2022
	Atlantica	Green	Liberal	New Democratic	Progressive Conservative	Nova Scotians United
Income						
Contributions	-	19,546	556,312	328,357	356,771	1,000
ENS Public Funding	1,905	17,570	286,856	163,208	299,072	
Transfers		(340)	(257,229)	(99,733)	(83,643)	
Other	20	910	114,663	159,881	132,613	44
	1,925	37,686	700,602	551,713	704,813	1,044
Expenses	4,011	22,438	900,277	696,671	568,891	3,188
Surplus (deficit)	(2,086)	15,248	(199,675)	(144,958)	135,922	(2,144)
Assets	5,161	42,065	181,755	445,125	856,590	5,460
Liabilities	1,843	11,869	101,539	148,789	287,698	2,493
Net Worth	3,318	30,196	80,216	296,336	568,892	2,967
	5,161	42,065	181,755	445,125	856,590	5,460

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	24,481
ENS Public Funding	2,900	19,742	281,013	144,274	267,028	
Transfers		(12,225)	(662,722)	(306,568)	(268,746)	
Other	262	3,342	1,062,198	1,415,661	783,022	3,508
	10,043	36,329	1,863,071	1,577,196	1,546,788	27,989
Expenses	3,280	64,106	2,415,010	1,633,458	1,773,793	23,271
Surplus (deficit)	6,763	(27,777)	(551,939)	(56,262)	(227,005)	4,718
Assets	7,247	24,332	517,611	590,567	673,637	7,527
Liabilities	1,843	9,383	237,720	151,366	240,667	2,416
Net Worth	5,404	14,949	279,891	439,201	432,970	5,111
	7,247	24,332	517,611	590,567	673,637	7,527

*Atlantica and Nova Scotian United 2021 Financial Statement restated.

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

4. Annual Public Funding by year

Fiscal Year	GPNS	Liberal	NDP	Atlantica	PC	Total
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
2022–2023	16,836.20	288,658.41	164,744.17	1,904.83	302,524.73	774,668.34

*Unaudited

5. Tax credits by year 2010–2023*

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 (Unaudited)	\$891,109
2019–2020 (Unaudited)	\$807,881
2020–2021 (Unaudited)	\$1,034,000
2021–2022 (Unaudited)	\$1,374,000
2022–2023 Estimate	\$1,103,000

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

Notes to the Financial Report

For the year ended March 31, 2023

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, 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.

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.

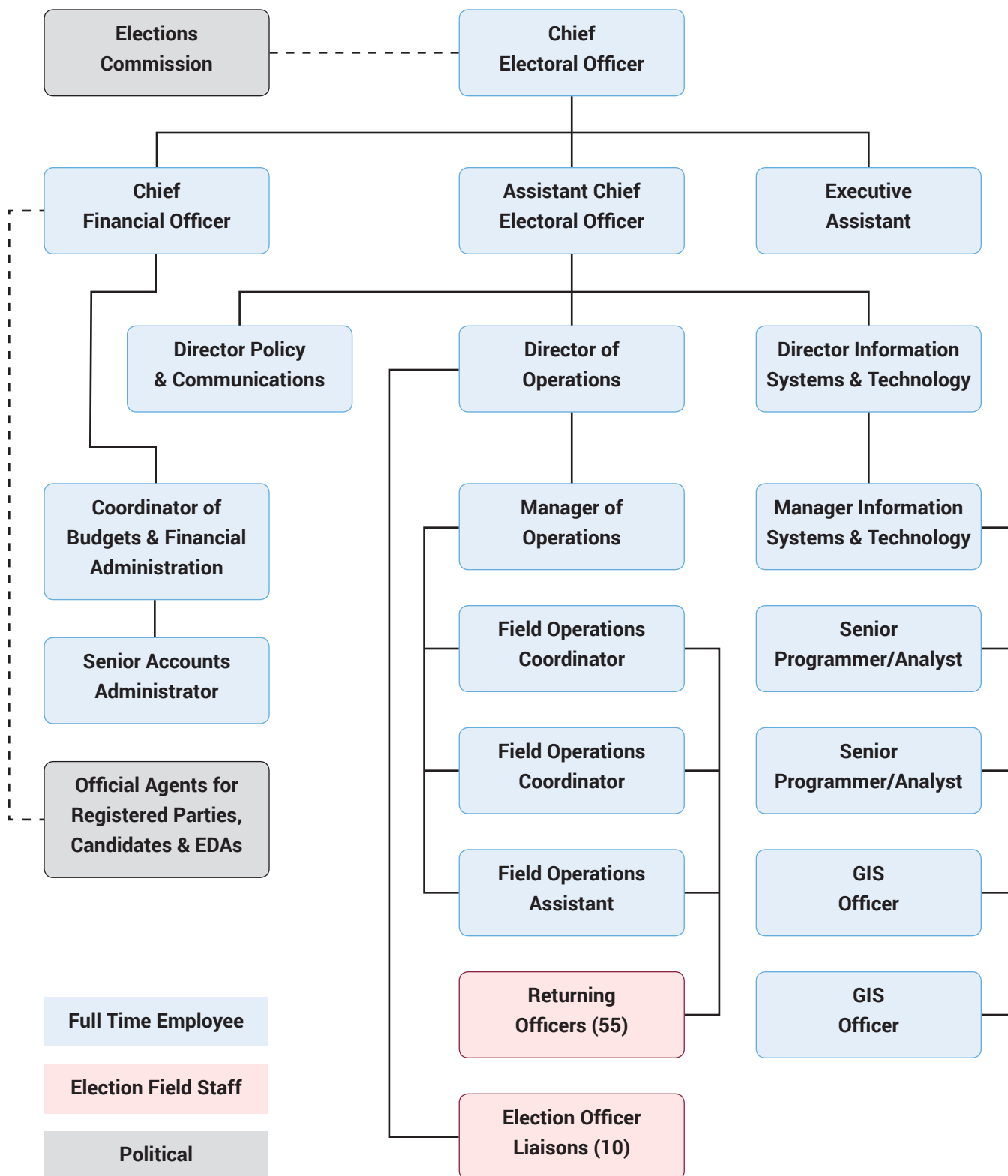
Administration	2022–2023	2021–2022
Miscellaneous	-	-
Salaries and benefits	1,814,120	1,916,584
Travel	19,773	5,102
Professional/special services	17,183	19,743
Supplies and services	55,449	84,246
Other	652,480	577,385
Chargeable to other departments	(26,411)	-
Total	2,532,594	2,603,060

Elections	2022–2023	2021–2022
Salaries and benefits	1,133	5,355,533
Travel	-	150,722
Candidate expenses	9,888	3,521,876
Professional/special services	36,004	939,937
Occupancy	459	1,536,252
Other	15,933	1,131,110
Total	63,417	12,635,430

Service Delivery	2022–2023	2021–2022
Salaries and benefits	104,371	148,053
IT Hardware	696	12,391
Professional/special services	165,889	84,722
Other	85,220	104,118
Total	356,177	349,284

Party/EDA Funding	2022–2023	2021–2022
Professional services	783,026	735,157
Other	20,755	20,348
Total	803,781	755,506

Elections Nova Scotia Organizational Chart



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