

# Elections that work for you

Annual Report of the Chief Electoral Officer | 2023-2024

- 1 Transmittal Letter
- 2 Vision, Mission, Mandate, Values
- 3 Elections Nova Scotia Staff
- 4 Message from the Chief Electoral Officer
- 6 Strategic Planning and Election Readiness
- 8 Working to Achieve our Commitments in 2023–2024
- **14** Election Commission
- 18 Financial Reporting
- 20 Independent Auditors' Report
- 29 Organizational Chart



August 23, 2024

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

Dear Honourable 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, 2023 to March 31, 2024.

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

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**

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Accountability

We own our actions, decisions and their consequences, always.



#### Integrity

We are trustworthy, professional, fair, respectful and objective in executing our mandate.



#### Collaboration

We work together and rely on each other to achieve the best results.



#### Transparency

We provide open, accurate and timely information about electoral processes and political entities' activities.



#### Inclusivity

We listen to all Nova Scotians and invite all to participate in the process of democracy.



#### Innovation

We adopt new ideas wherever we can to best serve Nova Scotians.

## **Elections Nova Scotia Staff 2024**



**Back (left to right):** Vicky O'Halloran, Kevin Steeves, Parampal Singh, Ralph Blakeney, Hansley Wang, Andrew Cameron, Karri-Anne Harrington, Lorrain Hall, Melissa Brayley, Kristina Moore, Adam Himmelman

**Front (left to right):** Naomi Shelton, Li Chao, Dorothy Rice, Lindsay Rodenkirchen, Linda Fares, Pierre Gareau, Laura Little

Absent: Shawn Way

## **Message from the Chief Electoral Officer**



**THE 2023–2024 FISCAL** year activity focused on executing the Elections Nova Scotia's (ENS) Strategic Plan and the delivery of one by-election. Over the twelve-month period, ENS worked steadily on election readiness programs planned for the 42<sup>nd</sup> Provincial General Election (PGE), scheduled for July 15, 2025. The ability to plan for a fixed date election has allowed us to optimize logistics, voter education and awareness, and outreach to traditionally underserved communities in more strategic ways.

The development of an internet voting solution for members of the Canadian Armed Forces deployed outside the province

**Dorothy Rice, FCPA** Chief Electoral Officer

was a key initiative that ENS undertook in 2023–2024. We worked with an external contracted service provider on the development of this innovative voting tool and are looking forward to implementing it in future events.

During the 2023–2024 year, ENS also delivered the Preston by-election on August 8, 2023. This was the first electoral event to use ENS's new secure e-Ballot System for early voting. In fact, the Preston by-election was the first use of e-Ballot for in-person voting in Canada. The Preston by-election also showcased our newly designed, more user friendly, Voter Information Cards (VIC). I'm pleased with the progress our team has made on our election readiness plans for the 42nd PGE. Our team at ENS is committed to upholding our values, fulfilling our mission and vision, while delivering on our strategic initiatives. We continue to stay on course to deliver the next PGE. As you read this report, I hope that you will see that the ENS team is committed to delivering electoral excellence in our province as we achieve our strategic goals. ENS serves the public good, and we will continue to work with integrity as we deliver on our mandate in the future. I would like to thank the entire team at ENS for their professionalism and dedication to our work, and I look forward to the continued success of ENS.

#### **Dorothy Rice, FCPA**

Chief Electoral Officer Province of Nova Scotia

# ENS Highlights April 1, 2023 to March 31, 2024

**APRIL 2023:** Media Technical Briefing held to showcase e-Ballot for the upcoming Preston by-election.

MAY 2023: Publication of Registered Party Audited Financial Statements.

JUNE 2023: Publication of Political Donations to Parties and Candidates in 2023.

JULY 2023: Preston by-election called.

AUGUST 2023: Preston by-election.

**OCTOBER 2023:** Publication of Elections Nova Scotia's Annual Report for 2022–2023.

**JANUARY 2024:** Elections Nova Scotia Presents 2023–2024 Budget Estimates to the Special Committee of the House of Assembly.

**FEBRUARY 2024:** Publication of the Preston By-election Report.

# Strategic Planning and Election Readiness

**2023–2024 WAS** the second year of ENS's four-year Strategic Plan, published in July 2022. Our strategic commitments provide direction for the organization and influences the planned project work for each division within ENS as we execute initiatives over the 2022–2025 election readiness period.

As ENS plans for the next PGE to take place on July 15, 2025, we can better prepare and deliver projects within set timelines with this fixed date. It is worth noting that mitigations are in place should an election be called earlier than July 2025. The major strategic activities in the 2023–2024 fiscal year included building outreach partnerships, developing an internet voting solution for members of the Canadian Armed Forces deployed outside the province, enhancing training programs, acquiring election related equipment and materials, and the recruitment of Returning Officers (RO).



The election readiness timeline pictured here reflects the planning assumptions ENS was working on in the 2023–2024 fiscal year.

# 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.

# "

Our strategic commitments provide direction for the organization and influences the planned project work for each division within ENS."

# Working to Achieve our Commitments in 2023–2024

The 2023–2024 fiscal year included the ongoing work on the strategic project initiatives for the election readiness cycle in preparation for the 42<sup>nd</sup> PGE and delivery of the Preston by-election.

The projects developed and planned to be executed during the election cycle are aligned to achieve our strategic commitments as we fulfill our mandate.

The project work during the 2023–2024 fiscal year, grouped by strategic commitment, is detailed on the following pages.

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

# **Outreach Strategy Project**

ENS is committed to reaching out to underserved communities to better understand and meet their needs. In collaboration with our IDEAS committee partners, we developed a work plan this year to support our outreach efforts in the 42<sup>nd</sup> PGE.

To develop this plan, our IDEAS committee members helped to identify service gaps, worked collaboratively on goal setting and set measurable benchmarks for success.

# The work plan focuses on four key objectives:

- **1.** Creating an effective projectmanagement approach.
- **2.** Improving employment diversity of election workers.
- **3.** Expanding voter awareness and accessibility.
- 4. Improving voter experience.

"

The North Grove is pleased to partner with Elections Nova Scotia to support the participation of voters from underserved communities in the upcoming provincial election."

## **Caralee McDaniel**

Manager, Hub Services, The North Grove

The plan demonstrates our commitment to improve our services and to address known gaps, and to consider inclusion, diversity, equity and access (IDEA) in all aspects of the electoral process. We look forward to implementing this plan as we work towards delivering a fair and inclusive election in July 2025. The goals and status of this Outreach Strategy 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 was established in 2021. In the 2023–2024 fiscal year they met three times.
Develop an Action Plan to address identified gaps in access to services and voter experience.	Achieved. The IDEAs Workplan was developed collaboratively with the IDEAs Committee and finalized in the spring of 2024.
Implement solution(s)/improvements identified in Action Plan during the	Active.

# Welcoming New Voters

42<sup>nd</sup> PGE.

A key part of our outreach program is participation in Canadian Citizenship Ceremonies. In 2023–2024, CEO Dorothy Rice welcomed new citizens at five ceremonies and encouraged them to exercise their right to vote by participating in the Canadian electoral process for all levels of government.



Canadian Citizenship ceremony, March 2024.



#### Our stakeholders:





















# Build relationships and partnerships with stakeholders

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

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

- Enhancing Indigenous Experiences in Electoral Democracy Subcommittee;
- Deceptive Practices Subcommittee;
- Trust in Elections Subcommittee;
- Polling Lineup Special Working Group;

- Voters with Disabilities Community of Practice;
- Electoral Finance Best Practice Group;
- Recruitment and Training Community of Practice;
- GIS Best Practice Group;
- List of Electors Best Practice Group;
- Vote by Mail Best Practice Group.

# ENS attended the following conferences and training sessions:

**APRIL 2023:** The CFO attended Canadian Election Official Training (CEOT) on Electoral Finance.

**JUNE 2023:** The CEO attended the Canadian Vote Summit.

**JULY 2023:** The CEO and Director of Information Systems and Technology attended the Canadian Conference of Election Officials (CCEO) annual conference in Victoria, British Columbia.

**NOVEMBER 2023:** The Executive Assistant to the CEO, Field Operations Assistant, and Senior Program Analyst attended CEOT training on Elections Administration.

**DECEMBER 2023:** The CEO attended the Council of Government and Ethics and Law (COGEL) annual conference.

**JANUARY 2024:** The Manager of Information Systems and Technology and Director of Policy and Communications attended CEOT Training on Information Technology, Cybersecurity and Disinformation.

**JANUARY 2024:** The CEO and ACEO attended a roundtable hosted by Elections Ontario on Artificial Intelligence. Staff from election management bodies from across Canada were in attendance to hear from experts in the field.

# **Election Commission**

Established according to 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.

In the 2023–2024 fiscal year the Election Commission met four times.

## **Election Commission Members**

Chair: Vince MacLean



ENS consults and engages with its trusted partners and stakeholders in serving Nova Scotian voters and candidates and achieving world-class election readiness."

2022–2026 Strategic Plan

Nova Scotia Liberal Party	Nova Scotia New Democratic Party	Progressive Conservative Association of Nova Scotia
Colin Fraser (April 2023 to September 2023)	Jill Houlihan	Stephen Taylor
Michael Mercer (appointed September 2023)	Maurice Smith	George White
Jane O'Neill		

# Lead in the modernization of electoral services

# **Internet Voting**

In February 2023 ENS awarded a contract to an outside service provider for the development and delivery of an Internet Voting Registration Portal and Internet Voting System. ENS worked collaboratively with the service provider on the development of our Internet Voting System throughout the 2023–2024 year. ENS continues our work on this project to potentially deliver internet voting for members of the Canadian Armed Forces deployed outside the province with a remote voting option in the 42<sup>nd</sup> PGE planned in July 2025.

Goal	Status
Release and award RFP.	Achieved. Outside service provider secured in February 2023.
Have registration and Internet Voting systems developed and ready for deployment by end of fiscal 23/24.	Achieved. Development of an internet voting solution was completed as of March 2024.

# Foster a team culture that sets staff up for success

# Human Resource Strategy Committee

The focus for ENS's Human Resource Strategy Committee in 2023–2024 was to review the results of the 2022 'How's Work Going?' survey and integrate these findings into our HR Plan to inform their work going forward. We are pleased that 100% of ENS staff responded to the survey showing a high level of engagement in this important work.

ENS's Human Resource Strategy Committee continues to focus on communication, training, recognition, and collaboration. Some initiatives for this year include participating again in the Great Nova Scotia Clean up by clearing trash on a section of roadway in Burnside, hosting the 2023–2024 Years of Service Awards, and participating in an engagement tune-up following the results of the 2022 'How's Work Going?' survey.

#### Staff training this year included:

- Mental Health and Wellness in the Workplace session
- Kairos Blanket Exercise

"

ENS will continue to be a dynamic organization, with staff engaged and aligned to work toward the same goals in realizing the strategic vision for Nova Scotians."

2022–2026 Strategic Plan

# Support election workers to excel in service delivery

# Training Enhancement Initiative

Following the work conducted by the training consultant during the 2022–2023 fiscal year, work continued into this year to address some of the gaps identified during their review of our training offerings.

The primary focus for the training consultant was to improve the election day training delivered to poll clerks, deputy returning officers and poll supervisors. Historically this training lacked a structured hands-on approach. New election day training programs were delivered and are at present being implemented into the field training curriculum.

Goal	Status	
Assess quality of current training programs.	Achieved. Training consultant conducted gap analysis and provided recommendations for improvements.	
Enhance existing training programs.	Achieved. Training consultant delivered new e-modules and in-class training programs for election day training.	

# **Financial Reporting**

ENS is committed to financial transparency. The following chart outlines travel expenses exceeding \$200 claimed by ENS senior leadership during the 2023–2024 fiscal year.

## Elections Nova Scotia Senior Leadership Expenses April 1, 2023 to March 31, 2024

Name	Title	Travel Dates	Description	Total
Dorothy Rice	CEO	June 2023	Elections Canada – Canadian Vote Summit	1,647
		July 2023	Canadian Chief Electoral Officers Annual Conference	2,906
		December 2023	Council of Government Ethics Law	2,669
	January 2024	Elections Canada Roundtable on Artificial Intelligence	1,343	
Lindsay Rodenkirchen	ACEO	July 2023	Canadian Chief Electoral Officers Annual Conference	1,394*
		November 2023	Northwest Territorial Election	3,654
		January 2024	Elections Canada Roundtable on Artificial Intelligence	1,434
*Note: The ACEO r	ragistared for the	Canadian Chief	Continued on n	ext narre

\*Note: The ACEO registered for the Canadian Chief Electoral Officers Annual Conference but had to cancel because the Preston by-election was called. Continued on next page ...

...Elections Nova Scotia Senior Leadership Expenses, continued.

Li Chao	CFO	April 2023	CEOT Training	1,229
Pierre Gareau	Director Operations	June 2023	Returning Officer Advisory Committee Meeting	425
Naomi Shelton	Director of Policy and Communications	January 2024	CEOT Training	1,498
Linda Fares	Director of Information Systems and Technology	July 2023	Canadian Chief Electoral Officers Annual Conference	2,717
Total				20,916

# **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, 2024 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, 2024 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, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error. 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, we conclude that there are no material inconsistencies of this other information. 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, 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.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

## 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.

Dartmouth, Nova Scotia July 9, 2024

MNPLLP

**Chartered Professional Accountants** 

# **Elections Nova Scotia Financial Report**

For the year ended March 31, 2024

### 1. Elections Nova Scotia (ENS) Summary of 2023–2024 expenditures by category

Cost Centre	2023-24	2023-24	2023-24	Variance	e (deficit)
	Budget	Forecast	Actuals	Actuals Vs Budget	Actuals Vs Forecast
300021 – Administration	2,984,000	3,024,000	2,996,578	(12,578)	27,422
300022 – Event	-	273,000	275,996	(275,996)	(2,996)
300437 – Service Delivery	500,000	500,000	437,456	62,544	62,544
300443 – Public Funding	825,000	865,000	862,345	(37,345)	2,655
300497 – ORC Recoveries	-	(4,000)	(679)	679	(3,321)
Total	4,309,000	4,658,000	4,571,696	(262,696)	86,304

#### Year Ending March 31, 2024

#### Notes:

Actuals to Budget: Deficit of \$263K mainly related to the Preston by-election costs. Actuals to Forecast: Surplus of \$86K primarily related to lower than anticipated project costs in service delivery.

#### 2022-2023 Comparison (\$)

Cost Centre	2022–23 Budget	2022–23 Forecast	2022–23 Actuals	Variance Actuals Vs Budget	(deficit) 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

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, 2024

Name of Party	Filing Date
Nova Scotia Liberal Party (Liberal)	April 29
The Progressive Conservative Association of Nova Scotia (PC)*	April 30
Nova Scotia New Democratic Party (NDP)	April 30
Green Party of Nova Scotia (GPNS)	April 30
The Atlantica Party Association of Nova Scotia (Atlantica)*	May 27
Nova Scotians United Party (NS United)**	May 3

\*Grace period provided to May 27, 2024 due to voluntary deregistration of the Atlantica party effective April 30, 2024. 2023 Financial Statement was not audited but reviewed by ENS. \*\*Grace period provided to May 3, 2024

### 3. Financial statement summary - Registered Parties

	2023	2023	2023	2023	2023	2023
	Atlantica*	Green	Liberal	New Democratic	Progressive Conservative	Nova Scotians United
Income						
Contributions	-	22,550	373,145	517,855	612,850	1,349
ENS Public Funding	2,050	19,491	305,169	174,167	319,828	
Transfers	-	214	(157,313)	(112,566)	(146,124)	(2,766)
Other	33	1,060	57,781	20,534	92,959	1,746
	2,084	43,315	578,782	599,990	879,513	329
Expenses	4,005	40,067	549,672	627,444	544,302	3,391
Surplus (deficit)	(1,921)	3,248	29,110	(27,454)	335,211	(3,062)
Assets	2,277	43,995	326,186	445,825	1,151,416	2,005
Liabilities	883	10,510	216,860	118,714	247,313	2,100
Net Worth	1,394	33,445	109,326	327,111	904,103	(95)
	2,277	43,955	326,186	445,825	1,151,416	2,005

#### 2023

\*Atlantica Party 2023 financial statement was not audited but reviewed by ENS.

2022	
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	2022	2022	2022	2022	2022	2022
	Atlantica	Green	Liberal	New Democratic*	Progressive Conservative	Nova Scotians United
Income						
Contributions	-	19,546	556,312	413,428	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	133,038	132,613	44
	1,925	37,686	700,602	609,941	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)	(86,730)	135,922	(2,144)
Assets	5,161	42,065	181,755	445,125	856,590	5,460
Liabilities	1,843	11,869	101,539	90,560	287,698	2,493
Net Worth	3,318	30,196	80,216	354,565	568,892	2,967
	5,161	42,065	181,755	445,125	856,590	5,460

\*New Democratic Party 2022 financial statement was 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*	15,724.70	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
2023-2024	18,120.16	310,672.10	177,307.90	2,050.10	325,595.90	833,746.16

\*Unaudited

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 (Unaudited)	\$1,103,000	
2023–2024 Estimate	\$1,140,000	

## 5. Tax credits by year 2010-2024\*

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

# **Notes to the Financial Report**

For the year ended March 31, 2024

#### 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 upcoming elections.

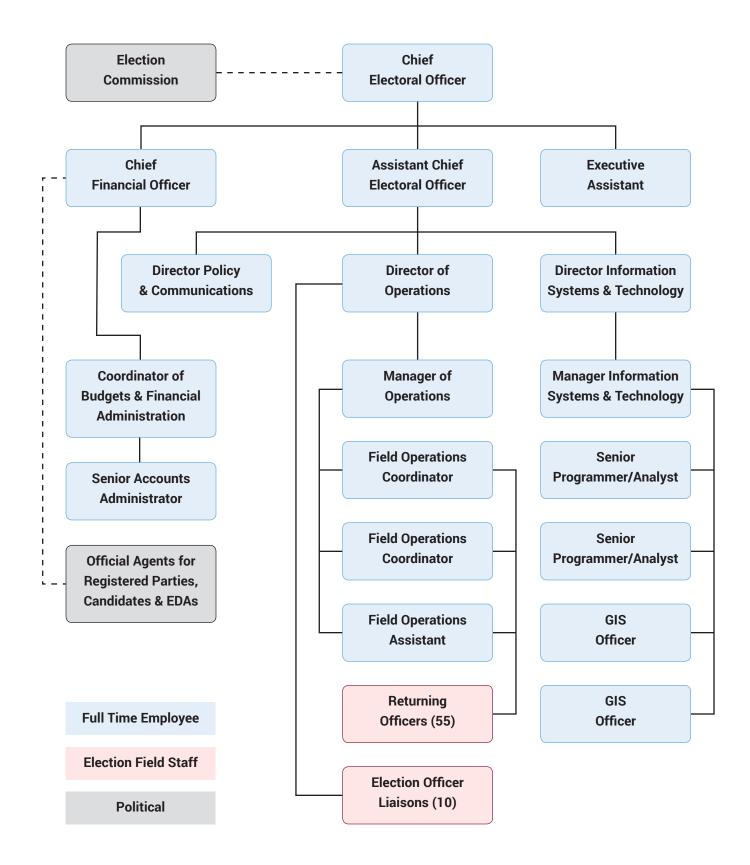
**Party/EDA Funding:** This encompasses the funding provided by the Province of Nova Scotia annually to each party directly through semi-annual payments.

Administration	2023-2024	2022-2023
Salaries and benefits	2,127,768	1,814,120
Travel	28,795	19,773
Professional/special services	82,536	17,183
Supplies and services	79,942	55,449
Other	677,537	652,480
Chargeable to other departments	-	(26,411)
Total	2,996,578	2,532,594

Elections	2023-2024	2022-2023
Salaries and benefits	128,045	1,133
Candidate expenses	70,180	9,888
Professional/special services	-	36,004
Occupancy	30,963	459
Other	46,808	15,933
Total	275,996	63,417
		<u> </u>
Service Delivery	2023-2024	2022-2023
Service Delivery	2023-2024	2022-2023
<b>Service Delivery</b> Salaries and benefits	2023–2024 99,601	2022–2023 104,371
<b>Service Delivery</b> Salaries and benefits IT Hardware	2023–2024 99,601 71,353	2022-2023 104,371 696

Party/EDA Funding	2023-2024	2022-2023
Professional services	840,512	783,026
Other	21,833	20,755
Total	862,345	803,781

## **Elections Nova Scotia Organizational Chart**



505-202 Brownlow Avenue Dartmouth, Nova Scotia B3B 1T5 902.424.8584



# electionsnovascotia.ca