



Report of the Chief Electoral Officer on the Proceedings of the Pictou West By-election

May 21, 2024

Financial Information and Statistics



Report of the Chief Electoral Officer on the Proceedings of the Pictou West By-election

May 21, 2024

Financial Information and Statistics



Published by the Chief Electoral Officer
December 16, 2024

December 16, 2024

Speaker of the House of Assembly Province of Nova Scotia
1726 Hollis Street, Province House
Halifax, NS
B3J 2Y3

Dear Honourable Speaker,

I have the honour to present the financial information and statistics report of the Chief Electoral Officer on the Pictou West by-election held May 21, 2024.

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

This report is submitted to the House of Assembly in accordance with Section 163 of the *Elections Act*.

Respectfully submitted,



Dorothy Rice
Chief Electoral Officer

Table of Contents

- Introduction**1
- Electoral Finance**2
 - Registered Parties’ Expense Limits2
 - Candidate Expense Limits2
 - Candidates, Official Agents, and Report Filing3
 - Candidate Audit Fee4
 - Summary of Candidate Election Expenses and Reimbursements5
- Election Costs**6
 - Cost per Elector7
 - Third Party Advertising7



Tables

Table 1	• Registered Party Spending Limits, Filing Dates, and Election Expenses	2
Table 2	• Candidate Election Expense and Reimbursement Limits	3
Table 2-1	• Votes Received by Candidate	3
Table 3	• Reporting Requirements of Official Agent of a Candidate	4
Table 4	• Registered Candidates, Official Agents, and Report Filing Dates	4
Table 5	• Candidate Election Expenses and Reimbursements	5
Table 6	• By-election Costs	6
Table 7	• Cost per Elector.....	7

Abbreviations

Green	Green Party of Nova Scotia
NSNDP	Nova Scotia New Democratic Party
NS United	Nova Scotians United
Liberal	The Nova Scotia Liberal Party
PC	Progressive Conservative Association of Nova Scotia
ACEO	Assistant Chief Electoral Officer
the Act	<i>Elections Act</i>
CEO	Chief Electoral Officer
ENS	Elections Nova Scotia
OA	Official Agent
PGE	Provincial General Election
RO	Returning Officer
Tariff	Tariff of Fees and Expenses
VIC	Voter Information Card

Introduction

On April 5, 2024, Karla MacFarlane, PC representative for the electoral district of Pictou West, announced her resignation effective April 12, 2024. On Sunday, April 21, 2024, pursuant to an Order of the Lieutenant Governor in Council, a writ of election was issued as per the *Elections Act* (the *Act*) by the Chief Electoral Officer (CEO) to Returning Officer (RO), Josephine MacDonald, ordering that the election be held on Tuesday, May 21, 2024.

On May 23, 2024, at Official Addition, Marco MacLeod (PC) was confirmed to have received the greatest number of votes and was declared elected with the return of the completed writ on Wednesday, May 29, 2024.

The report of the CEO on the proceedings of the Pictou West by-election, statement of votes and statistics (non-financial), was published on July 5, 2024. This report contains the electoral finance information and statistics for the Pictou West by-election.



Electoral Finance

The reporting of election expenses is important to ensure that all election spending stays within the legislated limits as defined by the *Act* as they are key components of the electoral finance regime in Nova Scotia.

Registered Parties' Expense Limits

The *Act* sets out formulas by which registered party spending limits are established. Within 120 days of the return of the writ of election, the official agent (OA) of each registered party that fielded a candidate must file a report of election expenses with supporting receipts and an independent auditor's opinion respecting the report. The *Act* does not provide for the reimbursement of registered party election expenses. An audit of registered party's expense report is not required if costs incurred were less than \$500 for a by-election.

The votes cast per party candidate in a by-election do not alter the amount of public funding each registered party receives annually through ENS. This amount is based on the votes cast for all party candidates throughout the province in the most recent Provincial General Election.

Table 1 shows the expenses for each of the registered parties that endorsed candidates in this by-election. The table includes the spending limits set for registered parties and the date each party filed their report. Expenses incurred by the parties may be billed 100% to the candidates and, if so, are included in the candidates' financial reports. In these cases, there are no net expenses for the parties. This is the case for this by-election.

Table 1 • Registered Party Spending Limits, Filing Dates, and Election Expenses

Registered Party	Spending Limit (\$)	Filing Date	Election Expenses (\$)
Green	7,773.25	September 25, 2024	0
Liberal	7,773.25	September 12, 2024	0
NSNDP	7,773.25	August 29, 2024	0
PC	7,773.25	August 26, 2024	0

Candidate Expense Limits

The *Act* provides the formula for calculating the maximum amount that a candidate may incur for election expenses. The final limit is based on the greater number of electors on either the preliminary or final lists of electors.

A candidate who receives at least 10% of the valid votes cast in their electoral district is eligible to receive reimbursement of election expenses. The amount of reimbursement is the lesser of the maximum reimbursement amount or the candidate's actual election expenses. Table 2 provides the candidate expense and reimbursement limits for this by-election based on the final list of electors. Table 2-1 provides votes received by each candidate.

Table 2 ● Candidate Election Expense and Reimbursement Limits

Date of final list	June 7, 2024
Number of Electors*	12,113
Total Candidate Spending Limit (\$) (s.260 of the Act)	\$84,160.53
Candidate Reimbursement Amount (\$) Maximum \$1.62 per elector (s.267 of the Act)	\$23,526.18

*Reimbursements are based on the greater number of electors of the preliminary number and the final list.

Table 2-1 ● Votes Received by Candidate

Candidates	Registered Party	Votes Received	% of Votes Received
Clare Brett	Green Party	82	1.4%
Melinda MacKenzie	NSNDP	949	16.5%
Marco MacLeod	PC	4,159	72.5%
Mary Wooldridge-Elliott	Liberal	548	9.6%

Candidates, Official Agents, and Report Filing

The Act requires each candidate to appoint an OA and provide their name and address on their nomination papers. The OA of a candidate is responsible for all financial aspects of the campaign and is required to file reports detailing election expenses, political contributions, and tax receipts. The Act requires an auditor be appointed by every nominated candidate and that they are an accountant licensed to audit with Chartered Professional Accountants of Nova Scotia (CPANS). If candidate expenses exceed \$500, an audit must be conducted for certain financial reports.

Table 3 provides a list of reports that must be filed by the OA of a candidate including the statutory reference, the audit requirement, and the filing deadlines. In addition to the listed filing deadlines, unused tax receipts must be returned to ENS within 30 days of election day.

ENS staff offered training in advance of this by-election to help the OAs in understanding their duties and the preparations of the required reports.



Table 3 ● Reporting Requirements of Official Agent of a Candidate

Report Name	Legislative Reference	Audit Required	Filing Deadline
Report of Candidate's Election Expenses (Form 2 series)	<i>Elections Act</i> ss. 229(1)	Audit opinion respecting report	August 19, 2024
Candidate's Statement of Contributions for which Official Tax Receipts issued (Form 2-5)	<i>Elections Act</i> ss. 240(3)	Audit opinion respecting report	June 20, 2024
Notification by OA of Disposal of Excess Contributions (Form 2-6)	<i>Elections Act</i> ss. 268	Audit opinion not required	Within one month of receiving final reimbursement of election expenses, or, in the case where the candidate is not eligible for reimbursement, within two months of filing reports

Table 4 lists each candidate and their OA as well as the date on which the OA initially filed their candidate's by-election financial report. Under the *Act*, the elected candidate is disqualified from sitting or voting in the House of Assembly until their OA has filed their required reports.

Table 4 ● Registered Candidates, Official Agents, and Report Filing Dates

Candidate	Registered Party	Official Agent	Filing Date
Clare Brett	Green	Bill Matheson	August 16, 2024
Mary Wooldridge-Elliott	Liberal	Alta Munroe	August 9, 2024
Melinda MacKenzie	NSNDP	Carol Grimmitt	August 14, 2024
Marco MacLeod	PC	Ryan Sharpe	August 12, 2024

Candidate Audit Fee

Under Section 14 of the *Tariff of Fees and Expenses (Tariff)*, the OA of a candidate can be reimbursed for all or a part of their costs for audit fees. Where a candidate's election expenses amount to less than \$500, an audit report is not required. A candidate's eligibility to be reimbursed for audit costs is not conditional on receiving a minimum threshold of the valid votes cast. The amount of reimbursement a candidate may receive is the lesser of \$994.78 or the auditor's fee. Three candidates received reimbursement of their audit costs.

Summary of Candidate Election Expenses and Reimbursements

The election expenses report filed by the OA of a candidate receives a detailed compliance review by the ENS financial staff. All expenses reported must meet the definition of election expenses in the *Act*. Pursuant to the *Act*, any payment of \$25 or more for election expenses must be evidenced by a receipt.

Table 5 shows each candidate's expenses as categorized in their election expenses report (Form 2-3E and 2-3F) as amended by the detailed compliance review.

Table 5 • Candidate Election Expenses and Reimbursements

Expense Category	Clare Brett (Green)	Mary Wooldridge-Elliott (Liberal)	Melinda MacKenzie (NSNDP)	Marco MacLeod (PC)
Headquarters	-	\$2,496	\$2,662	\$3,695
Worker remuneration	-	\$610	\$21,850	\$1,824
Publicity Advertising	-	\$11,910	\$13,960	\$30,564
Travel	-	-	152	\$11,846
Campaign Functions	-	\$849	-	27
Other	-	-	\$39	-
Personal Expenses of Candidate	-	-	-	-
Disability and Care Expenses	-	-	-	-
Total Amended Elections Expenses*	-	\$15,865	\$38,663	\$47,956
Non-Election Expenses (not eligible for reimbursement)	-	\$6,969	\$15,544	\$4,301
Election Expense Reimbursement	-	-	\$23,526.18	\$23,526.18
Percentage of Reimbursement of Election Expenses	-	-	61%	49%
Audit Fees	-	\$2,231	\$1,725	\$1,725
Penalty for Late Filings	-	-	-	-

* Total amended election expense totals have been rounded



Election Costs

ENS makes every effort to record and report all costs associated with the delivery of each election. Costs associated with election service delivery can be categorized as either direct costs or indirect costs.

Direct costs are costs that can be specifically identified with a returning office. For reporting purposes, direct costs are consolidated and categorized.

Indirect costs are those overhead costs associated with the by-election's administration and election operations incurred by ENS as part of election service delivery.

Table 6 summarizes all direct and indirect costs for this by-election.

Table 6 • By-election Costs

Cost Category	(\$)
Returning Office Costs	
• Election Workers	22,397
• Enumerators	-
• Voting Locations	14,230
• Postage, Courier, and Shipping	12,931
• Ballot and VIC Printing	4,728
• Office and Equipment Leases	13,760
• Office Expenses	2,143
• Returning Office Staff*	57,020
• Telephone and Internet	2,354
Total Returning Office Costs	129,563
ENS Overhead	67,852
Candidate Reimbursement	50,036
Total By-election Costs	247,451

* Returning office staff include, RO, Assistant Returning Officer, Revision Assistant, Write-in Ballot Coordinator, Assistant Write-in Ballot Coordinator (also known as write-in home-visit team), Presiding Officers, Information Officer and Poll Supervisor (continuous poll).

Cost per Elector

Table 7 details the cost per elector for this by-election and compares it to by-elections held in the electoral district of Preston on August 8, 2023.

Table 7 ● Cost per Elector

Description	Pictou West May 21, 2024	Preston August 8, 2023
Candidate Election Expenses	\$47,052	\$63,379
Candidate Audit Fee Subsidy	\$2,984	\$3,841
Returning Office Costs	\$197,415	\$205,559
Total Election Cost	\$247,451	\$272,780
Number of Electors on List	12,113	11,269
Total Cost per Elector **	\$20.43	\$24.21
Operation Cost per Elector	\$16.30	\$18.24

* Operation costs include all costs incurred by ENS for conducting an electoral event. It does not include the amounts paid to the candidates' campaigns for election expense reimbursements and audits.

** Cost per elector is slightly lower compared to the Preston by-election held on August 8, 2023. This is mainly related to lower candidate reimbursement costs.

Third Party Advertising

A third party is an individual or group that is not a candidate, registered party or electoral district association that has chosen to publicly voice an opinion that could affect the outcome of the election. The *Act* requires third parties to register and report their spending if they have spent \$500 or more on election advertising. Election advertising is a message that promotes or opposes a registered party or candidate or takes a position on an issue associated with a registered party or candidate. According to the *Act*, the limit for third party advertising in this by-election was set at \$2,716.40. No third-party advertisers registered for this by-election.

