

APPENDIX E

Final Leadership Election Return

On behalf of Scott Noel, | Jason Wall, being the Official Representative for the above-named Leadership Candidate, make the following Final Leadership Election Return respecting the donations, donations in kind, and expenses of the said candidate, received and incurred during the election held on Saturday, January 27.

Signature of Official Representative



Date

March 28/2018



March 26, 2018

Final Leadership Election Return - Scott Moe
Box 371
Shellbrook, SK S0J2E0

Dear Sir:

We have been engaged to audit the Final Leadership Election Return of Scott Moe ("the Candidate") respecting the donations, donations in kind, and expenses of the said candidate, received and incurred during the election held on Saturday, January 27, 2018.

CAS 260 Communication With Those Charged With Governance ("the Standard"), requires that we communicate at least annually with you regarding all relationships between the Candidate and MNP LLP ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, we are required to consider relevant rules and related interpretations prescribed by the appropriate provincial institute and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) Economic dependence on a client; and,
- (e) Provision of services in addition to the audit engagement.

We are aware of the following relationships between the Candidate and MNP that, in our professional judgment, may reasonably be thought to bear on our independence. The following relationships represent matters that have occurred from August 10, 2017 to March 26, 2018.

There is a familiarity threat as Tanya Ferster, CPA, CA is the lead partner on the audit engagement for the Final Leadership Election Return of Scott Moe, and is the Treasurer for the Rosthern-Shellbrook Constituency Association where Scott Moe is the MLA. The threat to independence is reduced to an acceptable level as the Constituency Association is required to report to the Saskatchewan Party and not the MLA.

This report is intended solely for the use of the Business Manager and the Candidate and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Yours truly,

MNP LLP

MNP LLP

/tf



ACCOUNTING > CONSULTING > TAX
101, 1061 CENTRAL AVENUE, PRINCE ALBERT SK, S6V 4V4
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Independent Auditors' Report

To the Official Representative:

We have audited the Final Leadership Election Return of Scott Moe respecting the donations, donations in kind, and expenses of the said candidate, received and incurred from August 10, 2017 to the date of the election held on Saturday, January 27, 2018. The financial information has been prepared by the official representative for the candidate based on the Saskatchewan Party Leadership Election 2018 Official Campaign Rules.

Management's Responsibility for the Financial Information

The official representative for the candidate is responsible for the preparation of this financial information in accordance with the Saskatchewan Party Leadership Election 2018 Official Campaign Rules and for such internal control as they determine is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial information based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial information is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the financial information. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial information 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the official representative for the candidate, as well as evaluating the overall presentation of the financial information.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in a leadership campaign, it is impracticable through auditing procedures to determine that the accounting records include all transactions for the campaign period. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the official representative for the candidate and we were not able to determine whether any adjustments might be necessary with respect to any unrecorded transactions.

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves as to the completeness of the records as described in the preceding paragraph, the Final Leadership Election Return of Scott Moe respecting the donations, donations in kind, and expenses of the said candidate, received and incurred from August 10, 2017 to the date of the election held on Saturday, January 27, 2018 is prepared, in all material respects, in accordance with the Saskatchewan Party Leadership Election 2018 Official Campaign Rules.

Basis of Accounting

Without further modifying our opinion, we draw attention to the basis of accounting. The financial information is prepared to assist the official representative for the candidate to comply with the financial reporting provisions of the Saskatchewan Party Leadership Election 2018 Official Campaign Rules. As a result, the financial information may not be suitable for another purpose.

March 26, 2018

Prince Albert SK

MNP LLP

Chartered Professional Accountants

MNP

SUMMARY OF DONATIONS

List below by category the aggregate amounts of contributions of \$250 or more, including donations in kind.

(A) Summary of Contributions

CLASS OF CONTRIBUTOR	NUMBER OF CONTRIBUTORS	VALUE OF CONTRIBUTIONS
1. Individuals	77	120,500.00
2. Corporations	52	129,330.00
3. Trade Unions	—	—
4. Unincorporated Organizations or Associations	—	—
5. Other	—	—
TOTALS	129	249,830.00

(B) Contributions of Under \$250

Number of Contributors:

259

Total Amount of Contributions:

19,489.00

Approved by the Leadership Election Organizing Committee on August 22, 2017

Scott Moe Leadership Campaign
September 1, 2017 to February 1, 2018 Donations
(\$250.00 and over)

\$5,000.00	William Barzeele,
\$5,000.00	Broda Group Limited Partnership
\$5,000.00	B&B Asphalt
\$25,000.00	Mrs. Jo-Ann Panteluk / Mr. Kelly Panteluk
\$2,500.00	Shellbrook Pharmacy Ltd
\$500.00	Harvey J. Kroll
\$3,000.00	Cheung-On Management Ltd.
\$3,000.00	9781013 Canada Inc.
\$3,000.00	Genstar Investment Group Ltd.
\$3,000.00	101102543 Saskatchewan Ltd., Grant Kook
\$500.00	James Wood
\$500.00	Levi Wood
\$3,000.00	Tri-Sec Financial Group Ltd.
\$4,000.00	Cribb Construction Ltd.
\$5,000.00	Sand's Drag Hose System
\$1,000.00	Mission Healthcare Medical P.C. Inc., Dr. Kunal Goyal
\$500.00	David K. Moe
\$250.00	E. Markatos Law Consulting Prof. Corp.
\$500.00	Maurice Laprairie
\$1,000.00	Donald Wilson Law Consulting Prof. Corp.
\$1,000.00	Deron Kuski Law Consulting Prof. Corp.

\$1,000.00	Kim Libby / Eileen Libby
\$500.00	Randy Brunet / Tarrie-Anne Brunet
\$300.00	John Dipple Law Consulting Prof. Corp.
\$1,000.00	Donald Moe or June Moe
\$500.00	Evan (Grant) Kosior
\$1,000.00	Warren Muller or Janice Muller
\$500.00	Keith or Heather Ranger
\$5,000.00	CWM Enterprises
\$2,500.00	Canwest Commercial & Land Corp.
\$2,500.00	North Prairie Developments
\$400.00	N. Schissel Legal Prof. Corp.
\$1,000.00	James Reiter
\$1,000.00	Richard Porter / Anna Porter
\$1,000.00	Fred F. Bradshaw
\$500.00	Brian Mallard Insurance Services Ltd.
\$5,000.00	Sean Wilson
\$400.00	Stuart Pollon CPA Prof. Corp.
\$2,000.00	Scott Moe or Krista Moe
\$1,500.00	Mr. Dan Cugnet or Mrs. Tana Cugnet
\$3,500.00	Valleyview Petroleums Ltd.
\$1,000.00	Mr. Matthew Cugnet
\$1,500.00	Panther Drilling Corporation
\$2,000.00	Silver Lining Resources Ltd.

\$500.00	Dr. Ashis Paul / Dr. Shefali Paul
\$2,500.00	Mitchell Developments Ltd.
\$1,500.00	Big Dog Holdings Ltd.
\$2,000.00	Gary Anderson
\$5,000.00	G.W. Construction Ltd.
\$250.00	Brian Leipert
\$300.00	Bill Sproule
\$400.00	Mark Brayford
\$1,000.00	Shane Olson
\$500.00	Jason Drummond
\$400.00	Brenda Barootes
\$1,000.00	Harold Fast
\$1,000.00	Edward Merriman
\$500.00	Robert Nunweiler
\$1,000.00	Sinclair and Gail Harrison
\$500.00	Craig Roy
\$250.00	Connie McGrath
\$500.00	Ross Apperley
\$1,000.00	Les Mewis
\$1,000.00	Rich Jeanneau
\$2,000.00	Trevor Dutchak
\$3,000.00	101017129 Saskatchewan Ltd., O/A John's Place Steakhouse and Bar
\$10,000.00	Regina Sport and Import Automotive Group Ltd.

\$2,500.00	Ellas International Investments Inc.
\$20,000.00	Robert A. Forbes
\$500.00	Paul V. Bourgeault
\$1,500.00	Gee Bee Construction Co. Ltd.
\$500.00	Leslie A. Anderson
\$5,000.00	Dr. K.W. Nasser
\$1,000.00	Grant Hladun
\$1,000.00	Spiritwood Pharmacy Ltd.
\$1,000.00	Northwest Rentals
\$1,000.00	Greenfields Agriculture Corporation
\$2,000.00	Warren Kaeding
\$750.00	Dr. R. Varma Medical Professional Corporation
\$1,000.00	Steven Bonk +/-or Candace Bonk
\$3,000.00	Cameron W. Taylor
\$1,000.00	Dr. Senthil Kumar Damodharan +/-or Bindu Senthil Kumar
\$500.00	A Resource Management Inc.
\$500.00	Bryan Hadland
\$500.00	Dar Energy Ltd.
\$500.00	Terry Dennis
\$500.00	David Marit or Lois Marit
\$500.00	Jolly Roger Beer Store and Tavern
\$430.00	Leask Colony Ltd.
\$1,500.00	Cara Dawn Transport Ltd.

\$1,000.00	La Ronge Petroleum Ltd.
\$10,000.00	Brandt Tractor Ltd.
\$500.00	James Mesinchuk
\$400.00	Brooklyn Orange
\$2,000.00	Jason Drummond
\$400.00	Shirley Huber
\$250.00	Robert Ross
\$500.00	Jeremy Harrison
\$2,000.00	Mike Martens
\$250.00	Ted Gardner
\$250.00	Southern Glass Works
\$350.00	Doug Hoffus
\$250.00	Joseph L. Bourgault
\$250.00	Blain Fisher
\$250.00	Greg & Leone Ottenbreit
\$250.00	David Moe
\$300.00	Youzwa Farms Inc.
\$250.00	Ron Waldman
\$1,000.00	Murad A. Alkatib
\$2,500.00	Suer & Pollon Mechanical Partnership
\$2,500.00	SCR Holdings Inc.
\$500.00	Kurt Douglas
\$500.00	Priya Ranjith

\$500.00	Joan and or Alton Anderson
\$5,000.00	Broda Holdings (2009) Inc.
\$5,000.00	Clunie Consulting Engineers Ltd.
\$5,000.00	B&B Concrete
\$500.00	J. Randy Aumack or Kathy Aumack
\$1,000.00	Debbie / Joseph Vidal
\$5,000.00	Kerry Paterson
\$250.00	Frisch Engineered Products Inc.
\$2,000.00	Derryl Hudye
\$5,000.00	Novus Law Group.
\$500.00	Kevin Doherty
\$1,000.00	Priya Ranjith
\$1,000.00	Jaran Farms Ltd.
\$500.00	Michel Chelico
\$250.00	Leo Kosokowsky
\$250.00	Alton Anderson

77 individual donors totaling \$120,500.00

52 corporation donors totaling \$129,330.00

Total of 129 contributors for a total contribution of \$249,830.00

DONATIONS IN KIND

Set out below all donations in kind received to date. Attach and number consecutively any additional donations in kind on separate sheet.

	FIRST & LAST NAME	ADDRESS, CITY, PROVINCE, POSTAL CODE	DESCRIPTION OF DONATION	COMMERCIAL VALUE
1.	GREAT WESTERN	SASKATOON, SASK.	BEVERAGES	261.52
2.	RAQUEL MOLESKI		BEVERAGES	360.00
3.	HUGH NERLIEN	PORCUPINE PLAIN, SASK.	FOOD ROOM RENT	265.28
4.	KRAMER KORNER MALL	REGINA, SASK.	RENT + UTILITIES	2124.28
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			TOTAL	3,011.08

Approved by the Leadership Election Organizing Committee on August 22, 2017

Scott Moe Leadership Campaign
Statement of Expenses
September 1, 2017 - March 22, 2018

1. \$ 14.35 Woodland Pharmacy Ltd. / envelopes and stamps
2. \$ 11,300.00 eddt inc. / digital marketing
3. \$ 921.30 Bamboo Shoots Inc. / leadership announcement
4. \$ 459.00 Inland Audio Visual / equipment rental for announcement
5. \$ 1,144.35 eddt inc. / NationBuilder account and Facebook advertising
6. \$ 1,127.58 SaskTel / telephone and internet
7. \$ 200.00 Ryan Dowdeswell / logo, letterhead and envelope design
8. \$ 12,435.41 eddt inc. / digital marketing, Facebook, domain name and advertising
9. \$ 12,705.00 ElectRight Inc. / voice broadcasts, voter ID, polling and research
10. \$ 872.84 SaskTel / telephone and internet
11. \$ 8.93 Woodland Pharmacy Ltd. / stamps
12. \$ 310.80 Hogarth Photography / photography for advertising
13. \$ 110.25 Yorkton Chamber of Commerce / chamber dinner ticket
14. \$ 0.00 VOID cheque
15. \$ 200.00 Town of Strasbourg / lower hall rental
16. \$ 38.08 Graham Stewart expenses / Westar for letter color copies
17. \$ 13,751.69 eddt inc. / Facebook, digital advertising, email, NationBuilder and domain name
18. \$ 113.40 Northern Pride Publications and Print / November 30, 2017 ad
19. \$ 11,445.00 ElectRight Inc. / live agent voter ID, polling an research
20. \$ 2,425.32 Harvard Property Management Inc. / rent and utilities

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21. \$ 166.50 Julie Leggott expenses / meeting room for Kindersley Town Hall
 22. \$ 660.00 Prince Albert Golf & Curling Clu078.91b Inc. / room rental and munchies
 23. \$ 202.61 Julie Leggott expenses / meeting room and coffee for Weyburn Town Hall
 24. \$ 100.00 Town of Kelvington / Legion Hall rental
 25. \$ 3,712.80 Act Digital / Hustle Campaign set up and initial commit
 26. \$ 17.85 Woodland Pharmacy Ltd. / stamps
 27. \$ 589.78 SaskTel / telephone and internet
 28. \$ 12,517.23 eddt inc. / digital marketing, Facebook advertising, Google advertising, NationBuilder and email
 29. \$ 8,820.00 ElectRight Inc. / voice broadcasts, polling and research
 30. \$ 67.20 The Northwest News Limited / display ad in the Northwest News
 31. \$ 10,436.18 Scott Moe expenses / mileage for 3 months (\$ 8,129.60) and Fastprint Plus advertising (\$ 2,306.58)
 32. \$ 1,078.91 Scott Moe expenses / hotel rooms
 33. \$ 11,300.00 eddt inc. / digital marketing
 34. \$ 6,829.31 Jason Wall expenses / stamps (\$ 2,566.94), Prarie Newspaper Group (\$ 1,327.20), and AdCanada advertising (\$ 2,935.17)
 35. \$ 12,137.25 Fastprint Plus / colour postcards
 36. \$ 214.20 Tye Hapke expenses / food and beverages for U of S event
 37. \$ 2,316.37 Hilton Garden Inn / room rental and food for hospitality night
 38. \$ 17,220.00 ElectRight Inc. / voice broadcasts, live agent voter ID and live agent GOTV
 39. N/A cheque issued to return a donation
 40. \$ 644.23 SaskTel / telephone and internet
 41. \$ 1,732.50 J. Osbaldeston Inc. / membership outreach support
 42. \$ 8,925.00 ElectRight Inc. / live agent voter ID and live agent GOTV

43.	\$ 343.10	Jim Billington expenses / video supplies and office supplies
44.	\$ 2,146.07	eddt inc. / NationBuilder, Facebook advertising, sales, Google advertising and email
45.	\$ 175.21	Greg Lawrence expenses / room rental and coffee for Heritage Inn Hotel & Convention Centre
46.	\$ 167.21	Tim Hovdestad expenses / donuts and coffee for Moosomin meeting
47.	\$ 9,079.82	Act Digital / Hustle program
48.	\$ 455.30	SaskTel / telephone and internet
49.	\$ 449.55	Drew Dwernychuk expenses / signs from Sleek Advertising Ltd.
50.	\$ 1,089.38	J.Osbaldeston Inc. / membership outreach support
51.	\$ 2,026.13	Shannon Andrews expenses / campaign buttons from Eagle Printing (\$ 283.05), office supplies from Staples (\$ 285.71), miscellaneous food and beverage (\$ 1,457.37)
52.	\$ 6,279.40	Jason Wall expenses / AdCanada for advertising in weeklies
53.	\$ 7,354.33	Jason Wall expenses / Prarie NewsPaper Group for advertising in weeklies (\$ 5,246.60) / AdCanada for advertising in weeklies (\$ 181.44) / FastPrint for thank you cards (\$ 520.59) / insurance for the campaign office (\$ 371.00) / miscellaneous food and beverage (\$ 1,034.70)
54.	\$ 1,056.66	Gold Business Machines Ltd. / copier rental and supplies
55.	\$ 1,456.78	Scott Moe expenses / January mileage
56.	\$ 1,004.55	Fastprint Plus / signs
57.	\$ 3.52	September 30, 2017 bank service charges less interest (see statement)
58.	\$ 6.48	October 31, 2017 bank service charges less interest (see statement)
59.	\$ 6.65	November 30, 2017 bank service charges less interest (see statement)
60.	\$ 14.06	December 31, 2017 bank service charges less interest (see statement)
61.	\$ 11.19	January 31, 2018 bank service charges less interest (see statement)
62.	\$ 2.69	February 28, 2018 bank service charges less interest (see statement)

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- 63. \$ 7.50 September 12, 2017 bank draft service charge (see statement)
 - 64. \$48.55 September 20, 2017 bank withdrawal for cheque order

Subtotal: \$ 202,455.35

- 65. \$ 930.10 Stripe variance / commission
- 66. \$ 2,124.28 Kramer Korner-Mall / rent and utilities
- 67. \$ 265.28 Hugh Nerlien / food and room rent
- 68. \$ 261.52 Great Western Brewery / donation in kind of beer for hospitality room
- 69. \$ 360.00 Raquel Moleski / donation in kind of wine for hospitality room

Total expenses for Scott Moe Leadership Campaign: \$ 206,396.53