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Main points

Providing timely and clear information helps to maintain public confidence in the Electoral Office and the electoral process. The Electoral Office needs to provide legislators with a report on its performance each year. In addition, to help legislators understand its planned and actual results, it needs to use a consistent reporting date (e.g., March 31).

Introduction

The Chief Electoral Officer administers *The Elections Act, 1996*. Since 1998, the Chief Electoral Officer is an officer of the Legislative Assembly.

The role of the Office of the Chief Electoral Officer (Electoral Office) is to ensure public confidence in the integrity of the electoral process for the Saskatchewan electorate. It is responsible for the administration of provincial elections, by-elections, enumerations other than during elections, and election finances. It also periodically conducts referenda and plebiscites under *The Referendum and Plebiscite Act* and time votes under *The Time Act*. In addition, the Electoral Office is responsible for *The Political Contributions Tax Credit Act*. Under this Act, the Electoral Office administers and maintains the political tax credit system.

Overview of Electoral Office's finances

For the year ending March 31, 2004, the Electoral Office administered one by-election and the general election.

As set out in the *Public Accounts 2003-04: Volume 2: Details of Revenue and Expenditure*, (to view a copy of this report, see <http://www.gov.sk.ca/finance/paccts>), the Electoral Office spent \$7.8 million (\$1.2 million in 2002-03).

Audit conclusions and finding

In our opinion, for the year ending March 31, 2004, the Electoral Office:

- ◆ had adequate rules and procedures to safeguard public resources except for the matters reported in this chapter; and
- ◆ complied with the authorities governing its activities relating to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing except for the matters reported in this chapter.

Improved public accountability required

The Electoral Office needs to provide legislators with timely and complete annual reports.

The Election Act, 1996 requires the Electoral Office to report its progress and activities each year in accordance with *The Tabling of Documents Act, 1991*. The Electoral Office must submit its report to the speaker each year within 120 days after its period end.

The law does not set the reporting period for the Electoral Office. In its first report, the Electoral Office used a reporting period ending on December 31. In its Estimates, it uses a reporting period ending on March 31. Using different reporting periods makes reporting of actual results against planned activities more complex.

The Electoral Office did not provide legislators with a report when required by the law. On February 18, 2004, the Speaker tabled the first *Annual Report of the Chief Electoral Office of Saskatchewan 1998-2002* (2002 Annual Report). At the date of this report, the Electoral Office has not provided legislators with its 2003 Annual Report.

As previously reported in Chapter 19 of our 2004 Report – Volume 1, the 2002 Annual Report did not set out how the Electoral Office determines and measures its success (e.g., performance measures). The 2002 Annual Report clearly explained the Electoral Office's activities and their cost but did not indicate the extent to which these activities helped the Electoral Office to achieve its goal. In addition, the 2002 Annual Report did not provide the overall financial results of the Office (e.g., financial statements).

On September 29, 2004, the Standing Committee on Public Accounts (PAC) considered this matter and agreed with our recommendation.

We continue to recommend that the Chief Electoral Office include the following information in its future annual reports:

- ◆ performance measures;
- ◆ the extent to which activities achieved goals; and
- ◆ overall financial results.

1. We recommend that the Electoral Office table in the Legislative Assembly an annual report within the time period required by *The Election Act, 1996*.
2. We recommend that the Electoral Office use a consistent reporting date for reporting of its planned activities and actual results.

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