

A NOTE TO THE CHIEF FINANCIAL OFFICER

What's In This Handbook?

The Chief Financial Officer's Handbook, a reference source for chief financial officers, contains the following four sections:

1. **Legislative Reference Guide for Chief Financial Officers.** This guide presents the relevant provisions of the EFA that a chief financial officer should be aware of in order to remain compliant with the *EFA*. This guide is comprised of summary checklists and supporting reference material.
2. **Accounting Guide – Accounting For Purposes of The Elections Finances Act.** This guide establishes the accounting principles upon, and the framework within which registered political parties, constituency associations, candidates, leadership contestants, and other participants in the electoral process responsible for compliance with the *EFA*, exercise judgment when making accounting and disclosure decisions.
3. **The Elections Finances Act.** This is the legislation governing campaign finance within the province of Manitoba.
4. **Forms.** This section includes all of the forms, prescribed by Elections Manitoba, that are required for a chief financial officer of a political party.

Campaign Finance Legislation

Campaign finance legislation has existed in Manitoba since the early 1980's. Over the years, the legislation governing campaign finance law in Manitoba, *The Elections Finances Act (EFA)*, has evolved into what exists today. Significant amendments have broadened the obligations placed on the participants in the democratic process, many of whom are volunteers.

Ensuring compliance with the provisions of the *EFA* is the responsibility of the Chief Electoral Officer (CEO) and his non-partisan office, Elections Manitoba. The role and position of the CEO, among other things, is to instill public confidence in the electoral process in Manitoba.

Due to the financial nature of many of the provisions of the *EFA*, candidates, registered political parties, and other participants are often required to file

statements or forms that report financial balances and transactions. This document, the *Legislative Reference Guide for Chief Financial Officers* is an initiative to support chief financial officers in this process.

The Compliance Program of Elections Manitoba

For compliance purposes, the *EFA* allows Elections Manitoba to review, examine, and inspect forms and returns filed under the *EFA* along with any underlying support. Elections Manitoba may select forms and returns or other related information for a more comprehensive review based on pre-established criteria or on a random basis.

The Compliance Assistance Program of Elections Manitoba

Elections Manitoba has a legislated mandate to provide assistance to chief financial officers, official agents, candidates, political parties, constituency associations and auditors in helping them comply with the *EFA*. Some of the ways assistance is provided include:

- Information sessions throughout the province for official agents, campaign managers and candidates before and during an election;
- Website information – www.electionsmanitoba.ca;
- Meeting individually with chief financial officers and party representatives;
- A financial subsidy for auditors to consult with official agents on record-keeping;
- Telephone inquiries (during an election there are extended hours to answer questions);
- Periodic reminders to participants (e.g. a reminder of a filing deadline);
- Providing tools and printed material such as this Handbook.

Overwhelmingly, Elections Manitoba works with campaigns to rectify unintentional instances of non-compliance without serious consequences; nevertheless, the consequences can be serious if legislative requirements are not followed.

Elections Manitoba also undertook a major initiative to review how assistance is provided. The initial phase of the review included formal consultation with participants and this provided essential information for a major redesign of forms, guidelines and materials. The process is ongoing and will begin again after each election.

Elections Manitoba Contact Information

General Inquiries:

Elections Manitoba

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General Email Address: election@elections.mb.ca

Website: www.electionsmanitoba.ca

Financial Officers, Candidates, Official agents and others are **strongly encouraged** to contact Elections Manitoba as often as necessary in order to understand the requirements of *The Elections Finances Act* or *The Elections Act*.