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Amended December 10, 1998
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DIRECTIVE #23
(s.54 - c.L-11.3)

CAUCUS ACCOUNTABILITY AND DISCLOSURE

- (1) Each caucus shall cause to be undertaken annually by an independent auditor an audit of all monies received and disbursed from grants made pursuant to Directives #7.2, #11, and #15 during the previous fiscal year, and a schedule of fixed assets purchased with caucus grants.
- (2) Each caucus shall prepare the financial statements and schedule of fixed assets in a standard format approved by the Board of Internal Economy.
- (3) The independent auditor must form an opinion on, and report his or her findings regarding:
 - (a) the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations;
 - (b) the adequacy of the caucus office's rules and procedures to safeguard and control public money; and
 - (c) whether the caucus office used the money given to it in compliance with Directives #7.2, #11, and #15.
- (4) The auditor's report and the audited financial statements and schedule of fixed assets shall be submitted on or before September 30 in each year to the Speaker, who shall:
 - (a) immediately transmit the auditor's report, the audited financial statements and schedule of fixed assets to the Board of Internal Economy;
 - (b) promptly thereafter make the auditor's report, the audited financial statements and schedule of fixed assets available for examination by the public during normal business hours at the Clerk's Office and the respective caucus offices; and

- (c) cause the auditor's report, the audited financial statements and schedule of fixed assets related to each caucus to be filed with the Clerk for tabling in the Legislative Assembly.
- (5) Upon the dissolution of each Legislature, no caucus shall make, or commit to the making of, any new expenditures above and beyond its ordinary operating costs between the day of dissolution of that Legislature and the polling day for the election of Members to the next following Legislature, and each caucus shall, within 6 months following the polling date subsequent to the dissolution of each Legislature, provide the Speaker of the Legislative Assembly with:
- (a) audited financial statements covering the term of the Legislature, in a standard format approved by the Board of Internal Economy, showing its financial assets and listing the outstanding accounts (including employee benefits and existing lease payments) as at the polling day subsequent to such dissolution that should be paid from those assets, thereby determining the surplus funds of that caucus for the purposes of clauses (6) and (7);
 - (b) a schedule of fixed assets that have been purchased with caucus grants; and
 - (c) a report from an independent auditor on his or her opinions regarding:
 - (i) the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations;
 - (ii) the adequacy of the caucus office's rules and procedures to safeguard and control public money; and
 - (iii) whether the caucus office used the money given to it in compliance with Directives #7.2, #11, and #15;

whereupon the Speaker shall:

- (d) immediately transmit the auditor's report, the audited financial statements and schedule of fixed assets to the Board of Internal Economy;
- (e) promptly thereafter make the auditor's report, the audited financial statements and schedule of fixed assets available for examination by the public during normal business hours at the Clerk's Office and the respective caucus offices; and
- (f) cause the auditor's report, the audited financial statements and schedule of fixed assets related to each caucus to be filed with the Clerk for tabling in the Legislative Assembly.

- (6) Within 6 months following the polling date subsequent to the dissolution of each Legislature, all surplus funds determined pursuant to clause (5)(a) shall revert to the Crown.
- (7) Where a caucus ceases to exist, within 6 months following:
- (a) the polling date subsequent to the dissolution of a Legislature, and that caucus ceases to exist as a result of that dissolution and subsequent election; or
 - (b) the date on which, for any reason other than as a result of a dissolution and a subsequent election, a caucus ceases to exist;

all surplus funds

- (c) determined pursuant to subclause (5)(a), where that caucus ceases to exist as a result of a dissolution and a subsequent election; or
- (d) where a caucus ceases to exist for any reason other than as a result of a dissolution and a subsequent election, determined by an audited financial statement covering the time from the March 31st immediately preceding the cessation of the caucus until the date of such cessation, in a standard format approved by the Board of Internal Economy, showing its financial assets and listing the outstanding accounts (including employee benefits and existing lease payments) as at the date of cessation that should be paid from those assets and an audited schedule of fixed assets that have been purchased with caucus grants;

shall revert to the Crown, and all fixed assets that have been purchased with caucus grants, as determined by an audited schedule, shall be returned to the Crown.