

**THIRD PARTY SPONSOR
DISCLOSURE REPORT
ELECTION**

Amendment # _____

FINAL VOTING DAY (YYYY / MM / DD) 2024/10/19		ELECTORAL DISTRICT (FOR BY-ELECTION ONLY)													
SPONSOR'S FULL NAME Hospital Employees' Union															
MAILING ADDRESS 5000 North Fraser Way															
CITY / TOWN Burnaby	POSTAL CODE V5J5M3	PHONE NO. 604-438-5000													
EMAIL members@heu.org															
<p>This disclosure report includes the following forms:</p> <table style="width:100%; border: none;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right; vertical-align: top;"> <table style="border: none;"> <tr> <td style="text-align: right;">FORMS CHECKLIST</td> <td style="text-align: center;">X</td> </tr> <tr> <td style="text-align: right;">Summary of Advertising by Class</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="text-align: right;">Summary of Sponsorship Contributions</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="text-align: right;">Sponsorship Contributions with a Total Value Greater than \$250</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="text-align: right;">Anonymous Contributions</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table> </td> </tr> </table> <p>OR</p> <p><input type="checkbox"/> Election advertising sponsored did not have a total value of greater than \$500 and no additional forms are required.</p>					<table style="border: none;"> <tr> <td style="text-align: right;">FORMS CHECKLIST</td> <td style="text-align: center;">X</td> </tr> <tr> <td style="text-align: right;">Summary of Advertising by Class</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="text-align: right;">Summary of Sponsorship Contributions</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="text-align: right;">Sponsorship Contributions with a Total Value Greater than \$250</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="text-align: right;">Anonymous Contributions</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	FORMS CHECKLIST	X	Summary of Advertising by Class	<input checked="" type="checkbox"/>	Summary of Sponsorship Contributions	<input type="checkbox"/>	Sponsorship Contributions with a Total Value Greater than \$250	<input type="checkbox"/>	Anonymous Contributions	<input type="checkbox"/>
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<p>I, the undersigned, declare that:</p> <p>(a) this report and appropriate forms have been prepared in accordance with the <i>Election Act</i>; and</p> <p>(b) to the best of my knowledge, information and belief, all the information contained in this report is complete and accurate.</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 70%; padding: 5px;">SIGNATURE OF SPONSOR / PRINCIPAL OFFICER / PRINCIPAL MEMBER </td> <td style="width: 30%; padding: 5px;">DATE (YYYY / MM / DD) 2025/01/10</td> </tr> <tr> <td colspan="2" style="padding: 5px;">PRINTED NAME OF PERSON SIGNING DECLARATION Betty Valenzuela</td> </tr> </table> <p style="text-align: center; margin-top: 10px;">WARNING: Signing a false statement is a serious offence and is subject to significant penalties.</p> <p style="text-align: center;">Please submit completed report to: electoral.finance@elections.bc.ca</p>				SIGNATURE OF SPONSOR / PRINCIPAL OFFICER / PRINCIPAL MEMBER 	DATE (YYYY / MM / DD) 2025/01/10	PRINTED NAME OF PERSON SIGNING DECLARATION Betty Valenzuela									
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INDEPENDENT AUDITORS' REPORT

To Betty Valenzuela, Principal Officer for Hospital Employees Union

Qualified Opinion

We have audited the accompanying third party sponsor disclosure report of Hospital Employee's Union (the "Union") relating to the British Columbia election held on October 19, 2024.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying third party sponsor disclosure report of the Union relating to the British Columbia election held on October 19, 2024 is prepared, in all material respects, in accordance with the financial reporting provisions of Part 11 of the *Election Act* (British Columbia).

Basis for Qualified Opinion

Due to the nature of the transactions inherent in any election campaign, the completeness of sponsorship expenses in relation to election advertising is not susceptible to satisfactory audit verification. Accordingly, our verification of these expenses was limited to the amounts recorded in the third party sponsor records. Therefore, we were not able to determine whether any adjustments might be necessary to the total sponsorship expenses in the third party sponsor disclosure report.

We conducted our audit in accordance with Canadian generally accepted auditing standards as required by Section 214 and 245.01 of the *Election Act* (British Columbia). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Third Party Sponsor Disclosure Report* section of our report. We are independent of the third party sponsor in accordance with the ethical requirements that are relevant to our audit of the third party sponsor disclosure report in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter – Restriction on Use

This third party sponsor disclosure report is prepared to assist the third party sponsor to comply with the financial reporting provisions of the *Election Act* (British Columbia) referred to above. As a result, the third party sponsor disclosure report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

VANCOUVER

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201-1825 Bowen Rd
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T: 250 755 2111
F: 250 984 0886

Responsibilities of the Principal Officer for the Third Party Sponsor Disclosure Report

The principal officer of the third party sponsor is responsible for the preparation of the third party sponsor disclosure report in accordance with the financial reporting provisions of Part 11 of the *Election Act* (British Columbia) and for such internal control as the principal officer determines is necessary to enable the preparation of a third party sponsor disclosure report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Third Party Sponsor Disclosure Report

Our objectives are to obtain reasonable assurance about whether the third party sponsor disclosure report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this third party sponsor disclosure report. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the third party sponsor disclosure report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Union's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the principal officer.

We communicate with the principal officer of the Union regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Smythe LLP

Chartered Professional Accountants

Vancouver, British Columbia

January 16, 2025

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**SUMMARY OF ADVERTISING
BY CLASS**

THIRD PARTY SPONSOR

NAME OF FILING ENTITY Hospital Employees' Union		
Value of sponsored election advertising by class: (including value of preparing and conducting)		
	Pre-campaign Period Election Advertising	Campaign Period Election Advertising
Commercial canvassing in person or by telephone or other means of electronic communication		
Printed newspapers and periodicals		
Promotional materials, including newsletters, brochures, buttons and novelty items		
Radio and podcasts	\$ 154,453.99	
New signs		
Reused signs		
Social media	\$ 125,051.32	\$ 10,276.30
Television and video	\$ 180,619.43	
Online other than social media		
Other forms of advertising (describe)		
Total value of election advertising	\$ 460,124.74 A	\$ 10,276.30 B
Amount of sponsor's own assets used to pay for election advertising: (does not include contributions of any kind)		\$ 470,401.04 C