

**Statutory declaration by Party Secretary and
Financial Agent accompanying Party Election
Expense Return under the provisions of section
106 (2) (a) of the Electoral Finance Act 2007**

Please insert...

full name of person who is
party secretary and financial
agent

I, *Helen Margaret Leahy*

Registered name of party

Party secretary and Financial Agent of

Maori Party

solemnly and sincerely declare that to the best of my knowledge
and belief the attached election expense return correctly sets out all
the information required to be provided and that a fair assessment
has been made of the commercial value of any materials and
advertising spaces used in party advertisements.

Hinda

Applicant to sign before
authorised person

Wellington

locality

Declared at *Wellington*

nth, month, year

this *27th* day of *February*, 200 *9* before

Authorised person to
complete

Beverley Cathcart QSM JP

Justice of the Peace, Solicitor, or other person
authorised to take a statutory declaration

**Beverley Cathcart QSM JP
Marriage Celebrant
Wellington
New Zealand**



AUDIT REPORT

To the Electoral Commission

We have audited the attached Party Election Expenses Return (The Return) for the 2008 general election. The Return is made in accordance with Section 106 of the Electoral Finance Act 2007. The Return sets out the election expenses of the Maori Party (The Party) for the 2008 general election.

Party Secretary's Responsibilities

The Party Secretary is responsible for the preparation of a Party Election Expenses Return which fairly reflects the election expenses incurred by the Maori Party for the 2008 general election.

Auditors' Responsibilities

It is our responsibility to express an independent opinion on The Return presented by the Secretary.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in The Return.

We conducted our audit in accordance with New Zealand auditing standards. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain reasonable assurance that The Return is free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in The Return.

Other than in our capacity as auditors we have no relationship with or interests in the Maori Party.

Qualified Opinion

Section 98 of the Electoral Finance Act 2007 states that where a party is listed in the part of the ballot paper that relates to the party vote, the party's election expenses in any regulated period must not exceed the amount of \$1,000,000 plus the amount of \$20,000 for each electoral district contested by a candidate for the party. Based on the Maori Party's seven candidates the maximum expenditure allowable for The Party was \$1,140,000 for the 2008 general election.

In our opinion the position shown in The Return in respect of the requirement that the Maori Party's total election expenses did not exceed the maximum amount prescribed by Section 98 is correct.

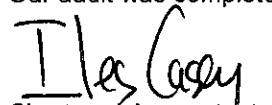
The Return discloses total expenditure of \$187,752.90. There are no practical audit procedures to determine that the inclusion and capture of all advertisements and the full commercial value of materials or advertising space apportioned from individual candidates or provided free of charge has been recorded. As such we are unable to conclude that all associated expenses have been captured in The Return.

In this respect alone we have been unable to form an opinion as to whether the position recorded is correct.

In our opinion:

- We received from the financial agent all the information that we required to carry out our duties;
- Proper records of The Party's election expenses were in our opinion, kept by the financial agent; and
- Access was at all reasonable times available to all records, documents, and accounts that relate to The Party's election expenses and held by the financial agent.

Our audit was completed on 27 February 2009 and our qualified opinion is expressed as at that date.


Chartered Accountants
Rotorua

Party Election Expense Form 2008 Election

Party name

Maori Party

Did you contest the party vote? Write yes or no
Number of electorate candidates

Yes
7

Expenditure limit (incl GST)

\$
1,000,000
140,000
1,140,000

Summary

Total expenditure returned for each (incl GST)

\$	153,909.17
	0.00
	33,843.73
	0.00
	0.00
Total	187,752.90

Party ads not shared with anyone and conducted entirely within the regulated period

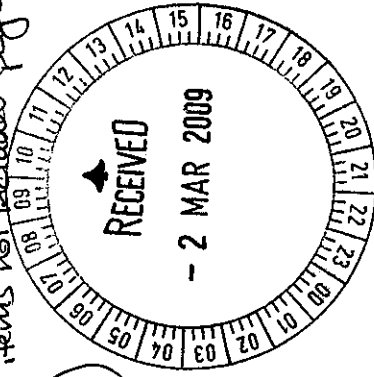
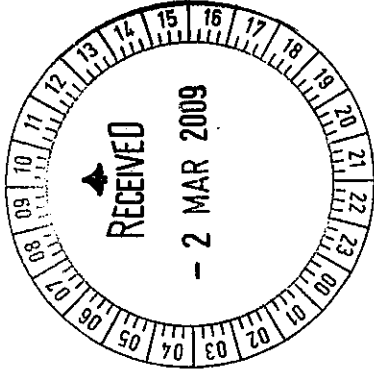
Apportionment of party ads published both within and outside the regulated period

Apportionment of party ads shared with candidates

Apportionment of party ads shared with other parties

Party ads shared with third parties

\$34,480.95 (added from "items not included" page)
\$222,233.85 (new total)
nd books.



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Please indicate, write 'Yes' or 'No' in each box

Everything has been included
All expenses greater than \$100 vouched by bill
All relevant papers provided to auditor

Yes
Yes
Yes

Please email a copy of this workbook file to catt@elections.govt.nz

Include a printed copy with the statutory declarations and auditor's report posted to Dr Helena Catt, Electoral Commission, PO Box 3050, Wellington 6140, or delivered to L5, Featherston House, Cnr Waring Taylor and Featherston Sts, Wellington.

Maori Party

**Party ads not shared with anyone and conducted entirely within the regulated period
- 2008 party election expenses component**

Total cost

\$153,909.17

Itemised Item description (including volume/duration/quality/size as appropriate)	All costs GST incl	production costs	publishing	total costs
	\$	\$	\$	\$
Corporate Print - 20,000 leaflets			2,529	\$2,528.65
Fairfax Media - Newspaper Advertising			563	\$562.51
Kerry Grant Photographers - take photos of the Maori Party candidates		898		\$897.75
Waikato Aeroclub - Trailing a banner behind a plane			350	\$350.00
Kerry Grant Photographers - Photos of Maori Party Candidates		257		\$256.50
City Sky Ads - Deposit to make aerial billboard to trail behind plane		3,949		\$3,948.75
Kerry Grant Photographers - Photos of Maori Party Candidates		1,039		\$1,039.38
City Sky Ads - Final payment for aerial billboard		3,949		\$3,948.75
Ocean 64 - Design of national billboards & tabloid			2,250	\$2,250.00
NZ Couriers - transport aerial banner		189		\$189.00
Status taxis - transport aerial banner		50		\$50.00
Taitoko - Printing Tabloids		1,000		\$1,000.00
Air Bubble - Trail banner behind plane			1,350	\$1,350.00

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Mana Magazine - Colour Advertisements			6,075	\$6,075.00
Adrian Heke Photos of Maori Party	1,066			\$1,068.75
Air Bubble - Trail banner behind plane		1,013		\$1,012.50
G Nepia - Billboard Delivery	310			\$309.60
Taitoko - Postcards	1,000			\$1,000.00
Koru Signz - Production of Maori Party Billboards	14,290			\$14,290.00
Koru Signz - Design, supply & print Promo Cards	1,000			\$1,000.00
Koru Signz - Production of Maori Party Billboards	14,000			\$14,000.00
G Nepia - Billboard Delivery	217			\$217.44
Air Bubble - Trail banner behind plane		1,913		\$1,912.50
Ocean 64 - Design of pamphlets	1,125			\$1,125.00
Banner Cartage	169			\$168.50
Outpost Digital Media - Production of DVD	569			\$569.25
Maori Side Tour - Promoting to Youth	36,211			\$36,210.52
Maui Productions - Production of Ads & Commercials, etc	34,467			\$34,467.20
The Media Counsel - Newspaper Advertising		21,734		\$21,734.42
New Plymouth Aero Club		377		\$377.20
				\$0.00

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**Maori Party
Party ads published both within and outside the regulated period
- 2008 party election expenses component**

\$0.00

Total returned expense for party

Item description (including volume/duration/quality/size as appropriate)	All costs GST incl	total production costs	total publishing costs	total costs	% within regulated period (enter number only)	returned expense for party
	\$	\$	\$	\$		\$
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
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				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0

ads published in and pre 2008
Handwritten signature

**Maori Party
Party ads shared with candidate(s)
- 2008 party election expenses component**

\$33,843.73

Total returned expense for party

Item description (including volume/duration/quality/size as appropriate)	All costs GST incl		total production costs \$	total publishing costs \$	total costs \$	% of party coverage (enter number only) %	returned expense for party \$
Derek Fox - Prontoprint - 15000 Postcards			1221.38		\$1,221.38	10	\$122.14
Derek Fox - Koru Signz - Production of Billboards			2273.87		\$2,273.87	30	\$682.16
Derek Fox - Format Leaflets			4403.25		\$4,403.25	35	\$1,541.14
Derek Fox Media Counsel - Newspaper ads				5312.61	\$5,312.61	25	\$1,328.15
Angeline Greensill - Taitoko Design & Print Postcards				2306.25	\$2,306.25	10	\$230.63
Angeline Greensill Speedy Designs - Advert on Van				1811.25	\$1,811.25	25	\$452.81
Angeline Greensill - Fairfax NZ Herald Advertising				238.44	\$238.44	5	\$11.92
Angeline Greensill Koru Signz - Production of Billboards			1969		\$1,969.00	33	\$649.77
Angeline Greensill - Zebra Design A4 Flyers			303.75		\$303.75	10	\$30.38
Angeline Greensill - Coffee News Advertising				270	\$270.00	10	\$27.00
Angeline Greensill - Fairfax Newspaper Advertising				3992.42	\$3,992.42	25	\$998.11
Angeline Greensill - Placemakers billboard Costs			504.49		\$504.49	25	\$126.12
Angeline Greensill - Gulf News Advertising				226.13	\$226.13	10	\$22.61
Angeline Greensill - Matthew Tooley Design			675		\$675.00	15	\$101.25

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							\$0.00		\$0.00			\$0.00
Pita Sharples - Maori Party Flags				897.2			\$897.20	100	\$897.20		100	\$897.20
Pita Sharples - Adhesive Maori Party Moko				2070			\$2,070.00	100	\$2,070.00		100	\$2,070.00
Pita Sharples - Website		4000					\$4,000.00	50	\$2,000.00		50	\$2,000.00
Pita Sharples - 10000 A4 DL Pamphlets			1282.5				\$1,282.50	5	\$64.13		5	\$64.13
Pita Sharples - 30 Wood Hoardings		2227.45					\$2,227.45	100	\$2,227.45		100	\$2,227.45
Pita Sharples - Candidate Billboards		767.5					\$767.50	12.5	\$95.94		12.5	\$95.94
Pita Sharples - 50 Billboards		1708.59					\$1,708.59	12.5	\$213.57		12.5	\$213.57
							\$0.00		\$0.00			\$0.00
Rahui Katene - Alprint Marketing Services Calling Cards		1517.63					\$1,517.63	30	\$455.29		30	\$455.29
Rahui Katene - Alprint Marketing Services Pledge Cards		853.88					\$853.88	37.5	\$320.21		37.5	\$320.21
Rahui Katene - Custom Print Vote Rahui T Shirts		865					\$865.00	40	\$346.00		40	\$346.00
Rahui Katene - Hughes Lithographics		1462.5					\$1,462.50	100	\$1,462.50		100	\$1,462.50
Rahui Katene - City Sky Ads		2362					\$2,362.00	100	\$2,362.00		100	\$2,362.00
Rahui Katene - BNS Design & Print 15000 Brochures		1911.38					\$1,911.38	25	\$477.85		25	\$477.85
Rahui Katene - Koru Designz		4106.25					\$4,106.25	51.3	\$2,106.51		51.3	\$2,106.51
							\$0.00		\$0.00			\$0.00
Tariana Turia - Koru Signz 10,000 Promo Cards		1485					\$1,485.00	20	\$297.00		20	\$297.00
Tariana Turia - Timber for Billboards		1440					\$1,440.00	30	\$432.00		30	\$432.00
Tariana Turia - 375 Car Flags		1312.5					\$1,312.50	30	\$393.75		30	\$393.75
Tariana Turia - Wanganui Hire Centre Vehicle Hire		623.97					\$623.97	30	\$187.19		30	\$187.19
Tariana Turia - 125 Car Flags		437.5					\$437.50	50	\$218.75		50	\$218.75
Tariana Turia - Col Heke Website		140					\$140.00	30	\$42.00		30	\$42.00
Tariana Turia - Wanganui Hire Centre Vehicle Hire		740.04					\$740.04	30	\$222.01		30	\$222.01
Tariana Turia - The Waitara Angle Pamphlets		76.05					\$76.05	30	\$22.82		30	\$22.82

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Tariana Turia - Truck Hire billboards	1438.29			\$1,438.29	30	\$431.49
Tariana Turia - Promo Cards & Billboards	1393.12			\$1,393.12	30	\$417.94
Tariana Turia - Beach Flags	1338.75			\$1,338.75	30	\$401.63
Te Ururoa Flavell - Maori Party Flags	2242.97			\$2,242.97	100	\$2,242.97
Te Ururoa Flavell - Bluegrass Flags	524.82			\$524.82	100	\$524.82
Te Ururoa Flavell - Taitoko Design & Print	5065.87			\$5,065.87	40	\$2,026.35
Te Ururoa Flavell - Maori Party Moko	350			\$350.00	100	\$350.00
Te Ururoa Flavell - Koru Signz Billboards	3768.75			\$3,768.75	30	\$1,130.63
Te Ururoa Flavell - Rotorua Review		53.46		\$53.46	50	\$26.73
Te Ururoa Flavell - Ngongotaha News		165		\$165.00	80	\$132.00
Te Ururoa Flavell - Whakatane Beacon		195.75		\$195.75	80	\$156.60
Te Ururoa Flavell - Warehouse Stationery	99.99			\$99.99	50	\$50.00
Te Ururoa Flavell - TXT N8N		279.8		\$279.80	30	\$83.94
Te Ururoa Flavell - Billboard Nails	226.32			\$226.32	30	\$67.90
Te Ururoa Flavell - Radio Network		846.46		\$846.46	20	\$169.29
Te Ururoa Flavell - Billboard Timber	2400			\$2,400.00	30	\$720.00
Te Ururoa Flavell - Kora Licence Fee	225			\$225.00	13	\$29.25
Te Ururoa Flavell - Sun FM		168.75		\$168.75	13	\$21.94
Te Ururoa Flavell - Tuwharetoa FM		345.24		\$345.24	13	\$44.88
Te Ururoa Flavell - Pumanawa FM		1000		\$1,000.00	13	\$130.00
Te Ururoa Flavell - Moana FM		630.32		\$630.32	13	\$81.94
Te Ururoa Flavell - Daily Post Rotorua		541.5		\$541.50	50	\$270.75
Te Ururoa Flavell - Tauranga BOP Times		294.57		\$294.57	30	\$88.37
Te Ururoa Flavell - Calling Cards Whakatane	100			\$100.00	40	\$40.00

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**Maori Party
 Party ads shared with another party or parties
 - 2008 party election expenses component**

\$0.00

Total returned expense for party

Item description (including volume/duration/quality/size as appropriate)	All costs GST incl		total production costs	total publishing costs	total costs	% of party coverage (enter number only)	returned expense for party
	\$	\$					
					\$0.00		\$0.00
					\$0.00		\$0.00
					\$0.00		\$0.00
					\$0.00		\$0.00
					\$0.00		\$0.00
					\$0.00		\$0.00
					\$0.00		\$0.00
					\$0.00		\$0.00

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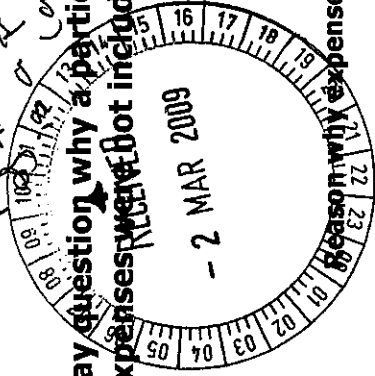
Maori Party

Items that contained a promoter statement that are not included in the expense return
 - 2008 party election expenses component

This component is not compulsory, but challenges relating to expense returns may question why a particular item has not been included. Listing items here, with the reason why the associated expenses were not included, may forestall these questions.

Item description (including volume/duration/quality/size as appropriate)

CTU election campaign leaflet	Advice was unclear about endorsement -
\$34,480.95 inc GST	refer section 65, 100 and 121 of the Act
	CTU believed that section 100 did not apply
	to third parties and only sec 121 applied



Selected Commission
 returned was to that cost
 Third Party election expense
 and third party expense (included in the return)
 added to the total
 has therefore been added to the total
 of \$ by 1480.95
 (and third party expense included in the return)
 Reason why expenses not included

60
 11/11/09

27 FEB 2009

Iles Casey Chartered Accountants
1081 Hinemoa St
ROTORUA

Dear Barry Lane

Letter of Representation for Party Election Expenses Return for the 2008 General Election

This representation letter is furnished in connection with the return of party election expenses for the 2008 general election (return) by the Maori Party made in accordance with section 106 of the Electoral Finance Act 2007 (Act) which has been audited by you in accordance with section 107 of the Act.

I understand that your audit was conducted in accordance with the relevant provisions of the Act and the Auditing Standards issued by the New Zealand Institute of Chartered Accountants.

I confirm and take responsibility for the following representations after taking all reasonable steps to assure myself of them:

1 The return has been prepared in accordance with the relevant provisions of the Act.

2 I am responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return, I have done this, and all explanations or demonstrations of this to you have been complete and accurate.

3 All records, documents and accounts (records) have been kept by the Party (including subsidiary entities) and made available to you, and these materials will be retained in accordance with the requirements of the Act.

4 I have disclosed to you:

4.1 any material transactions not disclosed in the records;

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4.2 the existence of all relevant agreements or activities relating to the Party's members of the previous Parliament, electorate candidates, subsidiary or closely connected political entities, third parties (whether listed or not), and other political parties (whether registered or not) or their electorate candidates;

4.3 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;

4.4 any outstanding disputed claims, matters with authorities, or planned or continuing litigation; and

4.5 the fact of, and results from, any assessment made by that considered whether the records of the Party may be materially misstated or incomplete for any reason.

5 The return contains the total returnable election expenses of the party for the 2008 general election whether paid or incurred before, during, or after the regulated period. The return includes all expenses, including apportioned expenses, and irrespective of the source of funds or entity paying for the activities concerned, and irrespective of whether or not a party advertisement contained a promoter statement.

6 The return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:

6.1 Was the activity undertaken by the party secretary or the party financial agent or with their authority? [Section 93, definition of party activity, paragraph (a)] (If no, activity is not an election expense.)

6.2 If yes ... did the activity constitute publishing? [section 4, definition of publish; section 93, definition of party activity, paragraph (b)] (If no, activity is not an election expense.)

6.3 If yes ... was that the publishing of a party advertisement? That is, did the activity encourage or persuade, or appear to encourage or persuade, voters to vote for the party, or against another party, or both? [section 4, definition of party advertisement; section 93, definition of party activity, paragraph (b)] (If no, activity is not an election expense.)

6.4 If yes ... was the activity undertaken (or deemed to be undertaken) during the regulated period (from 1 January 2008 to polling day)? [section 4, definition of regulated period; section 93, definition of party activity, paragraph (c)] (If no, activity is not an election expense.)

6.5 Was the activity something done in relation to a member of Parliament in his or her capacity as a member of Parliament? [paragraph 7, below; section 93, definition of party activity, paragraph (d)] (If yes, activity is not an election expense.)

6.6 If no:

6.6.1 What expense was incurred in undertaking the activity? [section 94(1)(a)] 6.6.2 What cost was involved in respect of the cost of preparation, design, composition, printing, distribution, postage and publishing of the party advertisement? [section 94(1)(b)(i)]

6.6.3 What was the cost of any material used for or applied toward the party advertisement? [section 94(1)(b)(ii)]

6.6.4 What was the cost of displaying the party advertisement on any advertising space on any land or building of a specified kind that is used solely or principally for commercial or industrial purposes? [section 94(1)(b)(iii)]

6.6.5 What was the commercial value of any material or advertising space provided free of charge? [section 94(4)]

6.6.6 What was the difference between the contract price and the commercial value of any material or advertising space provided at less than commercial value? [section 94(5)]

6.7 Do any of the costs identified above fall within any of the expense exceptions? [section 94(2)]

6.7.1 Travel

6.7.2 The conduct of any survey or public opinion poll (other than push-polling)

6.7.3 The labour of any person provided free of charge by that person

6.7.4 Replacement of election materials damaged in circumstances out of the party's control

6.7.5 Electorate candidate expenses of a party candidate

6.7.6 Allocations from the Electoral Commission of time and money for election broadcasting

6.7.7 Publications that relate to a member of Parliament in his or her capacity as a member of Parliament [paragraph 7, below].

If yes, that specific cost is not an election expense.

If no, that specific cost is an election expense to be included in the return.

7 When determining that:

- an activity was not a party activity because it was done in relation to a member of Parliament in his or her capacity as a member of Parliament, or
- any publication was not an election expense because it related to a member of Parliament in his or her capacity as a member of

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Parliament

I have considered and applied the Electoral Commission's guidance under the heading What does capacity as a member of Parliament mean in this context? on the Elections NZ webpage Party election expenses and returns (www.elections.org.nz/rules/parties/partysub/e5-party-returnexpenses.html), and

I have sought, received, and hold in the Party's records assurances from, or on behalf of, any Party members of the previous Parliament that all party activities or election expenses done or incurred by those members of Parliament have been disclosed to me with adequate supporting records, for inclusion in this return.

8 Where an apportionment of election expenses is given in the return:

- the basis of apportionment is appropriate, and has been properly applied and recorded, and
- the information contained in the Party's return is known to be consistent with that of the Party's electorate candidates or the undertakings of other entities involved in the apportionment included in the records.

9 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.

10 I have completed our own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.

11 The return is free of any material misstatements or omissions.

These representations are made in terms mutually agreed between us, and to supplement information obtained by you from the records of the Party and to confirm information given to you orally.

Yours sincerely,



Party Secretary
and Financial Agent

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