

**Statutory declaration by 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 financial agent

I, *MAIAPAKIA NGAROI*

Registered name of party

Financial Agent of  
*NZ PACIFIC 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.

Applicant to sign before  
authorised person

*[Signature]*

locality

Declared at *Mangere, Auckland*

n<sup>th</sup>, month, year

this *6<sup>th</sup>* day of *March*, 200*9* before

Authorised person to  
complete

*[Signature]*

E.M. Jones-Ataonga, JP  
#7139  
MANUKAU  
Justice of the Peace for New Zealand

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

**Party Election Expense Form 2008 Election**

**Party name**

**The New Zealand Pacific Party**

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

Yes
8

\$  
 1,000,000  
 160,000

**Expenditure limit (incl GST)**

**1,160,000**

**Summary**

**Total expenditure returned for each (incl GST)**

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

	\$
Party ads not shared with anyone and conducted entirely within the regulated period	129,563.71
Apportionment of party ads published both within and outside the regulated period	0.00
Apportionment of party ads shared with candidates	0.00
Apportionment of party ads shared with other parties	0.00
Party ads shared with third parties	0.00

**Total**

**129,563.71**

**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](mailto: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.

**The New Zealand Pacific Party**

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

**- 2008 party election expenses component**

**Total cost**

**\$129,563.71**

Itemised Item description (including volume/duration/quality/size as appropriate)	production costs \$	publishing costs \$	total costs \$
All costs GST incl			
Radio Niu FM (x 24 slots)	1,013		\$1,012.50
Radio Samoa (1 hour interview)	483		\$482.60
Tongan Newspaper		90	\$90.00
NZ Herald		102	\$101.67
Fairfax Media		1,237	\$1,236.96
Suburban Newspapers		6,550	\$6,550.24
Central Community Newspapers (Wellington)		1,102	\$1,101.93
Signzeal Ltd (logo, banners, signage & hoardings)	43,133		\$43,132.68
Print & Signzone (leaflets, brochures & designs)		18,947	\$18,947.26
Phillips Timber (75x50 V/T R/S - 600m)	2,182		\$2,181.94
Plytech International Ltd	3,991		\$3,991.29
Novelli Apparel Company (T-Shirts, flags & caps)	18,309		\$18,309.38
Party Vehicle	6,500		\$6,500.00
NZ Post Box	135		\$135.00
Warehouse Stationery	988		\$988.18
Malaeola Hall (launch of Pacific Party)	2,500		\$2,500.00
State Insurance for Party Vehicle	430		\$438.08
Bunnings (30 chairs)	320		\$320.00
Mainfreight	547		\$547.00
Budget Rentals	2,773		\$2,772.50
Supa Value	1,662		\$1,661.80
Samoa EPKS Church (Election Night)	2,000		\$2,000.00
Hill & Stewart	3,000		\$3,000.00
Labour Enterprises (Office Premises)	6,078		\$6,078.37
Hirepool (Porta Loo)	520		\$520.00
Colin Ross Pidgeon QC	4,964		\$4,964.33
			\$0.00
			\$0.00
			\$0.00
			\$0.00





**The New Zealand Pacific 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	% or 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
				\$0.00		\$0.00

**The New Zealand Pacific Party  
 Party ads shared with a third party or parties  
 - 2008 party election expenses component**

**Total returned expense for party**

**\$0.00**

Item description (including volume/duration/quality/size as appropriate)	All costs GST Incl	total production costs \$	total publishing costs \$	total costs \$
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

**The New Zealand Pacific 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)**

**Reason why expenses not included**

None	



**Statutory declaration by Party Secretary  
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

I, Fiasili Jacqueline AHONG

Registered name of party

Party secretary of  
NZ Pacific 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.

Applicant to sign before authorised person

Fiasili J. Ahong

locality

Declared at 21-25 Hain Avenue Mangere

n<sup>th</sup>, month, year

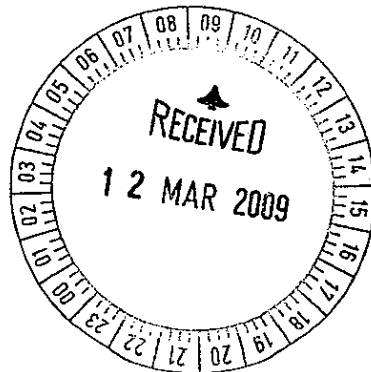
this 12<sup>th</sup> day of March, 2009 before

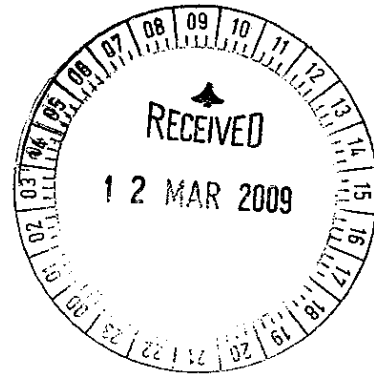
Authorised person to complete

J. Lily J.P.

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

Attention. DIEDRE BROOKS Commissioner  
CHIEF ELECTORAL OFFICE OFFICE  
FAX 04 474 0674.





10 March 2009

Kevin Wilson  
HWI Partnership  
PO Box 99 858  
Newmarket 1149  
Auckland

Dear Kevin

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

This representation letter is furnished in connection with the return of the party election expenses for the 2008 general election by the NZ Pacific Party made in accordance with section 106 of the Electoral Finance Act 2007, 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:

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

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.

All records, documents and accounts 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.

I have disclosed to you:

- Any material transactions not disclosed in the records;
- The existence of all relevant agreements or activities relating to the Party's members of the previous Parliament, electoral candidates, subsidiary or closely connected political entities, third parties (whether listed or not), and other political parties (whether registered or not) or their electoral candidates;
- Any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;
- Any outstanding disputed claims, matters with authorities, or planned or continuing litigation; and
- The fact of, and results from, any assessment made by me that considered whether the records of the Party may be materially misstated or incomplete for any reason.

The return contains the total returnable election expenses for 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 source funds or entity paying for the activities concerned, and irrespective of whether or not a party advertisement contained a promoter statement.

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

- Was the activity undertaken <sup>by the party</sup> 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.)
- 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.)
- If yes ... was the publishing of a **party advertisement**? That is, did the activity encourage or persuade, or appear to encourage and 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.)
- 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.)
- 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.)

- If no:
  - What expense was incurred in undertaking the activity [section 94(1)(a)]
  - What cost was involved in respect to the cost of preparation, design, composition, printing, distribution, postage and publishing of the party advertisement? [section 94 (1)(b)(i)]
  - What was the cost of any **material** used for or applied toward the party advertisement? [section 94(1)(b)(ii)]
  - 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)]
  - What was the commercial value of any material or advertising space provided free or charge? [section 94 (4)]
  - 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)]
  - What was the commercial value of any material or advertising space provided free of charge? [section 94(4)]
  - 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)]

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

- Travel
- The conduct of any survey or public opinion poll (other than push-polling)
- The labour of any person provided free of charge by that person
- Replacement of election materials damaged in circumstances out of the party's control
- Electorate candidate expenses of a party candidate
- Allocations from the Electoral Commission of time and money for election broadcasting
- Publications that relate to a member of Parliament in his or her capacity as a member of Parliament.

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.

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,
- Any publication was not an election expense because it related to a member of Parliament in his or her capacity as a member of 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/partysub/e5-party-return-expenses.html](http://www.elections.org.nz/rules/partysub/e5-party-return-expenses.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.

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 Part'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.

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

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

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,  
NZ Pacific Party



6/3/09

10 March 2009

NZ Pacific Party  
PO Box 86029  
Mangere  
Auckland

Attention: Phillip Field

Dear Phillip

**Re: Electoral Expense Commission Audit Opinion**

We have issued our audit opinion on the electoral expenses for the 8 November 2008 New Zealand election.

Within the audit opinion, we have issued a qualified opinion highlighting:

"We are unable to form an opinion on the attached Return of the Party Election Expenses for the following reasons:

- *There is currently significant uncertainty surrounding what constitutes an election advertisement,*
- *The risk surrounding completeness of the advertising expenses,*
- *Difficulties in establishing the commercial value of materials or space provided free of charge,*
- *Difficulties in the apportionment of election expenses of election activity between candidates and the party as a whole.*

In this respect alone:

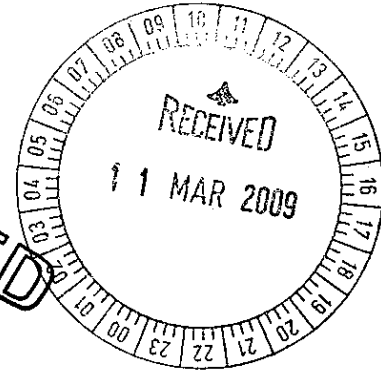
*We have not obtained all the information and explanations that we have required; and*

*We were unable to determine whether they had met all the conditions of the Electoral Finance Act 2007.*

Because of the potential effect of the limitation in the evidence available to us, we are unable to form an opinion as to whether the party Election Expense Return complies with the Electoral Finance Act 2007.

Our audit was completed on 10 March 2009 and our qualified opinion is expressed as at that date".

**FAXED**





Chartered Accountants

In undertaking our testing, we did not highlight any examples of error or major weakness within the party's systems of control. We comment in regard to the qualified opinion on the basis of uncertainty surrounding definitions of expenditure rather than controls that were in place by the New Zealand Council of the New Zealand Pacific Party.

Should you require any further information, please make contact.

**Kind regards,  
HWI Partnership**

A handwritten signature in black ink, appearing to read 'Kevin Wilson', written over a horizontal line.

**Kevin Wilson  
Partner**



## Audit Report

### To the New Zealand Council of the New Zealand Pacific Party

We have audited the attached Return of the Party Election Expenses (the Return) for the 2008 General Election period 1 January 2008 to 8 November 2008. The Return is prepared in compliance with section 106 of the Electoral Finance Act 2007, and provides information about party election expenses incurred by the New Zealand Council of the New Zealand Pacific Party.

#### *Secretary's Responsibilities*

The Secretary is responsible for ensuring the Electoral Commission receives a return of the Party's election expenses incurred by the Party for the period 1 January 2008 to 8 November 2008.

#### *Auditor's Responsibilities*

It is our responsibility to express an independent opinion on the Return in terms of the requirements of section 107 of the Electoral Act 1993.

#### *Basis of Opinion*

An audit includes examining, on a test basis, evidence relevant to the position disclosed in the Return as regards whether or not total incurred expenditure was less than the permitted maximum expenditure.

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 Party total election expenses not exceed the maximum amount prescribed by section 98' disclosed by the Return is free from material misstatement whether caused by fraud or error.

In forming our opinion we were reliant on the source documentation provided to us by the Council and candidates disclosing party vote related expenses.

Other than in our capacity as auditors of the New Zealand Council of the New Zealand Pacific Party, we have no other relationship with, or interests in, the New Zealand Council or the New Zealand Pacific Party.





*Qualified Opinion*

We are unable to form an opinion on the attached Return of the Party Election Expenses for the following reasons:

- There is currently significant uncertainty surrounding what constitutes an election advertisement,
- The risk surrounding completeness of the advertising expenses,
- Difficulties in establishing the commercial value of materials or space provided free of charge,
- Difficulties in the apportionment of election expenses of election activity between candidates and the party as a whole.

In this respect alone:

- We have not obtained all the information and explanations that we have required; and
- We were unable to determine whether they had met all the conditions of the Electoral Finance Act 2007.

Because of the potential effect of the limitation in the evidence available to us, we are unable to form an opinion as to whether the Party Election Expense Return complies with the Electoral Finance Act 2007.

Our audit was completed on 10 March 2009 and our qualified opinion is expressed as at that date.

Kind regards  
**HWI Partnership**

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**Kevin Wilson**  
**Partner**