

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,

GRANT CAMPBELL MORGAN

Party secretary and Financial Agent of

Registered name of party

RAM - RESIDENTS ACTION MOVEMENT

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

G Morgan

locality

Declared at

Mangere

nth, month, year

this

6

day of

March

, 200*9*

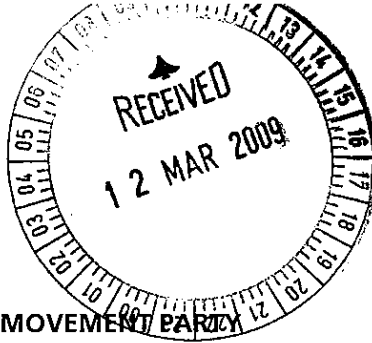
before

Authorised person to complete

Ruth Leslie

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

Ruth Leslie JP
Justice of the Peace for
New Zealand Mangere NZ
Reg #94054



AUDIT REPORT

TO RAM- RESIDENTS ACTION MOVEMENT PARTY

I have audited the attached Party Election Expense Return (the Return) for the 2008 Election period 1 January 2008 to 8 November 2008. The Return is prepared in accordance with Section 106 of the Electoral Finance Act 2007 and provides information about Party election expenses for the RAM- Residents Action Movement Party.

Financial Agent's/Party Secretary's Responsibilities

The financial agent/party secretary is responsible for ensuring that the Electoral Commission receives a return of the Party's election expenses incurred during the period 1 January 2008 to 8 November 2008.

Auditor's Responsibilities

It is my responsibility to express an independent opinion on the Return in terms of the requirements of Section 107 of the Electoral Finance Act 2007.

Basis of Opinion

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

I have conducted my audit in accordance with New Zealand Auditing Standards except that my work was limited as explained below. I planned and performed the audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to obtain reasonable assurance that the Return is free from material misstatements, whether caused by fraud or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the Return as required by the Act.

Other than in my capacity as auditor, I have no relationship with, or interest in, RAM – Residents Action Movement Party.

Qualified Opinion

There is significant uncertainty as to what constitutes an election advertisement, risk surrounding completeness, difficulties in establishing commercial value of materials or advertising provided free of charge and in apportioning election expenses between individual candidates and the party as a whole. There are no practical audit procedures to overcome these uncertainties and difficulties. In this respect alone I have not obtained all the information and explanations that I have required.

Despite this, the records given to me by the financial agent/party secretary of the party's election expenses appear to have been properly kept.

Because of the potential effect of the limitation in the evidence available to me, I have been unable to form an opinion as to whether the Party Election Expense Return does not exceed the maximum amount prescribed by Section 98 of the Electoral Finance Act 2007.

My audit was completed on 26 February 2009 and my qualified opinion is expressed as at that date.

M A O'Meara
Chartered Accountant
Auckland, New Zealand

Party Election Expense Form 2008 Election

Party name

RAM - Residents Action Movement

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

Yes
11

Expenditure limit (incl GST)

\$	1,000,000
	220,000
	1,220,000

Summary

Total expenditure returned for each (incl GST)

\$	12,392.70
	0.00
	0.00
	0.00
	0.00

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

Total

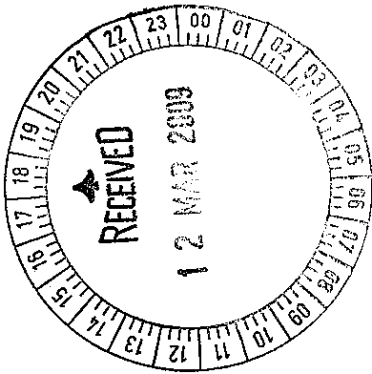
12,392.70

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

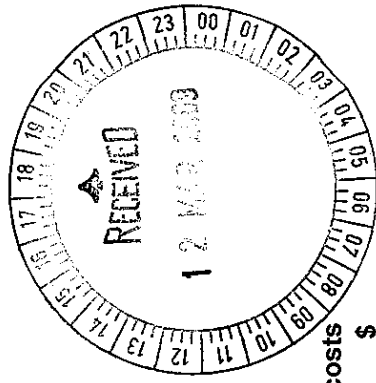
Please email a copy of this workbook file to catt@elections.govt.nz

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.



RAM - Residents Action Movement
Party ads not shared with anyone and conducted entirely within the regulated period
- 2008 party election expenses component

Total cost **\$12,392.70**



Itemised Item description (including volume/duration/quality/size as appropriate)	All costs GST incl	production costs \$	publishing costs \$	total costs \$
RAM leaflets April 2008			348	\$347.51
RAM posters April 2008			39	\$39.15
RAM posters April 2008			127	\$127.08
RAM leaflets May 2008			413	\$413.15
RAM posters May 2008			65	\$65.20
RAM petitions June 2008			572	\$572.46
RAM publicity bus June 2008			169	\$168.75
RAM hall hire in Auckland July 2008			336	\$386.00
RAM logo printout August 2008			37	\$36.80
RAM lapel badges August 2008			59	\$59.40
RAM posters August 2008			148	\$148.40
RAM publicity photos August 2008			67	\$67.00
RAM printing costs			388	\$388.13

RAM leaflets August 2008		200	\$200.25
RAM mailout August 2008		27	\$26.50
RAM leaflets August 2008		203	\$202.50
RAM leaflets & posters August 2008		92	\$92.25
RAM billboards for People's Procession to Parliament (PPP), September-October 2008		450	\$450.00
RAM posters & leaflets September 2008		143	\$143.10
RAM publicity costs for PPP		44	\$43.90
RAM hall hire in Auckland September 2008		187	\$186.66
RAM publicity costs for PPP		421	\$420.80
RAM transport costs for PPP		174	\$173.64
RAM publicity costs for PPP		182	\$181.50
RAM transport costs for PPP		111	\$111.27
RAM fund-raiser costs September 2008		30	\$30.00
RAM transport costs for PPP		112	\$112.49
RAM accommodation costs for PPP		182	\$182.00
RAM food costs for PPP		61	\$61.30
RAM accommodation costs for PPP		470	\$470.00
RAM accommodation costs for PPP		180	\$180.00

RAM food costs for PPP		34	\$34.00
RAM food costs for PPP		52	\$51.60
RAM publicity costs for PPP		577	\$577.40
RAM caps and T-shirts		240	\$240.00
RAM hall hire in Auckland		23	\$23.34
RAM posters October 2008		137	\$136.50
RAM transport costs for PPP		2,250	\$2,250.00
RAM transport costs for PPP		10	\$10.01
RAM leaflets October 2008		641	\$641.25
RAM hall hire in Auckland October 2008		70	\$70.00
RAM posters October 2008		275	\$275.00
RAM campaign transport costs October 2008		67	\$67.39
RAM mailout October 2008		817	\$816.50
RAM cell phone costs		67	\$67.10
RAM leaflets October 2008		637	\$636.75
RAM leaflets October 2008		27	\$27.40
RAM election night celebration		158	\$158.45
RAM hall hire in Auckland		70	\$70.00

RAM cell phone topup		50	\$50.00
RAM campaign transport costs April 2008		79	\$78.82
RAM cell phone expenses September 2008		74	\$74.00
			\$0.00

RAM - Residents Action Movement
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)	total		total costs	% of party coverage (enter number only)	returned expense for party
	production costs	publishing costs			
All costs GST incl	\$	\$	\$	%	\$
			\$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

**RAM - Residents Action Movement
 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		total costs
		production costs \$	total publishing costs \$	
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

RAM - Residents Action Movement

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

This component is not compulsory, but challenges relating to expense
with the reason why the associated expenses were not included, may 1

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

Courier RAM material to Electoral Commission \$29.33
Electoral Commission party list & bulk nomination deposits \$4,300

expense return

returns may question why a particular item has not been included. Listing items here, overstate these questions.

Reason why expenses not included

Not outreach publicity
Not outreach publicity

Residents Action Movement

RAM

PO Box 13-157, Auckland
021 2544 515
grantmorgan@paradise.net.nz



26 February 2009

M A O'Meara
O'Meara & Co
PO Box 56565
Dominion Road
Auckland 1446

Dear Ms O'Meara

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 RAM – Residents Action Movement (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;

- 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 [me/us] 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 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-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.

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.

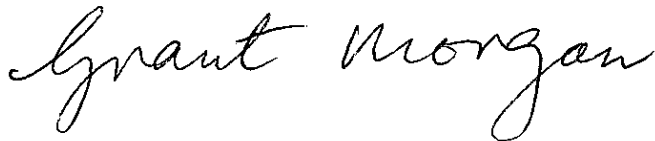
9 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.

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,

A handwritten signature in black ink that reads "Grant Morgan". The signature is written in a cursive, flowing style.

Grant Morgan

Party Secretary
and Financial Agent