



Party Election Expense Return 2011 General Election

Fill in boxes highlighted in yellow
If completing the form manually - also fill in orange boxes

Party
Name

ALLIANCE PARTY

Party
Secretary
Name

TOM DOWIE

Declaration

I declare that to the best of my knowledge this return, filed pursuant to section 206I of the Electoral Act 1993, is an accurate record of the party election expenses for the 2011 General Election and is not false in any material particular.

Signed:

(Party Secretary)

Date:

16-02-2012

Where you have completed the return electronically you will need to print the return. The return needs to be signed and dated by the party secretary and both the party secretary and the auditor must initial each page of the return. The signed return and the auditor's report must be received by the Electoral Commission before **Friday 16 March 2012**. Returns can be filed:

By post at PO Box 3220 Wellington 6140
Delivered to Level 9, 17-21 Whitmore Street, Wellington
By fax to 04 495 0031
By email to enquiries@elections.govt.nz

Please note, where the return is sent by fax or email the original signed return should also be sent or delivered to the Electoral Commission.

Checklist

Parts A to D completed (if no expenses, then answer Nil on the Summary Sheet)	✓
Party Secretary has initialled every page	✓
All relevant supporting documentation supplied to auditor	✓
Auditor has stamped and initialled every page	✓
Auditors report enclosed	✓
Representation letter enclosed, if used	✓

Party **Election Expense Return 2011 General Election**



Party Name

ALLIANCE PARTY

Did you contest the party vote?	Answer Yes or No	YES	"Yes" = \$1,065,000	\$0.00	1,065,000
Number of electorate candidates for the party		5	Number * \$25,000		125,000
				\$0.00	
Expenditure limit (incl GST)			Total		1,190,000

Summary

Total expenditure returned (incl GST)		\$0.00
If you do not have any expenses to declare answer Nil		
Part A Party advertisements promoted solely by the party	Total A	2261.71
Part B Apportionment of party advertisements shared with candidates or another party or parties	Total B	145.45
Part C Authorised party advertisements promoted by candidate or third party promoters	Total C	0.00
Part D Joint party and referendum advertisements	Total D	0.00
		\$0.00
Total	Total A to D	2407.16

Please indicate in each box	Answer Yes or No
All party election expenses have been included	YES
All expenses greater than \$100 vouched by invoice and receipt	YES
All relevant papers provided to auditor	YES

Notes/Comments: (Add any notes/comments in this section)

Party Secretary Initial		Auditor Stamp/Initial	
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(Note: the only apportionment permitted is for advertisements published both before and within the regulated period)

2261.71

ALLIANCE PARTY

[illegible]

\$0.00

(including preparation,
design, composition,
printing, publishing and
postage)

(Enter number only -
e.g. 20 for 20%)

(e.g. \$30,000 * 20%
= \$6,000.
Enter \$6,000)

180.41

1000.00

10608-10

668-10

413-20

(Note: the only apportionment permitted is for advertisements published both before and within the regulated period)

Party Name

0.070

ALLIANCE PARTY

Party Secretary Initial:

Alliance

P.O. Box 2505

DUNEDIN SOUTH 9044

26 February 2012

Impact Consulting and Accounting LTD

265 Princes Street

DUNEDIN

Dear Mike

Letter of Representation for Party Election Expenses Return for the 2011 General Election

This representation letter is furnished in connection with the return of party election expenses for the 2011 general election by the Alliance Party made in accordance with section 206I of the Electoral Act 1993 which has been audited by you in accordance with section 206L of the Act.

We 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.

[We confirm and take responsibility for the following representations after taking all reasonable steps to assure ourselves of them:

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

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

- 2 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.

- 3 We have disclosed to you:

3.1 any material transactions not disclosed in the records;

3.2 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 party promoters (whether registered or not), and other political parties (whether registered or not) or their electorate candidates;

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

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

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

4 The return contains the total returnable election expenses of the party for the 2011 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.

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

5.1 Was the advertising undertaken by the party secretary, or with their authority? [section 206(1), definition of **election expenses**, paragraph (a)(ii)] (If no, advertising is not an election expense.)

5.2 If yes ... did the advertising constitute **publishing**? [section 3D, definition of **publish**; section 206(1), definition of **election expenses**, paragraph (a)(i)] (If no, advertising is not an election expense.)

5.3 If yes ... was that the publishing of a **party advertisement**? That is, did the advertisement encourage or persuade, or appear to encourage or persuade, voters to vote for the party, or against another party, or both? [section 3(1), definition of **party advertisement**; section 206(1), definition of **election expenses**] (If no, advertising is not an election expense.)

5.4 If yes ... was the advertising undertaken (or deemed to be undertaken) during the regulated period (from 26 August 2011 to 25 November 2011)? [section 3B, definition of **regulated period**; section 206(1), definition of **election expenses**, paragraph (a)(i)] (If no, advertising is not an election expense.)

5.5 If yes:

5.5.1 What expense was incurred in undertaking the advertising? [definition of **advertising expenses**, section 3E; definition of **election expenses**, section 206(1)]

- 5.5.2 What cost was involved in respect of the preparation, design, composition, printing, distribution, postage and publishing of the party advertisement? [section 3E(1)(a)(i)]
- 5.5.3 What was the reasonable market of any **material** used for or applied toward the party advertisement, including material provided free of charge, or below reasonable market value? [section 3E(1)(a)(ii)]
- 5.5.4 Was the advertisement a **joint party advertisement** [section 206CB], or a **joint party and candidate advertisement** [section 206CC]? (If yes, the costs can be apportioned based on coverage.)
- 5.5.5 Was the party advertisement a **joint election and referendum advertisement** (section 40 of the Electoral Referendum Act 2010) (If yes, the full cost of the advertisement must be counted as an election expense.)

5.6 Do any of the costs identified above fall within any of the expense exceptions? [section 3E(1)(b)]

- 5.6.1 The conduct of any survey or public opinion poll (other than push-polling)
- 5.6.2 Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement
- 5.6.3 The labour of any person provided free of charge by that person
- 5.6.4 Replacement of election materials damaged in circumstances out of the party's control
- 5.6.5 Expenses, including running costs, of a vehicle used to display a party advertisement (provided payment was not made or promised) for the display of the advertisement on the vehicle
- 5.6.6 Allocations from the Electoral Commission of time and money for election broadcasting [definition of **election expenses**, section 206(1)(c)]

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

- 6 We 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 advertisements published, or election expenses incurred by those members of Parliament have been disclosed to us, with adequate supporting records, for inclusion in this return.
- 7 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.

- 8 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.
- 9 We have completed our own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.
- 10 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,



Tom Dowie
Party Secretary

AUDIT REPORT

To The Electoral Commission

We have audited the attached Party Election Expenses Return (The Return) for the 2011 General Election. The Return is made in accordance with Section 206L of the Electoral Act 1993. The Return sets out the election expenses of the Alliance Party of New Zealand for the 2011 General Election.

Financial Agent's Responsibilities

The Financial Agent is responsible for the preparation of a Party Election Expenses Return which fairly reflects the election expenses incurred by the Alliance Party for the 2011 General Election.

Auditor's Responsibilities

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

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 International Standards on Auditing (New Zealand). 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 have 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 interest in, the Alliance Party.

Qualified Opinion.

Section 206C of the Electoral Act 1993 states that where a party is listed in that part of the ballot paper that relates to the party vote, the party's election expense in any regulated period must not exceed the amount of \$1,065,000 plus the amount of \$25,000 for each electoral district contested by a candidate for the party. Based on the Alliance Party's five candidates the maximum expenditure allowable for the Alliance Party was \$1,190,000 for the 2011 General Election.

In our opinion the position shown in The Return in respect of the requirement that the Alliance Party's total election expenses did not exceed the maximum amount prescribed by Section 206C is correct.

The Return discloses total expenditure of \$2,407.16. 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. There is currently significant uncertainty surrounding what constitutes an electoral advertisement. 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 report was completed on 8th March 2012 and our audit opinion is expressed as at that date.

Auditors: Lindsay F. Dey C.A.
Impact Consulting and Accounting Limited
Address: Level 8, John Wickliffe House,
265 Princes Street, Dunedin