

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**

KIWI PARTY

**Party
Secretary
Name**

SIMONNE DYER

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:

Simonne Dyer
 (Party Secretary)

Date:

23/02/2012

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		KIWI PARTY	
Did you contest the party vote?	Answer Yes or No	NO	"Yes" = \$1,065,000
Number of electorate candidates for the party		NONE	Number * \$25,000
			\$0.00
Expenditure limit (incl GST)		Total	NIL

Summary

Total expenditure returned (incl GST)		\$0.00						
If you do not have any expenses to declare answer Nil		NIL						
Part A Party advertisements promoted solely by the party	Total A							
Part B Apportionment of party advertisements shared with candidates or another party or parties	Total B							
Part C Authorised party advertisements promoted by candidate or third party promoters	Total C							
Part D Joint party and referendum advertisements	Total D							
		\$0.00						
Total	Total A to D							
<p>Please indicate in each box</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">All party election expenses have been included</td> <td style="width: 50%; text-align: center; border: 1px solid black;">YES</td> </tr> <tr> <td>All expenses greater than \$100 vouched by invoice and receipt</td> <td style="text-align: center; border: 1px solid black;">YES</td> </tr> <tr> <td>All relevant papers provided to auditor</td> <td style="text-align: center; border: 1px solid black;">YES</td> </tr> </table>			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
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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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Certified
Integrity Financial
AUDITS

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

Party Name

[illegible]

Auditor Stamp/Initial

(Note: apportionment is permitted between the party and candidate/other party, and for advertisements published both before and within the regulated period)

110

Unit 1

[illegible]

84



**Certified
Integrity Financial
AUDITS**

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

Party Name

NEC

KING ARTHUR

Party Secretary Initial: _____

Auditor Stamp/Initial

**Certified
Integrity Financial
AUDITS**

Peter Conaglen
Integrity Financial Audit
PO Box 75 303
MANUREWA 2243

Dear Mr Conaglen,

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 (return) by The Kiwi Party (Party) made in accordance with section 206I of the Electoral Act 1993 (Act) which has been audited by you in accordance with section 206L 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 party promoters (whether registered 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 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 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.
- 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 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.)
 - 6.2 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.)
 - 6.3 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.)
 - 6.4 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.)
 - 6.5 If yes:
 - 6.5.1 What expense was incurred in undertaking the advertising? [definition of **advertising expenses**, section 3E; definition of **election expenses**, section 206(1)]
 - 6.5.2 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)]
 - 6.5.3 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)]
 - 6.5.4 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.)

6.5.5 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.)

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

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

6.6.2 Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement

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

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

6.6.5 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

6.6.6 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.

7 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 advertisements published, or election expenses 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.

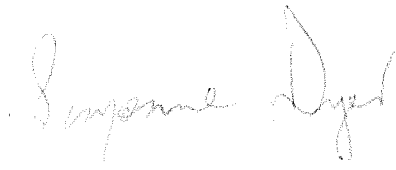
9 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.

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 cursive script, appearing to read 'Simonne Dyer'.

Simonne Dyer
Party Secretary

AUDIT REPORT

To the Council members of The Kiwi Party.

We have audited the attached Return of Party Election Expenses (the Return) for the 2011 General Election period 24 August 2011 to 25 Nov 2011, being the regulated period. The return is prepared in compliance with section 206L of the Electoral Act 1993 No 87 [Electoral Act], and provides information about Party election expenses incurred by The Kiwi Party.

Secretary's Responsibilities

The Secretary is responsible for ensuring that the Electoral Commission receives a return of the Party's election expenses, incurred by the Party for the period 24 August to 25 Nov 2011, by 19 March 2012, per section 206L.

Auditors' Responsibilities

It is our responsibility to express an independent opinion on the Return in terms of the requirements of section 206L of the Electoral Act.

Basis of Opinion

An audit includes examining, for all election expenses greater than \$100, 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 give reasonable assurance that the position that "the Party total election expenses", did not exceed the maximum amount prescribed by section 206, disclosed by the Return, is free from material misstatement, whether caused by fraud or error.

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

Unqualified Opinion

The Return submitted by the Secretary on behalf of The Kiwi Party, shows the position, that election expenses incurred in the 2011 General Election, as defined in section 206 of the Electoral Act, did not exceed the permitted maximum as defined in section 206C of the same Act.
In our opinion this position is correct.

Our audit was completed on 16 March 2011 and our unqualified opinion is expressed as at that date.

Peter Conaglen
Chartered Accountant
Manukau

