

M41-Party Exp July 2011

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

MANA

Party
Secretary
Name

Gerard Hehir

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:

10 March 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

MANA

Did you contest the party vote?	Answer Yes or No	Yes	"Yes" = \$1,065,000	\$0.00
Number of electorate candidates for the party		21	Number * \$25,000	\$525,000.00
Expenditure limit (incl GST)				\$0.00
Total				\$1,590,000.00

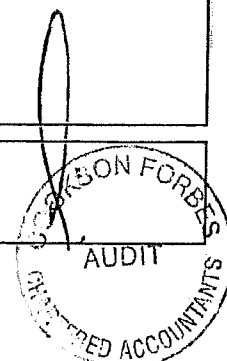
Summary

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 \$26,162.50
Part B	Apportionment of party advertisements shared with candidates or another party or parties	Total B \$19,555.74
Part C	Authorised party advertisements promoted by candidate or third party promoters	Total C \$10,315.15
Part D	Joint party and referendum advertisements	Total D \$4,048.92
Total		Total A to D \$60,082.31
Please indicate in each box		
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)

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Party Secretary
Initial

Auditor
Stamp/Initial

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

Party Name

Total returned expense for A

Party Secretary Initial: _____



B: Party advertisements shared with candidates or other parties

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



Total B \$0.00

Party Name \$19,555.74

Total returned expense for B

Item description (incl name of advertiser, supplier, volume, duration, size as appropriate)	MANA		
	\$0.00	%	\$0.00
	Total cost inc GST (including preparation, design, composition, printing, publishing and postage)	% apportioned as party expense (Enter number only - e.g. 20 for 20%)	Returned expense for party (e.g. \$30,000 * 20% = \$6,000. Enter \$6,000)
A2 & A3 Colour Posters Annette Sykes, Perfection Print, 1,000	\$1,213.25	25%	\$303.31
A4 to DLE Pamphlets, Perfection Print, Various Candidates, 206,000	\$15,112.23	50%	\$7,556.12
A4 letters - Annette Sykes, Perfection print, 15,000	\$1,375.40	25%	\$343.85
A4 letters - Hone Harawira, Perfection print, 25,000	\$2,118.30	25%	\$529.58
1800 x 1200 Billboards, Panda Visuals, Various Candidates, x 305	\$17,431.50	25%	\$4,357.88
600 x 900 placards R Shortland Cooper, Panda Visuals, x 20	\$356.50	50%	\$178.25
600 x 900 placards Hone Harawira, North Harbour Signs, x 100	\$2,242.50	50%	\$1,121.25
Bus signage Kerama Pene, Stanley Signs, x 2	\$1,838.85	50%	\$919.43
Envelopes, Gem Office Products via Unite Union, x 40,000	\$1,809.32	25%	\$452.33
Samoa Observer	\$1,265.00	20%	\$253.00
Kaipara Lifestyle	\$706.10	20%	\$141.22
Flying Fish	\$707.25	20%	\$141.45
Northern News, Bay Chronicle	\$1,235.47	20%	\$247.09
Northland Age and Northern Advocate	\$2,864.65	20%	\$572.93
1800 x 1200 Billboards Angeline Greensill, Print House, x 60	\$5,831.02	20%	\$1,166.20
600 x 900 Placards Angeline Greensill, Print House, x 50	\$1,028.62	50%	\$514.31
A4 Flyers Angeline Greensill, Print House, x 33,000	\$3,537.73	20%	\$707.55
Photocopying and Printing, Aurere Law,	\$100.00	50%	\$50.00

Party Secretary Initial: Auditor Stamp/Initial 

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

Auditor Stamp/Initial

ELECTIONS
ELECTORAL COMMISSION
Te Kaitiaki Take Kōwhiri

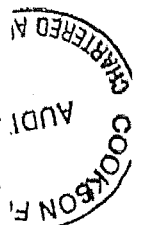
Total D \$0.00

\$4,048.92

MANA

Party Secretary Initial: _____

Auditor Stamp/Initial





15 March 2012

Cookson Forbes & Associates Ltd

Chartered Accountants

PO Box 541

Opotiki

Dear Fred,

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

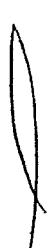
This representation letter is furnished in connection with the return of Party Election Expenses for the 2011 General Election by MANA made in accordance with section 206 of the Electoral Act 1993 (the Act) which has been audited by you in accordance with section 206L of the Act.

I understand that your audit was conducted in accordance with the relevant provisions of the Act and the Auditing and Assurance 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 to the best of my knowledge:

A handwritten signature, likely of Fred Cookson, written in black ink.

- 4.1 any material transactions not disclosed in the records;
 - 4.2 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;
 - 4.3 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 election expenses of the Party in the regulated period for the 2011 General Election. The return includes:
- 5.1 the costs of advertising in any medium that may reasonably be regarded as either encouraging voters to vote for the party or discouraging voters from voting for another party, or both (whether or not the name of the party(s) are mentioned),
 - 5.2 is published, or continues to be published, during the regulated period, and
 - 5.3 is promoted by the party secretary or any person (including a registered promoter) authorised by the party secretary.
 - 5.4 the cost incurred in the preparation, design, composition, printing, postage and publication of the advertisement,
 - 5.5 the reasonable market value of any materials used for the advertisement, including materials provided to the party free of charge or below reasonable market value,
 - 5.6 the apportioned costs for advertisements that promote two or more parties, or a party and a candidate
 - 5.7 the entire advertising expenses of an advertisement that is both a party advertisement and a referendum advertisement
- 6 The return's contents have been determined by considering the relevant provisions of the Act.
- 7 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.
- 8 I have completed my own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.
- 9 The return is free of any material misstatements or omissions.
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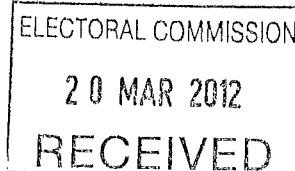
These representations are made in terms mutually agreed between us, and to supplement information obtained by you from the records of the Party and to confirm information given to you orally.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'G. Hehir', written in a cursive style.

Gerard Hehir
Party Secretary

A vertical line mark, possibly a signature or a checkmark, located at the bottom right of the page.



COOKSON FORBES
CHARTERED ACCOUNTANTS

AUDIT REPORT

To the Electoral Commission

We have audited the attached Party Election Expense Return (The Return) for the 2011 General Election. The Return is made in accordance with the Electoral Act 1993. The Return sets out the election expenses of the Mana Party for the 2011 general election.

Party Secretary's Responsibilities

The Party Secretary is responsible for the preparation of a Party Election Expense Return which fairly reflects the election expense incurred by the Mana Party for the 2011 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 and the Electoral Act 1993. 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.

Independence

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

Emphasis of Matter

The Return discloses total expenditure of \$60,082.31. 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 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.

Opinion

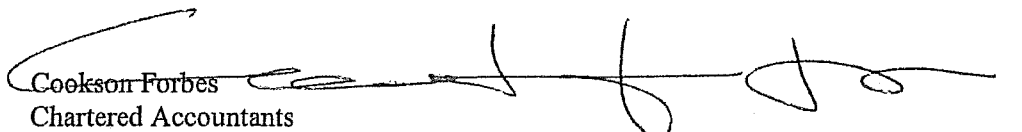
We have received from the party treasurer all of the information and explanations that we required to carry out our duties and in our opinion, with the exception of any material omission arising from the emphasis of matter paragraph above, the position shown in The

COOKSON FORBES
CHARTERED ACCOUNTANTS

Return in respect of the requirement that the Mana Party's total election expenses did not exceed the maximum amount prescribed by Section 98 is correct and that;

- Proper records of the Mana Party's election expenses have been kept by the party treasurer; and
- Access was at all reasonable times available to all records, documents, and accounts that relate to the Mana Party's election expenses for the 2011 general election and held by the party treasurer.

Our audit was completed on 16 March 2012 and our opinion is expressed as at that date.


Cookson Forbes
Chartered Accountants
96 Waioweka Road
OPOTIKI