

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

Maori Party

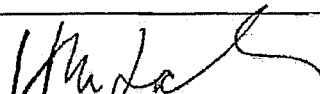
Party
Secretary
Name

Helen Leahy

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:

16/3/2012

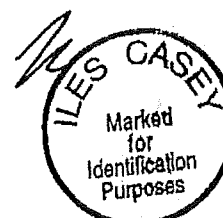
Where you have completed the return electronically you will need to print the return. The return needs to be signed and dated by the party secretary and both the party secretary and the auditor must initial each page of the return. The signed return and the auditor's report must be received by the Electoral 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

Maori Party

Did you contest the party vote?	Answer Yes or No	Yes	"Yes" = \$1,065,000	\$0.00
Number of electorate candidates for the party		11	Number * \$25,000	\$1,065,000.00
				\$275,000.00
				\$0.00
Expenditure limit (Incl GST)				Total \$1,340,000.00

Summary

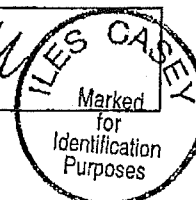
Total expenditure returned (Incl GST)		\$0.00
If you do not have any expenses to declare answer Nil		
Part A	Party advertisements promoted solely by the party	Total A \$14,176.71
Part B	Apportionment of party advertisements shared with candidates or another party or parties	Total B \$57,995.85
Part C	Authorised party advertisements promoted by candidate or third party promoters	Total C Nil
Part D	Joint party and referendum advertisements	Total D Nil
		\$0.00
Total	Total A to D	\$72,172.56

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)

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Party Secretary Initial	<i>LM</i>	Auditor Stamp/Initial	<i>W</i>
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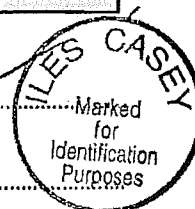


(Note: the only apportionment permitted is for advertisements published both before and within the regulated period)

\$14,176.71

Maori Party

Auditor Stamp/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)

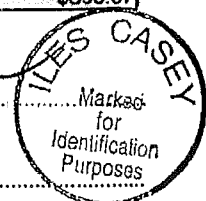


Total B \$0.00

Party Name		\$57,995.85	
Total returned expense for B		Maori Party	
	\$0.00	%	\$0.00
Item description (incl name of advertiser, supplier, volume, duration, size as appropriate)	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)
Speedy Signs for Billboards	\$6,667.12	5%	\$333.36
Speedy Signs for Billboards	\$1,871.63	40%	\$748.65
Hawkes Bay Signs for billboards	\$5,531.50	100%	\$5,531.50
Kwik Embroidery for merchandise with Maori Party Logo	\$2,380.00	100%	\$2,380.00
Waiariki Electorate for Car Flags	\$750.00	100%	\$750.00
Maori Boy for Graphic Designs	\$2,200.00	100%	\$2,200.00
Speedy Signs for Billboards	\$4,443.60	20%	\$888.72
AAA Signs for Corflutes	\$6,900.00	20%	\$1,380.00
Te Tai Hauauru for Merchandise with Maori Party logo	\$180.00	100%	\$180.00
Koru Signz	\$2,202.25	100%	\$2,202.25
iSite Media for adverts on buses	\$5,750.00	10%	\$575.00
Accra Flags for merchandise	\$34.50	100%	\$34.50
AAA Signs for Corflutes	\$90.00	100%	\$90.00
Bunnings for Billboards	\$1,109.03	5%	\$55.45
Koru Signz	\$20,082.34	100%	\$20,082.34
A Turia	\$485.36	5%	\$24.27
Lamberts Business Systems	\$1,948.01	100%	\$1,948.01
McEntee Holdings	\$354.66	5%	\$17.73
Koru Signz	\$4,370.00	5%	\$218.50
Merchandise from stock on hand	\$9,276.60	100%	\$9,276.60
Flag Purchases	\$4,443.75	100%	\$4,443.75
Tabloid	\$3,730.60	22%	\$820.73
Speedy Signs for Billboards	\$6,503.25	19%	\$1,220.01
Speedy Signs for Billboards	\$1,707.75	43%	\$725.79
Speedy Signs for Billboards	\$592.49	67%	\$396.97

Party Secretary Initial: _____

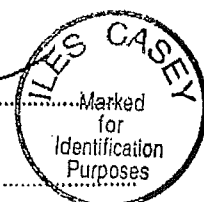
Auditor Stamp/Initial _____

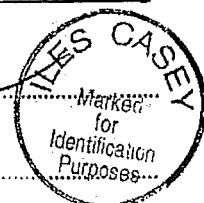


Total returned expense for B	Maori Party		
	\$0.00	%	\$0.00
Item description (incl name of advertiser, supplier, volume, duration, size as appropriate)	Total cost Inc GST (including preparation, design, composition, printing, publishing and postage)	% apportioned as party expense (Enter number only - e.g. 20 for 20%)	Returned expense for party (e.g. \$30,000 * 20% = \$6,000. Enter \$6,000)
Speedy Signs for Billboards	\$592.50	100%	\$592.50
Taupo Times Newspaper Adverts	\$286.90	33%	\$94.68
Whakatane Beacon Newspaper Adverts	\$276.00	33%	\$91.08
Daily Post, BOP Times Newspaper Adverts	\$664.02	33%	\$219.13
Te Puke Times Newspaper Adverts	\$80.06	33%	\$26.42
Whakatane Beacon, Opotiki News Newspaper Adverts	\$324.40	14%	\$45.42
Daily Post, BOP Times Newspaper Adverts	\$1,270.62	14%	\$177.89
E Bay News Newspaper Adverts	\$517.60	14%	\$72.46
APN Holdings Newspaper Adverts	\$1,086.73	14%	\$152.15

Party Secretary Initial:

Auditor Stamp/Initial



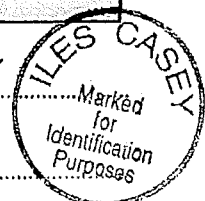


(Note: the only apportionment permitted is for advertisements published both before and within the regulated period. The total costs of such advertisements are to be double counted - as both a party election expense and a referendum expense. See Part 6 of the Party Secretary Handbook - 2011 General Election and Referendum).

NII

Moon Party

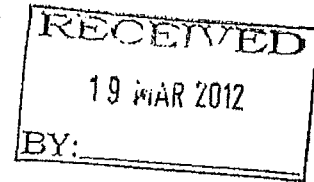
Party Secretary Initial:





PO Box 50271
Porirua
WELLINGTON

16 March 2012



Barry Lane
Iles Casey Chartered Accountants
PO Box 1346
ROTORUA

Dear Barry

**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 Maori 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.

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)]
 - 6.2 If yes ... did the advertising constitute **publishing**? [section 3D, definition of **publish**; section 206(1), definition of **election expenses**, paragraph (a)(i)]
 - 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**]
 - 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)]
 - 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.

Heoi ano



Helen Leahy

Party Secretary, Māori Party



Iles Casey
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of the Māori Party

Report on the Return of Election Expenses for the 2011 General Election

We have audited the attached Party Election Expenses Return for the 2011 general election (the Return). The Return is prepared in accordance with Section 206 of the Electoral Act 1993 and 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 as required to be disclosed to the Electoral Commission.

Party Secretary's Responsibility for the Party Election Expenses Return

The Party Secretary is responsible for the preparation of the Party Election Expenses Return which correctly discloses the returnable election expenses of by the Party for the 2011 general election, as specified in Section 206 of the Electoral Act 1993.

Auditor's Responsibility

Our responsibility is to express an opinion on the Party Election Expenses Return based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Election Expenses Return is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Party Election Expenses Return. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Party Election Expenses Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Party Election Expenses Return in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the overall presentation of the Party Election Expenses Return.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the Party Election Expenses Return.

Other than in our capacity as auditor we have no relationship with, or interests in the Maori Party except that we have assisted with the filing of the Party's annual income taxation return. This has not impaired our independence as auditor in any way.

Basis for Qualified Opinion on Election Expenses Return

Section 206C of the Electoral Act 1993 states that if a party is listed in the part of the ballot paper that relates to the party vote, the total election expenses of that party in respect of any regulated period must not exceed \$1,065,000 and \$25,000 for each electoral district contested by a candidate for the party. Based on the Maori Party's eleven candidates the maximum expenditure allowable for The Party was \$1,340,000 for the 2011 general election.

The scope of our work was limited in that The Return discloses total expenditure of 72,172.56. 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, promoted by a third party or provided free of charge has been recorded and correctly apportioned. As such we are unable to conclude that all associated expenses have been captured in The Return.



Hes Casey
Chartered Accountants

Page 2

Due to the nature of the limitations above, we do not believe there is further information that can be provided to us by the Party to allow us to determine the effects of this limited control.

In these respects alone we were unable to determine whether the Party has met all the conditions of the Electoral Act 1993.

Qualified Opinion on Election Expenses Return

We were unable to form an opinion as to whether the Party Election Expenses Return fairly reflects all of the returnable expenses of the Party.

In our opinion:

- The position shown in the Party Election Expenses Return in respect of the requirement that the Maori Party's total election expenses did not exceed the maximum amount prescribed by Section 206C is correct.
- We received from the Party Secretary all the information that we required to carry out our duties.
- Access was at all reasonable times available to all records, documents, and accounts that relate to the Party's Election Expense Return and held by the Party Secretary.
- Proper accounting records of Election Expenses, once recorded, have been kept by the Party Secretary.


19 March 2012
1081 Hinemoa Street
ROTORUA