

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

New Zealand First

Party
Secretary
Name

Anne Rosalie Martin

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:

19/03/2012

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)	Yes
Party Secretary has initialled every page	Yes
All relevant supporting documentation supplied to auditor	No
Auditor has stamped and initialled every page	Yes
Auditors report enclosed	Yes
Representation letter enclosed, if used	Yes

Party Election Expense Return 2011 General Election



Party Name

New Zealand First

Did you contest the party vote?	Answer Yes or No	Yes	"Yes" = \$1,065,000	\$0.00
Number of electorate candidates for the party		32	Number * \$25,000	\$1,065,000.00
				\$800,000.00
				\$0.00
Expenditure limit (Incl GST)			Total	\$1,865,000.00

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	\$129,418.08
Part B Apportionment of party advertisements shared with candidates or another party or parties	Total B	\$26,484.78
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	\$155,902.86

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	No
All relevant papers provided to auditor	No

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

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Party Secretary Initial	<i>ARM</i>	Auditor Stamp/Initial	<i>R+A</i>
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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
			\$26,484.78
Total returned expense for B			New Zealand First
	\$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)
The Christchurch Press (Selwyn)	\$1,373.81	75%	\$1,030.36
The Star - Christchurch (Selwyn)	\$993.60	75%	\$745.20
PoolePoetry (5,000 business cards) (Hunua)	\$587.65	50%	\$293.83
The Christchurch Press (Port Hills)	\$588.78	100%	\$588.78
The Petone Herald (Ohariu)	\$1,436.70	90%	\$1,293.03
Citylife News Independent Herald, Cook Street News brochure (Ohariu)	\$1,610.00	90%	\$1,449.00
Petone Herald, Northern Courier (Ohariu)	\$493.35	90%	\$444.02
Wellingtonian, Hutt News, Kapi-Mana News brochure (Ohariu)	\$1,844.78	90%	\$1,660.30
Upper Hutt Leader (Ohariu)	\$443.80	90%	\$399.42
Homelink Road Safety Workbooks for schools (Whangarei)	\$230.00	100%	\$230.00
Speedy Signs Whangarei (vehicle graphics for candidate) (Whangarei)	\$846.40	100%	\$846.40
The Weekend Sun (Tauranga)	\$894.82	100%	\$894.82
Bay Of Plenty Times (Tauranga)	\$578.69	100%	\$578.69
The Weekend Sun (Bay Of Plenty)	\$291.06	100%	\$291.06
Bay Of Plenty Times - Bay Of Plenty (#7)	\$1,762.03	100%	\$1,762.03
Opunake & Coastal News (Whanganui)	\$45.54	100%	\$45.54
Wanganui Newspapers (Whanganui)	\$793.50	100%	\$793.50
Suburban Newspapers (Maungakiekie)	\$273.00	100%	\$273.00
Hibiscus Matters (Rodney)	\$543.95	75%	\$407.96
Mahurangi Matters (Rodney)	\$485.30	75%	\$363.98
Fairfax Media newspaper (Rotorua)	\$368.00	50%	\$184.00
Dudfield Bryce Printers - flyers (Rotorua)	\$671.60	50%	\$335.80
The Daily Post (Rotorua)	\$567.16	50%	\$283.58
Channel magazine advertising (Benefitz DMA Limited) (North Shore)	\$621.00	50%	\$310.50
Speedy Signs Penrose - vehicle graphics (Pakuranga)	\$185.15	80%	\$148.12
Hamilton Press (Hamilton East)	\$1,293.52	100%	\$1,293.52

Party Secretary Initial:

Party Secretary Initial:

Auditor Stamp/Initial



P.O. Box 795, Whangaparaoa, Auckland 0943

Email Secretary: anneburn@clear.net.nz
Email Treasurer: nzftreasurer@gmail.com

15th March 2012

Lennie & Associates
P.O. Box 128-246
Remuera,
Auckland 1541

Dear John Lennie

**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 New Zealand First 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.

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.
- 2 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, [I/We] 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 We 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/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 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 This Clause is not applicable as NO previous Members

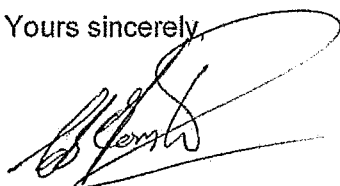
We have sought, received, and hold in the Party's records assurances from, or on behalf of, any Party members of the previous Parliament that all party advertisements published, or election expenses incurred by those members of

Parliament have been disclosed to us, with adequate supporting records, for inclusion in this return.

- 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 We 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.

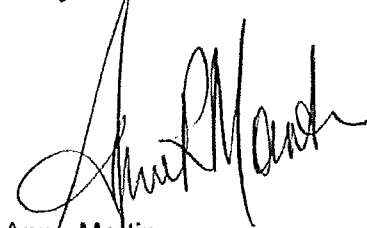
These representations are made in terms mutually agreed between us, and to supplement information obtained by you from the records of the Party and to confirm information given to you orally.

Yours sincerely,



Colin Forster

Party Treasurer



Anne Martin

Party Secretary



Lennie & Associates

Chartered Accountants

Level Two
90 Symonds Street
PO Box 128-246
Remuera, Auckland 1541
New Zealand

Telephone: +64 9 368 1212
Facsimile: +64 9 368 1211
email: service@lennie.co.nz

NEW ZEALAND FIRST INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of New Zealand First

We have audited the accompanying Party Election Expenses Return 2011 General Election ("the return") of New Zealand First ("NZ First") as required by Section 206L of the Electoral Amendment Act 2009 ("the Act").

Party Secretary's Responsibility for the Return

The Party Secretary is responsible for the preparation of a return in the form required by the Electoral Commission in accordance with section 206I of the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on:

- a) the position shown by the return in respect of the requirement that the party's total election expenses did not exceed the maximum amount prescribed by section 206B of the Act and
- b) either –
 - i. whether, in our opinion, the position stated under paragraph a) is correct or
 - ii. that we have been unable to form an opinion that the position stated under paragraph a) is correct and to
- c) conduct the audit in accordance with International Standards on Auditing (New Zealand).

Because of the matter described in the Basis for Disclaimer of Opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, NZ First.

Basis for Disclaimer of Opinion

An audit would ordinarily involve performing procedures to obtain audit evidence about the amounts and disclosures in the return. The procedures selected would ordinarily depend on the auditor's judgement, including the assessment of the risks of material misstatement of the 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 return which shows correctly the party's total election expenses do not exceed the maximum amount prescribed by section 206B of the Act, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

The scope of our work was limited in that:

- we are not the auditor of the Party's electorates and accordingly were unable to assess the completeness of election expenses incurred by the electorates
- funds outside of the Party may have been used to settle election expenses and our access to information regarding such expenses is deficient
- materials used for advertisements may have been provided free of charge, or below reasonable market value and there are no practical audit procedures to determine whether they have been comprehensively recorded or not
- some expenses incurred were not supported by invoices and
- the correct accounting for election expenses between candidates and the Party may be incomplete.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly we do not express an opinion on the accompanying return.

Lennie & Associates

Lennie & Associates
19 March 2012
Auckland