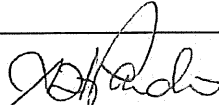


## Party Election Expenses Return for the for the 2014 General Election

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

Party Name	Māori Party
Party Secretary Name	Amokura Panoho

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 2014 General Election and is not false in any material particular.

Signed:		Date:	18 February 2015
	(Party Secretary)		(dd/mm/yyyy)

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 by **Wednesday 18 February 2015**. Returns can be filed:

- By post at PO Box 3220 Wellington 6140
- Delivered to Level 10, 34-42 Manners 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 C 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	Yes
Auditor has stamped or initialled every page	Yes
Auditor's report enclosed	Yes
Representation letter enclosed, if used	Yes



## Party Election Expense Return 2014 General Election

Party Name

Māori Party

Did you contest the party vote?	Answer Yes or No	Yes	"Yes" = \$1,091,000	\$0.00
Number of electorate candidates for the party		22	Number * \$25,700	\$1,091,000.00
				\$565,400.00
				\$0.00
Expenditure limit (incl GST)			Total	\$1,656,400.00

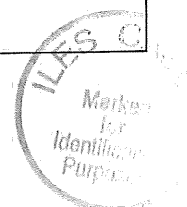
### SUMMARY

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	\$177,146.39
Part B Apportionment of party advertisements shared with candidates or another party or parties	Total B	\$25,415.73
Part C Authorised party advertisements promoted by candidate or third party promoters	Total C	Nil
		\$0.00
TOTAL	Total A to C	\$202,562.12
Please indicate in each box		
All party election expenses have been included	Answer Yes or No	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	AHP	Auditor Stamp/Initial	IC
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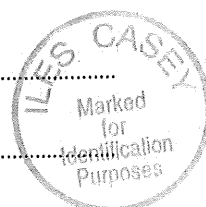


**A: Party advertisements promoted solely by the party**

Note: the only apportionment permitted is for advertisements published both before and during the regulated period (20 June to 19 September 2014).

			<b>Total A \$0.00</b>
			<b>Party Name</b>
			<b>\$177,146.39</b>
			<b>Māori Party</b>
<b>Total returned expense for A</b>	<b>\$177,146.39</b>	<b>%</b>	<b>\$177,146.39</b>
<b>Item description (include details of type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate)</b>	<b>Total cost inc GST (including preparation, design, composition, printing, publishing and postage)</b>	<b>% apportioned for regulated period (Enter number only - e.g. 20 for 20%)</b>	<b>Returned expense for party (e.g. \$30,000 * 20% = \$6,000. Enter \$6,000)</b>
Party billboards displayed throughout Aotearoa - Panda Visuals, GO Media Limited, Big Picture Media Limited	\$69,774.50	100	\$69,774.50
Online advertising - wufoo.com	\$209.86	100	\$209.86
Online advertising - Adworx	\$6,411.84	100	\$6,411.84
Party advertising in regional and national newspapers - Fairfax & APN	\$22,209.16	100	\$22,209.16
Party vote tent cards - Mccollams Print	\$4,566.65	100	\$4,566.65
Party branded merchandise distributed since 2011 from Koru Signz, Cameron Sports, The Flag Shop Ltd, Trendee.co.nz, Aacra	\$44,744.50	100	\$44,744.50
Stand up party banners, billboard freight, printing party raffle advertising Malcove Distributors	\$29,229.88	100	\$29,229.88

Party Secretary Initial: AHP

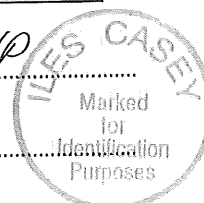


**B: Party advertisements shared with candidates or other parties**

Note: apportionment is permitted between the party and candidate/other party, and for advertisements published both before and within the regulated period (20 June to 19 September 2014).

			Total B \$0.00
			Party Name \$25,415.73
Total returned expense for B	Māori Party		
	\$59,563.02	%	\$25,415.73
Item description (include name of candidate and/or other party, type of advertisement, name of advertiser or supplier, volume, duration and 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)
Su Cullen: Advertising in Te Awamutu Courier, Frankton Herald, Hauraki Herald	\$6,076.60	10	\$607.66
Su Cullen: Billboards - Panda Visuals, Alexandra Images, Te Awamutu Copy Centre, NZ Post	\$11,191.72	10	\$1,119.17
Te Ururoa Flavell: Newspaper advertising - APN, Fairfax, Opotiki News, Whakatane Beacon, Sun Media	4151.21	10	\$415.12
Te Ururoa Flavell: Printing flyers, Advocate Print	693.45	50	\$346.73
Te Ururoa Flavell: Printing tabloid, Copies etc	4403.09	25	\$1,100.77
Te Ururoa Flavell: Printing flyers, Copies etc.	533.42	50	\$266.71
Te Ururoa Flavell: Billboard site rental - Ross malcolm Ltd	200.00	10	\$20.00
Te Ururoa Flavell: Billboard site rental - Law Creative	460.00	10	\$46.00
Te Ururoa Flavell: Billboards- Panda Visuals	3720.25	10	\$372.03
Te Ururoa Flavell: Billboards - Panda Visuals	1512.26	20	\$302.45
Rangi McLean: Banners - Alexander Images	624.59	15	\$93.69
Rangi McLean: Flyers - Alexander Images	1265	65	\$822.25
Rangi McLean: Billboards Mercury Printz	207	45	\$93.15
Rangi McLean: Business cards/magnets AAA Signs	350.75	10	\$35.08
Rangi McLean: Printing maps/flyers, Warehouse Stationery	649.2	50	\$324.60
Rangi McLean: Vistaprint website hosting	96	50	\$48.00
Rangi McLean: Billboards - Panda Visuals	2898	10	\$289.80
Rangi McLean: Vehicle signwriting - AAA signs	1575.5	10	\$157.55
Te Ururoa Flavell: Party branded merchandise - Trendee.co.nz, L Wear Ltd	\$12,058.79	100	\$12,058.79
Te Ururoa Flavell: Party Billboards - Panda Visuals	\$310.50	100	\$310.50
Rangi McLean: Party merchandise - CK Designs Ltd	\$2,173.50	100	\$2,173.50
Rangi McLean: Party billboards - Panda Visuals	\$535.44	100	\$535.44
Rangi McLean: Party merchandise - Print & Stitch	\$1,065.00	100	\$1,065.00

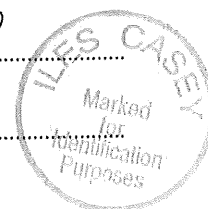
Party Secretary Initial: *AHP*



Total returned expense for B	Māori Party		
	\$59,563.02	%	\$25,415.73
Item description (include name of candidate and/or other party, type of advertisement, name of advertiser or supplier, volume, duration and 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)
Rangi McLean: Vehicle Signage List Candidate - AAA Signs	\$805.00	100	\$805.00
Te Hira Paenga: Party Merchandise - CK Designs Ltd	\$1,449.00	100	\$1,449.00
Te Hira Paenga: Party Billboards - Panda Visuals	\$557.75	100	\$557.75

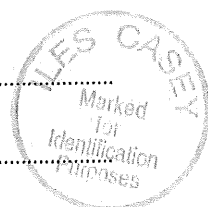
Party Secretary Initial: *AHP*

Auditor Stamp/Initial *IC*



Note: the only apportionment permitted is for advertisements published both before and within the regulated period (20 June to 19 September 2014).

Party Secretary Initial: ADP





**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 2014 General Election**

We have audited the attached Party Election Expenses Return for the 2014 General Election (the Return), prepared by the Maori Party (the Party) for the 2014 general election regulated period 20 June to 19 September 2014. The Return is prepared in accordance with Section 206I of the Electoral Act 1993 and contains the total returnable election expenses of the Party for the 2014 general election.

#### *Party Secretary's Responsibility for the Party Election Expenses Return*

The Party Secretary is responsible for the preparation and fair presentation of the Return which correctly presents the returnable election expenses of the Party for the 2014 general election, as specified in Section 206 of the Electoral Act 1993.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on the Return in terms of the requirements of Section 206L of the Electoral Act 1993. 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 Return is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the position as disclosed in the return does not exceed the maximum amount prescribed by Section 206C of the Electoral Act 1993. The procedures selected 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 Party's preparation of the 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 Party's internal control.

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

Other than in our capacity as auditor we have no relationship with, or interests in the Maori Party.

#### *Basis for Qualified Opinion on Election Expenses Return*

The scope of our work was limited in that there are no practical audit procedures to determine that the inclusion, capture and recording of all election expenses promoted by a third party or provided discounted or free of charge has been recorded and correctly included. Our scope was also limited due to the difficulties in the apportionment of election expenses of election activity between the candidates and the Party. As such we are unable to conclude that all required expenses have been captured in the Return.

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 these limited controls.



**Iles Casey**  
Chartered Accountants

*Qualified Opinion on Election Expenses Return*

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the position shown in the 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.

*Iles Casey*

**18 February 2015  
1081 Hinemoa Street  
ROTORUA**



*Maori Party  
PO Box 94  
Waitara 4346*

*18 February 2015*

*Iles Casey Chartered Accountants  
PO Box 1346  
ROTORUA*

*Dear Iles Casey*

**Letter of Representation for Party Election Expenses Return for the 2014  
General Election**

This representation letter is furnished in connection with the return of party election expenses for the 2014 general election (the return) by the Māori Party (the Party) made in accordance with section 206I of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you in accordance with section 206L of the Act.

I understand that your assurance engagement was conducted in accordance with the relevant provisions of the Act and the applicable auditing and assurance standards issued by the New Zealand Auditing and Assurance Standards Board.

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 or instances of non-compliance with applicable requirements;
- 4.4 any outstanding disputed claims, matters with authorities, or planned or continuing litigation;
- 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; and
- 4.6 any design deficiencies in the compliance system and instances where that system has not operated as described.
- 5 The return contains the total returnable election expenses of the Party for the 2014 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 20 June 2014 to 19 September 2014)? [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.)
- 6.6 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 confirmation 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 assurance engagement have been adjusted in the final return.
- 10 I have completed my own procedures, distinct from your assurance engagement 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 black ink, appearing to read 'Amokura Panoho', with a stylized flourish at the end.

Amokura Panoho  
Party Secretary