

ELECTORAL COMMISSION  
20 FEB 2015  
RECEIVED

## Party Election Expenses Return for the 2014 General Election

Fill in boxes highlighted in yellow  
(If completing the form manually, also fill in orange boxes)

Party  
Name

New Zealand First Incorporated

Party  
Secretary  
Name

B T Harris

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:

*B T Harris*

(Party Secretary)

Date:

19. 2. 15

(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                     | No  |
| Auditor has stamped or initialled every page                                  | Yes |
| Auditor's report enclosed   | Yes |
| Representation letter enclosed, if used                                       | Yes |

Party Secretary Initial: *BTH*

## Party Election Expense Return 2014 General Election

Party Name

New Zealand First Incorporated

|   |                  |     |                     |                |
|---|------------------|-----|---------------------|----------------|
| Did you contest the party vote?               | Answer Yes or No | Yes | "Yes" = \$1,091,000 | \$0.00         |
| Number of electorate candidates for the party |                  | 32  | Number = \$25,700   | \$1,091,000.00 |
|   |                  |     |                     | \$822,400.00   |
| Expenditure limit (incl GST)                  |                  |     | Total               | \$0.00         |
|   |                  |     |                     | \$1,913,400.00 |

### 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 \$263,802.36      |
| Part B   | Apportionment of party advertisements shared with candidates or another party or parties | Total B \$4,727.87        |
| Part C   | Authorised party advertisements promoted by candidate or third party promoters           | Total C Nil               |
| TOTAL  |  | Total A to C \$268,530.23 |
| 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 |  | No                        |
| All relevant papers provided to auditor                        |  | No                        |

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

Because of time constraints it has not been possible to furnish our auditor with all Electorate invoices, or vouch all payments made by the Electorates. All payments made by the Electorates not substantiated have been included. All relevant Party invoices and payments have been vouched.

|                         |  |                       |  |
|-------------------------|--|-----------------------|--|
| Party Secretary Initial |  | Auditor Stamp/Initial |  |
|-------------------------|--|-----------------------|--|

Party Secretary Initial: 

Auditor Stamp/Initial: 

**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).

|   |  |                                |  |
|---|--|--------------------------------|--|
|   |  |                                | Total A \$263,802.36   |
|   |  |                                | Party Name \$263,802.36  |
| Total returned expense for A  | New Zealand First Incorporated   |                                |  |
|   | \$0.00   | %                              | \$0.00   |
| Item description (include details of type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate) | Total cost inc GST<br>(including preparation, design, composition, printing, publishing and postage) | New Zealand First Incorporated | Returned expense for party<br>(e.g. \$30,000 * 20% = \$6,000. Enter \$6,000) |
| Colin & Suxia Forster - 5,000 Car Flags   | \$11,500.00  |                                | \$11,500.00  |
| Decisive Flow - Website - Homepage revisions  | \$1,035.00   |                                | \$1,035.00   |
| Documents Unlimited - 9/8 Common Sense Flyers   | \$2,601.30   |                                | \$2,601.30   |
| Documents Unlimited - A3 Posters, Kelston (30), Rangiora (20), Taupo (20)   | \$62.50  |                                | \$32.00  |
| Documents Unlimited - Kelston Flyers (10,000)   | \$937.50   |                                | \$937.50   |
| Documents Unlimited - Rangiora Flyers (1,000)   | \$113.75   |                                | \$113.75   |
| Documents Unlimited - Taupo Flyers (1,000)  | \$113.75   |                                | \$113.75   |
| Documents Unlimited, Racing Policy Brochure (2,000)   | \$1,085.00   |                                | \$1,085.00   |
| Fairfax Media - W Peters Photo  | \$1,267.88   |                                | \$1,267.88   |
| Hire a Hubby Ltd - Install & Supply materials for Hoarding - 16 East Coast Bay, North Shore   | \$4,122.75   |                                | \$4,122.75   |
| Hire a Hubby Ltd - Install & Supply materials for Hoarding - 4 East Coast Bay, Upper Harbour  | \$1,403.00   |                                | \$1,403.00   |
| Hire a Hubby Ltd - Install & Supply materials for Hoarding - Mt Eden  | \$2,392.00   |                                | \$2,392.00   |
| Hire a Hubby Ltd - Install & Supply materials for Hoarding - Nelson   | \$1,403.00   |                                | \$1,403.00   |
| Hire a Hubby Ltd - Install & Supply materials for Hoarding - Paraparaumu  | \$2,319.23   |                                | \$2,319.23   |
| Hire a Hubby Ltd - Install & Supply materials for Hoarding - Southland  | \$1,642.84   |                                | \$1,642.84   |
| Hire a Hubby Ltd - Install & Supply materials for Hoarding - St Heliers   | \$1,403.00   |                                | \$1,403.00   |
| Hire a Hubby Ltd - Install & Supply materials for Hoarding - Taranaki   | \$1,183.01   |                                | \$1,183.01   |
| Hire a Hubby Ltd - Install & Supply materials for Hoarding - Whangarei  | \$1,403.00   |                                | \$1,403.00   |
| Hire a Hubby Ltd - Install & Supply materials for Hoardings - Wellington/Ohariu   | \$1,403.00   |                                | \$1,403.00   |
| Indiana Publications NZ Ltd - Advertise - Indian Newslink Sept 14   | \$747.50   |                                | \$747.50   |
| iSite Ltd - Freight - 5 Billboards  | \$201.25   |                                | \$201.25   |
| iSite Ltd (5 Billboards - Sept 14 - installation - NZ First Billboards)   | \$5,341.75   |                                | \$5,341.75   |
| iSite Ltd (5 Billboards - Sept 14 - NZ First Billboards)  | \$13,455.00  |                                | \$13,455.00  |

Party Secretary Initial: 

| Total returned expense for A  |  | New Zealand First Incorporated |  |
|---|--|--------------------------------|--|
|   | \$0.00   | %                              | \$0.00   |
| Item description (include details of type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate) | Total cost inc GST<br>(including preparation, design, composition, printing, publishing and postage) | New Zealand First Incorporated | Returned expense for party<br>(e.g. \$30,000 x 20% = \$6,000. Enter \$6,000) |
| North Harbour Signs Ltd - Lawn Signs (1,000)  | \$7,883.25   |                                | \$7,883.25   |
| North Harbour Signs Ltd - 1,800x1,200 Electorate Hoardings  | \$29,445.75  |                                | \$29,445.75  |
| North Harbour Signs Ltd - Additional Freight  | \$575.00   |                                | \$575.00   |
| North Harbour Signs Ltd - Additional Freight  | \$345.00   |                                | \$345.00   |
| North Harbour Signs Ltd - Freight   | \$115.00   |                                | \$115.00   |
| North Harbour Signs Ltd - 900x300 Corflute Signs - 1,000  | \$3,881.25   |                                | \$3,881.25   |
| Omnigraphics - Billboard Skin (1)   | \$592.25   |                                | \$592.25   |
| Reachmedia (Mail outs - 15 Electorates)   | \$59,958.19  |                                | \$59,958.19  |
| Roadside Attractions Sept 14 - Hamilton Billboard H42   | \$3,231.50   |                                | \$3,231.50   |
| Roadside Attractions Sept 14 - Hamilton Billboard H115  | \$3,231.50   |                                | \$3,231.50   |
| Roadside Attractions Sept 14 - Invercargill Billboard   | \$3,231.50   |                                | \$3,231.50   |
| Roadside Attractions Sept 14 - Taupo Billboard  | \$3,231.50   |                                | \$3,231.50   |
| Roadside Attractions Sept 14 - Tauranga Billboard   | \$3,231.50   |                                | \$3,231.50   |
| Roadside Attractions Sept 14 - Wellington Billboard   | \$3,231.50   |                                | \$3,231.50   |
| Senior Events Ltd - 3m x 2.4m Stand Package - Ellerslie - Signage   | \$2,242.50   |                                | \$2,242.50   |
| Silverdale Printing - 12 boxes - Courier to Whakatane   | \$230.00   |                                | \$230.00   |
| Silverdale Printing - 20,000 A4 colour folder to DLE - Common Sense Flyer   | \$2,748.50   |                                | \$2,748.50   |
| Silverdale Printing - Booklets and Bar Graphs (200)   | \$1,069.50   |                                | \$1,069.50   |
| Waikato Business Publications - 1/2 Page - Sept 14 - Advertisement in Greypower Magazine  | \$2,990.00   |                                | \$2,990.00   |
| Warkworth Printing Ltd - 4 page, DL Landscape - It's Common Sense (10,000)  | \$1,731.90   |                                | \$1,731.90   |
| Warkworth Printing Ltd - A4, folded to DL - NZ First Letters (3,000)  | \$544.57   |                                | \$544.57   |
| Web Industries (Website)  | \$483.00   |                                | \$483.00   |
| Bay of Plenty Electorate - B Osley - Printing   | \$360.00   |                                | \$360.00   |
| Bay of Plenty Electorate - Bay Rock Radio   | \$805.00   |                                | \$805.00   |
| Bay of Plenty Electorate - Omokoroa Printing  | \$323.15   |                                | \$323.15   |
| Bay of Plenty Electorate - R Dolman - Printing  | \$1,407.25   |                                | \$1,407.25   |
| Coromandel Electorate - Chq 109   | \$193.00   |                                | \$193.00   |
| Coromandel Electorate - Chq 114   | \$75.00  |                                | \$75.00  |
| Coromandel Electorate - Chq 115   | \$172.37   |                                | \$172.37   |

Party Secretary Initial: .....

Total returned expense for A

| New Zealand First Incorporated  |  |                                |  |
|---|--|--------------------------------|--|
|   | \$0.00   | %                              | \$0.00   |
| Item description (include details of type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate) | Total cost inc GST<br>(including preparation, design, composition, printing, publishing and postage) | New Zealand First Incorporated | Returned expense for party<br>(e.g. \$30,000 * 20% = \$6,000. Enter \$6,000) |
| Coromandel Electorate - Chq 116   | \$200.00   |                                | \$200.00   |
| Coromandel Electorate - Chq 117   | \$25.00  |                                | \$25.00  |
| Coromandel Electorate - Chq 118   | \$793.50   |                                | \$793.50   |
| Coromandel Electorate - Chq 120   | \$500.94   |                                | \$500.94   |
| Dunedin North Electorate - Otago Daily Times 16 & 18 Sept 14  | \$271.20   |                                | \$271.20   |
| Dunedin South Electorate - Chq 319  | \$135.50   |                                | \$135.50   |
| East Coast Electorate - Chq 104   | \$730.00   |                                | \$730.00   |
| East Coast Electorate - Chq 106   | \$15.00  |                                | \$15.00  |
| East Coast Electorate - Chq 5   | \$1,046.50   |                                | \$1,046.50   |
| East Coast Electorate - Chq 7   | \$1,000.00   |                                | \$1,000.00   |
| East Coast Electorate - Chq 8   | \$2,500.00   |                                | \$2,500.00   |
| Gisborne Electorate - Chq 15  | \$575.00   |                                | \$575.00   |
| Gisborne Electorate - Chq 16  | \$110.10   |                                | \$110.10   |
| Gisborne Electorate - Chq 17  | \$2,500.00   |                                | \$2,500.00   |
| Gisborne Electorate - Chq 18  | \$200.00   |                                | \$200.00   |
| Gisborne Electorate - Chq 19  | \$638.25   |                                | \$638.25   |
| Gisborne Electorate - Chq 21  | \$450.00   |                                | \$450.00   |
| Gisborne Electorate - Chq 22  | \$193.20   |                                | \$193.20   |
| Gisborne Electorate - Chq 23  | \$100.00   |                                | \$100.00   |
| Hamilton East Electorate - APN - Media  | \$1,058.00   |                                | \$1,058.00   |
| Hamilton East Electorate - Fairfax - Advertising  | \$414.20   |                                | \$414.20   |
| Hamilton East Electorate - Fairfax - Advertising  | \$1,108.39   |                                | \$1,108.39   |
| Hamilton East Electorate - Go Bus Transport - Auckland  | \$567.00   |                                | \$567.00   |
| Hamilton East Electorate - Hoardings  | \$463.87   |                                | \$463.87   |
| Hamilton East Electorate - Lawn Signs - Hoardings   | \$75.00  |                                | \$75.00  |
| Hamilton East Electorate - Pamphlets - NZ First   | \$150.00   |                                | \$150.00   |
| Hamilton East Electorate - Placement of Hoardings - Chocolates appreciations  | \$87.25  |                                | \$87.25  |
| Hamilton East Electorate - Timber for hoardings   | \$97.41  |                                | \$97.41  |
| Hamilton West Electorate - Chq 31   | \$525.00   |                                | \$525.00   |

Party Secretary Initial: 

Total returned expense for A

| Item description (include details of type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate) | New Zealand First Incorporated   |                                |  |
|---|--|--------------------------------|--|
|   | \$0.00   | %                              | \$0.00   |
|   | Total cost Inc GST<br>(including preparation, design, composition, printing, publishing and postage) | New Zealand First Incorporated | Returned expense for party<br>(e.g. \$30,000 * 20% = \$6,000. Enter \$6,000) |
| Hamilton West Electorate - Chq 32   | \$150.00   |                                | \$150.00   |
| Hamilton West Electorate - Chq 35   | \$132.25   |                                | \$132.25   |
| Hamilton West Electorate - Chq 36   | \$105.00   |                                | \$105.00   |
| Hamilton West Electorate - Chq 37   | \$300.00   |                                | \$300.00   |
| Hamilton West Electorate - Chq 40   | \$72.45  |                                | \$72.45  |
| Hunua Electorate - Chq 116  | \$99.00  |                                | \$99.00  |
| Hunua Electorate - Chq 117  | \$400.00   |                                | \$400.00   |
| Hunua Electorate - Chq 118  | \$439.88   |                                | \$439.88   |
| Hunua Electorate - Chq 119  | \$220.00   |                                | \$220.00   |
| Hunua Electorate - Chq 120  | \$1,203.02   |                                | \$1,203.02   |
| Hunua Electorate - Chq 121  | \$643.34   |                                | \$643.34   |
| Hunua Electorate - Chq 122  | \$72.95  |                                | \$72.95  |
| Hunua Electorate - Chq 123  | \$362.25   |                                | \$362.25   |
| Hunua Electorate - Chq 124  | \$439.88   |                                | \$439.88   |
| Hunua Electorate - Chq 125  | \$782.26   |                                | \$782.26   |
| Hunua Electorate - Chq 126  | \$4,213.34   |                                | \$4,213.34   |
| Hunua Electorate - Chq 127  | \$616.52   |                                | \$616.52   |
| Hunua Electorate - Chq 34   | \$50.00  |                                | \$50.00  |
| Hunua Electorate - Chq 35   | \$500.00   |                                | \$500.00   |
| Hunua Electorate - Chq 36   | \$70.00  |                                | \$70.00  |
| Hunua Electorate - Chq 37   | \$119.78   |                                | \$119.78   |
| Hunua Electorate - Chq 38   | \$2,000.00   |                                | \$2,000.00   |
| Hunua Electorate - Chq 40   | \$62.00  |                                | \$62.00  |
| Hunua Electorate - Chq 41   | \$1,000.00   |                                | \$1,000.00   |
| Ilam Electorate - Chq 102   | \$500.00   |                                | \$500.00   |
| Ilam Electorate - Chq 11  | \$500.00   |                                | \$500.00   |
| Maungakiekie Electorate - Custom Stickers - 1m x sign gold card JPEG  | \$124.20   |                                | \$124.20   |
| Nelson Electorate - Chq 20  | \$300.00   |                                | \$300.00   |
| Nelson Electorate - Chq 21  | \$278.78   |                                | \$278.78   |

Party Secretary Initial: .....

| Total returned expense for A  |  | New Zealand First Incorporated |   |
|---|--|--------------------------------|---|
|   |  | \$0.00                         | %   |
| Item description (Include details of type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate) | Total cost inc GST<br>(including preparation, design, composition, printing, publishing and postage) | New Zealand First Incorporated | Returned expense for party<br>(e.g. \$30,000 * 20% = \$6,000.<br>Enter \$6,000) |
| Northcote Electorate - Chq 7  | \$150.00   |                                | \$150.00  |
| Pakuranga Electorate - Reachmedia - Advertising   | \$1,220.56   |                                | \$1,220.56  |
| Pakuranga Electorate - Silverdale Printing - Flyers NZ First (24,000) A4 Colour   | \$2,645.00   |                                | \$2,645.00  |
| Pakuranga Electorate - Tar Constructions - Erection of Campaign Signage   | \$534.75   |                                | \$534.75  |
| Port Hills Electorate - BA & P Measala  | \$500.00   |                                | \$500.00  |
| Port Hills Electorate - Chq 106   | \$300.00   |                                | \$300.00  |
| Port Hills Electorate - Chq 107   | \$500.00   |                                | \$500.00  |
| Port Hills Electorate - Chq 108   | \$500.00   |                                | \$500.00  |
| Port Hills Electorate - Chq 13  | \$62.91  |                                | \$62.91   |
| Port Hills Electorate - Chq 16  | \$26.39  |                                | \$26.39   |
| Port Hills Electorate - Chq 17  | \$170.00   |                                | \$170.00  |
| Port Hills Electorate - Denis O'Rourke  | \$2,232.25   |                                | \$2,232.25  |
| Rangitikei Electorate - Chq 22  | \$270.00   |                                | \$270.00  |
| Rongotai Electorate - Central Community Newsletters - Advertising 10cm x 3 column - 50% with Wellington Central                       | \$279.95   |                                | \$279.95  |
| Tauranga Electorate - APN Holdings  | \$319.01   |                                | \$319.01  |
| Tauranga Electorate - Attention Seekers - Billboards (2) for August - Construct and rental  | \$6,296.25   |                                | \$6,296.25  |
| Tauranga Electorate - Attention Seekers - Billboards (2) for September - Rental   | \$3,565.00   |                                | \$3,565.00  |
| Tauranga Electorate - Attention Seekers - Billboards (4) for Aug & Sept   | \$920.00   |                                | \$920.00  |
| Tauranga Electorate - Fletcher Print & Stamps - A5 Flyers (400) DL Flyers (4,800)   | \$181.70   |                                | \$181.70  |
| Tauranga Electorate - Giggle TV - Advertising campaign  | \$458.85   |                                | \$458.85  |
| Tauranga Electorate - HATM Magazines  | \$1,196.00   |                                | \$1,196.00  |
| Tauranga Electorate - Mediaworks - Sept Advertising - Winston visit   | \$1,047.47   |                                | \$1,047.47  |
| Tauranga Electorate - Sign Creations - Sandwich Board graphics, Window graphics to glass panel  | \$289.80   |                                | \$289.80  |
| Tauranga Electorate - Sign Creations - Signage in corflute  | \$1,196.00   |                                | \$1,196.00  |
| Tauranga Electorate - Signcentre - A3 Posters (20), A6 Flyers (100), DL Flyer (15,300), A5 Flyers (3,000), A2 Posters (1)             | \$2,172.35   |                                | \$2,172.35  |
| Tauranga Electorate - Signcentre - A3 Posters (20), A6 Flyers (100), DL Flyer (5,000), A5 Flyers (150)                                | \$512.33   |                                | \$512.33  |
| Tauranga Electorate - Signcentre - Map Poster and A4 Bunting Poster   | \$60.38  |                                | \$60.38   |
| Tauranga Electorate - Sunmedia - Adverts in Weekend Sun - 1 & 29 Aug - Bx2 Black & White  | \$264.96   |                                | \$264.96  |
| Tauranga Electorate - Sunmedia - Adverts in Weekend Sun - 4 July  | \$198.72   |                                | \$198.72  |

Party Secretary Initial: .....

Total returned expense for A

| New Zealand First Incorporated  |  |                                |  |
|---|--|--------------------------------|--|
|   | \$0.00   | %                              | \$0.00   |
| Item description (include details of type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate) | Total cost Inc GST<br>(including preparation, design, composition, printing, publishing and postage) | New Zealand First Incorporated | Returned expense for party<br>(e.g. \$30,000 * 20% = \$6,000, Enter \$6,000) |
| Waimakariri electorate - Chq 105  | \$356.50   |                                | \$356.50   |
| Waimakariri electorate - Chq 106  | \$697.74   |                                | \$697.74   |
| Waimakariri electorate - Chq 107  | \$1,242.27   |                                | \$1,242.27   |
| Waimakariri electorate - Chq 57   | \$125.00   |                                | \$125.00   |
| Waimakariri electorate - Chq 58   | \$32.94  |                                | \$32.94  |
| Waimakariri electorate - Chq 61 ..  | \$7.50   |                                | \$7.50   |
| Waimakariri electorate - Chq 62   | \$65.00  |                                | \$65.00  |
| Waimakariri electorate - Chq 63   | \$2,500.00   |                                | \$2,500.00   |
| Waimakariri electorate - Chq 67   | \$300.00   |                                | \$300.00   |
| Wairarapa Electorate - Media Works Radio  | \$692.81   |                                | \$692.81   |
| Wairarapa Electorate - Newspaper Advert - Winston Peters Public Meeting - 10 Sept   | \$302.17   |                                | \$302.17   |
| Waitakere Electorate - HATM Magazines Ltd   | \$552.00   |                                | \$552.00   |
| Waitakere Electorate - K & A Pala   | \$453.68   |                                | \$453.68   |
| Waitakere Electorate - M Mastny   | \$250.00   |                                | \$250.00   |
| Waitakere Electorate - SW & CA Primrose   | \$63.46  |                                | \$63.46  |
| Waitakere Electorate - SW & CA Primrose   | \$623.48   |                                | \$623.48   |
| Wellington Central Electorate - Central Community Newsletters - Advertising 10cm x 3 column - 50% with Rongotai                       | \$279.95   |                                | \$279.95   |
| Whangarei & North Electorate - Chq 209  | \$233.08   |                                | \$233.08   |

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 (20 June to 19 September 2014).

[illegible]

Party Secretary Initial: .....

**C: Authorised party advertisements promoted by third party promoters**  
 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: .....



# Lennie & Associates

## Chartered Accountants

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110 Symonds Street  
Grafton, Auckland 1010  
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 INCORPORATED INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of New Zealand First Incorporated

We have audited the accompanying Party Election Expenses Return for the 2014 General Election ("the return") of New Zealand First Incorporated ("NZ First") as required by Section 206L of the Electoral 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 conduct the audit in accordance with International Standards on Auditing (New Zealand) and express an opinion:

- a) on 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 206C 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the return. 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 entity's preparation of the return which shows correctly the party's total election expenses did not exceed the maximum amount prescribed by section 206C of the Act, but not for the purpose of expressing an opinion on the effectiveness of the entity'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.

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

#### Basis for Qualified Opinion on the Return

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
- we did not receive all invoices supporting expenses incurred by the Party's electorates greater than \$100
- 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 and
- the correct accounting for election expenses between candidates and the Party may be incomplete.

### **Qualified Opinion on the Return**

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, 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 206C is correct.

A handwritten signature in cursive script that reads "Lennie & Associates".

Lennie & Associates  
19 February 2015  
Auckland



NEW ZEALAND FIRST

84 Mills Road  
Brooklyn  
WELLINGTON 6021

19 February 2015

Lennie & Associates  
Chartered Accountants  
PO Box 128-246  
Remuera  
Auckland 1541

**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 New Zealand First (the Party) made in accordance with relevant sections of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you accordingly.

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 have responsibility for the following representations; after taking reasonable steps to inform myself that familiarity with the legislation was the imperative. It is fundamental for all people to preserve the democratic principles, upon which they rely, for the good order of New Zealand. To comprehend the complexities of the Electoral Act 1993 goes well beyond those principles.

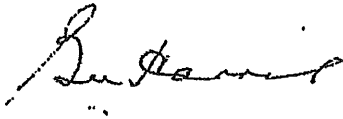
The return dated July 2014 has been prepared in accordance with the relevant provisions of the Act.

- 1 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 your enquiries have been satisfied within the time and circumstances which prevailed.
- 2 The relevant records, documents and accounts kept by the Party were made available and will be retained.

- 3 I have provided fairly extensive banking records of our Party to enable whatever inquiry you believed to be appropriate.
- 4 I have completed my own procedures, distinct from your assurance engagement processes, to evaluate the accuracy and completeness of the return. I sincerely believe the return to be 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 "B T Harris".

B T Harris  
Party Secretary