

DECLARATION

STEP 1

Party name:

Māori Party

Party secretary name:

Matariki Cribb-Fox

STEP 2

ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?
Answer YES or NO

YES

YES =
\$1,115,000

\$ 1,115,000.00

Number of electorate candidates
for the party

24

Number
\$26,200

\$ 628,800.00

Expenditure limit (incl GST)

Total

\$ 1,743,800.00

STEP 3

TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by the party

\$ 199,550.17

Part B: Party advertisements shared with candidates
or other parties

\$ 48,371.62

Part C: Authorised party advertisements promoted by
third parties

\$ 0.00

Total (A + B + C)

\$ 247,921.79

STEP 4

PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

\$132,644.00

WRITE 'NIL' if the party did not receive a broadcasting
allocation under the Broadcasting Act

STEP 5

TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

\$ 100,488.72

Part E: Party and candidate shared allocation expenses

\$ 31,519.78

Part F: Candidate only allocation expenses

\$ 0.00

Total (D + E + F)

\$ 132,008.50

STEP 6

I declare that to the best of my knowledge this return, filed pursuant to sections 206I and 206IA of the Electoral Act 1993, is an accurate record of the party's election expenses and the party's allocation expenses for the 2017 general election, and any allocation received has only been used for purposes permitted under section 80A of the Broadcasting Act 1989.

SIGNATURE

Matariki Cribb-Fox

DATE: DD / MM / YYYY

06/06/2018

COMPLETING THE RETURN

You can complete the return electronically or by hand. If you complete the form electronically each part will be automatically added up for you, as well as the totals on this page of the return. Where the form has been completed electronically you need to print the return before the declaration at step 6 is completed.

CHECKLIST

Steps 1, 2 and 4 completed on this page



Parts A to C (step 3) completed



Parts D to F (step 5) completed
If party received a broadcasting allocation



Party secretary signed and dated the return



All relevant supporting documentation supplied to auditor



Auditor stamped or initialled the front page



Auditor's report enclosed



Representation letter enclosed, if used



FILING THE RETURN

The return must be received by the Electoral Commission by 5pm, 21 February 2018 (within 90 working days of election day). A party secretary who fails to comply with these requirements commits an offence and may be referred to the Police.

The return can be filed:

- by post to PO Box 3220, Wellington 6140
- delivered to Level 10, 34-42 Manners Street, Wellington
- by email to: enquiries@elections.govt.nz

Reminder: the returns are open to public inspection and will be published on www.elections.org.nz.

Further information on party expenses is available in the *Party Secretary Handbook - General Election 2017*.

AUDITOR

Auditor stamp or initial



PART A: ELECTION ADVERTISEMENTS SOLELY PROMOTING THE PARTY

In this part you should record all election expenses incurred in relation to party advertisements published, or continued to be published, during the regulated period for the general election (23 June to 22 September 2017) solely promoting the party.

For advertisements published both before and during the regulated period you should apportion the costs so that only a fair proportion of the expenses are attributed to being incurred during the regulated period. Only record the amount attributable to the regulated period in the return.

Disclose the total amount incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

Election expenses include:

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

Further guidance is available in the *Party Secretary Handbook – General Election 2017*.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

TOTAL FOR PART A **\$ 199,550.17**

Item description

Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate

**Value \$0.00
(inc GST)**

ENLWILLB: Utopia: Billboards Ltd: 22/04/2017 – 30/08/2017: 3 x Billboards: 2000mm x 1000mm

\$1,200

Go Media: National Billboard campaign	\$ 76,387.50
iStudios: Graphic design for website and billboards	\$ 19,991.62
Ora Communications: media and communications design and management	\$ 10,440.00
Ideas Ltd: Newspaper advertising	\$ 13,178.65
National Campaign bus and vehicle signage	\$ 30,822.76
Māori Media Network Ltd - advertising on Radio Waatea, Radio Ngāti Porou and Te Arawa FM	\$ 4,582.76
Bluewave - graphic design	\$ 883.20
UNIFORMZ - branded merchandise	\$ 4,311.35
Pacific Radio - advertising	\$ 2,000.00
Panda Visual - 10,000 flyers, 1057 billboards - party vote	\$ 31,297.86
Kaea Media - radio advertising	\$ 1,249.76
Samoa Multimedia - radio advertising	\$ 2,875.00
Radio Niue - radio advertising	\$ 1,150.00
Back 9 -Graphic design	\$ 379.71

PART B: PARTY ADVERTISEMENTS SHARED WITH CANDIDATES OR OTHER PARTIES

In this part you should record all election expenses incurred in relation to election advertisements published, or continued to be published, during the regulated period for the general election (23 June to 22 September 2017) promoting the party and one or more candidates or parties.

Apportionment is permitted between the party and a candidate(s) or other party(ies). Where an expense item has been apportioned between the party and candidate(s) or party(ies), record the total cost of the advertisement and the share apportioned to the party based on coverage. You should ensure there is a consistent description and approach to apportionment in each return of election expenses. Record the name of the candidate(s) or other party(ies) featured in the advertising in the item description.

For advertisements published both before and during the regulated period you should apportion the costs so that only a fair proportion of the expenses are

attributed to being incurred during the regulated period. Only record the amount attributable to the regulated period in the return.

Disclose the total amount incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

Election expenses include:

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

Further guidance is available in the *Party Secretary Handbook – General Election 2017*.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

TOTAL FOR PART B

\$ 48,371.62

Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising	Total cost (inc GST) Including preparation, design, composition, printing, publishing and postage	% apportioned as party expense	Value \$0.00 (inc GST)
<small>EXAMPLE: Display Billboards Ltd. 22/04/2017 – 30/03/2017 3 x 100 Boards 20m x 1000m – Candidates, M Brown, Growth Party & T Smith, Neutral Party</small>	\$6,000	20%	\$1,200
WENDY BIDDLE: Facebook promotional posts	\$ 150.00	25%	\$ 37.50
WENDY BIDDLE: Flyers	\$ 150.00	25%	\$ 37.50
WENDY BIDDLE: Billboards 750	\$ 750.00	25%	\$ 187.50
TUILAGI ESERA: Radio Samoa and Samoa Times ads	\$ 3,450.00	75%	\$ 2,587.50
TE URUROA FLAVELL: Panda Visuals - billboards for Te Ururoa Flavell	\$ 313.38	50%	\$ 156.69
TE URUROA FLAVELL: Panda Visuals - billboards for Te Ururoa Flavell	\$ 6,129.50	50%	\$ 3,064.75
TE URUROA FLAVELL: Advocate print Ltd. DL flyer for Te Ururoa Flavell	\$ 1,090.20	40%	\$ 436.08
TE URUROA FLAVELL: Reach Media: Tabloid to 54,000 households for Te Ururoa Flavell	\$ 16,492.61	40%	\$ 6,597.04
TE URUROA FLAVELL: Newspaper adverts, Sept, Bay News, Rotorua Daily Post, Rotorua Weekender, Taupō Weekender	\$ 1,036.15	40%	\$ 414.46
Vehicle Signage: Speedy Signs, RotoruaTE URUROA FLAVELL:	\$ 899.50	50%	\$ 449.75
TE URUROA FLAVELL: Graphic Design and Publishing: Preparing layout and graphics for tabloid, newspapers ads and flyers. Producing videos	\$ 4,000.00	40%	\$ 1,600.00
TE URUROA FLAVELL: Campbell Squared: communications services	\$ 6,200.00	40%	\$ 2,480.00
TE URUROA FLAVELL: Ariki Ltd: video production	\$ 800.00	20%	\$ 160.00
MARYANNE MARSTERS: Candidate Billboards	\$ 1,225.90	40%	\$ 490.36
RAHUI PAPA: Fairfax Media Advertising for Rahui Papa	\$ 17,249.51	20%	\$ 3,449.90
RAHUI PAPA: Warehouse Stationery for Rahui Papa	\$ 275.00	20%	\$ 55.00
RAHUI PAPA: Kahuroa and Associates Ltd - printing	\$ 417.41	20%	\$ 83.48
RAHUI PAPA: Kahuroa and Associates Ltd - printing	\$ 910.34	20%	\$ 182.07

Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising	Total cost (inc GST) Including preparation, design, composition, printing, publishing and postage	% apportioned as party expense	Value \$0.00 (inc GST)
RAHUI PAPA: Panda Visuals - billboards	\$ 313.38	50%	\$ 156.69
RAHUI PAPA: Panda Visuals - billboards	\$ 1,225.90	50%	\$ 612.95
RAHUI PAPA: Panda Visuals - billboards	\$ 1,225.90	50%	\$ 612.95
			\$ 0.00
			\$ 0.00
MEI REEDY-TAARE: Video Production Ariki Creative	\$ 920.00	20%	\$ 184.00
MEI REEDY-TAARE: 2 large electronic billboards	\$ 2,300.00	60%	\$ 1,380.00
HOWIE TAMATI: Panda visuals - billboards	\$ 2,298.59	50%	\$ 1,149.30
HOWIE TAMATI: Panda visuals - billboards	\$ 2,451.80	50%	\$ 1,225.90
HOWIE TAMATI: Panda visuals - billboards	\$ 162.96	50%	\$ 81.48
			\$ 0.00
			\$ 0.00
			\$ 0.00
HOWIE TAMATI: Car signage	\$ 1,148.85	20%	\$ 229.77
HOWIE TAMATI: Tomato Sauce media 5000 flyers	\$ 3,809.92	20%	\$ 761.98
HOWIE TAMATI: Gravity signs photobooth signs x2	\$ 345.00	20%	\$ 69.00
HOWIE TAMATI: Gravity signs billboard corflute x1	\$ 172.50	20%	\$ 34.50
HOWIE TAMATI: Gravity signs graphics for fundraiser	\$ 138.00	20%	\$ 27.60
HOWIE TAMATI: Newspaper ads in Taumarunui Bulletin	\$ 180.00	20%	\$ 36.00
HOWIE TAMATI: Tomato Sauce Media	\$ 1,638.75	20%	\$ 327.75
HOWIE TAMATI: Cruize Media Ltd billboard x1	\$ 1,426.00	20%	\$ 285.20
HOWIE TAMATI: newspaper ads Rangitikei District monitor	\$ 196.65	20%	\$ 39.33
SHANE TAURIMA: Panda Visuals - billboards	\$ 313.38	50%	\$ 156.69
SHANE TAURIMA: Panda Visuals - billboards	\$ 2,451.80	50%	\$ 1,225.90
SHANE TAURIMA: Panda Visuals - billboards	\$ 612.95	50%	\$ 306.48
SHANE TAURIMA: Panda Visuals - billboards	\$ 1,532.38	50%	\$ 766.19
SHANE TAURIMA: Panda Visuals - billboards	\$ 612.95	50%	\$ 306.48
			\$ 0.00

Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising	Total cost (Inc GST) Including preparation, design, composition, printing, publishing and postage	% apportioned as party expense	Value \$0.00 (Inc GST)
SHANE TAURIMA: Camera work - Murray Job	\$ 655.50	40%	\$ 262.20
SHANE TAURIMA: Z Kantharia design services	\$ 650.00	50%	\$ 325.00
SHANE TAURIMA: Flyers - Westprint Ltd	\$ 3,217.50	50%	\$ 1,608.75
SHANE TAURIMA: Flyers - Westprint Ltd	\$ 1,104.00	50%	\$ 552.00
SHANE TAURIMA: Flyers - Westprint Ltd	\$ 136.85	50%	\$ 68.43
SHANE TAURIMA: Postcards - Westprint Ltd	\$ 790.05	50%	\$ 395.03
SHANE TAURIMA: Letter mailout - Westprint Ltd	\$ 10,000.00	50%	\$ 5,000.00
SHANE TAURIMA: Function Ltd: Merchandise	\$ 3,588.00	40%	\$ 1,435.20
SHANE TAURIMA: Car Wrap - AAA signs	\$ 1,242.00	20%	\$ 248.40
SHANE TAURIMA: Social media postings on Facebook	\$ 3,069.02	40%	\$ 1,227.61
SHANE TAURIMA: Camera work - Sander Derks	\$ 1,150.00	40%	\$ 460.00
SHANE TAURIMA: Radio Adversiting on Radio Waatea	\$ 1,768.00	10%	\$ 176.80
SHANE TAURIMA: Gazebo Screenprinting	\$ 1,336.00	50%	\$ 668.00
RIHI VERCOE: Candiate billboards	\$ 200.00	10%	\$ 20.00
KAREN WILLIAMS: Candidate billboards	\$ 1,225.90	40%	\$ 490.36
MARAMA FOX: Panda Visuals - billboards	\$ 1,992.09	50%	\$ 996.05
MARAMA FOX: Panda Visuals - billboards	\$ 2,451.80	50%	\$ 1,225.90
MARAMA FOX: Panda Visuals - billboards	\$ 1,532.38	50%	\$ 766.19
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00

PART C: AUTHORISED PARTY ADVERTISEMENTS PROMOTED BY A THIRD PARTY PROMOTER

In this part you should record all election expenses incurred in relation to party advertisements promoted by a third party promoter with your written authorisation and published, or that continued to be published, during the regulated period for the general election (23 June to 22 September 2017). Expenses cannot be apportioned with third party promoters. If you authorise someone else to publish advertising encouraging people to vote for the party, the cost of the advertising will be a party election expense and the same costs will also be an election expense of the third party. Record the name of the third party promoter in the item description.

For advertisements published both before and during the regulated period you should apportion the costs so that only a fair proportion of the expenses are attributed to being incurred during the regulated period. Only record the amount attributable to the regulated period in the return.

Disclose the total amount incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

Election expenses include:

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

Further guidance is available in the *Party Secretary Handbook – General Election 2017*.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

NIL

TOTAL FOR PART C

\$ 0.00

Item description

Provide a brief description of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as the name of the third party which promoted the advertising

Value \$0.00
(Inc GST)

Billboards: 2000mm x 1500mm. Ltd: 22/04/2017 – 30/08/2017. Billboards: 2000mm x 1500mm.

PART D: PARTY ONLY BROADCASTING ALLOCATION EXPENSES

You must complete Parts D to F if the party received an allocation of money for broadcasting pursuant to Part 6 of the Broadcasting Act 1989 to produce or place advertising on television, radio or the internet for the 2017 general election.

In Part D you should record details of all expenses incurred using the broadcasting allocation promoting the party or attacking another party or candidate.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

TOTAL FOR PART D

\$ 100,488.72

Supplier's name and street address This should be the production company, media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account	Invoice date or dates	Description of allocation expenses List the total production costs, television placement, radio placement and internet placement costs for each supplier separately	Value \$0.00 (inc GST)
Māori Media Network	1st and 2nd September 2017	Production cost	\$ 0.00
		24 August - 22 September 2017 Television placement costs on Channel A and Channel B	\$62,450
		25 August - 21 September 2017 Radio placement costs on Radio X and Y	450
		21 - 22 September 2017 Social Media promotional costs	0.00
Ariki Creative	14/06/17	Video Production	\$ 15,000.00
Flashlight Film Services Ltd	17/08/17	Video production	\$ 920.00
Ora Communications	3/07/17	Video production	\$ 4,048.17
	30/06/17		
	07/08/17	Video production	\$ 10,000.00
	04/09/17	Video production	\$ 6,900.00
		Video/social media content production	\$ 8,083.04
Māori Media Network	30/09/2017	Placement on Radio Waatea	\$ 1,768.13
		Placement on Te Arawa FM	\$ 1,552.50
		Placement on Radio Ngāti Porou	\$ 1,262.13
Māori Television	01/09/2017	Television placement	\$ 8,901.00

Supplier's name and street address This should be the production company, media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account	Invoice date or dates	Description of allocation expenses List the total production costs, television placement, radio placement and internet placement costs for each supplier separately	Value \$0.00 (Ino GST)
TessaChrisp Photography	15/08/2017	Video/still photo production	\$ 5,750.00
Perspective Media Ltd	18/08/17	Video/still photo production	\$ 1,150.00
Ana Keil (Not GST Reg'd)	17/08/2017	Video/still photo production	\$ 580.00
Elise Anderson (Not GST Reg'd)	11/08/17	Video/still photo production	\$ 670.00
Ora Communications	24/08/17	Video/social media content production	\$ 5,750.00
	13/09/17		
	19/09/2017	Video/social media content production	\$ 3,938.75
	25/09/17	Video/social media content production	\$ 3,125.00
		Video/social media content production	\$ 4,940.00
Perspective Media Ltd	22/09/17	Video production	\$ 1,150.00
Jawbone Pictures Ltd	19/09/17	Television production	\$ 15,000.00

PART E: PARTY AND CANDIDATE SHARED BROADCASTING ALLOCATION EXPENSES

In Part E record allocation expenses used to produce or place advertising on television, radio or the Internet featuring the party and one or more candidates.

PROVIDE the following information below:

- **Supplier's name and address:** This should be the media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account
- **Invoice date or dates**

- **Description of allocation of expenses:** List the total production costs, television placement, radio placement and Internet placement costs for each supplier separately and the names of the candidates
- **Value \$0.00 Inc GST**
- **% apportioned as party expense**
- **% apportioned as candidate expense**

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

TOTAL FOR PART E				\$ 31,519.78	
Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Value \$0.00 (Inc GST)	% apportioned to party	% apportioned to candidate
EXAMPLE: Māta Belgrave Television 14 Shortland Street Auckland 6000	10/06/2017	Television production for	\$10,000	0%	0%
		Television production for	\$10,000	0%	0%
		Television placement costs on Channel 2	\$10,450	10%	0%
		Television placement costs on Channel 2	\$10,450	10%	0%
Ariki Creative	14/06/2017	Video production for the following candidates: Shane Taurima, Marama Fox, Mei Reedy-Tare, Howie Tamati	\$ 8,000.00	20%	80%
		Video production for Te Ururoa Flavell,	\$ 2,000.00	100%	
Murray Job	24/07/2017	Video production for Shane Taurima	\$ 1,265.00	100%	0%
Hone Thompson (Not GST Reg'd)	10/07/2017	Video production for Rahui Papa	\$ 2,422.55	20%	80%
	13/09/2017	Video production for Rahui Papa	\$ 2,483.73	20%	80%
Campbell Squared Communications Limited	31/08/2017	Video production/social media placement for Te Ururoa Flavell	\$ 5,750.00	40%	60%

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Value \$0.00 (Inc GST)	% apportioned to party	% apportioned to candidate
Cat and Mouse Production Ltd	10/08/20 17	Video production for Howie Tamati	\$ 3,620.00	20%	80%
		Video production for Howie Tamati	\$ 1,326.20	20%	80%
Radio Ngāti Porou	30/09/17	Radio placement for Marama FOx	\$ 1,152.30	20%	80%
ForwardPack Media (Not Gst Reg'd)	20/09/17	Video production for Marama Fox	\$ 3,500.00	20%	80%

PART F: CANDIDATE ONLY BROADCASTING ALLOCATION EXPENSES

In Part F record the party's broadcasting allocation used to produce or place a candidate election advertisement on television, radio or the internet.

PROVIDE the following information below:

- **Supplier's name and address:** This should be the media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account
- **Invoice date or dates**
- **Description of allocation of expenses:** List the total production costs,

television placement, radio placement and Internet placement costs for each supplier separately

- **Candidate name**
- **Value \$0.00 inc GST**

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

NIL

TOTAL FOR PART F

\$ 0.00

Supplier's name and street address	Invoice date or dates	Description of allocation of expenses	Candidate name	Value \$0.00 (inc GST)
EXAMPLE: Mole Bellow Television 141 Sherland Street Auckland 1000	11 May 2017 15 May	11 May 2017 15 May 2017 16 May 2017 17 May 2017 18 May 2017 19 May 2017 20 May 2017 21 May 2017 22 May 2017 23 May 2017 24 May 2017 25 May 2017 26 May 2017 27 May 2017 28 May 2017 29 May 2017 30 May 2017 31 May 2017 1 June 2017 2 June 2017 3 June 2017 4 June 2017 5 June 2017 6 June 2017 7 June 2017 8 June 2017 9 June 2017 10 June 2017 11 June 2017 12 June 2017 13 June 2017 14 June 2017 15 June 2017 16 June 2017 17 June 2017 18 June 2017 19 June 2017 20 June 2017 21 June 2017 22 June 2017 23 June 2017 24 June 2017 25 June 2017 26 June 2017 27 June 2017 28 June 2017 29 June 2017 30 June 2017 1 July 2017 2 July 2017 3 July 2017 4 July 2017 5 July 2017 6 July 2017 7 July 2017 8 July 2017 9 July 2017 10 July 2017 11 July 2017 12 July 2017 13 July 2017 14 July 2017 15 July 2017 16 July 2017 17 July 2017 18 July 2017 19 July 2017 20 July 2017 21 July 2017 22 July 2017 23 July 2017 24 July 2017 25 July 2017 26 July 2017 27 July 2017 28 July 2017 29 July 2017 30 July 2017 31 July 2017 1 Aug 2017 2 Aug 2017 3 Aug 2017 4 Aug 2017 5 Aug 2017 6 Aug 2017 7 Aug 2017 8 Aug 2017 9 Aug 2017 10 Aug 2017 11 Aug 2017 12 Aug 2017 13 Aug 2017 14 Aug 2017 15 Aug 2017 16 Aug 2017 17 Aug 2017 18 Aug 2017 19 Aug 2017 20 Aug 2017 21 Aug 2017 22 Aug 2017 23 Aug 2017 24 Aug 2017 25 Aug 2017 26 Aug 2017 27 Aug 2017 28 Aug 2017 29 Aug 2017 30 Aug 2017 31 Aug 2017 1 Sep 2017 2 Sep 2017 3 Sep 2017 4 Sep 2017 5 Sep 2017 6 Sep 2017 7 Sep 2017 8 Sep 2017 9 Sep 2017 10 Sep 2017 11 Sep 2017 12 Sep 2017 13 Sep 2017 14 Sep 2017 15 Sep 2017 16 Sep 2017 17 Sep 2017 18 Sep 2017 19 Sep 2017 20 Sep 2017 21 Sep 2017 22 Sep 2017 23 Sep 2017 24 Sep 2017 25 Sep 2017 26 Sep 2017 27 Sep 2017 28 Sep 2017 29 Sep 2017 30 Sep 2017 1 Oct 2017 2 Oct 2017 3 Oct 2017 4 Oct 2017 5 Oct 2017 6 Oct 2017 7 Oct 2017 8 Oct 2017 9 Oct 2017 10 Oct 2017 11 Oct 2017 12 Oct 2017 13 Oct 2017 14 Oct 2017 15 Oct 2017 16 Oct 2017 17 Oct 2017 18 Oct 2017 19 Oct 2017 20 Oct 2017 21 Oct 2017 22 Oct 2017 23 Oct 2017 24 Oct 2017 25 Oct 2017 26 Oct 2017 27 Oct 2017 28 Oct 2017 29 Oct 2017 30 Oct 2017 31 Oct 2017 1 Nov 2017 2 Nov 2017 3 Nov 2017 4 Nov 2017 5 Nov 2017 6 Nov 2017 7 Nov 2017 8 Nov 2017 9 Nov 2017 10 Nov 2017 11 Nov 2017 12 Nov 2017 13 Nov 2017 14 Nov 2017 15 Nov 2017 16 Nov 2017 17 Nov 2017 18 Nov 2017 19 Nov 2017 20 Nov 2017 21 Nov 2017 22 Nov 2017 23 Nov 2017 24 Nov 2017 25 Nov 2017 26 Nov 2017 27 Nov 2017 28 Nov 2017 29 Nov 2017 30 Nov 2017 1 Dec 2017 2 Dec 2017 3 Dec 2017 4 Dec 2017 5 Dec 2017 6 Dec 2017 7 Dec 2017 8 Dec 2017 9 Dec 2017 10 Dec 2017 11 Dec 2017 12 Dec 2017 13 Dec 2017 14 Dec 2017 15 Dec 2017 16 Dec 2017 17 Dec 2017 18 Dec 2017 19 Dec 2017 20 Dec 2017 21 Dec 2017 22 Dec 2017 23 Dec 2017 24 Dec 2017 25 Dec 2017 26 Dec 2017 27 Dec 2017 28 Dec 2017 29 Dec 2017 30 Dec 2017 31 Dec 2017	M. Bellow	\$0.00
			Speaker	\$60
			M. Bellow	\$10
			Speaker	\$20

INDEPENDENT AUDITOR'S REPORT
To the Party Secretary of the Maori Party

Report on parts A, B, and C of the Maori Party Election Expense Return

Disclaimer of Opinion

We were engaged to audit parts A, B, and C of the Party Election Expense Return 2017 General Election (the Return) prepared by the Maori Party (the Party) for the 2017 general election period 23 June 2017 to 22 September 2017. Parts A, B, and C of the Return are prepared in accordance with section 206I of the Electoral Act 1993.

We do not express an opinion as to whether the position disclosed in parts A, B, and C of the Return does not exceed the maximum amount prescribed by section 206C of the Electoral Act 1993. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on parts A, B, and C of the Return.

Basis of Disclaimer of Opinion

We do not express an opinion on parts A, B, and C of the Return for the following reasons:

- We were unable to ascertain the completeness of the election expenses listed in the party return for the following reasons:
 - Controls over the recording of election expenses that may have been provided at no cost are limited as there are no practical audit procedures to determine the effect of this limited control; and
 - Difficulties in the apportionment of election expenses of election activity between candidates and the Party as a whole.

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. As a result of these matters we were unable to determine whether any adjustments might have been found necessary in respect of unrecorded election expenses.

Party Secretary's Responsibility

The Party Secretary is responsible for the preparation of parts A, B, and C of the Return under section 206I, and for such internal control as the Party Secretary determines is necessary to enable the preparation of a Return that is free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to conduct an audit of parts A, B, and C of the Return in accordance with International Standards on Auditing (New Zealand), and to issue an audit report in accordance with section 206L of the Electoral Act 1993. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on parts A, B, and C of the Return.

We are independent of the Maori Party in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



Who we Report to

This report is made solely to the Party Secretary. Our audit work has been undertaken so that we might state to the Party Secretary those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Party Secretary, for our audit work, for this report, or for the opinions we have formed.

BDO Rotorua Limited

*BDO Rotorua Limited
Rotorua
New Zealand
6 June 2018*

INDEPENDENT AUDITOR'S REPORT
To the Party Secretary of the Maori Party

Report on parts D, E, and F of the Maori Party Election Expense Return

Opinion

We have audited parts D, E, and F of the Party Election Expense Return 2017 General Election (the Return) prepared by the Maori Party (the Party) for the 2017 general election period 23 June 2017 to 22 September 2017. Parts D, E, and F of the Return are prepared in accordance with section 206IA of the Electoral Act 1993.

In our opinion, Parts D, E, and F of the Return are prepared, in all material respects, in accordance with section 206IA of the Electoral Act 1993.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"). Our responsibilities under those standards are further described in the Auditor's Responsibilities section of our report. We are independent of the Party in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Party Secretary's Responsibility

The Party Secretary is responsible for the preparation of parts D, E, and F of the Return under section 206IA, and for such internal control as the Party Secretary determines is necessary to enable the preparation of a Return that is free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to conduct an audit of parts D, E, and F of the Return in accordance with International Standards on Auditing (New Zealand), and to issue an audit report in accordance with section 206LA of the Electoral Act 1993. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of parts D, E, and F of the Return.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement in parts D, E, and F of the return, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 communicate with the Party Secretary regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Who we Report to

This report is made solely to the Party Secretary. Our audit work has been undertaken so that we might state to the Party Secretary those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Party Secretary, for our audit work, for this report, or for the opinions we have formed.



BDO Rotorua Limited
Rotorua
New Zealand
6 June 2018



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06 June 2018

Mereana Corbett
Audit & Assurance Partner
BDO Rotorua
PO Box 143
ROTORUA 3045

Tēnā koe Mereana

Letter of Representation for Party Return of Expenses for the 2017 General Election

This representation letter is furnished in connection with the return of party election expenses and broadcasting allocation expenses for the 2017 general election (the return) by the Maori Party (the Party) made in accordance with sections 206I and 206IA of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you in accordance with sections 206L and 206LA 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; 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; any design deficiencies in the compliance system and instances where that system has not operated as described.
- 5 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.
- 6 The return contains the total returnable expenses of the Party for the 2017 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 an advertisement contained a promoter statement.
- 7 Parts A to C of the return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:
- 7.1 Was the advertising undertaken by the party secretary, or with their authority? [definition of **election expenses**, section 206(1)(a)(ii)] (If no, advertising is not an election expense).
 - 7.2 If yes - did the advertising constitute **publishing**? [definition of **publish**, section 3D; definition of **election expenses**, section 206(1)(a)(i)] (If no, advertising is not an election expense).
 - 7.3 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? [definition of **party advertisement**, section 3(1); definition of **election expenses**, section 206(1)] (If no, advertising is not a party election expense).
 - 7.4 If yes - was the advertising undertaken (or deemed to be undertaken) during the regulated period (from 23 June 2017 to 22 September 2017)? [definition of **regulated period**, section 3B; definition of **election expenses**, section 206(1)(a)(i)] (If no, advertising is not an election expense).

- 7.5 If yes:
- 7.5.1 What expense was incurred in undertaking the advertising? [definition of **advertising expenses**, section 3E; definition of **election expenses**, section 206(1)]
 - 7.5.2 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)]
 - 7.5.3 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)]
 - 7.5.4 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).
- 7.6 Do any of the costs identified above fall within any of the election expense exceptions? [section 3E(1)(b)]
- 7.6.1 The conduct of any survey or public opinion poll (other than push-polling).
 - 7.6.2 Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement.
 - 7.6.3 The labour of any person provided free of charge by that person.
 - 7.6.4 Replacement of election materials damaged in circumstances out of the party's control.
 - 7.6.5 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.
 - 7.6.6 Allocations from the Electoral Commission of money for election broadcasting [definition of **election expenses**, section 206(1)(c)].
- If yes, that specific cost is not an election expense.
- 7.7 Where an apportionment of election expenses is given in the return:
- 7.7.1 the basis of apportionment is appropriate, and has been properly applied and recorded; and
 - 7.7.2 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.
- 8 Where the Party received a broadcasting allocation for the 2017 general election Parts D to F have been determined by considering these questions and the relevant provisions of the Electoral Act 1993 (the Electoral Act) and Part 6 of the Broadcasting Act 1989 (the Broadcasting Act):

- 8.1 Was the allocation used by the Party to produce, broadcast or publish election programmes on television, radio or election advertisements on the internet for the 2017 general election? [definition of **election programme**, **broadcasting costs**, **production costs** and **publishing costs**, section 69(1) Broadcasting Act; definition of **election advertisement**, section 3A Electoral Act] (If no, advertising is not an allocation expense).
- 8.1.1 If the allocation was used for **broadcasting costs** - was the placement on television or radio during the **election period** (from 23 August 2017 to 22 September 2017)? [definition of **election period**, section 69(1) Broadcasting Act] (the allocation cannot be used for broadcasting costs on radio or television outside of the election period).
- 8.1.2 If the allocation was used for **publishing costs** - was the placement on the internet during the **election period**? (the allocation can only fund publishing costs during the election period. Parties can spend their own funds on internet placement costs before and during the election period and those costs must be declared as election expenses in Parts A-C if the election advertising was published in the regulated period (see 7.4 above)).
- 8.1.3 If the allocation was used for **production costs** what cost was involved in respect of the preparation, design, composition and creation of the programme or advertisement? [section 69(1) Broadcasting Act]. Parties can spend their own funds on production costs before and during the election period and those costs must be declared as election expenses in Parts A to C if the production costs are for election advertisements that were published in the regulated period (see 7.4 above)).
- 8.2 Was the allocation spent on any **advertising that promoted the party and a candidate** [section 70(2) of the Broadcasting Act and section 205EA and 206CC of the Electoral Act]? (If yes, the Party must report the total amounts spent on joint party and candidate advertising in Part E of the return and the percentage coverage provided to the Party and candidate. The candidate will need to report the value apportioned to the candidate as candidate election expenses and a donation from the Party in the candidate's return of expenses and donations).
- 8.3 Was the allocation spent on **advertising that solely promoted a candidate** [section 70(3) of the Broadcasting Act]? (If yes, the Party must report the amounts spent on candidate only advertising in Part F of the return and the candidate will need to include the costs as candidate election expenses and a donation from the party in the candidate's return of expenses and donations).
- 8.4 Has the Party reported details of all accounts sent by the Party to the Electoral Commission under section 80B(1) of the Broadcasting Act in respect of expenditure of the party's allocation? [section 206IA of the Electoral Act]. The Commission pays suppliers' invoices that have been certified by an authorised party official as payable from the party's broadcasting allocation. With the exception of internet advertising placement costs paid directly by the party (for example, Facebook promoted posts), payments are made to suppliers and no money is paid directly to parties in accordance with the requirements of section 80B of the Broadcasting Act.

- 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.

Ngā mihi nui ki a koe, nā

A handwritten signature in black ink, appearing to read 'Matariki Cribb-Fox'.

Matariki Cribb-Fox
Party Secretary