

DECLARATION

Step 1

Party name:

MAORI PARTY

Party secretary name:

TE URUROA FLAVELL

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

Number of electorate candidates
for the party

24

Number x
\$26,200

\$628,800

Expenditure limit (Inc GST)

Total

\$1,743,800

Step 3

TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by party

\$178,283

Part B: Party advertisements shared with candidates
or other parties

\$47,270

Part C: Authorised party advertisements promoted
by third parties

\$0

Total (A + B + C)

\$225,552

Step 4

PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

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

\$132,664

Step 5

TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

\$100,489

Part E: Party and candidate shared allocation expenses

\$32,175

Part F: Candidate only allocation expenses

NIL

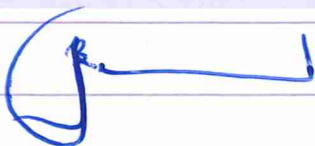
Total (D + E + F)

\$132,664

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



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



21.2.18

DATE: DD / MM / YYYY

To add more rows to this sheet: **Enable Content**, then click on the **Button to Insert 1 or 5 rows**. Repeat to add more.

PART A: PARTY ADVERTISEMENTS SOLELY PROMOTING THE PARTY

In this part you should record all election expenses incurred in relation to party advertisements published, or that 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

\$178,282.56

| 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) |
|--|---------------------------|
| 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 | \$14,234.00 |
| IDEAS LTD - newspaper advertising | \$13,178.65 |
| National campaign bus and vehicle signage | \$35,822.76 |
| MAORI MEDIA NETWORK LTD - advertising on Radio Waatea, Radio Ngati Porou, Radio Te Arawa | \$4,582.76 |
| ORA COMMUNICATIONS - graphic design | \$1,262.91 |
| UNIFORMS - branded gear | \$4,311.35 |
| PACIFIC RADIO - advertising | \$2,000.00 |
| PANDA VISUAL - 10,000 flyers | \$1,236.25 |
| KAEA MEDIA - radio advertising | \$1,249.76 |
| SAMOA MULTIMEDIA - radio advertising | \$2,875.00 |
| RADIO NIUE - radio advertising | \$1,150.00 |
| | |

To add more rows to this sheet: Enable Content, then click on the Button to Insert 1 or 5 rows. Repeat to add more.

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 that 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

\$47,269.70

| 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) |
|--|--|--------------------------------------|---------------------------|
| PANDA VISUALS - 646 party billboards, 1579 candidate billboards (130 Rahui Papa; 195 Marama Fox; 181 Howie Tamati; 200 Te Ururoa Flavell; 80 Mei Reedy-Taare; 240 Shane Taurima; 40 Esther Tofilau-Tevaga; 40 John Kiria; 40 Karen Williams; 40 Manase Nehemaia; 40 Maryanne Marsters; 40 Tuilagi Saipele; 48 Cinnamon Whitlock; 40 Wetex Kang; 40 Tasha Hohaia; 10 Carrie Stoddart-Smith; 25 Wendy Biddle; 40 Rihi Vercoe; 30 Boris Samujh; 40 Mele Pepa; | \$59087.12 | 80% | \$47269.70 |

To add more rows to this sheet: Enable Content, then click on the Button to Insert 1 or 5 rows. Repeat to add more.

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:

| | |
|-------------------------|-----|
| TOTAL FOR PART C | NIL |
|-------------------------|-----|

[illegible]

To add more rows to this sheet: Enable Content, then click on the Button to Insert 1 or 5 rows. Repeat to add more.

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)**

| Supplier's name and street address | Invoice date or dates | Description of allocation expenses | Value \$0.00 (Inc GST) |
|------------------------------------|--------------------------|---------------------------------------|---------------------------|
| Ariki Creative | 14/06/17 12:00 AM | Video production | \$15,000.00 |
| Ora Communications | 3/07/17 12:00 AM | Video production | \$4,048.17 |
| Ora Communications | 30/06/17 12:00 AM | Video production | \$10,000.00 |
| Ora Communications | 7/08/17 12:00 AM | Video production | \$6,900.00 |
| Flashlight Film Services Limited | 17/08/17 12:00 AM | Video production | \$920.00 |
| Elise Anderson (Not GST Reg'd) | 11/08/17 12:00 AM | Video/still photo production | \$670.00 |
| TessaChrisp Photography | 15/08/17 12:00 AM | Video/still photo production | \$5,750.00 |
| Perspective Media Ltd | 18/08/17 12:00 AM | Video/still photo production | \$1,150.00 |
| Ana Keil (Not GST Reg'd) | 17/08/17 12:00 AM | Video/still photo production | \$580.00 |
| Ora Communications | 24/08/17 12:00 AM | Video/social media content production | \$5,750.00 |
| Ora Communications | 13/09/17 12:00 AM | Video/social media content production | \$3,938.75 |
| Ora Communications | 19/09/17 12:00 AM | Video/social media content production | \$3,125.00 |
| Ora Communications | 25/09/17 12:00 AM | Video/social media content production | \$4,940.00 |
| Perspective Media Ltd | 22/09/17 12:00 AM | Video production | \$1,150.00 |
| Jawbone Pictures Ltd | 19/09/17 12:00 AM | Television production | \$15,000.00 |
| Maori Media Network Ltd | 30/09/17 12:00 AM | Placement on Radio Waatea | \$1,768.13 |
| Maori Media Network Ltd | 30/09/17 12:00 AM | Placement on Radio Te Arawa | \$1,552.50 |
| Maori Media Network Ltd | 30/09/17 12:00 AM | Placement on Radio Ngati Porou | \$1,262.13 |
| Maori Television | 1/09/17 12:00 AM | Television placement | \$8,901.00 |
| Ora Communications | 4/09/17 12:00 AM | Video/social media content production | \$8,083.04 |

To add more rows to this sheet: Enable Content,
then click on the Button to Insert 1 or 5 rows. Repeat to add more.

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 to the party**
- **% apportioned to the candidate**

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

TOTAL FOR PART E \$32,175.28

| Supplier's name and street address | Invoice date or dates | Description of allocation expenses | Value \$0.00 (Inc GST) | % apportioned to party | % apportioned to candidate |
|--|-----------------------|---|------------------------|------------------------|----------------------------|
| Ariki Creative | 14/06/17 12:00 AM | Video production for the following candidates: Shane Taurima, Te Ururoa Flavell, Marama Fox, Mei Reedy-Tare, Howie Tamati | \$10,000.00 | 20% | 80% |
| Murray Job Hone Thompson (Not GST Reg'd) | 24/07/17 12:00 AM | Video production for Shane Taurima | \$1,265.00 | 20% | 80% |
| Campbell Squared | 10/07/17 12:00 AM | Video production for Rahui Papa | \$2,422.55 | 20% | 80% |
| Communications Limited Hone Thompson (Not GST Reg'd) | 31/08/17 12:00 AM | Video production/social media placement for Te Ururoa Flavell | \$5,750.00 | 20% | 80% |
| | 13/09/17 12:00 AM | Video production for Rahui Papa | \$2,483.73 | 20% | 80% |
| Murray Job | 9/09/17 12:00 AM | Video production for Shane Taurima | \$655.50 | 20% | 80% |
| Cat & Mouse Video Production Ltd | 10/08/17 12:00 AM | Video production for Howie Tamati | \$3,620.00 | 20% | 80% |
| Cat & Mouse Video Production Ltd (Part) | 3/10/17 12:00 AM | Video production/social media placement for Howie Tamati | \$1,326.20 | 20% | 80% |
| Radio Ngati Porou Charitable Trust | 30/09/17 12:00 AM | Radio placement for Marama Fox | \$1,152.30 | 20% | 80% |
| ForwardPack Media (Not Gst Reg'd) | 20/09/17 12:00 AM | Video production for Marama Fox | \$3,500.00 | 20% | 80% |
| | | | | | |
| | | | | | |

To add more rows to this sheet: Enable Content, then click on the Button to Insert 1 or 5 rows. Repeat to add more.

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:

| | | |
|-------------------------|-----------------------------------|--|
| TOTAL FOR PART F | NIL | |
| Candidate name | Value \$0.00 (Inc GST) | |



Te Ururoa Flavell
Acting Secretary – Māori Party
Email: teururoa.flavell@gmail.com

22 February 2018

Mereana Corbett
BDO Rotorua Limited
PO Box 143
ROTORUA

Dear 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**

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.

Yours sincerely



[Name] *Te Ururoa Flavell*
Party Secretary



Tel: +64 7 347 9087
Fax: +64 7 348 6685
rotorua@bdo.co.nz
www.bdo.co.nz

BDO ROTORUA LIMITED
1130 Pukaki Street
PO Box 143
Rotorua 3040, New Zealand

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

Report on the Maori Party Expenses Return For The 2017 General Election

Disclaimer of Opinion

We were engaged to audit the Party Expenses Return for the 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. The Return is prepared in accordance with section 206I and section 206IA of the Electoral Act 1993.

We do not express an opinion as to whether the position disclosed in the Return does not exceed the maximum amount prescribed by section 206C of the Electoral Act 1993. Because of the significance of the matters 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.

Basis of Disclaimer of Opinion

We do not express an opinion on the Return for the following reasons:

- We were unable to ascertain the completeness of the election and broadcasting allocation expenses listed in the party return for the following reasons:
 - We are not the auditor of the Party's branches and our scope was therefore limited in respect of assessing the completeness of party election expenses which may have been incurred at branch level;
 - 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;
 - Difficulties in the apportionment of election and broadcasting allocation expenses of election activity between candidates and the Party as a whole: and
 - Invoices for all expenses listed were not available, thereby limiting the descriptions recorded in the return.
- We were unable to ascertain the existence and accuracy of election expenses listed in the party return for the following reasons:
 - Invoices for all expenses listed in the election return were not available and in this respect, proper records of the party's election expenses have not been kept.

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 all 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 the Return under section 206I and 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.

DIRECTORS: Stephen Graham Michelle Hill

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

Auditor's Responsibility

Our responsibility is to conduct an audit of the Return in accordance with International Standards on Auditing (New Zealand), and to issue an audit report in accordance with section 206L and 206LA of the Electoral Act 1993. However, because of the matters 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 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.

Our firm carries out other assignments for the Party in the areas of audit. In addition to this, partners and employees of our firm deal with the Party on normal terms within the ordinary course of trading activities of the business of the Party. The firm has no other 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.

A handwritten signature in blue ink that reads 'BDO Rotorua Limited'.

BDO Rotorua Limited
Rotorua
New Zealand
21 February 2018