



Party Expenses Return for the 2020 General Election

DECLARATION

1. Party name:

Māori Party

Party secretary name:

Waiwera (Rose) Waetford

2. ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?

Answer YES or NO

Yes	YES = \$1,199,000	\$1,199,000
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Number of electorate candidates
for the party

7	Number x \$28,200	\$197,400
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Expenditure limit (inc GST)

Total \$1,396,400

3. TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by party

\$241,986.42

Part B: Party advertisements shared with candidates
or other parties

\$59,531.54

Part C: Authorised party advertisements promoted by
third parties

\$0.00

Total (A + B + C) \$301,517.96

4. PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

\$150,755

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

5. TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

\$149,119.78

Part E: Party and candidate shared allocation expenses

\$0.00

Part F: Candidate only allocation expenses

\$0.00

Total (D + E + F) \$149,119.78

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 2020 general election, and any allocation received has only been used for purposes permitted under
section 80A of the Broadcasting Act 1989.

SIGNATURE

DATE: 17/02/2021

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.

For information on types of electronic
signatures that the Commission accepts,
please see the **How to Complete Your Party
Return Form** instruction sheet.

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 a
copy of the return to keep for
own records

Auditor's report enclosed

Representation letter enclosed,
if used

FILING THE RETURN

The return must be received by the Electoral
Commission by **5pm, 17 March 2021** (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 4, 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.nz.

Further information on party expenses is
available in the **Party Secretary Handbook –
General Election and Referendums 2020**.

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 (**18 August to 16 October 2020**) 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 and referendum expenses can't be apportioned. If you published advertising during the regulated period that promoted the party and one or

more referendum options, the full cost counts as a party election expense and a referendum expense. You only need to complete a referendum return if your party spends over \$100,000 on referendum advertising in respect of either referendum during 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 and Referendums 2020**.

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

TOTAL FOR PART A

\$241,986.42

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)**

EXAMPLE: Display Billboards Ltd: 22/09/2020 - 16/10/2020: 3 x Billboards: 2000mm x 1000mm	\$1,200.00
Cherrilee Fuller, photography of Māori Party candidates for all party use	\$4,000.00
Erica Sinclair, photography of candidates for all party use	\$1,035.00
Expandasign NZ Ltd - Regular Rollup 850 x 2000 with full colour single sided print	\$1,704.36
FACEBK *2G7B5XADS2 fb.me/ads , various videos and posts on 6-7/09/2020	\$80.80
FACEBK *2Q477XEDS2 fb.me/ads various ads and posts from 01-30/10/2020	1,250.00
FACEBK *3HMH7W2ES2 fb.me/ads , various video and posts on 12-17/10/2020	\$1,250.00
FACEBK *3NM7LXADS2 fb.me/ads , various video and posts on 17-23/09/2020	\$1,250.00
FACEBK *3SLXYWEDS2 fb.me/ads , various video and posts from 7-8/10/2020	\$1,250.00
FACEBK *49H9WX2DS2 fb.me/ads , various video and posts from 11-12/10/2020	1,250.00
FACEBK *4FMB6YADS2 fb.me/ads various ads and posts from 01-30/10/2020	1,250.00
FACEBK *55V4LX6DS2 fb.me/ads various ads and posts from 01-30/10/2020	\$1,250.00
FACEBK *5WCS8W2DS2 fb.me/ads , various video and posts from 6-8/08/2020	\$37.60
FACEBK *6GMPVWNDSD2 fb.me/ads , various video and posts on 4-6/10/2020	\$1,250.00
FACEBK *6HHBGW2ES2 fb.me/ads , various video and posts on 24-28/09/2020	\$1,250.00
FACEBK *89WNZX2DS2 fb.me/ads , various video and posts on 15-16/10/2020	1,250.00
FACEBK *8MVAXWWCS2 fb.me/ads , various video and posts on 14-15/10/2020	1,250.00
FACEBK *8WNZTUSDS2 fb.me/ads , various video and posts on 20-21/08/2020	\$100.00
FACEBK *A32NLW2ES2 fb.me/ads , various video and posts on 30/09-02/10/2020	\$1,250.00
FACEBK *AS47WX2DS2 fb.me/ads , various video and posts on 12/10/2020	1,250.00
FACEBK *E5THZV2ES2 fb.me/ads various ads and posts from 01-30/10/2020	\$500.00
FACEBK *EM38JVNDS2 fb.me/ads various video and posts on 16-19/08/2020	\$75.00
FACEBK *F74A8YADS2 fb.me/ads various ads and posts from 01-30/10/2020	1,250.00
FACEBK *G7SJAWSDS2 fb.me/ads , various video and posts from 13-14/10/2020	1,250.00
FACEBK *GK8H6YADS2 fb.me/ads various ads and posts from 01-30/10/2020	1,250.00
FACEBK *GYLK6WSDS2 fb.me/ads , various video and posts from 7-9/10/2020	\$1,250.00
FACEBK *HJ8SRWWDS2 fb.me/ads various ads and posts from 01-30/10/2020	1,250.00
FACEBK *JKV92ZJDS2 fb.me/ads various ads and posts from 01-30/10/2020	\$1,250.00
FACEBK *K3EMNVWDS2 fb.me/ads , various video and posts on 28-30/09/2020	\$204.20
FACEBK *KFY87XEDS2 fb.me/ads various ads and posts from 01-30/10/2020	1,250.00

Item description	Value \$0.00 (inc GST)
Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate	
FACEBK *LAKRUYJDS2 fb.me/ads , various video and posts on 30/09/2020	\$424.78
FACEBK *MH5QWX2DS2 fb.me/ads , various video and posts from 12-13/10/2020	1,334.97
FACEBK *NUJZRVSDS2 fb.me/ads , various video and posts from 23-25/09/2020	\$1,250.00
FACEBK *NYP3TWWCS2 fb.me/ads , various video and posts from 9-10/10/2020	\$1,250.00
FACEBK *PWQL7XEDS2 fb.me/ads various ads and posts from 01-30/10/2020	1,250.00
FACEBK *Q8BU9W6DS2 fb.me/ads , various video and posts on 19-20/08/2020	\$100.00
FACEBK *QGW7UWWDS2 fb.me/ads , various video and posts on 13-14/10/2020	1,250.00
FACEBK *RZPKWW6DS2 fb.me/ads , various video and posts on 10-13/09/2020	\$750.00
FACEBK *SDP95WEDS2 fb.me/ads various ads and posts from 01-30/10/2020	\$400.00
FACEBK *TP2S5XNDS2 fb.me/ads , various video and posts on 14-15/10/2020	1,250.00
FACEBK *U9BAXX2DS2 fb.me/ads , various video and posts on 12-13/10/2020	738.47
FACEBK *WD9GVX2DS2 fb.me/ads , various video and posts on 9-11/10/2020	\$1,250.00
FACEBK *WJBTSXADS2 fb.me/ads various ads and posts from 01-30/10/2020	\$1,250.00
FACEBK *WTNQWWWCS2 fb.me/ads , various video and posts from 13-14/10/2020	1,250.00
FACEBK *YEXNRVNDS2 fb.me/ads , various video and posts from 25-28/08/2020	\$250.00
FACEBK *ZLKVVYJDS2 fb.me/ads , various video and posts from 1-4/10/2020	\$1,250.00
FACEBK *ZQQK8YADS2 fb.me/ads , various video and posts on 15/10/2020	1,250.00
FACEBK *ZRSC6XEDS2 fb.me/ads , various video and posts on 13-14/10/2020	1,250.00
FACEBK *ZSNXJVEDS2 fb.me/ads , various video and posts from 13-16/08/2020	\$70.00
FACEBK *ZYGNKV2ES2 fb.me/ads , various video and posts from 21-25/10/2020	\$150.00
Gino Reedy, music production for campaign use (throughout campaign)	\$1,500.00
Gino Reedy, music production for campaign use (throughout campaign)	\$1,000.00
Go Media, led billboards for Party, displayed in Te Tai Hauāuru from 28/09-4/10/2020	1,518.00
Go Media, led billboards for Party, displayed in Te Tai Hauāuru from 5-16/10/2020	4,278.00
Go Media, led billboards for Party, displayed in Waikato electorate from 28/09-4/10/2020	2,242.50
Go Media, led billboards for Party, displayed in Waikato electorate from 5-16/10/2020	4,082.50
Media Buying Services Limited digital banners and video	\$23,000.00
Media Buying Services Limited video production	\$17,250.00
Media Buying Services Limited Newstalk ZB video	\$9,775.00
Media Buying Services Limited Newshub video and MREC advertising	\$16,100.00
Media Buying Services Limited, TVNZ on demand	\$9,148.25
Media Buying Services Limited, NZ Herald election directory	\$24,812.17
Media Buying Services Limited Washroom advertising in shopping malls and cinemas	\$25,955.50
Media Buying Services Limited production costs for above	\$11,413.75
North Harbour Signs Ltd - 2400mm x 1200mm Party hoardings x 100	\$3,392.50
North Harbour Signs Ltd - 800mm x 600mm small Party hoardings x 120	\$414.00
North Harbour Signs Ltd - 800mm x 550mm small Party hoardings x 550	\$1,897.50
North Harbour Signs Ltd - 4800mm x 2400mm Party vote hoardings x 50	\$1,638.75
North Harbour Signs Ltd - 4800mm x 2400mm Party calendar corflutes x2	\$184.00
Pack Send Avondale postage of Party vote billboards to Dunedin	\$234.00
Pack Send Avondale postage of Party vote billboards to Nelson	\$188.00
Pack Send Avondale postage of Party vote billboards to Chch	\$285.00
Pack Send Avondale postage of Party vote billboards to Invercargill	\$275.00

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 (**18 August to 16 October 2020**) 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.

Election and referendum expenses can't be apportioned. If you published advertising during the regulated period that promoted the party, one or more candidates and one or more referendum options, the total cost of the advertisement must also be counted separately as a referendum expense. You only need to complete a referendum return if your party spends over \$100,000 on referendum advertising in respect of either referendum during the regulated period.

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 Elections and Referendums 2020*.

WRITE ‘NIL’ IF YOU HAVE NO EXPENSES TO DECLARE HERE:

TOTAL FOR PART B

\$59,531.54

Item description	Total cost (inc GST) Including preparation, design, composition, printing, publishing and postage	% apportioned as party expense	Value \$0.00 (inc GST)
EXAMPLE: Display Billboards Ltd: 22/09/2020 - 16/10/2020: 3 x billboards: 2000 x 1000mm, Candidates: M Brown, Growth Party & T Smith, Neutral Party	\$6,000.00	20%	\$1,200.00
Media Buying Services Limited Māori Party mailout costs (production)	\$9,775.00	50%	\$4,887.50
Media Buying Services Limited postage to Waiariki electorate (20577 records)	\$15,657.15	50%	\$7,828.58
Media Buying Services Limited postage to Tamaki electorate (24436 records)	\$13,372.53	50%	\$6,686.27
Media Buying Services Limited postage to Hauauru electorate (22361 electorate)	\$15,630.09	50%	\$7,815.05
North Harbour Signs Ltd - 4800mm x 2400mm Māori Party corflute billboards with candidates x 850	\$35,371.24	50%	\$17,685.62
Progressive Print Limited-Vehicle/Building signwriting for Rot	\$899.30	50%	\$449.65
Facebook Ad - Facebook - 20-22/9/20 - Believe in Te Reo M	\$25.30	50%	\$12.65
Facebook Ad - Facebook - 22-3/10/20 - Party vote / Waiariki	\$50.53	50%	\$25.27
Facebook Ad - Facebook - 22-3/10/20 - Party vote / Waiariki	\$40.35	50%	\$20.18
Facebook Ad - Facebook - 4-12/10/20 - Party vote / Waiariki	\$134.65	50%	\$67.33
Facebook Ad - Facebook - 4-12/10/20 - Party vote / Waiariki	\$249.47	50%	\$124.74
Facebook Ad - Facebook - 4-12/10/20 - Party vote / Waiariki	\$86.81	50%	\$43.41
Facebook Ad - Facebook - 4-12/10/20 - Party vote / Waiariki	\$20.00	50%	\$10.00
Facebook Ad - Facebook - 12-16/10/20 - Party vote / Waiari	\$913.82	50%	\$456.91
Vistaprint-Merchandise car magnets \$11.05 @ 40- - Party vc	\$122.91	50%	\$61.46
Car Magnets x 28 - Vistaprint - 285 x 440mm - Party vote / W	\$341.00	50%	\$170.50
Car Magnets x 17 - Vistaprint - 285 x 440mm - Party vote / W	\$207.04	50%	\$103.52
Car Magnets x 19 - Vistaprint - 285 x 440mm - Party vote / W	\$231.38	50%	\$115.69
Car Magnets x 12 - Vistaprint - 285 x 440mm - Party vote / W	\$146.14	50%	\$73.07
Car Magnets x 23 - Vistaprint - 285 x 440mm - Party vote / W	\$280.10	50%	\$140.05
Car Magnets x 1 - Vistaprint - 285 x 440mm - Party vote / Wa	\$12.18	50%	\$6.09
Reprint Brochures x 3000 - Sons of Serif - A4 (210 X 297mm	\$559.48	50%	\$279.74
Rotorua Billboard - QMS - 01/08 - 30/09/20 - Party vote / Wa	\$1,631.85	50%	\$815.93
Rotorua Billboard Production - QMS - 01/08 - 30/09/20 - Part	\$160.00	50%	\$80.00

Item description	Total cost (inc GST) Including preparation, design, composition, printing, publishing and postage	% apportioned as party expense	Value \$0.00 (inc GST)
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			
Facebook Ad - Facebook - 31/7-20/8/20 - Party vote / Waiari	\$250.00	50%	\$125.00
Waiariki Brochures x 26,600 - Sons of Serif - A4 (210 X 297r	\$3,221.82	50%	\$1,610.91
Newspaper Ad - The Beacon Printing and Publishing - Run C	\$171.42	50%	\$85.71
Newspaper Ad - The Beacon Printing and Publishing - Run C	\$685.70	50%	\$342.85
Large billboard site rental - QMS NZ Media Limited-Maori Pa	\$1,745.86	50%	\$872.93
Large billboard site rental-QMS NZ Media Limited-Maori Part	\$345.00	50%	\$172.50
Large billboard site installation - QMS NZ Media Limited-Mac	\$172.50	50%	\$86.25
Facebook Ad - Facebook - 20-29/8/20 - Waiariki / Party	\$130.18	50%	\$65.09
Facebook Ad - Facebook - 18-22/9/20 - Waiariki / Party	\$250.00	50%	\$125.00
Large billboard site rental-QMS NZ Media Limited-Maori Part	\$1,840.00	50%	\$920.00
Bus back advertisements-Go Media-Aug 1st, 2020 – Aug 31	\$1,610.00	50%	\$805.00
Newspaper advertising - NZME- October 2020 - Waiariki / Pa	\$3,357.91	50%	\$1,678.96
Newspaper advertising - Sun Media - 02/10/2020 10 x 3 colo	\$391.00	50%	\$195.50
Facebook Ad - Facebook - 22-25/9/20 - Waiariki / Party	\$400.00	50%	\$200.00
Facebook Ad - Facebook - 24-27/9/20 - Waiariki / Party	\$500.00	50%	\$250.00
Facebook Ad - Facebook - 27-29/9/20 - Waiariki / Party	\$149.11	50%	\$74.56
Facebook Ad - Facebook - 29/9-5/10/20 - Waiariki / Party	\$750.00	50%	\$375.00
Facebook Ad - Facebook - 5/10-11/10/20 - Waiariki / Party	\$1,250.00	50%	\$625.00
Facebook Ad - Facebook - 10-16/10/20 - Waiariki / Party	\$965.25	50%	\$482.63
Instagram Ad - Instagram (SM Advertising) - 7-20/9/20 - Wai	\$133.16	50%	\$66.58
Facebook Ad - Facebook - 9-31/7/20 - Waiariki / Party	\$250.00	50%	\$125.00
Radio Ad - Te Reo Irirangi o Te Arawa - - Waiariki / Party	\$2,305.75	50%	\$1,152.88
Radio Ad - Radio Bay Of Plenty Ltd - 29.09.20 - Waiariki / Pa	\$2,270.10	50%	\$1,135.05

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 (**18 August to 16 October 2020**). Expenses cannot be apportioned with third party promoters. If you authorised 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.

Election and referendum expenses can't be apportioned. If a third party published advertising during the regulated period that promoted the party and one or more referendum options, the total cost of the advertisement must be counted separately as both a referendum expense and an election expense by both the party and the third 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 Elections and Referendums 2020***.

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

TOTAL FOR PART C

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 2020 general election and referendums.

Advertising paid for using the broadcasting allocation is excluded from the definition of party election expense. However, it is not excluded from the definition of referendum expense. If you use the allocation to produce and publish advertising during the regulated period that promoted one or more referendum options, the

cost of the advertisement must also be counted separately as a referendum expense. You only need to complete a referendum return if your party spends over \$100,000 on referendum advertising in respect of either referendum during the regulated period.

In Part D you should record details of all expenses incurred using the broadcast allocation promoting the party or attacking another party or candidate or encouraging people to vote or not to vote in a particular way in a referendum.

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

TOTAL FOR PART D

\$149,119.78

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:

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:

TOTAL FOR PART F

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

Report on the Maori Party Expenses Return For The 2020 General Election

Disclaimer of Opinion

We were engaged to audit the Party Expenses Return for the 2020 General Election (the Return) prepared by the Maori Party (the Party) for the 2020 general election period 18 August 2020 to 16 October 2020. 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.

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.



BDO Rotorua Limited
Rotorua
New Zealand
17 February 2021

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 2020 General Election (the Return) prepared by the Maori Party (the Party) for the 2020 general election period 18 August 2020 to 16 October 2020. 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
17 February 2021

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 2020 General Election (the Return) prepared by the Maori Party (the Party) for the 2020 general election period 18 August 2020 to 16 October 2020. 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

BDO Rotorua Limited

Rotorua

New Zealand

17 February 2021

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Tēnā koe Mark

Letter of Representation for Party Return of Expenses for the 2020 General Election

This representation letter is furnished in connection with the return of party election expenses and broadcasting allocation expenses for the 2020 general election (the return) by the Māori 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:
 1. any material transactions not disclosed in the records;
 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;

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. any outstanding disputed claims, matters with authorities, or planned or continuing litigation; and
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 2020 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:
 1. Was the advertising undertaken by the party secretary, or with their authority? [definition of **election expenses**, section 206(1)] (If no, advertising is not an election expense).
 2. If yes - did the advertising constitute **publishing**? [definition of **publish**, section 3D; definition of **election expenses**, section 206(1)] (If no, advertising is not an election expense).
 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).
 4. If yes - was the advertising undertaken (or deemed to be undertaken) during the regulated period (from 18 August to 16 October 2020)? [definition of **regulated period**, section 3B; definition of **election expenses**, section 206(1)] (If no, advertising is not an election expense).
 5. If yes:
 1. What expense was incurred in undertaking the advertising? [definition of **advertising expenses**, section 3E; definition of **election expenses**, section 206(1)]

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)]
 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)]
 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).
 5. Was the advertisement published before the regulated period and continued to be published during the regulated period [section 206CA]? (If yes, the costs can be apportioned with the costs attributed to the regulated period counted).
6. Do any of the costs identified above fall within any of the election expense exceptions? [section 3E(1)(b)]
1. The conduct of any survey or public opinion poll (other than push-polling).
 2. Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement.
 3. The labour of any person provided free of charge by that person.
 4. Replacement of election materials damaged in circumstances out of the party's control.
 5. Expenses, including running costs, of a vehicle used to display a party advertisement (provided payment was not made or promised) for the display of the advertisement on the vehicle.
 6. 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. Where an apportionment of election expenses is given in the return:
 1. the basis of apportionment is appropriate, and has been properly applied and recorded; and
 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 2020 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):
 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 2020 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).

1. If the allocation was used for **broadcasting costs** - was the placement on television or radio during the **election period** (from 13 September to 16 October 2020)? [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).
 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)).
 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)).
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).
 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).
 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



**Waiwera (Rose) Waetford
Hēkeretari | Party Secretary**

17 February 2021