



Annual report of the
Electoral Commission
Te Kaitiaki Take Kōwhiri

for the year ended 30 June 2015

The Honourable Minister of Justice

We have the honour of presenting to Parliament the Annual Report of the Electoral Commission, Te Kaitiaki Take Kōwhiri, pursuant to the to section 150(3) of the Crown Entities Act 2004.

This report covers the period 1 July 2014 to 30 June 2015.



Hon Sir Hugh Williams QC
CHAIR



Jane Huria CNZM
Deputy Chair



Robert Peden
Chief Electoral Officer

November 2015

Electoral Commission

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Introduction

During the year under review the Commission delivered the 2014 general election. Administratively, the election was a success. However, it is clear New Zealand has a serious problem with declining voter participation and it is critical this be addressed. The 2014 election also saw a fundamental shift in voter behaviour with over 29% of voters casting their vote before election day, a 100% increase in advance voting over 2011. This change has major implications for every aspect of electoral administration. The Commission also delivered a by-election in the Northland electorate in March 2015 and began preparations for the flag referendums to be held in November/December 2015 and in March 2016.

As a result of our experience and feedback from the 2014 election we are reviewing how we might better deliver enrolment and voting services to meet the changing needs and expectations of voters. We will also be advocating for the adoption of a whole-of-Government approach with multi-party support for the promotion of participation in our democracy.

In this report you will find these and other issues discussed and our work in 2014/15 laid out for review.

About the Electoral Commission

Purpose

The Commission is responsible for maintaining the electoral rolls, administering parliamentary elections and referenda, and promoting participation in parliamentary democracy. This includes promoting compliance with electoral laws, the registration of political parties, the allocation of time and money for the broadcast of election programmes, conducting the Māori Electoral Option, supplying information for the Māori affiliation service, servicing the work of the Representation Commission, and the provision of advice and advisory opinions, reports and public education on electoral matters. The Commission also assists electoral agencies of other countries with their electoral events on a reciprocal basis or as part of the Ministry of Foreign Affairs and Trade New Zealand Aid Programme.

Statutory Objective

The Electoral Act 1993 defines the objective of the Electoral Commission as

"... to administer the electoral system impartially, efficiently, effectively, and in a way that -

- (a) facilitates participation in parliamentary democracy*
- (b) promotes understanding of the electoral system*
- (c) maintains confidence in the administration of the electoral system"*

Powers of Electoral Commission

The Electoral Commission may, if it considers that it is necessary for the proper discharge of its functions:

- (a) initiate, sponsor, and carry out any studies or research
- (b) make any inquiries
- (c) consult with any persons or classes of persons
- (d) publicise, in any manner that it thinks fit, any parts of its work
- (e) provide information and advice on any matter:
 - (i) to the Minister for the Minister's consideration
 - (ii) to the Minister for presentation to the House of Representatives

Legislative Mandate

The statutory functions of the Electoral Commission are defined by law and in summary comprise:

- compiling and maintaining electoral rolls
- preparing for and conducting general elections, by-elections, and referenda
- registering political parties
- allocating government monies and broadcasting time to registered political parties for radio and television broadcasting of electoral programmes
- promoting compliance with electoral laws
- promoting public awareness of electoral matters through education and information programmes
- advising the Minister and the House on electoral matters
- making available information and providing guidance, advice and advisory opinions to assist political parties, candidates, and third parties to meet their statutory obligations in respect of electoral matters administered by the Commission
- supplying information for the Māori affiliation service
- conducting the five-yearly Māori electoral option and servicing the work of the Representation Commission
- participating on the Representation Commission

Establishment

The Electoral Commission was created by the Electoral (Administration) Amendment Act 2010. From 1 October 2010 the Act brought together the functions of the Chief Electoral Office, which was responsible for conducting elections and administering electoral laws relating to candidates, and the former Electoral Commission, which was responsible for public education and administering electoral laws relating to political parties and third parties.

The second stage of administrative reform took place on 1 July 2012 under the Electoral (Administration) Amendment Act 2011, when responsibility for the Chief Registrar of Electors' functions undertaken by New Zealand Post Limited through the Electoral Enrolment Centre were transferred to the Commission. The enrolment services functions continue to be provided by New Zealand Post Limited under contract to, and statutory delegation from, the Commission.

The Board

The Board comprises three members - The Chair, Hon Sir Hugh Williams QC, Ms Jane Huria CNZM Deputy Chair, and Robert Peden, Chief Electoral Officer

Independent Role

As an independent Crown entity under the Crown Entities Act 2004 the Commission is subject to the normal accountability requirements. However the Commission is not subject to ministerial direction in discharging its electoral functions and must act independently.

Operating Framework

Vision and Values

New Zealanders trust, value and take part in parliamentary elections

How we operate and deliver our mandate is guided by our vision that 'New Zealanders trust, value and take part in parliamentary elections'. New Zealanders will trust, and are more likely to value and take part in parliamentary elections if we:

- act impartially, professionally and in accordance with the law
- make participation by way of enrolment and voting easy
- deliver timely and accurate results
- are open to public, judicial and parliamentary scrutiny
- continually improve our processes, procedures and services.

Our Operating Structure

The level of activity and funding for electoral events varies annually due to the three-yearly cycle for general elections, five-yearly census cycles underpinning the Māori Electoral Option and work of the Representation Commission, and stand-alone events such as referenda and by-elections.

The three yearly cycle breaks down to:

- in the year following a general election determining operational policies including any proposals for legislative reform and participating in parliamentary reviews
- the second year designing, building, testing, and improving the systems and processes to be used at the next election
- the third year putting in place the temporary infrastructure and systems, and recruiting and training upwards of 15,000 people for election day tasks, and 4,500 to undertake electorate headquarters work pre and post election.

The Electoral Commission must also be ready to conduct an early election, by-elections and referenda as and when required.

The Commission operates year round with a small core team, currently 27 permanent roles, in its Wellington National Office. The Commission does not have a permanent field structure to undertake parliamentary elections. Returning Officers and their electorate staff are recruited and trained, and the infrastructure that supports them established anew for each election, by-election and referendum.

Electoral rolls are maintained by Enrolment Services a division of New Zealand Post Limited by delegation from of the Commission. In addition to compiling and maintaining the electoral rolls year round for use at general elections, by-elections, referenda, and local authority elections they also run update campaigns before each major electoral event. Enrolment Services has a small permanent office team, averaging 16 full time equivalents, and has a permanent field structure of 24 Registrars of Electors and 30 Deputy Registrars of Electors.

Our Outcomes Framework

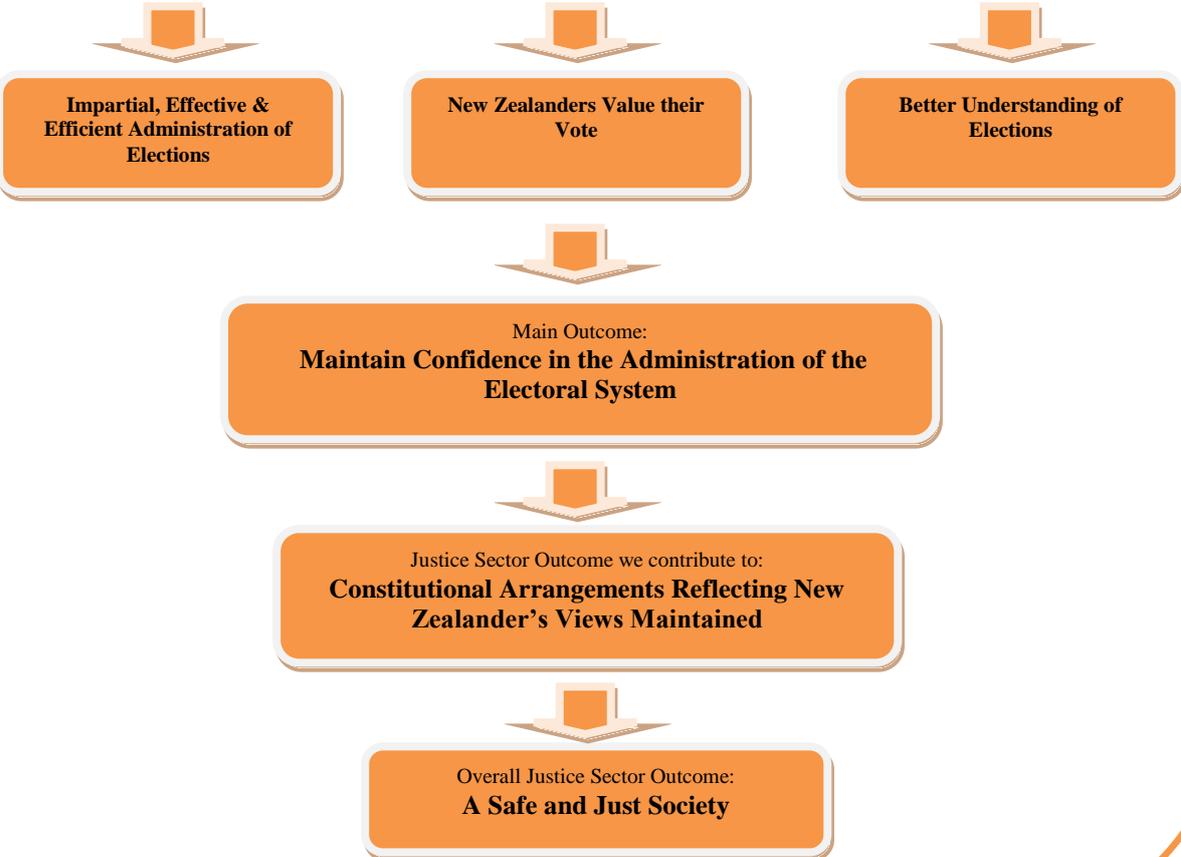
The Justice Sector has an aspirational outcome that all New Zealanders should expect to live in a safe and just society. To that end the justice system itself should be underpinned by effective constitutional arrangements. The Commission is part of the Justice Sector so has a role to play in achieving the outcomes set for the sector. The Commission’s particular or main contribution towards these ends is to maintain confidence in the administration of the electoral system.

The framework below summarises our services, the results or impacts they deliver and how these contribute towards Government priorities for the Justice Sector.

Electoral Commission Outcome Framework

Electoral Commission Outputs:

- compiling and maintaining the electoral rolls
- preparation and conduct of general elections, by-elections and referenda
- allocating government time and money to registered political parties for radio and television broadcasting
- promoting public awareness of electoral matters through education and information programmes
- providing advice to the Minister and the House on electoral matters
- making available information to assist political parties, candidates, and third parties to meet their statutory obligations in respect of electoral matters administered by the Commission



Outcome and Impacts – Service Delivery 2014/15

Under the Commission’s outcome framework we identify our main outcome as maintaining confidence in the administration of the electoral system. In the past we have limited our measurement of progress towards this goal by the confidence expressed in the administration of each General Election. This was measured by survey in the month following the election.

In the post-election survey in 2014, 92% of those surveyed expressed satisfaction with the administration of the election. This is consistent with previous elections and reflects the quality and focus of effort by the Commission and the thousands of New Zealanders who worked on the preparation and conduct of each General Election.

On the broader question of confidence in the administration of the Electoral System, this is now being measured annually by survey. 2014/15 was the first year that a range of questions had been asked about the New Zealand electoral system and also asked independently of a General Election.

The survey on confidence in the electoral system was conducted in May 2015 with a sample of 750 New Zealanders aged 18 and over. Asked independently of an electoral event, 69% of those surveyed expressed confidence in the administration of the New Zealand parliamentary electoral system. A further 22% were neutral or unsure, while 9% expressed little or no confidence.

New Zealanders were also asked if they had confidence votes were counted fairly. 83% of those surveyed expressed confidence votes were counted fairly, 11% were neutral or unsure and 6% said they were not confident.

Reasons identified for the lack of confidence were either due to a lack of knowledge about the Commission or for a wide range reasons unrelated to the Commission itself. The results have been included in our ongoing work on lifting participation and the measures the Commission hopes to implement in the next cycle and beyond.

Outlined below is our performance over the year against the three key impacts that contribute to our main outcome.

Key Impact: *Impartial, Effective & Efficient Administration of Elections*

2011 General Election Actual	Measure	2014 General Election Actual	2014 General Election Target
88%	Percentage of New Zealanders who express satisfaction with the administration of the General Election	92%	90%
2011 Actual		2015 Actual	2015 Target
Not Measured in 2011	Percentage of New Zealanders who express confidence in the administration of the electoral system	69.0%	90%

Conduct of the 2014 General Election

Administratively, the 2014 election was a success with voters reporting high levels of satisfaction with the services received. The defining feature of the 2014 election was the growth in advance voting. Overall, 29.3% of those who voted in 2014 did so before election day (compared with 14.7% in 2011). More people voted in the last three days of advance voting than in the entirety of the advance voting period in 2011. The ability to vote early proved popular across all electorates and age groups and we can expect further substantial growth in 2017.

The Commission produces a detailed report on the conduct of each election for the Minister of Justice which is tabled in Parliament and forwarded to the Justice and Electoral Select Committee. It also contains the Commission’s recommendations for change.

A copy of this report is available from the Commission’s website: www.elections.govt.nz

Conduct of by-elections and referenda

On 28 March 2015 a by-election for the Northland electorate was conducted. This was the closest by-election in proximity to a general election in recent history. The final result was declared on 8 April 2015. Turnout for the by-election was 65.4% (of those enrolled) with 46% voting in advance. The Commission reported to the Minister of Justice on its conduct of the by-election and this report was forwarded to the Justice and Electoral Select Committee. The full results for the by-election can be viewed on the Commission’s website, www.elections.org.nz.

During the year the Commission initiated the planning and preparatory work for the conduct of two postal vote referendums on the NZ Flag to be conducted during the 2015/16 year. The Commission received funding for this initial work in March 2015.

Compiling and maintaining electoral rolls

During the year Enrolment Services processed 684,737 applications for enrolment, 171% of the number expected and 996,603 updates to electoral information, 109% of the number expected.

On election day 92.6% (3,140,597) of eligible New Zealanders were enrolled. This was within the targeted range but slightly below the proportion enrolled on the date of the 2011 election of 93.7% (3,070,847).

Policy Advice

The Commission provides policy advice to the Minister, the House, and Government Departments and Agencies. During the year this included the following:

- Electoral Commission’s plans for managing an emergency
- Referendum on the NZ flag
- Access to and integrity of electoral roll data
- Northland By-election
- Electoral (Expenditure Limit) Order 2015
- Trial of online voting for local authority elections
- New Zealand’s Fifth Periodic Report under the United Nations Convention on the Rights of the Child (UNCROC)
- Census transformation
- Ministry of Culture and Heritage Convergence Discussion Document
- Comments on the Disability Action Plan for Office of Disability issues

Key Impact: *Better Understanding of Elections*

2011 General Election Actual	2014 General Election Measure	2014 General Election Actual	2014 General Election Target
Not surveyed in 2011 due to the Referendum	Percentage of voters who consider the voting system is easy to understand	93.0%	60%
0.26%	Rate of informal voting as a result of Voter error in marking the ballot paper	0.11%	<0.25%

Promoting Public Participation

The Commission published its 2014 Participation Strategy in July 2013. The strategy set out our goals for promoting participation through to the 2014 election.

It focused on three key streams of work:

- starting a national discussion on the implications of declining voter participation
- providing public information and education resources that facilitate participation
- research on what affects participation.

National Discussion on Implications of Declining Voter Participation

In May 2014, the Commission convened a Valuing Our Vote conference and Rock the Vote workshops.

Over 140 people, from New Zealand and overseas, representing Parliament, political parties, universities, media outlets, third parties, youth organisations and public sector agencies attended. The purpose of the conference and workshops was to begin a national discussion about the implications of declining voter participation and to set a foundation for a longer term strategy that involves politicians, the media, academics, teachers, opinion leaders and ultimately society in general.

A number of other non-partisan groups attended the conference and workshops, and subsequently ran their own campaigns to encourage participation, particularly amongst young and Māori voters. Strengthened relationships with public sector agencies as a result of these programmes (including Inland Revenue Department, Ministry of Social Development, Ministry of Education and Corrections) contributed to the development of a number of new resources and led to innovative initiatives and new opportunities to reach voters including the dissemination of information through their internal and external channels.

There were 254 voter participation stories published in the media between 1 February 2014 and the return of the writ on 10 October. For example, the New Zealand Herald ran a major series of opinion pieces on the topic of voter participation mid-year (including a piece by the Chief Electoral Officer).

Public Information and Education Campaign

The Commission's communications strategy for this election included motivational messages as well as the traditional transactional messages around how to enrol and vote. This represented a clear shift in our communication, education and outreach activities. We wanted to increase our outreach efforts to engage with hard to reach voters. We also expanded our information and resources to reduce the barriers for those with disabilities, literacy or language challenges, as well as laying the foundation for future voters through the Commission's motivational work and education projects.

Research on Electoral Participation

Our third aim was to seek to work with academics and other researchers with expertise in voter participation to share information about current research and to champion more research to better understand voter participation and what works to improve voter participation.

To help encourage research on voter participation, in 2013 the Commission established annual suffrage scholarships to enable promising students to complete post-graduate research in these areas. Two scholarships were awarded at the end of both 2013 and 2014.

The Commission has also been working with Statistics New Zealand to ensure that voter participation issues will be included in the General Social Survey for 2016. For 2014, the focus of the Commission's own research into the effectiveness of enrolment and voting services and public awareness of our electoral system was broadened to ensure a better understanding of both those who are enrolled and those who are not. The results of this research are included in the Commission's 2014 Voter and Non-Voter survey which is available at www.elections.org.nz.

Services to political parties, candidates and third parties

Guidance

Any person may ask the Electoral Commission to provide advice, principally on whether, in its opinion, an advertisement constitutes an election advertisement under the law. The advisory opinion is not a binding ruling or legal advice. The opinion is the Electoral Commission's interpretation of the application of the Electoral Act 1993 in respect of the advertisement.

Through the financial year 254 advisory opinions were sought and responded to on 348 matters. In 2013/14 330 advisory opinions had been sought on 547 matters.

Registration of Political Parties & Logos

There were five Political Parties newly registered during the year – NZ Independent Coalition Party, 1Law4All, Internet Party and Mana Movement, Ban1080, and the Civilian Party. Three of these parties, the Internet Party and Mana Movement, 1Law4All, and the Civilian Party subsequently had their registration cancelled at their request. In addition the Alliance Party was also de-registered at their request in May 2015. At 30 June 2015 there were 15 registered parties.

Full details of registered parties and logos are available to view on the Elections website, www.elections.org.nz.

Supervision of Returns of Election Expenses and Donations

After a general election or by-election all electorate candidates are required to file a return of candidate donations and expenses with the Electoral Commission. Candidate returns include amounts disclosed for donations including anonymous donations and overseas donations, and election expenses for newspaper advertising, radio and television advertising, internet advertising, and other forms of advertising.

During the year expense returns were required and were received from registered parties for the 20 September 2014 General Election and from electorate candidates for both the General Election and the 28 March 2015 Northland By-election.

All returns are available to view and download on the Commission's website, www.elections.org.nz.

Annual Declarations by Registered Political Parties

The secretary of each registered party is required to provide the Commission with a statutory declaration by 30 April each year that the party intends to contest general elections and has at least 500 current financial members who are eligible to enrol as electors.

There are currently 15 Political Parties registered, all of whom have completed their 30 April 2015 statutory declaration.

Annual Return of Donations and Loans by Registered Political Parties

All registered parties must provide the Commission with annual donation returns and accompanying auditors' reports by 30 April each year. The returns must disclose donations received in the previous calendar year, including disclosing every donor or contributor who has donated over \$15,000 during the year, every anonymous or overseas donation over \$1,500 and any payments from the Electoral Commission of donations protected from disclosure.

A party donation is a donation of money, goods or services that is made to a party and includes:

- goods or services paid for by others that have a reasonable market value greater than \$1,500 (but not a donor's own labour),
- discounted goods or services (where the reasonable market value is greater than \$1,500), the difference between the contract or agreed price and the reasonable market value of those goods or services is a donation,
- the amount of any payment in excess of reasonable market value for goods or services provided by the party, or
- credit offered at terms more favourable than the commercial terms and conditions prevailing at the time.

A change to the Electoral Act means that from 25 March 2014 parties were also required to disclose party loans. Money lent by a registered bank at a commercial interest rate does not have to be disclosed. The categories of loans are:

- Loans exceeding \$15,000 entered into during the year (from 25 March 2014)
- Disclosure of the number and amount of other party loans entered into between \$1,500 and \$15,000

Copies of the party returns are available on the Commission's website, www.elections.org.nz.

Returns of Donations to Registered Political Parties Exceeding \$30,000

Every registered political party that receives a donation over \$30,000 or a series of donations from the same person within the previous twelve months that exceeds \$30,000 must provide a return to the Commission within 10 working days of receiving the donation or the donations which take the aggregate over \$30,000. Twenty-three returns for donations exceeding \$30,000 were received from parties in the reporting period. A table of the returns filed is available on the Commission's website, www.elections.org.nz.

Returns of Loans to Registered Political Parties Exceeding \$30,000

Every registered political party that receives a loan exceeding \$30,000 or series of loans from the same lender within the previous 12 months that exceeds \$30,000 must provide a return to the Commission within 10 working days of receipt of the loan or the loan which takes the aggregate over \$30,000. One return of a loan exceeding \$30,000 was received from a party in the reporting period. Details of the return filed are available on the Commission's website, www.elections.org.nz.

Donations Protected from Disclosure

The Electoral Act provides a mechanism for donors to make donations exceeding \$1,500 to political parties via the Commission without their identity being disclosed to either the public or the recipient parties. The maximum a party can receive per electoral cycle is 10% of the maximum election expenses allowable, currently \$296,210 per party. The maximum a donor can give to a party is 15% of the per-party limit, currently \$44,431.50 per donor to the same party.

With limited exceptions, it is an offence for any person to disclose any details about donations protected from disclosure. The Commission is required to make payments to recipients weekly, during the period between writ day and the return of the writ at any general election, and monthly at any other time.

The Commission is required to publish quarterly on the Elections website the amount and recipient of each donation protected from disclosure received and paid out. The donations received during the year are detailed in the tables below and a full history is available on the Commission's website, www.elections.org.nz.

Donations Protected from Disclosure Received in the year:

No donations protected from disclosure were received by the Commission or distributed in the financial year to 30 June 2015 (2014: \$226,050).

International Assistance

In association with MFAT under the New Zealand Aid Programme, the Commission deployed Technical Advisors to Fiji and provided electoral supplies to assist Fijian electoral authorities with preparations for Fiji's 17 September 2014 parliamentary election.

Also under the New Zealand Aid Programme the Commission provided Technical Advisors and electoral supplies to the Autonomous Region of Bougainville to assist the Bougainville Electoral Commission prepare for the May 2015 Election.

Key Impact: *New Zealanders value their vote*

2011 General Election Actual	2014 General Election Measure	2014 General Election Actual	2014 General Election Target
69.6%	Percentage of eligible New Zealanders voting in the General Election	72.1%	69.6 - 75.0%
93.7%	Percentage of eligible New Zealanders enrolled on election day	92.6%	90.5 – 92.5%
77.9%	Percentage of 18 to 24 year olds enrolled	76.5%	75.0 – 80.0%

Communications and Outreach

As well as specific initiatives that flowed from the Commission’s participation strategy, the focus on increasing participation had a major impact on the Commission’s communications and outreach activities. 2014 was the first general election with all elements of electoral participation – enrolment, voter education and voting – within the statutory responsibility of the Commission. As such, a new and more integrated approach to engaging and educating New Zealanders was taken.

There are some segments of New Zealand society who are harder to reach and engage in electoral processes. Research shows that enrolling and voting has less relevance in the lives of these groups, motivation to enrol and vote is low, and other things in their lives take priority. Specific approaches, work programmes and activities needed to be created to reach these groups.

The Commission’s Communications Strategy therefore focused on three core message-based communication streams:

- inspire and motivate;
- facilitate and educate; and
- inform and remind.

Inspire and Motivate

Part of the Commission’s statutory objective is to facilitate participation in parliamentary democracy. The inspire and motivate stream was a new approach for the Commission, and one undertaken in response to research showing that motivation to participate was a significant barrier. A number of new initiatives and programmes were carried out to inspire and motivate including the Commission’s ‘Your Vote is a Powerful Thing’ campaign and participation in TVNZ’s Vote Compass initiative.

To support and enhance the outreach and advertising programmes already in place, the Commission piloted a new community engagement model in 2014 to engage with specific under-represented groups. The priority groups are Māori, Pasifika and ethnic communities. As a pilot programme, it took a targeted approach, focusing on geographical areas/communities with high concentration of those who are ‘hardest to reach’ with electoral information - Māori, Pasifika and ethnic communities.

Facilitate and Educate

Kids Voting is a programme for young New Zealanders that encourages them to experience and understand an authentic electoral event. Students learn about, and ‘vote’ for, real candidates and real parties, taking part in the programme at the same time as the actual election campaigns are underway. It is designed to raise awareness among young people about New Zealand’s electoral processes. Building first-hand experience of active participation by young people increases their personal understanding, belief and confidence in electoral participation.

The Commission in 2014 also developed new teaching units that are aligned to both the New Zealand Curriculum and Te Marautanga o Aotearoa, which support the Kids Voting programme but also operate independently of a specific electoral event.

In 2014, over 78,000 students from 556 schools registered to take part in Kids Voting. This compares with 43,000 students and 344 schools in 2011. Teacher evaluation shows that 96% of teachers thought the programme met its objectives, and 95% would definitely participate again. All teachers agreed the programme improved their students' knowledge somewhat and 91% rated their student improvement either four or five out of five.

The Commission will be looking to expand Kids Voting and continue to provide and develop curriculum linked resources.

Inform and Remind

Information for all voters

The Commission carried out a public information and education campaign on television, radio, press and online. As well as the traditional enrolling and voting messages, the new motivational campaign was initiated to address the question of why people should participate. This campaign was delivered from within the existing budget, which meant a reassessment in the comparative allocations to enrolling and voting messages.

Information for Māori

Core information brochures and media releases were translated into Te Reo Māori, and these were available through Commission staff and online, and provided to communities via a stakeholder mailout to over 3,000 organisations and agencies.

Through the community engagement pilot programme, dedicated Māori engagement advisers worked directly in target locations to build community engagement and understanding of the importance of enrolling and voting.

Information for voters with a disability

An updated version of the DVD and facilitation guide was developed for people with intellectual disabilities to enable their caregivers to deliver information on voting, how to enrol and how to vote. These were developed in consultation with sector organisations, and distributed nationwide. A non-facilitated version was also developed for those who are not part of group programmes or activities; these were also available online. Feedback from sector organisations and users was very positive.

Plain English booklet and poster resources 'The Easy Guide to Voting' were developed for persons with learning difficulties and low literacy, and distributed widely.

Key publications were made available in accessible formats for the vision-impaired, in consultation with the Blind Foundation. Information about voting was produced in a variety of formats including Braille, audio tape, screen-reader and large print, as well as on the Foundation's Telephone Information Service.

For the first time at the 2014 election, the Commission provided a telephone dictation voting service for electors who are blind, partially blind or have a physical disability that means they are unable to mark their ballot paper. The purpose of the service was to enable electors meeting the eligibility criteria to vote anonymously and independently, giving them the opportunity to cast a secret vote for the first time.

The Commission was presented with the Extra Touch Award by the Association of Blind Citizens in recognition of its successful implementation of dictation voting and the enthusiasm to "receive and act on all feedback from blind and vision impaired people".

Brochures and information on enrolling, voting and services for voters with disabilities were distributed to disability groups throughout the country and articles were provided for newsletters and publications to reinforce the advance voting message. All information was made available online in New Zealand Sign Language, and all advertisements and video content were both signed and captioned.

The Commission was awarded the Zero Projects 'Innovation Policy 2015: Independent Living and Political Participation' for its disability strategy. The Europe-based Zero Project received 231 nominations from 58 countries for the award. The Zero Project is an Essl Foundation initiative that seeks to share models that improve the daily lives and legal rights of people with disabilities.

Information for ethnic communities

Enrolment and voting brochures were redesigned and available in 24 languages (as well as New Zealand's three official languages) through Commission staff, community organisations and other outreach contacts and from www.elections.org.nz. As part of the Community Engagement Programme pilot, four key ethnic organisations were contracted to provide the Commission's messaging to their communities.

Information for young voters

Young voters, who are less likely to engage with mainstream media such as television or newspapers, were targeted through social media and a partnership with The Radio Bureau, which saw motivation and participation messages delivered both on air and online by hosts from New Zealand's youth-oriented radio stations.

Facebook remains a primary source of information, particularly for younger voters and those seeking direct answers to questions. Paid promoted posts (effectively advertising) have increased the reach of our Facebook messaging dramatically, and there has been a corresponding increase in the number of people liking the IVoteNZ page, from 14,000 in 2011 to over 30,000 in 2014. The bulk of IVoteNZ followers are in the target 18-34 year old demographic.

Information for the media

The Commission provided media kits to all media and made them available on the elections website.

Eighteen national media releases were sent to the media between the announcement of the election date (10 March 2014) and the return of the writ to the Governor-General (10 October 2014).

There were 738 media enquiries received between the beginning of May and the return of the writ.

Organisational Health and Capability

Operational Highlights

Organisational Health and Capability

The Commission undertook an assessment of its Organisational Health and Capability in the 2013/14 year during which six major recommendations for improvement were identified. Two of these recommendations were implemented in that year and the remaining four are being progressively addressed and rolled out over the 2014/15 and 2015/16 years.

The implementation of formal succession planning was completed during 2014/15. The remaining three, listed below were started during the year and are scheduled to be completed by June 2016:

- Introduction of an enhanced career development framework
- Introduction of competency modelling with a learning development programme to identify knowledge gaps and training needs for staff
- Development of strategic recruitment options.

Strategic Initiatives

There were three strategic initiatives progressed during the year. The first was the re-development of our core software system – the Election Management System (EMS). Following an open tender procurement process completed in December 2014 the detailed discovery phase of the EMS redevelopment project was signed-off at the end of April 2015. The scope and costings of the redevelopment were confirmed and a statement of work signed with the vendor in April. Development of the new system commenced in May and the project will run through to August 2016.

The second initiative was around solution definition of e-voting options for 2017 and 2020. Progression of any options was subject to funding approval and legislative change. During 2014/15 the Government indicated that e-voting for parliamentary elections will not be a priority for 2017. While the Commission continued to monitor overseas developments in electronic voting, work on this initiative was placed on hold.

A third initiative, begun in 2014/15 was the review of enrolment and voting services. This is in response to the changing needs and expectations of voters which were revealed through the 2014 election, particularly through the massive increase in advance voting. Voters are leaving it until closer to the election to enrol and many expect to be able to enrol and vote at the same time. It also became clear in the course of the Te Tai Tokerau recount that some voters find aspects of the enrolment and voting process complex.

The objective of the Commission's review is to develop a more integrated and coherent enrolment and voting experience with high integrity, and to increase the Commission's capacity to educate voters and promote participation. The Commission expects to present a final report, with recommendations to the Minister by the end of October 2015.

Better Public Services

The Commission supports the government's Better Public Services change programme and participates in the programme where applicable to the Commission's business. During the period the Government has created a range of Functional Leadership roles to drive performance across the state services. The resulting programmes applicable to the Commission's business are:

- recourse to the Property Management Centre of Expertise when considering its property requirements, and
- the Commission actively engages in the Government Procurement Reform Programme led by the Ministry of Business, Innovation and Employment. This includes applying the Government Rules of Procurement, being a participating agency in All-of-Government contracts, and utilising the Government Model documents. The Commission also actively seeks to join collaborative contracts led by government agencies.

Treaty of Waitangi

We recognise that the Treaty of Waitangi is a founding document of government in New Zealand, helping establish the country as a nation. We aim to support the Crown in its Treaty of Waitangi relationship, while delivering our services in ways that enable equitable outcomes for Māori.

Financial Position

During the year the Commission received additional funding in order to conduct the Northland by-election and prepare for the 2015/16 Flag Referendums. Separate funding was also provided by MFAT, under the New Zealand Aid Programme, to provide the assistance to the Fiji and Bougainville electoral authorities through the year. In total the Commission received \$2.658m for additional work carried out in the year.

The net result for the year was a deficit of \$5.837m against a budgeted deficit of \$7.224m. The key contributor to this outcome was the reduced expenditure on the conduct of the 2014 General Election and the enrolment activity in the year. The net savings amounted to 2.5% of our budget for the full year.

The Commission had reserves of \$6.3m (\$12.1m last year) at 30 June the majority of which is to be applied to offset forecast deficits over the next two years and fund the redevelopment of our core software system.

Equal Employment Opportunities and Good Employer Responsibility

The Commission is committed to the principles of being a good employer with policies and practices that value equity and fairness and promote the values within the seven good employer elements. The Commission actively seeks and encourages staff participation in all EEO related matters.

The Commission has a range of policies and practices in place for each of the good employer elements, which have been summarised below including a summary of our workforce profile as it was at year-end.

Leadership, accountability and culture

The Commission is committed to maintaining and developing a workplace in which opportunities to develop and achieve are equally encouraged, where the benefits of a diverse workforce are recognised, and where the workload is fairly spread.

Recruitment, selection and induction

The Commission has an impartial, transparent recruitment and selection process with vacancies advertised widely through diverse external networks. The Commission operates a comprehensive induction process with review points to ensure that induction training needs have been met.

Employee development, promotion and exit

The Commission provides equal access to development and promotional opportunities. Annual performance reviews are undertaken with staff members with individual personal development plans reviewed. Permanent positions are advertised internally as a matter of course in order to facilitate opportunities for development and promotion. Exit interviews are undertaken with all staff leaving the organisation to support further organisational learning.

Flexibility and work design

The Commission operates a core hours policy and a comprehensive flexible working policy which balances the needs of the individual with the needs of the organisation and the teams. The Commission provides workplace facilities and access that support disabled staff and visitors.

Remuneration, recognition and conditions

The Commission operates a transparent remuneration system, benchmarked against comparators in appropriate sectors. Other conditions include a top-up to government paid parental leave provisions, actual and reasonable sick leave for the individual and to care for their dependents, and study leave. Professional fees are paid when they are of core relevance to the person's position.

Bullying and harassment prevention

The Commission is committed to providing a safe working environment free from bullying and harassment for all employees. The Commission reviewed and updated its bullying and harassment policy during the year. The policy clearly sets out its expectations of behaviour in the workplace and provides processes for the organisation and staff to be able to respond promptly and appropriately to any complaints of bullying or harassment.

Safe and healthy environment

The Commission is committed to providing a safe and healthy environment for its staff. The Commission has a health and safety policy; there is active engagement by all staff and regular status reporting to the Board.

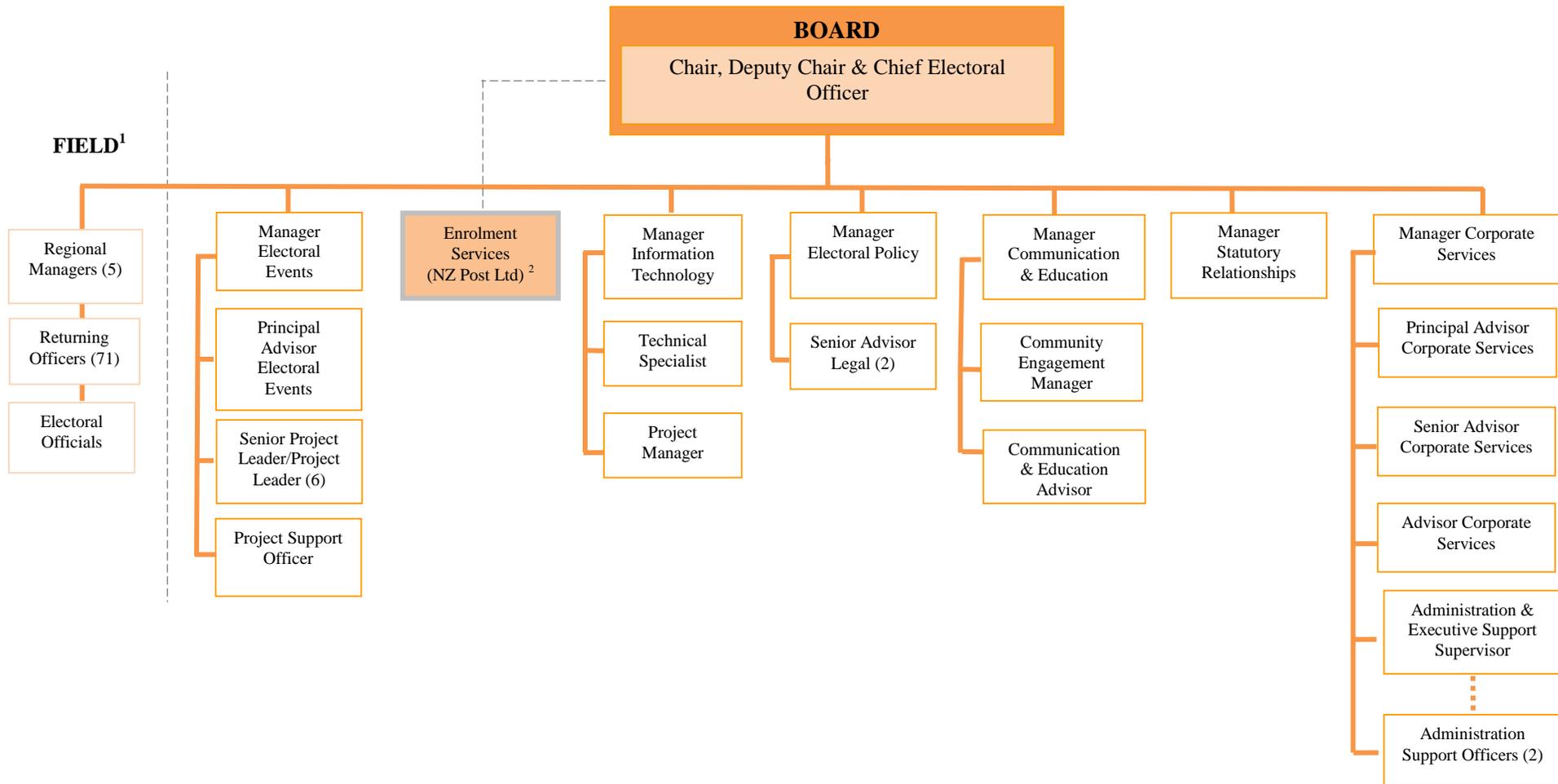
Other provisions for staff well-being include:

- Employee Assistance Programme services
- private space for reflection, rest and breastfeeding/expressing
- free flu vaccinations
- visual care provisions, covering payment for eye checks and visual equipment
- provision of workplace assessments for new or relocated staff as well as optional stand-up workstations

Workforce Profile

		2015	2014	2013	2012	2011
Staff Numbers:	Staff Positions:	27	25	25	24	24
	Vacancies:	2	Nil	1	3	3
	Workforce:	25	25	24	21	21
Gender:	Female:	52%	52%	50%	57%	62%
	Male:	48%	48%	50%	43%	38%
Age Profile:	<30 years:	-	12%	8%	5%	10%
	30-39 Years:	28%	20%	21%	23%	24%
	40-49 years:	44%	40%	42%	38%	33%
	50-59 years:	12%	16%	21%	24%	28%
	>60 years:	16%	12%	8%	10%	5%
Length of Service with the Commission and its predecessors:	<3 years:	28%	24%	50%	33%	43%
	3-10 years:	48%	56%	42%	52%	47%
	>10 years:	24%	20%	8%	15%	10%
Ethnicity:	NZ European:	80%	84%	84%	90%	85%
	Māori:	12%	8%	8%	5%	10%
	Pacific:	4%	8%	8%	5%	5%
	Asian:	4%	Nil	Nil	Nil	Nil
Staff with Disability:		Nil	Nil	Nil	Nil	Nil
Staff Turnover:	Percentage:	12%	Nil	8%	5%	Nil
	Number:	3	-	2	1	-

Organisation Structure



¹ Temporary field staff includes five Regional Managers, one Returning Officer per electorate, approximately 4,500 Electorate Headquarters staff, and 15,000 Election Day Workers

² NZ Post is contracted to fulfil the statutory responsibility for enrolment under delegation from the Electoral Commission.

Statement of Performance

For the year under review appropriations were provided by Parliament to meet the operating costs of the Commission, the conduct of 2014 General Election and 2015 Northland By-election, and for preparatory work by the Commission for the conduct of the 2015/16 Flag Referendums.

The Commission received appropriations under two output classes in the year. Firstly for the provision of electoral services and secondly for Electoral Broadcasting under a Permanent Legislative Authority. A summary of expenditure by output and associated revenues is provided in the table below.

The Electoral Services appropriation is limited to funding services relating to the administration of parliamentary elections and referenda; services relating to the maintenance of electoral rolls, including all activities required to register electors and produce electoral rolls as required by law; servicing the work of the Representation Commission; and provision of advice, reports and public education on electoral matters.

The Provision of Services from the Electoral Commission – Broadcasting appropriation is limited to enable political parties to meet all or part of the cost of broadcasting election programmes. The appropriation for election broadcasting is a permanent legislative authority established under section 74 of the Broadcasting Act 1989.

The variance between the forecast (disclosed in our 2014/15 Statement of Intent) and actuals for the year is the result of the three events/activities initiated after the start of the financial year. These were the Northland By-election (\$0.958m), setup funding for the Flag Referendums (\$0.750m), and International Assistance work in the Pacific funded by MFAT (\$0.950m).

We achieved a better than forecast deficit in the year as a result of savings in expenditure on the conduct of the 2014 General Election and enrolment activity in the year.

Output expenditure	2014/15 Actuals	2014/15 Forecast
Output Class – Provision of Electoral Services		
Output Area - On-Going Activities:	\$5.220m	\$4.612m
Output 1: Facilitate participation in parliamentary elections		
Output 2: Making available Information to assist political parties, candidates, and third parties to meet their statutory obligations in respect of electoral matters administered by the Electoral Commission		
Output 3: Promoting public awareness of electoral matters through education and information programmes		
Output 4: Providing advice to the Minister and the House on electoral matters, including those referred to the Electoral Commission		
Output Area - Producing And Maintaining Rolls:	\$20.566m	\$21.522m
Output 5: Compiling and maintaining electoral rolls		
Output Area – Conduct Of Electoral Events:	\$27.406m	\$25.449m
Output 6: Conduct of the 2014 General Election		
Output 7: Preparations for, and conduct of, Referenda and By-elections		
Output Class – Broadcasting (Permanent Legislative Authority)	\$ 2.829m	\$ 2.855m
The allocation of available broadcasting time and funding		
Total Expenditure by Output	\$56.021m	\$54.438m
Revenue		
Crown Revenue	\$48.519m	\$46.848mm
Interest Revenue	\$ 0.497m	\$ 0.306m
Other Revenue	\$ 1.168m	\$ 0.060m
Total Revenue	\$50.184m	\$47.214m
Surplus to / (Shortfall from) Current Reserves	(\$5.837m)	(\$7.224m)

Our 2014/15 non-financial performance measures are outlined below. Additional detail on our performance against our key outcome and impacts can be found on pages 9 -16.

Output 1 - Facilitate participation in parliamentary elections

2014/15 Measure	Performance:		2014/15 Result/s
	Target this GE	Achieved last GE	
Percentage of eligible New Zealanders enrolled on election day	90.5–92.5%	93.7%	Target met: 92.6% of eligible New Zealanders were enrolled at the time of the 2014 General Election
Percentage of eligible New Zealanders voting in the General Election	69.6-75.0%	69.6%	Target met: 72.1% of eligible New Zealanders voted in the 2014 General Election
Percentage of 18 to 24 year olds enrolled	75.0-80.0%	77.9%	Target met: 76.5% of 18-24 year olds were enrolled at the time of the 2014 General Election

Output 2 - Making available information to assist political parties, candidates, and third parties to meet their statutory obligations in respect of electoral matters administered by the Electoral Commission

2014/15 Measure	Performance		2014/15 Result/s
	Target This Year	Achieved Last Year	
Quantity Measures			
All returns are by due dates.	100%	100%	Target met: 19 parties were required to lodge returns of party donations and loans by 30 April 2015. The filed returns and accompanying audit reports are available on the Commission's website. Two incidents of non-compliance were identified during checking of the returns. The Commission followed up with the party and referred the matters to Police. Parties were also required to file a section 71A statutory declaration regarding party membership by 30 April. One party declared that it did not have the minimum 500 current financial members. The Commission followed up with the party and the party subsequently applied and had their registration cancelled.
Requests, and complaints received are processed	100%	100%	Target met: There were 254 advisory opinion requests received on 348 matters. All were responded to during the period.
Quality Measures			
Feedback received on advisory opinions indicates satisfaction with the standard of the response	Satisfactory or better	Target met	Target met: Those who requested advisory opinions were surveyed as to their satisfaction with the opinions provided. 100% said it was clear how to apply for an advisory opinion, 86% said it was timely, 82% said it was easy to understand and 86% said the opinion adequately addressed their questions.
Timeliness Measures			
Response time for follow-up action on statutory returns where non-compliance is established.	5 working days	5 working days	Target met: The Commission undertook follow-up action on all returns within 5 days where non-compliance was established.
Response time to requests for advisory opinions	5 working days	5 working days	Target met: The average response time for requests for advisory opinions during the year was 2.49 days. Responses to 7 of the 254 requests took longer than the 5 day target.

Output 3 Promoting public awareness of electoral matters through education and information programmes

2014/15 Measure	Performance		2014/15 Result/s
	Target This Year	Achieved Last Year	
Percentage of voters who consider the voting system easy to understand	60%	N/A	Target met: the results of the post-election survey indicated that 93% of voters had an excellent or good understanding of how to vote
Rate of informal voting as a result of error in marking the voting paper	0.25%	0.26%	Target met: Sampling indicated a rate of 0.11% for informal voting as a result of error in marking the voting paper

Output 4: Providing advice to the Minister and the House on electoral matters, including those referred to the Electoral Commission

2014/15 Measure	Performance		2014/15 Results
	Target This Year	Achieved Last Year	
Quantity Measures			
All requests for policy advice are acknowledged and scheduled into the work programme	Achieved	Achieved	All requests for policy advice were acknowledged and scheduled into the work programme – a full list is on page 10
Quality Measures			
Advice does not require further clarification	Achieved	Achieved	Further clarification was not required on the advice provided
Timeliness Measures			
Advice provided in the timeframe requested	Achieved	Achieved	The Minister's and Ministry's timeframes were met

Output 5: Compiling and maintaining electoral rolls

2014/15 Measure	Performance		2014/15 Results
	Target This Year	Achieved Last GE	
Quantity Measures			
Number of applications for enrolment processed	400,000	476,004	684,737, 171% of target
Number of updates to elector information processed	900,000	996,603	977,116, 109% of target
Quality Measures			
% of accuracy of processing	>99%	99.994%	99.991% accuracy was achieved. Sampling indicated a processing error rate of 1 per 11,670 updates
Timeliness Measures			
Applications and changes are processed on receipt with confirmations (excepting changes to honorifics and occupation) prepared and mailed by the following Tuesday	>99%	Not Measured	Target met: All applications and changes being processed on receipt and confirmations mailed out by the following Tuesday

Output 6: Conduct of the 2014 General Election

2014/15 Measure	Performance		2014/15 Results
	Target This GE	Achieved Last GE	
Quantity Measures			
Percentage of New Zealanders who express satisfaction with the administration of the General Election	90%	88%	The target was exceeded: the results of the post-election survey indicated 92% of New Zealanders expressed satisfaction with the administration of the General Election
Percentage of New Zealanders who express confidence in the administration of the electoral system	90%	Not Measured	69% of New Zealanders surveyed expressed confidence in the Electoral Commission's administration of the electoral system while a further 22% were neutral or unsure. 9% expressed little confidence. Reasons identified for the lack of confidence were either due to a lack of knowledge about the Commission or for a wide range reasons unrelated to the Commission itself. 83% of those surveyed expressed confidence votes were counted fairly, with 6% not confident, while 11% were neutral or unsure.
Quality Measures			
Conducted in accordance with the provisions of the Electoral Act 1993	Achieved	Achieved	Achieved – the election was conducted in accordance with the provisions of the Electoral Act 1993 and all statutory deadlines were met
Timeliness Measures			
Release of results on election day – 20 Sep14:			
<ul style="list-style-type: none"> 100% of Advance Voting results by 8:30pm 	Achieved	96%	98% achieved by 8:30pm
<ul style="list-style-type: none"> 50% of Voting Place results by 10:00pm 	Achieved	93%	86% achieved by 10pm
<ul style="list-style-type: none"> 100% of Voting Place results by 11:30pm 	Achieved	99.9%	99.84% completed by 11:30pm
Availability of Official Results within 14 days	Achieved	Achieved	Achieved – published 4 October

Output 7: Preparations for, and conduct of, Referenda and By-elections

2014/15 Measure	Performance		2014/15 Results
	Target This Year	Achieved Last Year	
Quantity Measures			
Electoral events are conducted as and when required	Achieved	Achieved	Achieved – The Northland By-election was conducted as required on 28 March 2015
Quality Measures			
Conducted in accordance with the provisions of the Electoral Act 1993 and other legislation enacted for the purposes	Achieved	Achieved	Achieved
Timeliness Measures			
Availability of results on election day:			
<ul style="list-style-type: none"> Advance Voting Results 	7:30pm	7:30pm	Achieved - completed by 7:15pm
<ul style="list-style-type: none"> 50% of Voting Place Results 	9:00pm	9:00pm	Achieved 50% by 7:47pm
<ul style="list-style-type: none"> 100% of Voting Place Results 	10:00pm	10:00pm	Achieved 100% by 8:42pm
Availability of Official Results	11 Days After	11 Days After	Achieved – published 8 April 2015

**Electoral Commission
Statement of Comprehensive Revenue and Expense
For The Year Ended 30 June 2015**

2014 Actual \$000		Notes	2015 Actual \$000	2015 Budget \$000
REVENUE				
38,747	Funding from Crown	1	45,690	43,993
-	Funding from Crown – Broadcasting Allocation	1	2,829	2,855
455	Interest Received		497	306
566	Other Revenue		1,168	60
39,768	Total Revenue		50,184	47,214
EXPENDITURE				
5,011	Personnel and Board Fees	2	18,530	18,072
33,594	Operating Costs	3	34,494	33,356
-	Broadcasting Allocation		2,829	2,855
77	Depreciation and Amortisation Expense	6,7	104	95
46	Audit Fees		64	60
38,728	Total Expenditure		56,021	54,438
1,040	Surplus/(Deficit)		(5,837)	(7,224)
0	Other Comprehensive Revenue and Expense		0	0
1,040	TOTAL COMPREHENSIVE REVENUE AND EXPENSE		(5,837)	(7,224)

Explanations of significant variances against budget are detailed in note 19.

Electoral Commission
Statement of Financial Position
As at 30 June 2015

2014 Actual \$000		Notes	2015 Actual \$000	2015 Budget \$000
CURRENT ASSETS				
14,789	Cash and cash equivalents	4	6,260	2,927
198	Debtors and Other Receivables	5	250	265
495	Prepayments		226	-
15,482	Total Current Assets		6,736	3,192
NON-CURRENT ASSETS				
241	Property, Plant and Equipment	6	261	116
5	Intangible Assets	7	-	-
-	Work in Progress	7	703	-
127	Prepayments		127	127
373	Total Non-Current Assets		1,091	243
15,855	TOTAL ASSETS		7,827	3,435
CURRENT LIABILITIES				
1,024	Revenue received in advance		502	-
2,202	Creditors and Other Payables	8	707	263
452	Employee Entitlements	9	270	9
3,678	Total Current Liabilities		1,479	272
NON-CURRENT LIABILITIES				
51	Employee Entitlements	9	59	59
51	Total Non-Current Liabilities		59	59
3,729	TOTAL LIABILITIES		1,538	331
12,126	NET ASSETS		6,289	3,104

Electoral Commission
Statement of Changes in Equity
For the Year Ended 30 June 2015

2014 Actual \$000		Notes	2015 Actual \$000	2015 Budget \$000
11,086	PUBLIC EQUITY AT START OF YEAR		12,126	10,328
1,040	Comprehensive Revenue and Expense		(5,837)	(7,224)
12,126	PUBLIC EQUITY AT END OF YEAR		6,289	3,104

The Statement of Accounting Policies and the Notes to the Financial Statements form an integral part of these Financial Statements.

Electoral Commission
Cash Flows Statement
For the Year Ended 30 June 2015

2014		Notes	2015	2015
Actual			Actual	Budget
\$000			\$000	\$000
CASH FLOWS FROM OPERATING ACTIVITIES				
38,747	Receipts from Crown		48,519	46,848
455	Interest received		497	306
566	Receipts from other revenue		646	60
(4,752)	Payments to Employees		(18,668)	(18,247)
(30,473)	Payments to Suppliers		(38,917)	(36,604)
4,543	Net cash flow from operating activities	10	(7,923)	(7,637)
CASH FLOWS FROM INVESTING ACTIVITIES				
(192)	Purchase of property, plant and equipment		(119)	(55)
-	Purchase of intangible assets		(487)	-
(192)	Net cash flows from investing activities		(606)	(55)
CASH FLOWS FROM FINANCE ACTIVITIES				
-	Capital contributions		-	-
-	Net cash flows from investing activities		-	-
4,351	Net increase/(decrease) in cash and cash equivalents		(8,529)	(7,692)
10,438	Cash and cash equivalents at beginning of year		14,789	10,619
14,789	CASH AND CASH EQUIVALENTS HELD AT YEAR END	4	6,260	2,927

The Statement of Accounting Policies and the Notes to the Financial Statements form an integral part of these Financial Statements.

Statement of accounting policies

Reporting Entity

The Electoral Commission is a Crown entity defined by the Crown Entities Act 2004, and is domiciled and operates in New Zealand. Electoral Commission's ultimate parent is the New Zealand Crown.

The Commission's functions and responsibilities are set out in the Electoral Act 1993 and subsequent amendments.

The Commission's statutory purpose is:

*“ to administer the electoral system impartially, efficiently, effectively, and in a way that –
(a) facilitates participation in parliamentary democracy; and
(b) promotes understanding of the electoral system; and
(c) maintains confidence in the administration of the electoral system.”*

Electoral Commission has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The financial statements for Electoral Commission are for the year ended 30 June 2015, and were approved by the Board on 30 October 2015.

Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period.

Statement of Compliance

The financial statements of the Electoral Commission have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with Tier 1 PBE accounting standards.

These financial statements comply with PBE accounting standards.

These financial statements are the first financial statements presented in accordance with the new PBE accounting standards. The material adjustments arising on transition to the new PBE accounting standards are explained in note 21.

Functional and presentation currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Changes in accounting policies

There have been no changes in accounting policies during the financial year.

Standards issued and not yet effective and not early adopted

In May 2013, the External Reporting Board issued a new suite of PBE accounting standards for application by public sector entities for reporting periods beginning on or after 1 July 2014. The Commission has applied these standards in preparing the 30 June 2015 financial statements.

In October 2014, the PBE suite of accounting standards was updated to incorporate requirements and guidance for the not-for-profit sector. These updated standards apply to PBEs will reporting periods beginning on or after 1 April 2015. The Electoral Commission will apply these updated standards in preparing its 30 June 2016 financial statements. The Electoral Commission expects there will be minimal or no change in applying these updated accounting standards.

Summary of Significant Accounting Policies

The following accounting policies, which materially affect the measurement of financial performance and financial position, have been applied.

Revenue

Revenue is measured at the fair value of consideration received or receivable.

Funding from the Crown

The Electoral Commission is primarily funded from the Crown. This funding is restricted in its use for the purpose of the Electoral Commission meeting the objectives specified in the Electoral Act 1993 and the scope of the relevant appropriations of the funder.

There are no conditions attached to the funding and it is recognised as revenue at the point of receipts.

The Electoral Commission revenue is non-exchange revenue.

The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements.

Interest

Interest income is recognised using the effective interest method.

Leases

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held on call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Receivables

Short-term receivables are recorded at their face value, less any provision for impairment.

A receivable is considered impaired when there is evidence that the Electoral Commission will not be able to collect the amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.

Property, plant and equipment

Property, plant and equipment asset classes consist of office equipment, furniture and fittings, computer equipment and leasehold improvements.

Property, plant and equipment are shown at cost or valuation, less any accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant, and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Electoral Commission and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in revaluation reserves in respect of those assets are transferred to general funds.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Electoral Commission and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the statement of comprehensive income as they are incurred.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant, and equipment at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant, and equipment have been estimated as follows:

Office equipment	5 years	20.00%
Furniture and fittings	5 years	20.00%
Leasehold improvements	9 years	11.11%
Computer equipment	3 years	33.33%

Intangible assets

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with development and maintenance of the Electoral Commission's website are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Acquired Computer Software	3 years	33.33%
Developed Computer Software	3 years	33.33%

Impairment of property, plant, equipment, and intangible assets

The Commission does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Non-cash-generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

Creditors and other payables

Short-term creditors and other payables are recorded at their face value.

Employee entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date, and sick leave.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information.

Presentation of employee entitlements

Annual leave, and vested long service leave are classified as a current liability. Non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Superannuation schemes

Obligations for contributions to KiwiSaver and the Government Superannuation Fund are accounted for as defined contribution superannuation schemes and are recognised as an expense in the statement of comprehensive income as incurred.

Good and Service Tax (GST)

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to Inland Revenue (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow as part of payments to suppliers in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income Tax

The Electoral Commission is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Budget figures

The budget figures are derived from the statement of performance expectations as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Critical accounting estimates and assumptions

In preparing these financial statements, the Electoral Commission has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Notes to the Financial Statements

1. Revenue from Crown

	2015 Actual \$000	2014 Actual \$000
Core services of the Electoral Commission	43,993	28,878
Election Broadcasting (Parliamentary Legislative Authority)	2,829	-
Conduct of the Citizens Initiated Referendum - Asset Sales	-	9,000
Conduct of the Christchurch East By-Election	-	869
Conduct of the Northland By-Election	947	-
Conduct of the Government Initiated Referendum – Flag	750	-
Total Revenue from the Crown	48,519	38,747

The Electoral Commission has been provided with funding from the Crown for the specific purpose of the Electoral Commission as set out in its founding legislation and the scope of the relevant government appropriations. Apart from these general restrictions, there are no unfulfilled conditions or contingencies attached to the government funding.

2. Personnel Costs

Salaries and wages	18,160	4,514
Increase/(decrease) in employee entitlements	(174)	158
Employer contributions to defined benefit plans	218	127
Other personnel costs	326	212
Total personnel costs	18,530	5,011

Employer contributions to defined contribution plans include contributions to KiwiSaver and the Government Superannuation Fund.

3. Operating Costs

Enrolment Services	16,342	18,565
Specialist Services	1,247	3,630
Postage & Courier Charges	199	2,008
Rent including other temporary premises	4,115	1,926
Advertising and Publicity	5,286	1,747
Information, Communications & Technology	1,086	1,607
Printing	1,459	1,257
Travel	854	930
Stationery/Supplies	419	661
Minor Assets	75	570
Other	2,983	453
Storage/Freight	474	240
Total Operating costs	34,494	33,594

4. Cash and cash equivalents

Investment Account	6,038	12,089
Operating Account	222	2,222
Electorate Bank Accounts	-	478
Total cash and cash equivalents	6,260	14,789

The carrying value of cash at bank and short-term deposits with maturities less than three months approximates their fair value.

5. Debtors and other receivables

	2015 Actual \$000	2014 Actual \$000
Debtors and other Receivables	81	1
GST receivable from Inland Revenue	169	197
Total Debtors and other receivables	250	198

The carrying value of receivables approximates their fair value, all value from Non-Exchange transactions.

The ageing profile of receivables at year end is detailed below:

	2015			2014		
	Gross \$000	Impairment \$000	Net \$000	Gross \$000	Impairment \$000	Net \$000
Not past due	169	-	169	198	-	198
Past due 1-30 days	3	-	3	-	-	-
Past due 31-60 days	78	-	78	-	-	-
Past due 61-90 days	-	-	-	-	-	-
Past due over 90 days	-	-	-	-	-	-
Total	250	-	250	198	-	198

6. Property, Plant and Equipment

Movements for each class of property, plant, and equipment are as follows:

	Computer Hardware \$000	Office Equipment \$000	Furniture & Fittings \$000	Total \$000
Cost or Valuation				
Balance at 1 Jul 2013	153	7	-	160
Additions	100	-	92	192
Disposals	-	-	-	-
Balance at 30 Jun 2014	253	7	92	352
Balance at 1 Jul 2014	253	7	92	352
Additions	59	31	29	119
Disposals	-	-	-	-
Balance at 30 Jun 2015	312	38	121	471
Accumulated Depreciation				
Balance at 1 Jul 2013	36	3	-	39
Depreciation Expense	70	1	1	72
Balance 30 Jun 2014	106	4	1	111
Balance at 1 Jul 2014	106	4	1	111
Depreciation Expense	85	3	11	99
Balance 30 Jun 2015	191	7	12	210
Carrying Amount				
At 1 July 2013	117	4	-	121
At 1 July 2014	147	3	91	241
At 1 July 2015	121	31	109	261

There are no restrictions over the title of the Electoral Commission's intangible assets nor are there any intangible assets pledged as security for liabilities.

7. Intangible Assets

Movements for each class of intangible asset are as follows:

	Acquired Software \$000	Work in Progress \$00	Total \$000
Cost or Valuation			
Balance at 1 July 2013	154	-	154
Additions	-	-	-
Disposals	-	-	-
Balance at 30 June 2014	154	-	154
Balance at 1 Jul 2014	154	-	154
Additions	-	703	703
Disposals	-	-	-
Balance at 30 June 2015	154	703	857
Accumulated Depreciation			
Balance 1 July 2013	144	-	144
Amortisation Expense	5	-	5
Balance at 30 Jun 2014	149	-	149
Balance at 1 July 2014	149	-	149
Amortisation Expense	5	-	5
Balance 30 Jun 2015	154	-	154
Carrying Amount			
At 1 July 2013	10	-	10
At 1 July 2014	5	-	5
At 1 July 2015	-	703	703

There are no restrictions over the title of the Electoral Commission's intangible assets nor are there any intangible assets pledged as security for liabilities.

8. Creditors and Other Payables

	2015 Actual \$000	2014 Actual \$000
Creditors	-	394
Accrued expenses	707	1,808
GST payable to Inland Revenue	-	-
Total creditors and other payables	707	2,202

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms, therefore the carrying value of creditors and other payables approximate their fair value, all value are from Non-Exchange transactions.

9. Employee Entitlements

Current portion		
Accrued salaries and wages	-	197
Annual leave	266	245
Long Service leave	4	10
Retiring leave	-	-
Total current portion	270	452
Non-current portion		
Long Service leave	30	24
Retiring leave	29	27
Total non-current portion	59	51
Total employee entitlements	329	503

10. Reconciliation of net surplus/ (deficit) to net cash flow from operating activities

	2015 Actual \$000	2014 Actual \$000
Net surplus/(deficit)	(5,837)	1,040
Add/(Less) non-cash items		
Depreciation and amortisation expense	104	77
Transfer of reserve held by Enrolment Services 30 June 2012	-	-
Total non-cash items	104	77
Add/(less) movements in financial position items		
(Increase)/decrease in debtors and prepayments	188	489
(Increase)/decrease in GST refund	29	(293)
Increase/(decrease) in creditors and other payables	(2,233)	3,021
Increase/(decrease) in employee entitlements	(174)	209
Net movement in working capital	(2,190)	3,426
Net cash flow from operating activities	(7,923)	4,543

11. Capital Commitments and operating leases

(i) Capital commitments

Capital commitments for intangible assets at 30 June 2015 total \$3.000m for the redevelopment of the Election Management System (2014: Nil).

(ii) Operating leases

Commitments existed for non-cancellable operating leases as follows:

Less than one year	598	3,312
Later than one year and not later than five years	1,195	1,575
Later than five years	-	-
Total non-cancellable operating leases	1,793	4,887

Operating lease commitments relate to Levels 3-4 and 9-10 of 34-42 Manners Street with the current lease expiring 30 November 2018 and Level 2 of 34-42 Manners Street with the current lease expiring 30 June 2016.

The Electoral Commission does not have the option to purchase the leased assets at the expiry of the lease periods.

12. Contingencies

There were no contingent liabilities at reporting date (2014 Nil).

13. Related party transactions

The Electoral Commission is a wholly owned entity of the Crown.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect Electoral Commission would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Key management personnel

There were no transactions entered into during the year with key management personnel:

Key management personnel compensation

	2015 Actual \$000	2014 Actual \$000
Salaries and other short-term employee benefits	1,265	1,179
Total Key Personnel Compensation	1,265	1,179

Key management personnel include the three members of the Board including the Chief Electoral Officer, and the six members of the Management Team

14. Employee Remuneration

Remuneration and other benefits of \$100,000 or more paid or payable to employees for the year were:

	2015	2014
\$100,000 – \$109,999	3	2
\$110,000 - \$119,999	2	4
\$120,000 - \$129,999	3	2
\$130,000 - \$139,999	1	2
\$140,000 - \$149,999	2	1
\$150,000 - \$159,999	1	-
\$160,000 - \$169,999	0	1
\$170,000 - \$179,000	1	-
	13	12

15. Board Members Remuneration

The total value of remuneration paid or payable to each Board member during the year was:

Chair Hon Sir Hugh Williams QC	57	40
Deputy Chair Jane Huria CNZM	10	18
Board Member & Chief Electoral Officer Robert Peden	315	295
Total Board Member Remuneration	382	353

16. Financial instruments

Financial instrument categories

Loans and receivables		
Cash and cash equivalents	6,260	14,789
Debtors and other receivables	476	198
Loan to Enrolment Services	127	622
Total loans and receivables	6,863	15,609
Financial liabilities		
Creditors and other payables	707	2,202
Total financial liabilities	707	2,202

Financial instrument risks

The Electoral Commission's activities expose it to the financial instrument risks of market, credit, and liquidity risk. The Electoral Commission's policy is to minimise exposure from financial instruments, and to not enter any transaction of a speculative nature.

Market Risk - Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates.

The Electoral Commission is exposed to cash flow interest rate risk as it has bank accounts and short term deposits at floating interest rates. The Electoral Commission manages its interest risk by investing in on-call deposits with high credit-rated financial institutions.

Cash flow interest risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Investments issued at variable interest rates expose Electoral Commission to cash flow interest rate risk.

Credit risk management

Credit risk is the risk that a third party will default on its obligation to the Electoral Commission, causing the Electoral Commission to incur a loss.

Financial instruments which potentially subject the entity to credit risk principally consist of bank balances, comprising cash on hand and term deposits.

Maximum exposures to credit risk at reporting date are:

	2015 Actual \$000	2014 Actual \$000
Loans and receivables		
Cash and cash equivalents	6,260	14,789
Debtors and other receivables	250	198
Prepayments	353	622
Total loans and receivables	6,863	15,609

No collateral is held on the above amounts. There is no maturity date on the current bank balances as these represent cash held in transactional and cash management accounts.

Liquidity risk

Liquidity risk is the risk that the Electoral Commission will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions.

All of the Electoral Commission's commitments owing at balance date, comprising trade and other payables, have a contractual maturity of less than six months. The Electoral Commission has sufficient cash on hand to meet these commitments as they fall due.

17. Subsequent events

There are no events subsequent to reporting date, that the Electoral Commission is aware of, that would have a material impact on the financial statements for the period ended 30 June 2015.

18. Capital management

The Electoral Commission's capital is its equity, which comprises accumulated funds. Equity is represented by net assets.

The Electoral Commission is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing guarantees and indemnities, and the use of derivatives.

The Electoral Commission manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities, investments, and general financial dealings to ensure the Electoral Commission effectively achieves its objectives and purpose, whilst remaining a going concern.

19. Major budget variances

Comparative budget values are sourced from the forecast financial statements shown in the Commission's Statement of Performance Expectations 2014-2021 (SPE). The key variances to budget are outlined below:

Revenue - \$2.970m favourable against budget due to;

- additional Crown funding of \$1.697m to conduct the unbudgeted 2015 Northland By-Election (\$0.947m) and Government Initiated Referendum on Flag Change (\$0.750m), and
- reimbursements of \$1.022m for the deployment in association with MFAT of Technical Advisors to Fiji and Bougainville to assist both authorities with preparations for parliamentary elections.

Expenditure - \$1.583m unfavourable against budget due to;

- 2014/15 costs related to the conduct of the unbudgeted 2015 Northland By-Election (\$0.987m) and Government Initiated Referendum (\$0.562m) and International Assistance (\$1.022m).
- A net underspend of \$1m on the conduct of the 2014 General Election and associated enrolment work.

20. Trust Monies

The Trust Account for Nomination Deposits was administered on behalf of the Crown under Part VII of the Public Finance Act 1989. This trust account holds deposits received by individual nominees and electoral parties contesting By-Elections and Parliamentary Elections. Movements in this account during the year ended 30 June 2015 were as follows:

	2015 Actual \$000	2014 Actual \$000
Election candidate deposits trust account		
Balance 1 July 2014	6	4
Fees received	180	2
Fees refunded	98	-
Balance at 30 June 2015	88	6

21. Adjustments arising on transition to the new PBE accounting standards

Reclassification adjustments

There have been no reclassifications on the face of the financial statements in adopting the new PBE accounting standards.

Recognition and measurement adjustments

There has been no recognition and measurement adjustments to the 30 June 2014 comparative resulting from the transition to the new PBE accounting standards.

Electoral Commission has reviewed all its funding arrangements to identify any non-exchange revenue arrangements that in substance include unfulfilled conditions at 1 July 2013 and 30 June 2014. For arrangements with unfulfilled conditions at those dates, the Electoral Commission has determined the extent to which the conditions attached to the funding have been satisfied and the amount of funds received that shall be recognised as revenue in full.

Statement of Responsibility

The Board is responsible for the preparation of the Electoral Commission's financial statements and statement of performance, and the judgements made in them.

The Board is responsible for any end-of-year performance information provided by Electoral Commission under section 19A of the Public Finance Act 1989.

The Board of the Electoral Commission has the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the Board's opinion, these financial statements and statement of service performance fairly reflect the financial position and operations of the Electoral Commission for the twelve months ended 30 June 2014.

Signed on behalf of the Board:



Hon Sir Hugh Williams QC
Chair



Jane Huria CNZM
Deputy Chair



Robert Peden
Chief Electoral Officer

Independent Auditor's Report

To the readers of The Electoral Commission financial statements and non-financial performance information for the year ended 30 June 2015

The Auditor-General is the auditor of the Electoral Commission (the Commission). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and non-financial performance information of the Commission on her behalf.

Opinion on the financial statements and the performance information

We have audited:

- the financial statements of the Commission on pages 25 to 39, that comprise the statement of financial position as at 30 June 2015, the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended on that date and notes to the financial statements that include accounting policies and other explanatory information; and
- the performance of the Commission on pages 9 to 16 and 21 to 24.

In our opinion:

- the financial statements of the Commission:
 - Present fairly, in all material respects:
 - its financial position as at 30 June 2015;
 - its financial performance and cash flows for the year end; and
 - comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Reporting Standards.
- the performance information:
 - presents fairly, in all material respects, the Commission's performance for the year ended 30 June 2015, including:
 - for each class of reportable outputs:
 - its standards of performance achieved as compared with forecasts included in the statement of performance expectations for the financial year.
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year;
 - what has been achieved with the appropriation;
 - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and

- complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 27 October 2015. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities, and we explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and the performance information are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements and the performance information. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and the performance information. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and the performance information, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Commission's financial statements and performance information 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 Commission's internal control.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Board;
- the appropriateness of the reported non-financial performance information within the Commission's framework for reporting performance;
- the adequacy of all disclosures in the financial statements and non-financial performance information; and
- the overall presentation of the financial statements and non-financial performance information.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and the performance information. Also, we did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

We believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

Responsibilities of the Board

The Board is responsible for preparing financial statements and non-financial performance information that:

- comply with generally accepted accounting practice in New Zealand;
- present fairly the Commission's financial position, financial performance and cash flows; and
- present fairly the Commission's performance.

The Board's responsibilities arise from the Crown Entities Act 2004, the Public Finance Act 1989 and the Electoral (Administration) Amendment Act 2011.

The Board is also responsible for such internal control as it determines is necessary to enable the preparation of financial statements and performance information that are free from material misstatement, whether due to fraud or error. The Board is also responsible for the publication of the financial statements and performance information, whether in printed or electronic form.

Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and performance information and reporting that opinion to you based on our audit. Our responsibility arises from the Public Audit Act 2001.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

Other than the audit, we have no relationship with or interests in the Commission.

Chrissie Murray

Audit New Zealand

On behalf of the Auditor-General

Wellington, New Zealand

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Websites

Information on elections:

www.elections.org.nz

Information on election results:

www.electionresults.govt.nz

