ELECTORAL COMMISSION
TE KAITIAKI TAKE KŌWHIRI

18 May 2026

[redacted]
By email to: [redacted]

Kia ora [redacted]

OFFICIAL INFORMATION ACT REQUEST 2026/33, 33A and 33B

On 18 April 2026 you made a request under the Official Information Act 1982 (the OIA) for the following information:

> *I request information and records held by the Electoral Commission relating to the disclosure of NZ First party loans in the 2023 and 2024 party donations and loans returns.*
>
> *The public record appears to show:*
>
> *2023 annual return / amended 2023 return:*
> *Dorothy Jones — loan amount $180,000, entered 20/12/2023*
> *Mark and Jude Patterson — loan amount $75,000, entered 20/12/2023*
>
> *2024 amended annual return:*
> *Dorothy Jones — loan amount $119,000, unpaid balance $119,000, entered 20/12/2023*
>
> *I request:*
>
> *1.Any later amendment, correction, clarification, explanatory note, or replacement filing relating to the Dorothy Jones loan entry in the 2024 amended return.*
>
> *2.Any correspondence between the Electoral Commission and NZ First concerning the Dorothy Jones loan entry in the 2024 amended return, including any request for clarification, response, or internal assessment.*
>
> *3.Any records showing whether the 2024 amended return was accepted as compliant as lodged, including any reasons, analysis, or internal advice relevant to that decision.*
>
> *4.Copies of any section 214F party loan return(s), attachments, and related correspondence for the Dorothy Jones and Mark and Jude Patterson loans entered on 20 December 2023.*
>
> *5.Any complaint, assessment, review, investigation, referral, or decision made by the Electoral Commission in relation to these NZ First loan disclosures, including any outcome document, closure note, briefing, memo, or decision record.*
>
> *6.Any internal guidance, interpretation, or analysis held by the Commission on whether, for an annual return covering a loan entered into in a previous year, both the original loan amount and the unpaid balance at 31 December must be stated separately.*

If no such complaint, assessment, or decision exists, confirmation of that fact.

This request is limited to records concerning:
NZ First's 2023 annual return
NZ First's amended 2023 annual return
NZ First's amended 2024 annual return
the December 2023 party loan disclosures relating to Dorothy Jones and Mark and Jude Patterson.

I would prefer the information in electronic form.

If any part of this request is refused or withheld, please:

•identify the specific ground relied on and
release the remainder
•and advise whether any withheld material exists in summary or redacted form and provide that material.

On 18 April we received a supplemental request from you, requesting:

Further to my earlier request, I seek clarification on several matters arising from review of the 2023 and 2024 party donations and loans returns.

Please treat this as a supplemental request to my earlier correspondence.

For NZ First, could you please clarify:

Does the Commission regard the Dorothy Jones entry in the amended 2024 NZ First annual return as compliant, given that the 2023 return showed the same 20/12/2023 loan at $180,000, while the amended 2024 return shows loan amount and unpaid balance both at $119,000?

Was the 2024 Dorothy Jones entry treated by the Commission as:
•a partially repaid existing loan,
•a replacement or novated loan,
•or a new loan?
Please identify the basis for that treatment.

Did the Commission seek or receive any clarification, explanation, or amended documentation from NZ First regarding the change from $180,000 in 2023 to $119,000 in the amended 2024 return?

Was the Mark and Jude Patterson loan entered on 20/12/2023 confirmed as fully repaid before 31 December 2024? If so, what record or filing established that position?

What checks does the Commission perform to reconcile:

•annual returns against prior-year annual returns, and annual returns against section 214F party loan returns, to ensure that original loan amount and year-end unpaid balance are both correctly reported?

Where an auditor's assurance report is qualified and states that completeness of donations or loans cannot be fully assessed, what additional compliance steps does the Commission take before treating the return as accepted?

More generally, could you also clarify:

What is the Commission's policy when a publicly released return appears to remain marked "draft"?
Does publication mean the document was accepted as final, or can a draft-marked file be published inadvertently?

If a party return is published with draft markings, incomplete execution, missing elements, or other apparent filing irregularities, what steps does the Commission take to:
•verify the return's status,
•correct the public record,
•and notify the public of amendments or replacements?

For the 2024 annual return cycle, how many party returns required amendment after filing, and what criteria trigger:
amendment requests, further clarification, referral,or enforcement consideration?

Are there any open assessments, compliance reviews, unresolved queries, or decision records currently relating to the 2024 party returns referred to above?

If any of these matters are already covered by a record I have requested, please identify that record rather than duplicating it.

On 23 April 2026 we received a supplemental request from you, requesting:

Confirmation of whether the $119,000 figure disclosed for the Dorothy Jones loan in the 2024 return represents:

(a) the original loan amount, or
(b) the unpaid balance as at 31 December 2024.

If the $119,000 represents an unpaid balance:

• the original loan amount recognised by the Commission for that loan, and
• the total amount repaid during the 2024 year.

If the $119,000 represents a new or replacement loan:

• confirmation of whether the 2023 loan was extinguished, refinanced, or replaced, and any documentation or explanation provided to the Commission supporting that treatment.

Confirmation of the treatment of the $75,000 loan from Mark and Jude Patterson recorded in the 2023 return, including:
• whether the loan was fully repaid before 31 December 2024,
• and the basis on which it was no longer required to be disclosed in the 2024 return.

Any reconciliation, working paper, correspondence, or explanation provided to the Electoral Commission that demonstrates how the 2023 and 2024 loan disclosures were assessed as consistent with sections 210 and 214C of the Electoral Act 1993.

Response

1) *Any later amendment, correction, clarification, explanatory note, or replacement filing relating to the Dorothy Jones loan entry in the 2024 amended return.*

There is no such material held about this loan entry from after the time of the 2024 return you have reviewed to the date of your request. Accordingly, this aspect of your request is refused under section 18(e) of the OIA.

However, after receiving your request we asked the New Zealand First Party Secretary if they would like to amend the 2024 return to distinguish the original loan amount of $180,000 and the loan balance. This amended return has been received and published here: NZF-Donations-and-Loans-return-Dec-2024-amended-2026.pdf. Other returns are available here: Party donations and loans by year | Elections NZ.

Party returns do require the original loan amount and the balance to be listed separately. In the case of the return before the latest amendment, it was sufficiently clear how the loan had been treated that the lack of an original loan amount did not constitute a breach requiring follow-up. In the return for a loan exceeding $30,000 and the annual party return covering 2023 there is one loan from D Jones dated 20 December 2023. No second loan with this date and lender has been disclosed, so it can be determined that the D Jones loan in 2024 and 2025 returns is the same loan, for which the original loan amount was disclosed when the loan was entered into.

2) *Any correspondence between the Electoral Commission and NZ First concerning the Dorothy Jones loan entry in the 2024 amended return, including any request for clarification, response, or internal assessment.*

We did have correspondence with the party secretary prior to the 2024 return being finalised, with the party secretary asking about including loans from prior years. We responded advising that she was right to include a loan entered into previously and for which there was an outstanding balance of $15,000 or above.

This email chain is released to you at **Appendix 1** with some names and contact information withheld under section (9)(2)(a) to protect privacy. In each case where redactions have been made under section 9(2)(a), consideration has been given to and I am satisfied that the reasons for withholding of the information are not outweighed by other considerations which render it desirable in the public interest to make that information available.

3) *Any records showing whether the 2024 amended return was accepted as compliant as lodged, including any reasons, analysis, or internal advice relevant to that decision.*

The checklist used to review the 2024 annual return filed on 17 April 2025 is released to you at **Appendix 2**. The NZ First 2024 return was accepted as it was sufficiently clear how the loan had been treated, so the lack of an original loan amount did not constitute a breach requiring follow-up.

The amended return received on 8 May 2025 was approved for publication. As the amendment related to one change to a donor's details in Part A of the return identified by the party, the reason for this decision is not documented or analysed separately.

As noted in our response to (1) above, a further amended return was filed on 30 April 2026 for the reasons explained.

4) *Copies of any section 214F party loan return(s), attachments, and related correspondence for the Dorothy Jones and Mark and Jude Patterson loans entered on 20 December 2023.*

Returns under section 214F are published on our website here: Party loans exceeding $30,000 | Elections NZ. An email chain in which the Commission sought minor clarifications to the section 214F return filed by the party secretary is released to you at **Appendices 3 and 4** with some names and contact information withheld under section (9)(2)(a) to protect privacy.

5) *Any complaint, assessment, review, investigation, referral, or decision made by the Electoral Commission in relation to these NZ First loan disclosures, including any outcome document, closure note, briefing, memo, or decision record.*

See the response to question 3 above, in relation to the 2024 return. The loan returns were accepted and so these aspects of your request are refused under section 18(e) of the OIA, as no such document exists.

6) *Any internal guidance, interpretation, or analysis held by the Commission on whether, for an annual return covering a loan entered into in a previous year, both the original loan amount and the unpaid balance at 31 December must be stated separately. If no such complaint, assessment, or decision exists, confirmation of that fact.*

Section 214C of the Electoral Act requires both the original loan amount and the balance to be reported, which is reflected on the annual return form and the internal checklist. Insofar as your request seeks a separate document setting out this view, this does not exist and so is refused under section 18(e) of the OIA.

7) *Does the Commission regard the Dorothy Jones entry in the amended 2024 NZ First annual return as compliant, given that the 2023 return showed the same 20/12/2023 loan at $180,000, while the amended 2024 return shows loan amount and unpaid balance both at $119,000?*

This aspect of your request is addressed in our answers above. As noted the party has corrected the error in an amended return filed 30 April 2026.

8) *Was the 2024 Dorothy Jones entry treated by the Commission as:*
•a partially repaid existing loan,
•a replacement or novated loan,
•or a new loan?
Please identify the basis for that treatment.

This loan was treated as a partially repaid existing loan, entered into on 20 December 2023. The basis for this is covered under question 1 above.

9) *Did the Commission seek or receive any clarification, explanation, or amended documentation from NZ First regarding the change from $180,000 in 2023 to $119,000 in the amended 2024 return?*

See responses above regarding initial acceptance of the return, and the correction made on 30 April 2026.

10) *Was the Mark and Jude Patterson loan entered on 20/12/2023 confirmed as fully repaid before 31 December 2024? If so, what record or filing established that position?*

No records are required, under electoral law, to report to the Electoral Commission when a loan was repaid, and so we did not receive this information. This aspect of your request is therefore declined under section 18(e) of the OIA.

11) *What checks does the Commission perform to reconcile annual returns against prior-year annual returns, and annual returns against section 214F party loan returns, to ensure that original loan amount and year-end unpaid balance are both correctly reported?*
Where an auditor's assurance report is qualified and states that completeness of donations or loans cannot be fully assessed, what additional compliance steps does the Commission take before treating the return as accepted?

Within the legislative requirements we check that the loans section has been completed for loans exceeding $15,000 entered during the year. We check that it reconciles with any over $30,000 loans disclosures for the annual year. We check that the number and amount of other party loans entered between $1,500 and $15,000 is disclosed, or that 'nil' is entered.

Returns must include an auditor's report if the party received more than $50,000 in donations, new loans, or if the party has an existing loan with an unpaid balance of over $15,000. It is usual for audit reports to provide a qualified opinion because of the inherent limitations of an assurance engagement, which are explained in an audit report. A qualified audit does not result in additional compliance steps being taken.

12) *More generally, could you also clarify:*
What is the Commission's policy when a publicly released return appears to remain marked "draft"?
Does publication mean the document was accepted as final, or can a draft-marked file be published inadvertently?
If a party return is published with draft markings, incomplete execution, missing elements, or other apparent filing irregularities, what steps does the Commission take to:
- *verify the return's status,*
- *correct the public record,*
- *and notify the public of amendments or replacements?*

Generally, returns filed with the Commission are not in draft form.

If a draft party return is filed, or we identify any missing elements, we will follow up with the party secretary of the party. If any amendments need to be made to a return prior to the date of publication, we will publish the most up to date version received from the party.

If a draft or incomplete return has been provided but not finalised by the date annual returns are published, we will publish the draft or incomplete return for transparency reasons. Amended returns are published and listed on our website, as noted above.

13) *For the 2024 annual return cycle, how many party returns required amendment after filing, and what criteria trigger: amendment requests, further clarification, referral, or enforcement consideration?*

For the returns covering 2024, filed in 2025, 8 parties' returns needed amendment or correction after their returns were first filed with the Commission. Three of these parties subsequently filed amended returns after their returns were first published, and so those three parties have both original and amended returns published on our website.

Any inconsistency with the return form or with the legislation can trigger a request for clarity or amendment, or a party may instigate amendment themselves. Whether the Electoral Commission seeks amendment, information or enforcement depends on the circumstances of each case. This is subject, so far as the Electoral Act 1993 provides, to our overall discretion not to refer where there is no public interest or where an error is immaterial.

Examples of amendments to these returns included/ may be:

- where it is readily apparent that a company donor is not a registered company and so the return must be amended to show the person at whose direction donations were made.
- Where a residential address is required to be disclosed but it is readily apparent that a given address is not residential (e.g. a PO Box).
- Where a party secretary needs to sign a return, or where the secretary changes and so new signatures are needed.

The Commission did not make any referrals to Police regarding the 2024 party annual returns.

14) *Are there any open assessments, compliance reviews, unresolved queries, or decision records currently relating to the 2024 party returns referred to above?*

There are no such open matters relating to the 2024 returns.

15) *Confirmation of whether the $119,000 figure disclosed for the Dorothy Jones loan in the 2024 return represents:*
    (a) the original loan amount, or
    (b) the unpaid balance as at 31 December 2024.
    If the $119,000 represents an unpaid balance:
    • the original loan amount recognised by the Commission for that loan, and
    • the total amount repaid during the 2024 year.
    If the $119,000 represents a new or replacement loan:
    • confirmation of whether the 2023 loan was extinguished, refinanced, or replaced, and any documentation or explanation provided to the Commission supporting that treatment.

The Commission's interpretation was that $119,000 was the unpaid balance at 31 December 2024 because this is stated in the return, with the loan amount being $180,000 as reported in the 2023 return and the over $30,000 loan return with the same date and lender.

As noted above, the amended NZ First 2024 return, received on 30 April 2026, has corrected the loan amount reported as $180,000, with the unpaid balance of the loan as $119,000.

There is no requirement for a party to report the total amount repaid for a loan in a financial year. A loan that is fully repaid or extinguished will not appear in a loans return, and a party will not be required to provide documentation or explanation of how the loan was treated nor how much interest was paid. Accordingly, no supporting information provided to the Commission exists and this aspect of your request is refused under section 18(e) of the OIA.

16) *Confirmation of the treatment of the $75,000 loan from Mark and Jude Patterson recorded in the 2023 return, including:*
    - *whether the loan was fully repaid before 31 December 2024,*
    - *and the basis on which it was no longer required to be disclosed in the 2024 return.*

The 2023 return shows this loan from Mark and Jude Patterson with repayment due by 31 March 2024. By not including it in Part H in 2024, nor including anything in Part I, the party is indicating its balance was below $1,500 by that time. As a repaid loan it is not required to appear in the 2024 return.

17) *Any reconciliation, working paper, correspondence, or explanation provided to the Electoral Commission that demonstrates how the 2023 and 2024 loan disclosures were assessed as consistent with sections 210 and 214C of the Electoral Act 1993.*

The way these disclosures were assessed is covered above. No further information or document on this exists and so this aspect of your request is refused under section 18(e) of the OIA.

In the interests of transparency, we release responses to Official Information Act requests every 3 months. We will publish this response with your personal details redacted.

You have the right under section 28(3) of the Act to make a complaint to the Ombudsman if you are not satisfied with the response to your request. Information about how to do this is available at www.ombudsman.parliament.nz or by phoning 0800 802 602.

Yours sincerely

Kristina Temel
Chief Legal Advisor

Material released	
Appendix 1	Emails regarding disclosure of Dorothy Jones loan in 2024 party return
Appendix 2	Document used in checking NZ First Party return for 2024
Appendix 3	Emails regarding 2023 disclosures of loans over $30,000
Appendix 4	Emails regarding 2023 disclosures of loans over $30,000, amending minor errors