ELECTORAL COMMISSION
TE KAITIAKI TAKE KŌWHIRI

18 May 2026

[redacted]
By email to: [redacted]

Kia ora [redacted]

OFFICIAL INFORMATION ACT REQUEST 2026/35

On Thursday 23 April you made a request under the Official Information Act 1982 (the OIA) for the following information:

> *I request information about the Electoral Commission's handling of qualified audit or assurance opinions attached to annual party donations and loans returns.*
>
> *From the publicly available 2024 party returns I have reviewed, multiple parties have filed returns that were formally submitted with auditor or assurance reports attached, but those reports contain qualified opinions or material limitations relating to donation completeness and/or compliance controls.*
>
> *This appears in the 2024 returns for ACT New Zealand, the New Zealand Labour Party, and the New Zealand National Party.*
>
> *I request:*
>
> 1. *The number of registered political parties whose 2024 annual party donations and loans returns were accompanied by a qualified audit or assurance opinion.*
>
> 2. *For each such party:*
>
> *• the party name*
> *• whether the qualification related to donations, loans, overseas donor checks, non-monetary donations, completeness of records, internal controls, or another issue*
> *• whether the Commission sought further clarification or took any follow-up action.*
>
> 3. *Any Electoral Commission policy, guidance, framework, internal criteria, or decision-making material used to assess or respond to qualified audit or assurance opinions on annual party returns.*
>
> 4. *Any records showing what actions the Commission may take when a party's audit or assurance report indicates that completeness of donations or loans cannot be verified.*

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5. *Any internal advice, briefing, memo, or correspondence from 1 January 2024 to the date of this request concerning recurring or systemic issues identified through qualified audit or assurance reports on party returns.*

6. *Any records of consideration by the Commission of whether recurring qualified opinions across multiple party returns indicate a broader weakness in the current party donations and loans disclosure regime.*

7. *Any communication, briefing, advice, or recommendation prepared for Ministers, Parliament, or select committees since 1 January 2024 relating to weaknesses or reform options in the party donations and loans annual return audit framework.*

8. *Confirmation of whether the Commission treats a return accompanied by a qualified opinion as accepted for publication without further action unless a specific discrepancy is separately identified.*
9. *Confirmation of whether the Commission has referred, escalated, or otherwise formally assessed any 2024 party return because of issues raised in a qualified audit or assurance opinion alone.*

The Commission's response to each of your questions is set out below.

1. *The number of registered political parties whose 2024 annual party donations and loans returns were accompanied by a qualified audit or assurance opinion.*

The party's annual return of donations and loans must be accompanied by an audit report only if the return includes over $50,000 in total donations, or any new loans in the reporting year, or any loan from prior years with an unpaid balance over $15,000. Seven registered parties submitted qualified opinion audit reports with their 2024 annual return party donations and loans. You can view the returns and accompanying audit reports here.

2. *For each such party:*
   • the party name
   • whether the qualification related to donations, loans, overseas donor checks, non-monetary donations, completeness of records, internal controls, or another issue
   • whether the Commission sought further clarification or took any follow-up action.

You can view the audit reports and the basis for each of the qualified opinions for the seven registered parties (ACT New Zealand, Green Party, Labour Party, National Party, NZ First. Opportunities Party and Te Pati Māori) that submitted an audit report here. Section 210A of the Electoral Act sets out the full requirements for audits of party donations. Section 214D of the Electoral Act sets out the full requirements for audits of party loans.

If a party's return needs to be audited, their auditor must have access to all records, documents and accounts that relate to the party's donations, and loans and must comply with the requirements of section 210A and section 214D of the Electoral Act.

The auditor must state in the report whether they agree with the position shown in the party's return. The auditor must also state in the report if:

- they have not received from the party secretary all the information required to carry out the auditor's duties, and/or
- proper records of the party's election expenses, donations and loans have not, in the auditor's opinion, been kept by the party secretary.

The person carrying out the audit must be a chartered accountant within the meaning of section 19 of the New Zealand Institute of Chartered Accountants Act.

The auditor is required to comply with the auditing and assurance standards as issued by Chartered Accountants Australia and New Zealand (CA ANZ). The applicable assurance standard for party audits is SAE 3100 Compliance Engagements.

The Commission provides parties with a template representation letter that can be used to instruct their auditor to help them complete their report on the annual return of donations and loans and their report on the party expenses return. The terms 'auditor' and 'auditor's report' have special meaning under the Electoral Act. CAA NZ use the term 'assurance practitioner' for persons who are qualified to undertake audit requirements under the Electoral Act.

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. The Commission sought no further clarification or took any follow-up action regarding any of the audit reports received for the 2024 annual returns.

3. *Any Electoral Commission policy, guidance, framework, internal criteria, or decision-making material used to assess or respond to qualified audit or assurance opinions on annual party returns.*

The Commission uses a checklist to ensure that all aspects of a party's annual return is checked and complete. The sections relating to the audit report are pasted below.

4.	Does the return have an auditor's report? **An audit report is not required if the total donations are $50,000 or less and there are no new loans to report, or any loans from prior years with a balance over $15,000**	
4.1.	Is the auditor's report from the auditor appointed under s 206J?	
4.2.	Does the auditor's report state whether, in the auditor's opinion, the return fairly reflects the party donations received and loans entered into by the party secretary?	
4.3.	Is the auditor's report dated as being completed after 31 December 2024?	

8.	Does the return or audit report give any indication there may have been a failure to keep proper records of party donations or party loans?	

4. *Any records showing what actions the Commission may take when a party's audit or assurance report indicates that completeness of donations or loans cannot be verified.*

There were no instances where a party's audit report raised any issues. Accordingly, this aspect of your request is refused under section 18(e) of the OIA.

5. *Any internal advice, briefing, memo, or correspondence from 1 January 2024 to the date of this request concerning recurring or systemic issues identified through qualified audit or assurance reports on party returns.*

There is no internal advice, briefings, memos, or correspondence from 1 January 2024 to the date of your request concerning recurring or systemic issues identified through qualified audit or assurance reports on party returns. Accordingly, this aspect of your request is refused under section 18(e) of the OIA.

6. *Any records of consideration by the Commission of whether recurring qualified opinions across multiple party returns indicate a broader weakness in the current party donations and loans disclosure regime.*

There are no records of consideration by the Commission of whether recurring qualified opinions across multiple party returns indicate a broader weakness in the current party donations and loans disclosure regime requested and so this aspect of your request is refused under section 18(e) of the OIA.

7. *Any communication, briefing, advice, or recommendation prepared for Ministers, Parliament, or select committees since 1 January 2024 relating to weaknesses or reform options in the party donations and loans annual return audit framework.*

The Electoral Commission does not hold any communication, briefing, advice, or recommendation prepared for Ministers, Parliament, or select committees since 1 January 2024 relating to weaknesses or reform options in the party donations and loans annual return audit framework and so this aspect of your request is refused under section 18(e) of the OIA.

8. *Confirmation of whether the Commission treats a return accompanied by a qualified opinion as accepted for publication without further action unless a specific discrepancy is separately identified.*

The Commission conducts extensive checks on all annual returns before publication regardless of whether it is accompanied by an audit report or not. 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 automatically result in additional compliance steps being taken unless a specific discrepancy is separately identified.

9. *Confirmation of whether the Commission has referred, escalated, or otherwise formally assessed any 2024 party return because of issues raised in a qualified audit or assurance opinion alone.*

The Commission has not referred, escalated, or otherwise formally assessed any 2024 party returns based on issues raised in a qualified audit or assurance opinion alone.

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