

20 May 2026

By email to: [REDACTED]

Kia ora [REDACTED]

OFFICIAL INFORMATION ACT REQUEST 2026/36

On Tuesday 28 April you made a request under the Official Information Act 1982 (the OIA) for the following information:

Please could you tell me what probity auditing process is undertaken by the Commission on candidate and party spending declarations. For example, does the Commission cross check spending declarations on radio advertising against the amount of radio air time a candidate has received in a campaign to determine if the declaration matches the air time received at prevailing advertising rates? Does the Commission have the power to require media such as radio, tv, newspapers and social media to disclose the value of campaign advertising provided to candidates by them so that the commission can carry out effective probity auditing on declarations filed by candidates? Is the Commission aware of rumours of candidate "grooming" by vested interest groups who pay selected "groomed" candidates' election costs, pro-forma invoice those "groomed" candidates for those costs on the basis that they do not need to be declared to the Commission and then use these undeclared costs as "leverage" when "groomed" candidates are in office?

The party secretary is responsible under the Electoral Act 1993 for keeping proper records of all party expenses and for filing a return.

Parties whose total party expenses exceed \$50,000 or parties that received the broadcasting allocation must appoint an auditor to prepare a report on their return, and it is the auditor's job to check the return and provide their opinion.

The auditor must make any examinations that the auditor considers necessary. The auditor must have access at all reasonable times to all records, documents, and accounts that relate to the party's election expenses and that are held by the party or the party secretary and may require the party secretary to provide any information and explanations that, in the auditor's opinion, may be necessary to enable the auditor to prepare the report.

The auditor must specify in the report any case in which the auditor has not received from the party secretary all the information that the auditor requires to carry out his or her duties, or proper

records of the party's election expenses have not, in the auditor's opinion, been kept by the party secretary.

The auditor must either provide an opinion on whether the party's total election expenses have not exceeded the maximum amount prescribed or state that the auditor has been unable to form an opinion.

The auditor will assess whether the party's return and associated record keeping have been within the law.

The auditor is engaged by the party to audit its return. The auditor cannot be a person that is a candidate or officer or employee of a party and must be recognised as a qualified auditor under section 36(1) of the Financial Reporting Act 2013.

Electorate candidates are required to file a return of their expenses, donations or loans after the election. There is no legal requirement for candidates to have their returns audited.

The Commission does not have audit powers or the powers to request or inspect other records from parties, candidates or media under the Electoral Act, which means we cannot cross-check returns against media airtime or advertising rates.

While the Commission does not have audit powers, the Commission has standard checks to ensure the return has been completed in full before it is published for public inspection on the Commission's website.

For party returns of election expenses, these checks include reviewing the audit report, checking whether dual purpose advertisement costs have been correctly apportioned between party and candidate returns, checking whether party returns set out the total broadcasting allocation and the details of the accounts sent to the Commission for payment.

For candidate returns of election expenses, donations and loans, these checks include checking whether the candidate has completed all parts of the return or entered 'NIL', completion of donor details as required, checking apportionment with the party return, and checking whether broadcasting costs have been reported if the broadcasting allocation has been used. If they have, the amounts should also be reported as a donation from the party to the candidate.

If, for example as you describe, any person pays a candidate's election costs or pays for anything for their campaign, this constitutes a donation and the name and address of the donor must be recorded in the candidate's records of donations and must be disclosed in the candidate's return if it exceeds \$1,500. Failure to do so is an offence, as is entering into any arrangement to avoid disclosure.

Candidate returns are published on the Electoral Commission's website for public scrutiny. Copies of all candidate returns for 2023 general election are available [here](#). Annual party returns of donations and loans are available [here](#) and returns of party election expenses for the 2023 general election are available [here](#). If the Electoral Commission receives specific complaints of breaches of the rules, we can look into it and refer matters to the Police for investigation.

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 Adviser