

**Statutory declaration by Party Secretary
accompanying Party Election Expense Return
under the provisions of section 106 (2) (a) of the
Electoral Finance Act 2007**

Please insert...

Full name of person who is
party secretary

I, DAFINA WHITMORE

Registered name of party

Party secretary of
WORKERS PARTY

solemnly and sincerely declare that to the best of my knowledge
and belief the attached election expense return correctly sets out all
the information required to be provided and that a fair assessment
has been made of the commercial value of any materials and
advertising spaces used in party advertisements.

Applicant to sign before
authorised person

D Whitmore

Locality

Declared at Auckland

n^o, month, year

this 30th day of December, 2008 before

Authorised person to
complete

Rosie Brown

Rosie Brown
Justice of the Peace
59 Avon Road, Orakau
Auckland NZ. Mob: 021 222 3481
Justice of the Peace, Solicitor, or other person
authorised to take a statutory declaration

**Statutory declaration by Financial Agent
accompanying Party Election Expense Return
under the provisions of section 106 (2) (a) of the
Electoral Finance Act 2007**

Please insert...

Full name of person who is party financial agent

I, Robyn Board

Registered name of party

Financial Agent of
WIRIARUA PARTY

solemnly and sincerely declare that to the best of my knowledge and belief the attached election expense return correctly sets out all the information required to be provided and that a fair assessment has been made of the commercial value of any materials and advertising spaces used in party advertisements.

Applicant to sign before authorised person

Locality


Robyn Board
Declared at: Aurora Bay

n^o, month, year

this 30th day of December, 2008 before

Authorised person to complete

Rosie Brown
Justice of the Peace
59 Avenue Road, Oranui
Justice of the Peace, Solicitor, or other person
authorised to take a statutory declaration



Party Election Expense Form 2008 Election

Party name

Workers Party of New Zealand

Did you contest the party vote? Write yes or no
Number of electorate candidates

Yes
4

Expenditure limit (incl GST)

\$ 0
80,000

1,000,000
80,000

Expenditure limit corrected - 1,080,000
P. H. 10/03/08

Summary

Total expenditure returned for each (incl GST)

\$	3,523.44
	100.00
	147.00
	0.00
	0.00
Total	3,770.44

Party ads not shared with anyone and conducted entirely within the regulated period

Apportionment of party ads published both within and outside the regulated period

Apportionment of party ads shared with candidates

Apportionment of party ads shared with other parties

Party ads shared with third parties

Please indicate, write 'Yes' or 'No' in each box

Everything has been included
All expenses greater than \$100 vouched by bill
All relevant papers provided to auditor

Yes
Yes
Yes

Please email a copy of this workbook file to catt@elections.govt.nz

Include a printed copy with the statutory declarations and auditor's report posted to
Dr Helena Catt, Electoral Commission, PO Box 3050, Wellington 6140, or delivered to
L5, Featherston House, Cnr Waring Taylor and Featherston Sts, Wellington.

**Workers Party of New Zealand
 Party ads not shared with anyone and conducted entirely within the regulated period
 - 2008 party election expenses component**

\$3,523.44

Itemised Item description (including volume/duration/quality/size as appropriate)	All costs GST incl	production costs \$	publishing costs \$	total costs \$
The Spark magazine Jan 08 to Nov 08, monthly journal, 16-20 A4 pages, black and white		0	3,034	\$3,034.06
Leaflets, black and white, A5 x 3000			489	\$489.38
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

PARTNERS

David S Griffiths CA ACCM
Navin C Patel BCA CA
Mukesh K Parshottam BCA CA
Shane Browning MBA CA
CA (Australia) CPA (USA)

Special Purpose Audit Report

For The Workers Party of New Zealand

To the Electoral Commission

For the purposes of section 106 of the Electoral Finance Act 2007

We have audited the 2008 election expense return of the Workers Party of New Zealand (Party) as required by section 107 of the Electoral Finance Act 2007. The return is in the form and contains the particulars prescribed by Section 106 of the Act. The 2008 election expense return provides financial information in the prescribed format about the election expenditure incurred by the Workers Party of New Zealand during the stipulated election period under the Act.

This audit report should not be used or relied upon by any person except by those to whom it is addressed. We do not accept any liability for losses suffered by any unauthorised user as a result of the circulation, publication, reproduction, or use of this report.

Financial Agents'/Party Secretary's Responsibilities

The Financial Agent and Party Secretary are responsible for the preparation of the 2008 election expense return in accordance with the requirements of section 106 of the Electoral Finance Act 2007.

Auditor's Responsibilities

It is our responsibility to express an independent opinion on the 2008 election expense return presented by the Financial Agent/Party Secretary.

Basis of Opinion

Our audit examined whether:

- The 2008 election expense return had been compiled correctly by the Workers Party of New Zealand in accordance with the requirements of the Electoral Finance Act 2007; and
- The 2008 election expense return showed whether the Party's total election expenses exceeded the maximum permitted by the Act.

We conducted our audit in accordance with New Zealand Auditing Standards except the scope of work was limited as explained below. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain reasonable assurance that the 2008 election expense return is free from material misstatements whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the 2008 election expense return.

Other than in our capacity as auditor our firm has no other relationship with, or interests in, the Party.

Qualified Opinion

Although the return is based on the records of the Party and we do not believe that the Party would have breached the maximum expenditure allowed under the Act there is significant uncertainty surrounding what constitutes an election advertisement, difficulties associated with determination of the completeness of recorded expenses, difficulties with establishing the commercial value of materials or election space provided free of charge, difficulties with apportioning election expenses of election activities between individual candidates and the Party as a whole, and an inability to determine whether public funds were used for electioneering.

In this respect alone:

- We have not obtained all the information and explanations that we have required; and:
- We were unable to determine whether the 2008 election expense return has been compiled properly in accordance with the requirements of the Electoral Finance Act 2007.

Because of the potential effect of the limitation in the evidence available to us, we are unable to form an opinion as to whether the 2008 election expense return gives a true and fair view of election expenses for the 2008 year election.

Our audit was completed on 27 February 2009 and our qualified opinion is expressed as at that date.

Oswin Griffiths - DFK

**OSWIN GRIFFITHS - DFK
CHARTERED ACCOUNTANTS
AUCKLAND, NEW ZEALAND**

27 February 2009



28 February 2009

Shane Browning
Partner
Oswin Griffiths-DFK
Chartered Accountants
P O Box 6077
Wellesley Street
AUCKLAND

Dear Sir,

**Letter of Representation for Party Election Expenses Return
for the 2008 General Election**

This representation letter is furnished in connection with the return of party election expenses for the 2008 general election (return) by the Workers Party of New Zealand (Party) made in accordance with section 106 of the Electoral Finance Act 2007 (Act) which has been audited by you in accordance with section 107 of the Act.

We understand that your audit was conducted in accordance with the relevant provisions of the Act and the Auditing Standards issued by the New Zealand Institute of Chartered Accountants.

We confirm and take responsibility for the following representations after taking all reasonable steps to assure ourselves of them:

1. The return has been prepared in accordance with the relevant provisions of the Act.
2. We are responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return, we have done this, and all explanations or demonstrations of this to you have been complete and accurate.
3. All records, documents and accounts (records) have been kept by the Party (including subsidiary entities) and made available to you, and these materials will be retained in accordance with the requirements of the Act.
4. We have disclosed to you:

- 4.1. any material transactions not disclosed in the records;
- 4.2. the existence of all relevant agreements or activities relating to the Party's members of the previous Parliament, electorate candidates, subsidiary or closely connected political entities, third parties (whether listed or not), and other political parties (whether registered or not) or their electorate candidates;
- 4.3. any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;
- 4.4. any outstanding disputed claims, matters with authorities, or planned or continuing litigation; and
- 4.5. the fact of, and results from, any assessment made by us that considered whether the records of the Party may be materially misstated or incomplete for any reason.

5. The return contains the total returnable election expenses of the party for the 2008 general election whether paid or incurred before, during, or after the regulated period. The return includes all expenses, including apportioned expenses, and irrespective of the source of funds or entity paying for the activities concerned, and irrespective of whether or not a party advertisement contained a promoter statement.

6. The return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:

- 6.1. Was the activity undertaken by the party secretary of the party financial agent or with their authority? [Section 93, definition of **party activity**, paragraph (a)] (If no, activity is not an election expenses.)
- 6.2. If yes... did the activity constitute **publishing**? [section 4, definition of **publish**; section 93 definition of **party activity**, paragraph (b)] (If no, activity is not an election expense.)
- 6.3. If yes... was that the publishing of a **party advertisement**? That is, did the activity encourage

or persuade, or appear to encourage or persuade, voters to vote for the party, or against another party, or both? [section 4, definition of **party advertisement**; section 93, definition of **party activity**, paragraph (b)] (If no, activity is not an election expense.)

- 6.4. If yes... was the activity undertaken (or deemed) to be undertaken) during the regulated period (from 1 January 2008 to polling day)? [section 4, definition of **regulated period**; section 93, definition of **party activity**, paragraph (c)] If no, activity is not an election expense.)
- 6.5. Was the activity something done in relation to a member of Parliament in his or her capacity as a member of Parliament? [paragraph 7, below; section 93, definition of **party activity**, paragraph (d)] (If yes, activity is not an election expense.)
- 6.6. If no:
 - 6.6.1. What expense was incurred in undertaking the activity? [section 94(1)(a)]
 - 6.6.2. What cost was involved in respect of the cost of preparation, design, composition, printing, distribution, postage and publishing of the party advertisement? [section 94(1)(b)(i)]
 - 6.6.3. What was the cost of any **material** used for or applied toward the party advertisement? [section 94(1)(b)(ii)]
 - 6.6.4. What was the cost of displaying the party advertisement on any **advertising space** on any land or building of a specified kind that is used solely or principally for commercial or industrial purposes? [section 94(1)(b)(iii)]
 - 6.6.5. What was the commercial value of any material or advertising space provided free of charge? [section 94(4)]
 - 6.6.6. What was the difference between the contract price and the commercial value of any material or advertising space provided at less than commercial value? [section 94(5)]

6.7 Do any of the costs identified above fall within any of the expense exceptions? [section 94(2)]

6.7.1 Travel

6.7.2 The conduct of any survey or public opinion poll (other than push-polling)

6.7.3 The labour of any person provided free of charge by that person

6.7.4 Replacement of election materials damaged in circumstances out of the party's control

6.7.5 Electorate candidate expenses of a party candidate

6.7.6 Allocations from the Electoral Commission of time and money for election broadcasting

6.7.7 Publications that relate to a member of Parliament in his or her capacity as a member of Parliament [paragraph 7, below].

If yes, that specific cost is not an election expense.

If no, that specific cost is an election expenses to be included in the return.

7 When determining that:

- An activity was not a party activity because it was done in relation to a member of Parliament in his or her capacity as a member of Parliament, or
- Any publication was not an election expenses because it related to a member of Parliament in his or her capacity as a member of Parliament

We have considered and applied the Electoral Commission's guidance under the heading *What does capacity as a member of Parliament mean in this context?* On the Elections NZ webpage *Party election expenses and returns* (www.elections.org.nz/rules/parties/partysub/e5-party-return-expenses.html) and

We have sought, received, and hold in the Party's records assurances from, or on behalf of, any Party members of the previous Parliament that all party activities or election expenses done or incurred by those members of Parliament have been

disclosed to us, with adequate supporting records, for inclusion in this return.

- 8 Where an apportionment of election expenses is given in the return:
 - The basis of apportionment is appropriate, and has been properly applied and recorded, and
 - The information contained in the Party's return is known to be consistent with that of the Party's electorate candidates or the undertakings of the other entities involved in the apportionment included in the records.
- 9 Any and all misstatements you have identifies during the course of your audit have been adjusted in the final return.
- 10 We have completed our own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.
- 11 The return is free of any material misstatements or omissions.

These representations are made in terms mutually agreed between us, and to supplement information obtained by you from the records of the Party and to confirm information given to you orally.

Yours faithfully
WORKERS PARTY OF NEW ZEALAND

A handwritten signature in black ink, appearing to read 'D Whitmore', written in a cursive style.

Daphna Whitmore
Party Secretary