



DECLARATION

Step 1

Party name:

ACT NEW ZEALAND

Party secretary name:

LINDSAY FERGUSON

Step 2

ELECTION EXPENSES LIMIT FOR THE PARTY

Did you contest the party vote?
Answer YES or NO

Yes

YES =
\$1,115,000

\$1,115,000

Number of electorate candidates
for the party

41

Number x
\$26,200

\$1,074,200

Expenditure limit (inc GST)

Total

\$2,189,200

Step 3

TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by party

\$601,487.58

Part B: Party advertisements shared with candidates
or other parties

\$0.00

Part C: Authorised party advertisements promoted
by third parties

\$0.00

Total (A + B + C)

\$601,487.58

Step 4

PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

\$99,498

Write 'NIL' if the party did not receive a broadcasting
allocation under the Broadcasting Act

Step 5

TOTAL PARTY ALLOCATION EXPENSES

Part D: Party only allocation expenses

\$99,498.01

Part E: Party and candidate shared allocation expenses

\$0.00

Part F: Candidate only allocation expenses

\$0.00

Total (D + E + F)

\$99,498.01

Step 6

I declare that to the best of my knowledge this return, filed pursuant to sections 206I and 206IA of the Electoral Act 1993, is an accurate record of the party's election expenses and the party's allocation expenses for the 2017 general election, and any allocation received has only been used for purposes permitted under section 80A of the Broadcasting Act 1989.

Signature

DATE: DD / MM / YYYY

20/02/2018

CHECKLIST

- Steps 1, 2 and 4 completed on this page ☒
- Parts A to C (step 3) completed ☒
- Parts D to F (step 5) completed if party received a broadcasting allocation ☒
- Party secretary signed and dated the return ☒
- All relevant supporting documentation supplied to auditor ☒
- Auditor stamped or initialled the front page ☒
- Auditor's report enclosed ☒
- Representation letter enclosed, if used ☒

FILING THE RETURN

The return must be received by the Electoral Commission by 5pm, 21 February 2018 (within 90 working days of election day). A party secretary who fails to comply with these requirements commits an offence and may be referred to the Police.

The return can be filed:

- by post to PO Box 3220, Wellington 6140
- delivered to Level 10, 34-42 Manners Street, Wellington
- by email to: enquiries@elections.govt.nz

Reminder: the returns are open to public inspection and will be published on www.elections.org.nz.

Further information on party expenses is available in the **Party Secretary Handbook – General Election 2017**.

AUDITOR

Auditor stamp or initial



PART A: PARTY ADVERTISEMENTS SOLELY PROMOTING THE PARTY

In this part you should record all election expenses incurred in relation to party advertisements published, or that continued to be published, during the regulated period for the general election (23 June to 22 September 2017) solely promoting the party.

For advertisements published both before and during the regulated period you should apportion the costs so that only a fair proportion of the expenses are attributed to being incurred during the regulated period. Only record the amount attributable to the regulated period in the return.

Disclose the total amount incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

Election expenses include:

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

Further guidance is available in the *Party Secretary Handbook – General Election 2017*.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

TOTAL FOR PART A

\$601,487.58

Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate	Value \$0.00 (inc GST)
EXAMPLE: Display Billboards Ltd: 22/07/2017 - 22/09/2017: 3 x Billboards: 2000mm x 1000mm	\$1,200.00
Infield International Ltd, (Part 1, 2, 3) 1500 screener questionnaires, 22/06, 19/07, 25/07	\$74,750.00
Exhibit Group (NZ) Ltd, Exhibit stand 3x3 promo 25/05	\$17,460.45
Exhibit Group (NZ) Ltd, Halogen lights (2) 20/07	\$723.35
Exhibit Group (NZ) Ltd, Hire Halogen lights (2) 11/07	\$57.50
Exhibit Group (NZ), Design & Layout 29/08	\$138.00
Ifocus International Ltd - Gazebo (3) Canopy, Teardrop flags (2) 17/01, 03/02, 01/03, 27/04	\$4,795.51
Flexiline Lease, Mail Inserter 01/07	\$37,375.00
Exceltium Ltd, Book, Jan-Apr	\$23,000.00
Ifocus International Ltd - Teardrop flag, base & shipping 01/09	\$628.00
Wyld hats (99)	\$3,415.50
Eden Pacific Ltd t/a Name it Labels (for Wyld Hats) (50) 01/06	\$37.00
3A Copy & Design, Pull up banner (2) 25/08	\$609.50
Zarbo Deli & Café - Book Launch 13/08	\$1,925.00
Mindopoly, Video Production USD\$797.30	\$1,120.31
Northbridge Signs 2016 Ltd, Corflutes 04/08	\$15,576.06
Printcare International Ltd, billboard contact stickers (x300) & large banners (2) 30/08, 13/09	\$1,731.90
Woolf Photography, digital download image 15/02	\$92.00
Tonic Creative Ltd, tshirts, costs, print visuals, supply logo 31/03	\$189.75
Warehouse Stationery Ltd, envelopes 08/08	\$85.00
Legal Recruits Ltd, envelopes & stationery & shipping 16/08	\$263.38
NZ Post, shipping, books 29/09, 11/10	\$26.50
Printcare International Ltd, maxpop envelopes 150k 10/08	\$5,602.80
Ricoh NZ Ltd, metered usage 21/06	\$1,163.50
Mainfreight Ltd, freight to regions 21/07 (Ref: By Hand, June)	\$1,376.47
NZ Couriers freight 27/08 (Ref: By Hand, June)	\$256.98
Mainfreight Ltd, freight to regions 04/08 (Ref: By Hand, Intro / Candidates)	\$1,883.40
NZ Couriers freight 17/09 (Ref: By Hand, Intro / Candidates)	\$48.71
Printcare International Ltd - Letterhead 06/09	\$2,116.00
Warehouse Stationery Ltd, rubber bands 31/07	\$62.97
Printcare International Ltd, letterhead 250k 17/08	\$8,653.75
Mainfreight Ltd, freight 08/09 (Ref: Issues)	\$1,498.28
NZ Couriers, freight, 17/09 (Ref: Issues)	\$681.41
Ricoh NZ Ltd, metered usage 21/09 (Ref: Issues)	\$4,687.23
NZ Post courier, Wtgn, freight 29/05 (Ref: MMP)	\$14.70



Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate	Value \$0.00 (inc GST)
Printcare International Ltd - Letterhead 13/09 (Ref: MMP)	\$6,655.05
Mainfreight Ltd, freight 15/09 (Ref: MMP)	\$1,652.93
S Chaukekar & Y Ghremichael, printing production 21/09, 21/09	\$2,680.00
Auckland Grammar, delivery (x3) 28/09	\$798.00
NZ Post freight, 31/08 & 30/09	\$10,949.66
Printcare International Ltd, Flyers (x3) 28/06, 28/06 & 06/07	\$8,737.70
Courier Express, (Flyers) 25/07	\$18.96
Printcare International Ltd, envelopes (Ref: Intro / Candidates) 250k, 06/07	\$10,562.75
Printcare International Ltd, (Ref: Own Your Future) 200k 30/08	\$11,693.20
Ricoh NZ Ltd, metered usage & volume 01/08 & 23/08 (Ref: Issues, production)	\$4,061.65
Printcare International Ltd, Flyers 300k (Ref: Issues) 06/09	\$16,009.15
Ricoh NZ Ltd, metered usage (Ref MMP) 19/09	\$1,124.70
Printcare International Ltd, Flyer (Ref MMP) 13/09	\$20,832.25
NZ Post Office, (Ref: Freight Intro / Candidates) 11/07, 01/08, 08/08	\$43.90
Printcare International Ltd maxpop 350k (Ref Issues) 10/08	\$13,073.20
Courier Express, (Ref: Issues) 25/07	\$24.38
Reach Media (Ref: Issues, Education) 200k 04/09	\$15,316.60
Reach Media (Ref: MMP) 23/08, 13/09	\$25,398.23
Production Team (Ref: MMP) 21/09	\$2,648.00
Legal Recruits Ltd, Getty Images (Ref: Publishing, Book Cover) 20/07	\$621.00
BookPrint Ltd, (Ref Publishing) proofs, binding, additional printing & binding, shipment, reprint 20/07, 26/07, 24/08	\$13,898.90
Mainfreight Ltd (Ref: Book freight) 01/08	\$55.55
NZ Post (Ref: Book freight) 08/08, 31/08	\$2,365.10
Richard May (Ref: Book freight) 10/08	\$44.51
Warehouse Stationery Ltd, (Ref: Book freight) manilla envelopes 08/08	\$52.00
AWF Group Ltd (Ref: Carpenter Teams) hoardings 13/08	\$1,062.47
Legal Recruits Ltd (Ref: Carpenter Teams) Wtgn hoardings erection 10/08	\$415.22
Brendan Hammond Building Contractors Ltd, (Ref: Carpenter Teams) install signs Chch	\$614.70
Metropolitan Rentals (Ref: Carpenter Teams) vehicle hireage (x3) 23/09	\$1,583.54
E3X Ltd, (Ref: Carpenter Teams) trailer hireage Wtgn 28/09	\$130.00
John Windsor (Ref: Carpenter Teams), materials, tools, labour etc 31/08, 22/09, 28/09	\$4,728.77
Northbridge Signs 2016 Ltd, (Ref: freight) 04/08	\$2,196.50
NZ Post (Ref: Freight) 16/08, 18/08, 23/08, 24/08, 29/08, 30/08, 01/09, 12/09, 14/09, 20/09	\$632.67
Mainfreight Ltd (Ref: freight) Corflutes 25/08	\$1,495.10
Sky Media Ltd (Ref Online Video) flash ads, Weibo & WeChat 28/08	\$6,387.45
Adworx (Ref Online Video) Election Media, Gemini, Youtube, Google, NBR, commercial approvals 23/09	\$40,261.30
Envato Market (Ref Website) 20/09	\$125.90
E2020 Media Ltd (Ref Website) writing, publishing articles on NZMAO website 30/08, 26/09	\$1,150.00
MailChimp (Ref: Website) 10/07, 11/09	\$567.43
Digital Ads, Banners (x4) (Ref Website) 30/08	\$2,760.00
Kiwi Media Publishing Ltd (Ref: Print Ads) 04/08, 11/08, 18/08, 25/08, 01/09	\$4,197.50
The Eastbourne Herald (Ref: Print Ads) 28/08, 01/10	\$1,518.00
Chinese Herald (Ref: Print Ads) 18/09	\$5,743.56
Local Matters (Ref: Print Ads) 06/09, 20/09 Hibiscus & Mahurangi (x2)	\$1,101.70
Horse & Trap (Launch) 29/05	\$1,293.00
ACT Epsom (Ref: Election Kickoff)	\$461.94
Northwest Holdings Ltd, Ostro (Ref: Campaign & Policy Launch) 18/07, 31/07	\$2,162.00
Quality Hotel Parnell, (Ref: Campaign Launch) 20/07	\$330.00



Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate	Value \$0.00 (inc GST)
Ellerslie Event Centre (Ref: Campaign Launch) 01/08	\$500.00
Backbencher Ltd, (Ref: Campaign Launch) venue, hire, equipment, catering 17/08	\$895.00
Auckland Racing Club (Ref: Campaign Launch) 04/09	\$3,638.85
NZ Camera Hire (Ref: Campaign Launch) conference system hire, auto cue prompter 06/09	\$920.00
Nicole Wood, (Ref: Campaign Launch) balloons, helium 14/09	\$143.00
Maddy Stieva, (Ref: Policy Launch) umbrellas 22/06	\$30.00
Stuart Pedersen, (Ref: Policy Launch) display banners & freight	\$213.00
Zarbo Deli & Café (Ref: Policy Launch) 08/09	\$600.00
Printcare International Ltd (Ref: Policy Launch) 21/09 David dollars (x50k) 21/09	\$925.75
Regional Facilities Auckland (Ref: Policy Launch) venue hire QBE stadium 28/09	\$575.00
Stuart Wilson, (Ref: Campaign Close), Windsor Castle, venue hire 28/09	\$842.50
NZ Post Office (Ref: Candidate Support) postage 09/05	\$17.00
Multicolour Screenprints, (Ref: Candidate Support), Tshirts (x90) 17/05, 13/09	\$1,529.50
Ribbons & Rosettes (Ref: Candidate Support) (x300) 11/08	\$1,988.93
Printcare International Ltd (Ref: Candidate Support) business cards 03/08, 30/08	\$2,159.70
Christina Zheng (Ref: War Room), fuel, mail delivery	\$75.70
BJ Ball Ltd (Ref Fundraising Mail) paper 08/05	\$552.00
OrangeBox Ltd, (Ref: Fundraising Mail) import, standardise data 01/06	\$240.35
Printcare International Ltd (Ref: Fundraising Mail) envelopes 500, envelopes 10k, reply cards 3k 28/06, 03/08, 06/09	\$1,599.65
NZ Post, (Ref: Fundraising Mail) postage quant 2604 & 956 30/06, 01/08	\$1,730.27
BFH Services Ltd (Ref: Inserter) 23/08, 30/08, 02/09, 06/09, 07/09, 18/09	\$1,906.45
Direct Mail & Database production Aug-Sept	\$13,345.00
Maddy Stieva (Ref Press Sec/Writer) Jun-Sept	\$13,800.00
Josh Van Veen (Ref: Social Media) 22/08	\$320.00
Tonic Creative Ltd, (Ref: Designer) ACT nationwide election material 01/03	\$40.25
Beemaxx Ltd (Ref: Designer) photos, images Jul-Sept	\$4,407.95
Printcare International Ltd (Ref: Designer) 03/08	\$786.60
Joel Rowan (Ref: Designer) book cover, ads, flyers 18/08, 01/09	\$2,820.00
Images & Sound Ltd (Ref: Designer) radio, voice over, mix, copyright 04/09	\$897.00
Print Ezy Digital Ltd, (Ref: Designer) billboard 07/09	\$74.75
3A Copy & Design, A5 booklet (Ref Designer) 08/09	\$1,391.50
George Andrews Productions (Ref Videographer) 08/09	3047.5
3A Copy & Design (Ref Videographer) 11/09 video shoots	\$1,794.00
Beemaxx Ltd (Ref: Videographer) 15/09	\$575.00
Junior Films (Ref Videographer) 19/09	\$2,127.50
Ohvo & Video Voiceovers (Ref V. Editor) 08/06	\$171.35
3A Copy & Deisgn (Ref V Editor) 17/08 18/08	\$4,916.25
George Andrews Productions (Ref V Editor) 07/09	\$14,587.75
Images & Sound Ltd (Ref: V Editor) radio, online promos, cutdowns 12/09	\$5,922.50
George Ajjan (Ref V Editor) voiceover	\$292.50
White Studios (Ref: FB)	\$253.00
Lindsay Fergusson (Ref FB) reimbursement of charges	\$8,124.90
Facebook (Ref: FB) May-Sept	\$37,807.87
Insphire North Shore (Ref: Policy Launch) 25/08	\$269.68
Adobe USD (ref Website)	\$350.05



<p>Item description</p> <p>Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate</p>	<p>Value \$0.00 (inc GST)</p>



PART B: PARTY ADVERTISEMENTS SHARED WITH CANDIDATES OR OTHER PARTIES

In this part you should record all election expenses incurred in relation to election advertisements published, or that continued to be published, during the regulated period for the general election (23 June to 22 September 2017) promoting the party and one or more candidates or parties.

Apportionment is permitted between the party and a candidate(s) or other party(ies). Where an expense item has been apportioned between the party and candidate(s) or party(ies), record the total cost of the advertisement and the share apportioned to the party based on coverage. You should ensure there is a consistent description and approach to apportionment in each return of election expenses. Record the name of the candidate(s) or other party(ies) featured in the advertising in the item description.

For advertisements published both before and during the regulated period you should apportion the costs so that only a fair proportion of the expenses are

attributed to being incurred during the regulated period. Only record the amount attributable to the regulated period in the return.

Disclose the total amount incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

Election expenses include:

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

Further guidance is available in the *Party Secretary Handbook – General Election 2017*.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE: Nil

TOTAL FOR PART B

\$0.00

Item description Provide details of the type of advertisement, name of advertiser or supplier, volume, duration and size as appropriate as well as name of candidate(s) and any other party featured in the advertising	Total cost (inc GST) Including preparation, design, composition, printing, publishing and postage	% apportioned as party expense	Value \$0.00 (inc GST)
EXAMPLE: Display Billboards Ltd: 22/07/2017 - 22/09/2017: 3 x billboards: 2000 x 1000mm, Candidates: M Brown, Growth Party & T Smith, Neutral Party	\$6,000.00	20%	\$1,200.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00



[Handwritten signature]

In this part you should record all election expenses incurred in relation to party advertisements promoted by a third party promoter with your written authorisation and published, or that continued to be published, during the regulated period for the general election (**23 June to 22 September 2017**). Expenses cannot be apportioned with third party promoters. If you authorise someone else to publish advertising encouraging people to vote for the party, the cost of the advertising will be a party election expense and the same costs will also be an election expense of the third party. Record the name of the third party promoter in the item description.

Disclose the total amount incurred on election advertisements published during the regulated period even if payment for the advertising was made outside of the regulated period.

- the costs incurred in the preparation, design, composition, printing, postage and publication of the advertisement, and
- the reasonable market value of any material used or applied towards the advertisement provided to the party for free or below reasonable market value.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE: Nil

Nil

\$0.00

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PART D: PARTY ONLY BROADCASTING ALLOCATION EXPENSES

You must complete Parts D to F if the party received an allocation of money for broadcasting pursuant to Part 6 of the Broadcasting Act 1989 to produce or place advertising on television, radio or the internet for the 2017 general election.

In Part D you should record details of all expenses incurred using the broadcasting allocation promoting the party or attacking another party or candidate.

WRITE 'NIL' IF YOU HAVE NO EXPENSES TO DECLARE HERE:

TOTAL FOR PART D

\$99,498.01

Supplier's name and street address This should be the production company, media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account	Invoice date or dates	Description of allocation expenses List the total production costs, television placement, radio placement and internet placement costs for each supplier separately	Value \$0.00 (inc GST)
EXAMPLE: Make Believe Television 84 Shortland Street Auckland 6000	1st and 22nd September 2017	24 August - 22 September 2017 Television placement costs on Channel A and Channel B	\$62,450.00
		25 August - 21 September 2017 Radio placement costs on Radio X and Y	\$11,450.00
		21 - 22 September 2017 Social Media promotional posts	\$300.00
Adworx, PO Box 27350, Wellington	23/09/2017	Radio 30 & 15 sec 04/09-22/09	\$64,997.66
		TVOD, Run of Site 15" Video Ad	\$12,521.55
Asian Communications Media House	23/08/2017	Special package 3x30sec spots daily on both AM936 & FM99.4	\$21,978.80



In Part F record the party's broadcasting allocation used to produce or place a candidate election advertisement on television, radio or the internet.

- **Supplier's name and address:** This should be the media buyer or broadcaster on the invoice provided to the Electoral Commission for payment of the account

- **Invoice date or dates**
- **Description of allocation of expenses:** List the total production costs, television placement, radio placement and internet placement costs for each supplier separately
- **Candidate name**
- **Value \$0.00 inc GST**

Nil

\$0.00

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Chartered Accountant & Business Adviser

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INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of ACT New Zealand

Report on the Party Expenses Return for the 2017 General Election

I have audited the Party Expenses Return for the 2017 General Election (the Return) on pages 1 to 10, prepared by ACT New Zealand (the Party) for the 2017 general election period 23 June 2017 to 22 September 2017. The Return is stated to be in accordance with section 206L of the Electoral Act 1993.

This Audit Report is made solely to the Party Secretary. My audit has been undertaken so that I might state to the Party Secretary those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Party Secretary, for my audit work, for this report, or for the opinions I have formed.

Party Secretary's Responsibility

The Party Secretary is responsible for the preparation of the Return which correctly presents the Party's election expenses incurred by the Party during the period 23 June 2017 to 22 September 2017.

Auditor's Responsibility

My responsibility is to express an independent opinion on the Return in terms of the requirements of section 206L of the Electoral Act 1993. I conducted my audit in accordance with International Standards on Auditing (New Zealand). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Return is free from material misstatement.

Other than in my capacity as auditor I have no relationship with, or interests in, ACT New Zealand.

Basis for Disclaimer of Opinion

An audit would ordinarily involve performing procedures to obtain audit evidence about the position disclosed in the Return do not exceed the maximum amount prescribed by section 206C of the Electoral Act 1993. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Return, whether due to

fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of and fair presentation of the Return 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 entity's internal control.

I am unable to form an opinion on the Return for the following reasons:

- The risk surrounding the completeness of the election expenses specifically as stated below:
 - I am not the auditor of ACT New Zealand, regions and electorate's, my scope was therefore limited in respect to assessing the completeness of election expenses which may have been incurred at region and electorate level.
 - It is possible that the Party may have received public funds for election expenses and my scope is limited in respect of my access to information regarding such expenses.
 - Controls over the recording of election expenses that may have been provided at no cost are limited as there are no practical audit procedures to determine the effect of this limited control
 - Difficulties in the apportionment of election expenses of election activity between candidates and ACT New Zealand as a whole.

Due to the nature of the limitations above, I do not believe there is further information available that can be provided by ACT New Zealand to allow me to determine the effects of these limited controls.

Disclaimer of Opinion

Because of the potential effect of the limitations in the evidence available to me, I am unable to form an unqualified opinion as to whether the position disclosed in the Return does not exceed the maximum amount prescribed by section 206C of the Electoral Act 1993.

In forming my opinion I am reliant on the information provided to me by the Party Secretary.

Other Matters

Per the Electoral Act 1993

- I found nothing to suggest that proper accounting records were not kept and when questions were put to the Party Secretary, I received all the explanations I required.



David G Knightley
20 February 2018
Newmarket
AUCKLAND

20 February 2018

David Knightley
David Knightley Accounting
P O Box 28 898
AUCKLAND 1541

Dear David

Letter of Representation for Party Return of Expenses for the 2017 General Election

This representation letter is furnished in connection with the return of party election expenses and broadcasting allocation expenses for the 2017 general election (the return) by ACT New Zealand (the Party) made in accordance with sections 206I and 206IA of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you in accordance with sections 206L and 206LA of the Act.

I understand that your assurance engagement was conducted in accordance with the relevant provisions of the Act and the applicable auditing and assurance standards issued by the New Zealand Auditing and Assurance Standards Board.

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

- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 I am responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return. I 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 any subsidiary entities) and made available to you, and these materials will be retained in accordance with the requirements of the Act.
- 4 I 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 party promoters (whether registered or not), and other political parties (whether registered or not) or their electorate candidates;

A handwritten signature in blue ink, appearing to be "DA", located at the bottom right of the page.

- 4.3 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return or instances of non-compliance with applicable requirements;
- 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 me that considered whether the records of the Party may be materially misstated or incomplete for any reason; any design deficiencies in the compliance system and instances where that system has not operated as described.
- 5 I have sought, received, and hold in the Party's records confirmation from, or on behalf of, any Party members of the previous Parliament that all party advertisements published, or election expenses incurred by those members of Parliament have been disclosed to me, with adequate supporting records, for inclusion in this return.
- 6 The return contains the total returnable expenses of the Party for the 2017 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 an advertisement contained a promoter statement.
- 7 Parts A to C of the return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:
- 7.1 Was the advertising undertaken by the party secretary, or with their authority? [definition of **election expenses**, section 206(1)(a)(ii)] (If no, advertising is not an election expense).
- 7.2 If yes - did the advertising constitute **publishing**? [definition of **publish**, section 3D; definition of **election expenses**, section 206(1)(a)(i)] (If no, advertising is not an election expense).
- 7.3 If yes - was that the publishing of a **party advertisement**? That is, did the advertisement encourage or persuade, or appear to encourage or persuade, voters to vote for the party, or against another party, or both? [definition of **party advertisement**, section 3(1); definition of **election expenses**, section 206(1)] (If no, advertising is not a party election expense).
- 7.4 If yes - was the advertising undertaken (or deemed to be undertaken) during the regulated period (from 23 June 2017 to 22 September 2017)? [definition of **regulated period**, section 3B; definition of **election expenses**, section 206(1)(a)(i)] (If no, advertising is not an election expense).

- 7.5 If yes:
- 7.5.1 What expense was incurred in undertaking the advertising? [definition of **advertising expenses**, section 3E; definition of **election expenses**, section 206(1)]
 - 7.5.2 What cost was involved in respect of the preparation, design, composition, printing, distribution, postage and publishing of the party advertisement? [section 3E(1)(a)(i)]
 - 7.5.3 What was the reasonable market of any **material** used for or applied toward the party advertisement, including material provided free of charge, or below reasonable market value? [section 3E(1)(a)(ii)]
 - 7.5.4 Was the advertisement a **joint party advertisement** [section 206CB], or a **joint party and candidate advertisement** [section 206CC]? (If yes, the costs can be apportioned based on coverage).
- 7.6 Do any of the costs identified above fall within any of the election expense exceptions? [section 3E(1)(b)]
- 7.6.1 The conduct of any survey or public opinion poll (other than push-polling).
 - 7.6.2 Framework, other than a commercial framework, supporting a hoarding displaying the party advertisement.
 - 7.6.3 The labour of any person provided free of charge by that person.
 - 7.6.4 Replacement of election materials damaged in circumstances out of the party's control.
 - 7.6.5 Expenses, including running costs, of a vehicle used to display a party advertisement (provided payment was not made or promised) for the display of the advertisement on the vehicle.
 - 7.6.6 Allocations from the Electoral Commission of money for election broadcasting [definition of **election expenses**, section 206(1)(c)].
- If yes, that specific cost is not an election expense.
- 7.7 Where an apportionment of election expenses is given in the return:
- 7.7.1 the basis of apportionment is appropriate, and has been properly applied and recorded; and



7.7.2 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 other entities involved in the apportionment included in the records.

8 Where the Party received a broadcasting allocation for the 2017 general election Parts D to F have been determined by considering these questions and the relevant provisions of the Electoral Act 1993 (the Electoral Act) and Part 6 of the Broadcasting Act 1989 (the Broadcasting Act):

8.1 Was the allocation used by the Party to produce, broadcast or publish election programmes on television, radio or election advertisements on the internet for the 2017 general election? [definition of **election programme, broadcasting costs, production costs** and **publishing costs**, section 69(1) Broadcasting Act; definition of **election advertisement**, section 3A Electoral Act] (If no, advertising is not an allocation expense).

8.1.1 If the allocation was used for **broadcasting costs** - was the placement on television or radio during the **election period** (from 23 August 2017 to 22 September 2017)? [definition of **election period**, section 69(1) Broadcasting Act] (the allocation cannot be used for broadcasting costs on radio or television outside of the election period).

8.1.2 If the allocation was used for **publishing costs** - was the placement on the internet during the **election period**? (the allocation can only fund publishing costs during the election period. Parties can spend their own funds on internet placement costs before and during the election period and those costs must be declared as election expenses in Parts A-C if the election advertising was published in the regulated period (see 7.4 above)).

8.1.3 If the allocation was used for **production costs** what cost was involved in respect of the preparation, design, composition and creation of the programme or advertisement? [section 69(1) Broadcasting Act]. Parties can spend their own funds on production costs before and during the election period and those costs must be declared as election expenses in Parts A to C if the production costs are for election advertisements that were published in the regulated period (see 7.4 above)).

8.2 Was the allocation spent on any **advertising that promoted the party and a candidate** [section 70(2) of the Broadcasting Act and section 205EA and 206CC of the Electoral Act]? (If yes, the Party must report the total amounts spent on joint party and candidate advertising in Part E of the return and the percentage coverage provided to the Party and candidate. The candidate will need to report the value apportioned to the candidate as candidate election expenses and a donation from the Party in the candidate's return of expenses and donations).

- 8.3 Was the allocation spent on **advertising that solely promoted a candidate** [section 70(3) of the Broadcasting Act]? (If yes, the Party must report the amounts spent on candidate only advertising in Part F of the return and the candidate will need to include the costs as candidate election expenses and a donation from the party in the candidate's return of expenses and donations).
- 8.4 Has the Party reported details of all accounts sent by the Party to the Electoral Commission under section 80B(1) of the Broadcasting Act in respect of expenditure of the party's allocation? [section 206IA of the Electoral Act]. The Commission pays suppliers' invoices that have been certified by an authorised party official as payable from the party's broadcasting allocation. With the exception of internet advertising placement costs paid directly by the party (for example, Facebook promoted posts), payments are made to suppliers and no money is paid directly to parties in accordance with the requirements of section 80B of the Broadcasting Act.
- 9 Any and all misstatements you have identified during the course of your assurance engagement have been adjusted in the final return.
- 10 I have completed my own procedures, distinct from your assurance engagement 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 sincerely



Lindsay Fergusson
Party Secretary