

DECLARATION

Step 1 Party name:

Party secretary name:

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	2	Number x \$26,200	\$52,400
Expenditure limit (inc GST)		Total	\$1,167,400

Step 3 TOTAL PARTY ELECTION EXPENSES

Part A: Party advertisements promoted solely by party	\$14,373.38
Part B: Party advertisements shared with candidates or other parties	\$3,547.74
Part C: Authorised party advertisements promoted by third parties	\$0.00
Total (A + B + C)	\$17,921.12

Step 4 PARTY BROADCASTING ALLOCATION

TOTAL ALLOCATION TO THE PARTY:

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	\$14,373.38
Part E: Party and candidate shared allocation expenses	\$0.00
Part F: Candidate only allocation expenses	\$14,064.22
Total (D + E + F)	\$28,437.60

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.

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 initialed 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

COOSON FORBES CHARTERED ACCOUNTANTS

AUDIT

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:

TOTAL FOR PART B

\$3,547.74

Item description	Total cost (inc GST)	% apportioned as party expense	Value \$0.00 (inc GST)
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	Including preparation, design, composition, printing, publishing and postage		
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
Panda Visuals Bus advert, Candidate H Harawira, MANA Party	\$5,261.24	50%	\$2,630.62
Panda Visuals Cars advert, Candidate H Harawira, MANA Party	\$1,834.24	50%	\$917.12
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$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

\$14,373.38

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 1	\$11,450.00
		21 - 22 September 2017 Social Media promotional posts	\$300.00
Maori Media Network, 11 Aurora Tce, Wellington 6140	30th Sep 2017	Advertising on Maori Radio Sept 2017 (Awa FM, Raukawa FM, Te Arawa FM, Te Upoko o Te Ika, Radio Kahungunu, Te Wero)	\$4,191.75
Maori Media Network, 11 Aurora Tce, Wellington 6140	31st Aug 2017	Advertising on Maori Radio Aug 2017 (Awa FM, Raukawa FM, Te Arawa FM, Te Upoko o Te Ika, Radio Kahungunu, Te Wero)	\$1,526.63
MANA Tai Tokerau, PO Box 546, Kaitaia	2nd Nov 2017	Tai Productions - Production of Policy Videos	\$8,000.00
Northland Rentals, 12 Empire Street, Kaitaia	7th Feb 2018	Van hire, 19-24 Sep 2017 - Video prod team roadtrip	\$655.00



PART F: CANDIDATE ONLY BROADCASTING ALLOCATION EXPENSES

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

PROVIDE the following information below:

- **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**

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

				TOTAL FOR PART F	\$14,064.22
Supplier's name and street address	Invoice date or dates	Description of allocation expenses	Candidate name	Value \$0.00 (Inc GST)	
EXAMPLE: Make Believe Television 84 Sheppard Street Auckland 6000	1st and 22nd September 2017	24 August - 22 September 2017 Television placement costs on Channel A and Channel B	I. Smith	\$62,450.00	
		25 August - 21 September 2017 Radio placement costs on Radio X & Y	M. Brown	\$11,460.00	
		21 - 22 September 2017 Social Media promotional posts	I. Smith	\$300.00	
Panda Inspire, 10 Lambie Drive, Maukau City 2241	8th Sep 2017	***Graphics - Hone and MANA Logo (amended value as approved by Electoral Commission)	Hone Harawira	\$120.00	
Goulter & Associates, PO Box 9825, Marion Square 6141, Wellington	31st Oct 2017	Professional Service - production costs of Internet Advertising for MANA Movement 2017 General Election	Hone Harawira	\$2,875.00	
		Professional Service - administering advertising on internet and compliance of adverts	Hone Harawira	\$4,600.00	
		***Cost of Advertising on the Internet (Facebook) (amended value as approved by Electoral Commission)	Hone Harawira	\$3,920.50	
MANA Tai Tokerau, PO Box 546, Kaitiaki	2nd Nov 2017	Nation Builder Jun-Sep	Hone Harawira	\$1,234.09	
		Connectivity Rotorua Base	Hone Harawira	\$200.00	
		NZME Election Ad Hone-MANA, 05Sep17	Hone Harawira	\$769.01	
		Facebook Ads and Domainz	Hone Harawira	\$345.62	

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A.

INDEPENDENT AUDITOR'S REPORT

To the Electoral Commission

We have audited the attached Party Election Expense Return (The Return) for the 2017 General Election. The Return is made in accordance with the Electoral Act 1993. The Return sets out the election expenses of the Mana Party for the 2017 general election.

Party Secretary's Responsibilities

The Party Secretary is responsible for the preparation of a Party Election Expense Return which fairly reflects the election expense incurred by the Mana Party for the 2017 general election.

Auditors' Responsibilities

It is our responsibility to express an independent opinion on The Return presented by the Secretary.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in The Return.

We conducted our audit in accordance with New Zealand auditing standards and the Electoral Act 1993. 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 Return is free from material misstatements, whether caused by fraud or error.

Independence

Other than in our capacity as auditors we have no relationship with or interests in the Mana Party.

Emphasis of Matter

The Return discloses total expenditure of \$28,437.60. There are no practical audit procedures to determine that the inclusion and capture of all advertisements and the full commercial value of materials or advertising space apportioned from individual candidates or provided free of charge has been recorded. As such we are unable to conclude that all expenses have been captured in The Return. In this respect alone we have been unable to form an opinion as to whether the position recorded is correct.



Opinion

We have received from the party treasurer all of the information and explanations that we required to carry out our duties and in our opinion, with the exception of any material omission arising from the emphasis of matter paragraph above, the position shown in The

Return in respect of the requirement that the Mana Party's total election expenses did not exceed the maximum amount prescribed by Section 98 is correct and that;

- Proper records of the Mana Party's election expenses have been kept by the party treasurer; and
- Access was at all reasonable times available to all records, documents, and accounts that relate to the Mana Party's election expenses for the 2017 general election and held by the party treasurer.

Our audit was completed on 30 April 2018 and our opinion is expressed as at that date.

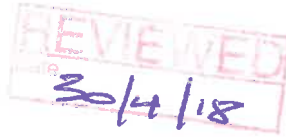

Chartered Accountants
96 Waioweka Road
OPOTIKI



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Web: www.mana.org.nz
Phone: +64 28 25899141

21 February 2018

Cookson Forbes & Associates Ltd
Chartered Accountants
PO Box 541
Opotiki



Tena koe Fred

Letter of Representation for MANA 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 **MANA** (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 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;

- 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.

Mauri Ora and God Bless,



Andrew Paul
National Secretary

