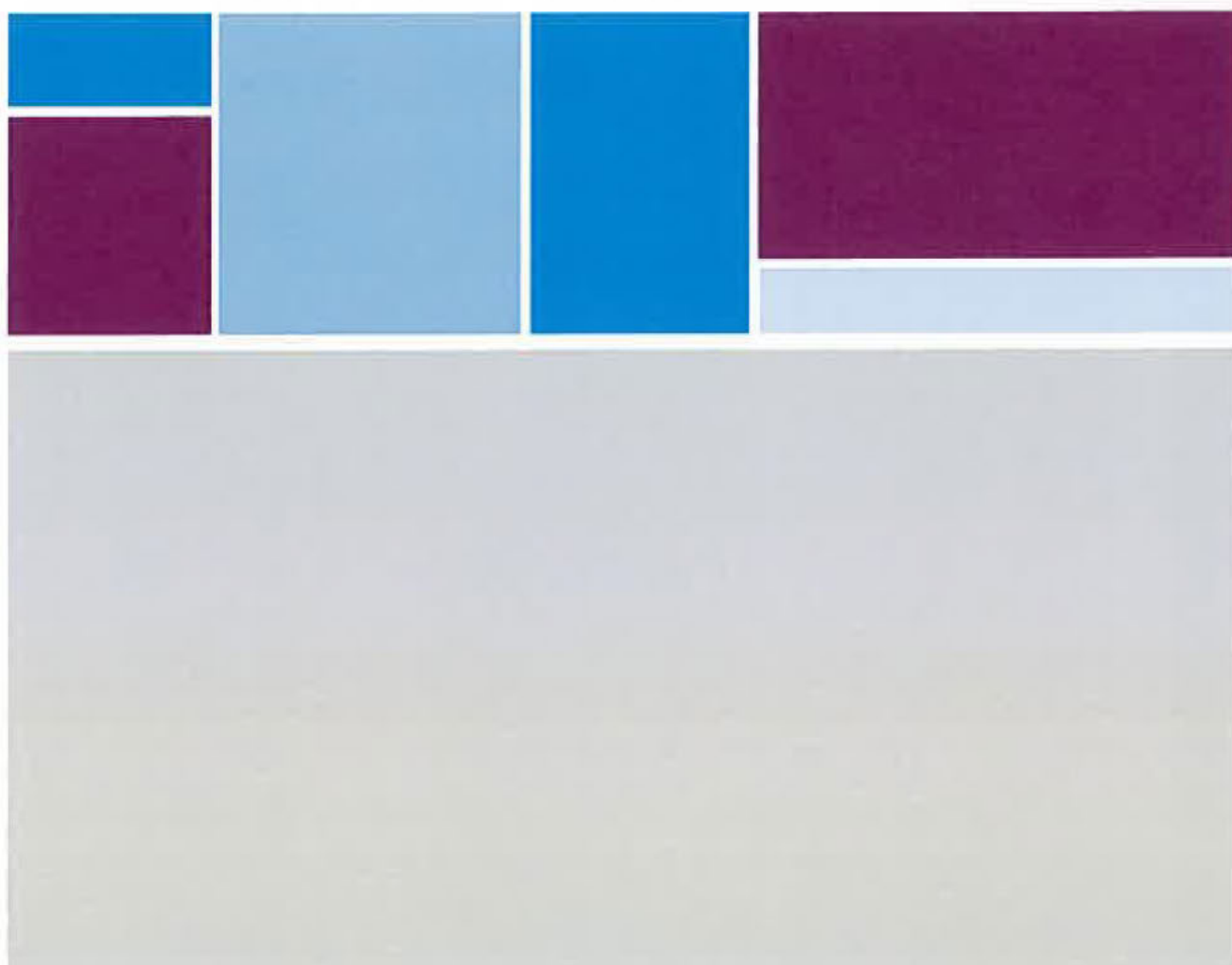


Compliance Review Report

Democratic Labor Party - QLD

November 2013



AEC

Australian Electoral Commission

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Review details

Location of review: Australian Electoral Commission
West Block, Queen Victoria Terrace
PARKES ACT 2600

Date of visit: November 2013

AEC review officers: Brad Edgman, Director
Alan Page, Team Leader
Mary-Ann Waters, Review Officer

Party staff involved: Frank Karg

Background

Registered Political Parties and Associated Entities are required under the provisions of the *Commonwealth Electoral Act 1918* (the Act) to lodge annual disclosure returns. The Australian Electoral Commission (AEC) has powers under the Act to review records and gather relevant information to assess whether disclosure obligations have been met.

The purpose of the review was to assess whether the disclosure return for the 2011-12 financial year lodged on behalf of the Democratic Labor Party - QLD (the Party) complies with disclosure obligations as set out in the Act.

Compliance and cooperation

State Office

During the review, AEC staff examined financial records of the State Office for the 2011-12 financial year. The Party fully complied with the first s316(2A) notice in delivering requested records to the AEC by the due date.

Party Units

The Party advised that it does not operate party units.

Review findings requiring amendment

Detailed examination of the Party's records identified a number of discrepancies that in our opinion require correction on the 2011-12 disclosure return.

Total receipts and payments

Section 314AB(2)(a) of the Act requires the agent of a registered political party to report the total amount received by, or on behalf of, the party during the financial year. Similarly, s314AB(2)(b) of the Act requires the agent of a registered political party to report the total amount paid by, or on behalf of, the party during the financial year.

To satisfy this, the entire Party, that is, the State Office and all its party units, must account for all transactions that result in receipts from and payments to external entities including to other State branches or associated entities of the party. These transactions must be accounted for on a gross basis without any offsetting, including of GST.

Transactions within the Party, including those between the State Office and party units and between the party units themselves, represent internal transfers. Such transactions should be eliminated from the calculation of total receipts and payments to avoid inflating the total amounts reported in the return.

Based on the information included in the financial records examined, the review identified inaccuracies with regard to the total amounts reported in the return. All amounts received or paid by the Party have not been included in the annual return.

The table below compares the total amounts reported in the disclosure return with the total amounts reported in the bank.

Table 1 – Comparison of annual return to bank statements

	Total Receipts \$	Total Payments \$
Annual Return	940	360
Bank Statements*	2 354	2 260
Difference	-1 414	-1 900

*See attachment A for full details

We have used bank statements as the basis for our calculations of amounts received and paid.

Required amendments

Amended total receipts	\$2,354
Amended total payments	\$2,260

Matters for future consideration

Working documentation

No working papers were provided for this compliance review. The production of working document provides all parties the opportunity to identify and explain how and why discrepancies have occurred. The preparation and retention of working papers will also assist new staff in providing a system for collecting financial information for future disclosure returns.

Recommended actions

1. The State Office should maintain appropriate evidence to support the figures it reports in its annual disclosure return, including working papers to show how the total figures were arrived at.

Conclusion

Except for the matters noted above, nothing has come to our attention that causes us to believe that the Party has not complied, in all material respects, with its disclosure obligations under the Act. To ensure full compliance with the Act, the matters noted above should be remedied.

For your convenience, a 2011-12 Request for Amendment – Political Party Disclosure Return form has been enclosed for your signature. Please return the signed completed amendment form to the AEC by **Wednesday, 18 December 2013**.

If it is your contention that our findings are incorrect or you wish to request amendments that are different or additional to those we have listed above, please also provide an explanation along with any supporting working papers and documents by this due date.

Enquiries and Assistance

Should the party require any assistance regarding its disclosure obligations under the Act, please contact the AEC's Funding and Disclosure Section either on telephone number (02) 6271 4552 or by email at fad@aec.gov.au.

Attachment A

Bank Account:		6		
Statement Number		Deposit Amount (\$)	Withdrawal Amount (\$)	Balance (\$)
19		1,330.00	231.69	1,457.42
20		440.00	345.00	1,552.42
21		338.10	1,493.50	397.02
22		246.15	190.19	452.98
TOTALS		2,354.25	2,260.38	452.98



Request for Amendment - Political Party Disclosure Return



FINANCIAL YEAR 2011-12

Completing the Return:

- This request for amendment should be used to amend a 2011-12 *Political Party Disclosure Return* lodged with the AEC.
- This request for amendment is to be completed with reference to the *Financial Disclosure Guide for Political Parties 2011-12 financial year*.
- Further information is available at www.aec.gov.au.
- The request for amendment will be available for public inspection from Friday 1 February 2013 at www.aec.gov.au.
- Any supporting documentation included with this request for amendment may be treated as part of a public disclosure and displayed on the AEC website.
- The information on this request for amendment is collected under the *Commonwealth Electoral Act 1918*.

Name of political party

Democratic Labor Party (DLP) -- Queensland Branch

2011-12 Return details

Is this the first amendment to the return?

Yes

No

How many other Request for Amendments have been lodged?

Party agent details

Name of party agent Frank Karg

Postal address of political party PO Box436

Suburb/town NUNDAH

State QLD

Postcode 4012

Telephone number (07) 38798827

Fax number ()

Email address

Party agent's request and certification

I request the Electoral Commission amend the Political Party Disclosure Return as detailed in this request for amendment.

I certify that the information contained in this request for amendment and its attachments is true and complete.

I understand that giving false or misleading information is a serious offence.

Agent's signature



Date

Enquiries and returns should be addressed to:

Funding and Disclosure
Australian Electoral Commission
PO Box 6172
Kingston ACT 2604

Phone: 02 6271 4552
Fax: 02 6271 4555
Email: fad@aec.gov.au

Office use only
Date received

Registration No.

P/ /A

How to complete this form:

- If you are amending an existing entry, complete the 'Original Entry' item as it appeared on the original return and then write the amendment in full at the 'Amended Entry' item.
- If adding a completely new entry, write N/A in the 'Original Entry' item and complete the 'Amended Entry' item in full.
- Amounts should be reported on a GST inclusive basis.

Part 1a: Total receipts for financial year 1 July 2011 to 30 June 2012

No change to previous information OR

Previous total receipts \$ 940 .00

Amended total receipts \$ 2 354 .00

Part 1b: Amount calculated to be value of gifts-in-kind

No change to previous information OR

Previous gifts-in kind \$.00

Amended gifts-in kind \$.00

Part 2: Amounts of more than \$11 900 received in financial year 1 July 2011 to 30 June 2012

No change to previous information OR

Provide details of changes or amendments to the information previously provided.

Received from		Amount received (GST inclusive)	Donation or Other Receipt*
Original Entry	Name	\$.00	
	Postal address		
	Suburb/Town State Postcode		
Amended Entry	Name	\$.00	
	Postal address		
	Suburb/Town State Postcode		
Original Entry	Name	\$.00	
	Postal address		
	Suburb/Town State Postcode		
Amended Entry	Name	\$.00	
	Postal address		
	Suburb/Town State Postcode		
Original Entry	Name	\$.00	
	Postal address		
	Suburb/Town State Postcode		
Amended Entry	Name	\$.00	
	Postal address		
	Suburb/Town State Postcode		

If insufficient space, please attach additional sheets.

* Please indicate whether this was a 'Donation' or 'other receipt'. The AEC contacts donors to ensure they are aware of their disclosure obligations and unnecessary contact with other persons is avoided if the nature of the receipt is shown.

Part 3: Total payments for financial year 1 July 2011 to 30 June 2012

No change to previous information OR

Previous total payments \$ 360 .00

Amended total payments \$ 2 260 .00

Part 4: Total debts as at 30 June 2012

No change to previous information OR

Previous total debts \$.00

Amended total debts \$.00

Part 5: Debts of more than \$11 900 as at 30 June 2012

No change to previous information OR

Provide details of changes or amendments to the information previously provided.

Creditor details			Amount owed (GST inclusive)	Financial or Non-financial institution
Original Entry	Name		\$.00	
	Street/postal			
	Suburb/Town	State Postcode		
Amended Entry	Name		\$.00	
	Street/postal			
	Suburb/Town	State Postcode		
Original Entry	Name		\$.00	
	Street/postal			
	Suburb/Town	State Postcode		
Amended Entry	Name		\$.00	
	Street/postal			
	Suburb/Town	State Postcode		
Original Entry	Name		\$.00	
	Street/postal			
	Suburb/Town	State Postcode		
Amended Entry	Name		\$.00	
	Street/postal			
	Suburb/Town	State Postcode		
Original Entry	Name		\$.00	
	Street/postal			
	Suburb/Town	State Postcode		
Amended Entry	Name		\$.00	
	Street/postal			
	Suburb/Town	State Postcode		

If insufficient space, please attach additional sheets.

REDACTION CODES

- 1 Personal Information (name) redacted.
- 2 Personal Information (facsimile of signature) redacted
- 3 Personal Information (facsimile of manuscript initialling) redacted
- 4 Personal Information (Individual's address)
- 5 Personal information (individual's telephone number)
- 6 Business information (Bank Account details) redacted.
- 7 Business information (Billing Account details) redacted.
- 8 Legal Professional Communication redacted.
- 9 Deliberative material redacted.
- 10 Irrelevant material redacted.