

# Compliance Review Report

Australian Greens, Victorian Branch

September 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

AEC review officers: Ralph Fayed,  
Paul Lau

Party staff involved: 1  
Anthony Williams,

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## Background

Registered political parties 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 2010/11 financial year lodged on behalf of the Australian Greens, Victorian Branch (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 Party for the 2010/11 financial year. The AEC received all of the records from the State Office requested in its first s.316(2A) notice by the due date.

### Party units

The AEC selected thirteen (13) party units from the total population of forty seven (47) party units responsible to the State Office. Documentation for the 13 selected party units, which was requested in a second s.316(2A) notice, was received by the due date except for a small number of documents for 6 party units. The outstanding party unit documentation was also subsequently received within two weeks of being requested. The purpose of this part of the review was to validate the financial activity as recorded in selected party unit returns lodged with the State Office (Table 1 refers).



**Table 1 – Party units selected**

Name of party unit	Name of party unit
1. Banyule Branch	8. Outer East Regional Council
2. Bayside Glen Eira Branch	9. South West Regional Council SWCU
3. Darebin Branch	10. Southern Metropolitan Campaign Committee
4. Eastern Metropolitan Campaign Committee	11. Wangaratta Alpine Branch
5. Geelong Branch	12. Western Metropolitan Campaign Committee
6. Melbourne City Branch	13. Yarra Branch FCCU
7. North East Suburbs Regional Council	

Findings did not warrant a follow-up visit to the Party's State Office premises.

## Review findings requiring amendment

Detailed examination of the Party's records identified the following discrepancies in the disclosure of the Party's total receipts, total payments and receipts above the threshold, which will require amendment.

### 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, s.314AB(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 disclosure requirements under the Act, the Party and its party units must account for all transactions that result in receipts from, and payments to, external bodies including to other State branches or associated entities of the Party. These transactions would include payments due to asset purchases and receipts from loans taken out during the relevant financial year. These amounts would also be gross of any taxes and charges such as 'Goods and Services Tax' (GST). Further, no netting-off of either receipts or payments against each other should be undertaken, such as in the case of fund raising events.

Accordingly, receipts and payments required for disclosure purposes under the Act do not embrace the accrual concepts of 'total income' and 'total expenditure' embodied in profit and loss statements. Further, the profit and loss statements are usually net of GST, as they are in this Party's case (Note 1 to the audited 2010/11 financial statements, refers). The AEC calculation using the **bank statements** are available at Attachment A and the AEC calculations using the Party's **general ledger** are available at Attachment B.

The AEC uses bank statements as an independent, consistently cash based, corroborative benchmark, against which to assess the total receipts and total payments amounts derived by the Party.

The total receipts amount and total payments amount calculated by the AEC using the Party's **bank statements**<sup>6</sup> [REDACTED] and the multiple term deposits, Attachment A, refers) were in accord with the total receipts amount and total payments amount derived by the AEC, using the Party's **general ledger** (general ledger account numbers 1000, 1020, 1050 and 1040, respectively, Attachment B, refers). Accordingly, the AEC used the **general ledger** amounts as a basis for deriving the amending amounts.

Internal transfers can arise as a result of transactions between bank accounts held by:

- State Office;
- State Office and party units;
- one party unit and another party unit; and
- an individual party unit.

Such transactions should be eliminated from the calculation of total receipts and total payments to avoid incorrectly inflating amounts reported in the disclosure return. Accordingly, only the Party's transactions with the outside world should be included in disclosure. Adjustments for internal transfers were identical under both scenarios laid out in Attachment A and Attachment B.

The AEC calculated amounts were found to be materially greater than the amounts reported as total receipts and total payments by the Party. The under-statement is largely due to the incorrect use of *total income* and *total expenditure* amounts recorded in the Party's 'Income Statement' even after the elimination of internal transfers.

The AEC identified total receipts of **\$4,917,734.30**, from total cash receipts reported in the **general ledger** of the State Office and totals reported for the party units, adjusted for the discrepancies identified following a compliance review of selected party units. The Party disclosed total receipts of \$4,530,565.00. The discrepancy resulted in an under-disclosure of \$387,169.30 (Table 2 below and Attachment B, refer).

Similarly, the AEC identified total payments of **\$3,974,108.94**, from total cash payments reported in the **general ledger** of the State Office and totals reported for the party units, adjusted for the discrepancies identified following a compliance review of selected party units. The Party disclosed total payments of \$3,463,235.00. The discrepancy resulted in an under-disclosure of \$510,873.94 (Table 2 below and Attachment B, refer).



**Table 2** – Comparison of total receipts and total payments derived, by the AEC, from **general ledger**, with the Party's disclosure amounts, for 2010/11 financial year

Source document	\$ Total receipts	\$ Total payments
Totals Party calculated (disclosed)	4,530,565	3,463,235
Totals AEC calculated	<b>4,917,734</b>	<b>3,974,109</b>
<b>DIFFERENCE (under-disclosed)</b>	<b>-387,169</b>	<b>-510,874</b>

To correct the omissions outlined above, Part 1 and Part 3 of the 2010/11, '*Request for Amendment – Political Party Disclosure Return*' form should be completed to show the amended total receipts amount and the amended total payments amount, as set out below.

### Required amendments

Amended total receipts	<b>\$4,917,734</b>
Amended total payments	<b>\$3,974,109</b>

### Receipts above the threshold

Section 314AC(1) of the Act provides that if the sum of all amounts received by, or on behalf of, the Party from a person or organisation during a financial year is more than the indexed threshold, the return must include the particulars of that sum. For the 2010/11 financial year this indexed threshold for disclosure was set at, any amount more than \$11,500. In calculating that sum, an amount of \$11,500 or less need not be counted (s.314AC(2) refers).



Receipts above the \$11,500 indexed threshold omitted from the Party's disclosure return, which will now be included in an amended disclosure return, are listed below.

### Required amendments

Name	Postal address	\$ Amount received	Donation or Other Receipt
Australian Greens	GPO Box 1108, Canberra City, ACT, 2601	\$70,487	Donation
Australian Greens	GPO Box 1108, Canberra City, ACT, 2601	\$14,250	Donation
Australian Greens	GPO Box 1108, Canberra City, ACT, 2601	\$27,281	Donation
Australian Greens	GPO Box 1108, Canberra City, ACT, 2601	\$17,235	Donation
Australian Greens	GPO Box 1108, Canberra City, ACT, 2601	\$20,000	Donation
Australian Greens	GPO Box 1108, Canberra City, ACT, 2601	\$20,000	Donation
Tiber Quest Pty Ltd	PO Box 5231, Middle Park, VIC, 3206	\$20,000	OR
Martin Gallagher	54 Looker Rd, Montmorency, VIC, 3094	\$40,000	OR
Philip Hart	5/20 Wattle Rd, Hawthorn, VIC, 3122	\$15,000	OR

### Party units

Generally, the financial information reported by party units in their disclosure returns to the State Office was complete and supported by sufficient records. The party units in most cases had disclosed information in accordance with the guidelines and instructions included in the party unit return. A total of thirteen (13) party units were selected for the compliance review. The review identified an over-disclosure of **\$168,115.97** for total receipts and an over-disclosure of **\$44,754.76** for total payments.

The inclusion of internal transfers was the major contributing factor to the over-disclosure of total receipts and total payments, both between party units and between them and the State Office. These transfers within the Party should be eliminated from the calculation of total receipts and total payments.

The table below compares the reported amounts provided by the State Office with those calculated by the AEC based on the documents provided for each party unit (Table 3 below refers).

The table below indicates an error rate of 54% for party units total receipts amount and an error rate of 10% for party unit total payment. If extrapolated to the overall population of party units this would represent an approximate overstatements of \$300,000 and \$70,000 respectively, that is, 54% of \$563,627 and 10% of \$672,158 respectively (Table 3 & Attachment C refer). The types of errors occurring are analysed in Attachment D. These cover qualitative as well as quantitative errors.



**Table 3** – Comparison of total receipts and total payments for party units calculated by the AEC to amounts reported by the Party's State Office, in the financial year 2010/11

Party Unit	Totals reported by the Party's State Office		Totals amounts based on records examined by AEC		Difference	
	Total receipts	Total payments	Total receipts	Total payments	Total receipts	Total payments
1. Banyule Branch	7,617.00	7,950.81	3,927.95	7,950.81	-3,689.05	0.00
2. Bayside Glen Eira Branch	8,980.79	15,500.52	5,956.04	2,638.07	-3,024.75	-12,862.45
3. Darebin Branch	11,503.20	16,552.55	10,703.20	2,952.55	-800.00	-13,600.00
4. Eastern Metropolitan Campaign Committee	41,132.10	40,183.03	11,435.60	33,020.45	-29,696.50	-7,162.58
5. Geelong Branch	2,487.31	5,587.02	2,804.11	2,006.87	316.80	-3,580.15
6. Melbourne City Branch	26,536.80	148,641.80	22,500.80	145,525.80	-4,036.00	-3,116.00
7. North East Suburbs Regional Council	29,074.55	25,148.18	22,602.80	38,169.11	-6,471.75	13,020.93
8. Outer East Regional Council	39,978.95	52,970.70	11,347.77	55,103.64	-28,631.18	2,132.94
9. South West Regional Council SWCU	0.00	460.00	0.00	457.00	0.00	-3.00
10. Southern Metropolitan Campaign Committee	37,508.63	40,594.05	0.67	22,579.60	-37,507.96	-18,014.45
11. Wangaratta Alpine Branch	0.01	70.70	0.03	0.70	0.02	-70.00
12. Western Metropolitan Campaign Committee	29,722.00	13,898.16	19,832.00	12,398.16	-9,890.00	-1,500.00
13. Yarra Branch FCCU	74,119.63	70,792.33	29,434.03	70,792.33	-44,685.60	0.00
<b>TOTAL</b>	<b>308,660.97</b>	<b>438,349.85</b>	<b>140,545.00</b>	<b>393,595.09</b>	<b>-168,115.97</b>	<b>-44,754.76</b>

**TOTAL** – In the case of the last two columns on the right hand side of the table, titled differences for total receipts and total payments, TOTAL means the total of overstated (negative) amounts *net of* understated (positive) amounts. It should be noted that this will *mask* the true extent of errors made.

These adjustments have been incorporated into the Party's overall disclosure amendment as advised in Table 2 above. The manner in which these adjustments are taken up is illustrated at item 12 in both Attachment A and B outlined below.

## Matters requiring future action

The following matters need to be addressed before lodgement of disclosure returns in the future.

### Party units record keeping

The suggestions for general record keeping improvements outlined below should assist the Party to more easily meet its disclosure obligations under the Act. The suggestions centre around continuing to maintain a cash book/general ledger, together with the features outlined below, for each financially independent party unit.

- Reconcile all bank statements to the cash book/general ledger periodically.
- Capture and eliminate all party unit internal transfers.
- Record all transactions with sufficient details to identify not only the amount of these transactions but also with whom and when these transactions occurred.
- Record all transaction details when deposits are composed of a number of individual receipts.
- All transactions recorded must relate to the financial year being disclosed.
- Typically record all cash receipts and all cash payments with the aid of receipts and cheques written, either in manual or electronic form.
- General ledger transaction codes used consistently.
- Pass all transactions through a bank account.
- Transactions should be recorded in the cash book/general ledger as they occur and the bank statements used to corroborate these transactions and validate an accurate carry forward cash balance.

Attachment D outlines instances of where the criteria listed above were not met in the sample of party units selected for compliance review.

Attachment E provides further discussion on the key issues educed from the detailed findings. These key issues relate to: possible options for alternative bank account profiling for the Party; periodic reconciliation of all bank accounts; and the capture and elimination of all internal transfers. It is acknowledged that these suggestions would not have been possible without the noteworthy strides made in quality and sophistication of party unit record keeping. This having been said there is still scope for improvement in party unit record keeping, ensuring adequate compliance with the Party's disclosure obligations.

Attachment F incorporates party unit findings and is indicative of an overall continuing pattern of findings (heading below titled '*Pattern of findings*' refers).

Attachment G provides copies of final reports issued to party units selected for compliance review.



## Pattern of findings

Findings in the last compliance review of the Party, completed in October 2009, covering the 2007/08 disclosure return were compared with findings made in the current compliance review, covering the 2010/11 disclosure return (Attachment F refers). The comparison reveals a continuing pattern of findings, resulting in material discrepancies, which suggests, at the least, that the legal responsibility of lodging complete and accurate disclosure returns is not being accorded adequate priority within the Party. Any further continuation of the same failures in disclosure will oblige the AEC to consider enforcement through the offences provisions of the Act. However, the AEC acknowledges that progress has been made in the development of comprehensive procedures and an accounting system for party units that will facilitate the ongoing accuracy and completeness of records maintained, in compliance with the Party's disclosure obligations, under the Act.

In future to ensure accurate and complete disclosure the Party should focus its efforts on:

- reconciling all bank accounts periodically, to ensure all receipts and all payments are captured, explained and recorded; and
- capturing, identifying and eliminating all internal transfers from the disclosed total receipts amount and the total payments amount.

## Conclusion

The AEC acknowledges that the Party is developing a sound system of financial record keeping and has exhibited significant effort in preparing complete and accurate disclosures as is required under the Act. However, it also notes with some concern that a pattern of findings has continued. To ensure full compliance with the Act, the matters noted above need to be remedied.

For your convenience, a '*Request for Amendment – Political Party Disclosure Return*' form for the financial year 2010/11 has been completed and enclosed. The form incorporates all the agreed amendments, as outlined in the report above. Please return the amendment form, signed by the party agent, to the AEC, by **Monday, 7 October 2013.**

## 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 to [fad@aec.gov.au](mailto:fad@aec.gov.au).

## Attachment A

Comparison of total receipt and total payments derived by the AEC from the Party's **bank statements**, with the Party's disclosure amounts, for financial year 2010/11

	Total Receipts	Total Payments
1. <sup>6</sup> [REDACTED] as at 30 June 2011	3,366,746.39	3,317,006.10
2. <u>Less</u> internal transfers between the Party's bank accounts	-2,229,853.46	-7,000.00
3. <sup>6</sup> [REDACTED] as at 30 June 2011	3,392,813.98	3,279,334.18
4. <u>Less</u> internal transfers between the Party's bank accounts	0.00	-3,234,515.08
5. <sup>6</sup> [REDACTED] as at 30 June 2011	12,008.33	15,201.19
6. <u>Less</u> internal transfers between the Party's bank accounts	-12,000.00	0.00
7. <sup>6</sup> [REDACTED] Term Deposits as at 30 June 2011	1,908,191.50	908,191.50
8. <u>Less</u> internal transfers between the Party's bank accounts	-1,900,000.00	-900,338.38
9. <u>Less</u> internal transfers between the State Office and party units <u>not selected</u> for compliance review – Internal transfers of <u>selected</u> party units included in item 12 of this table below (where applicable)	0.00	-11,091.00
10. Total (bank statements - State Office)	4,537,906.74	3,366,788.51
11. <u>Add</u> party units (based on branch units records provided by State Office)- see Attachment C	563,627.48	672,157.60
12. <u>Less</u> discrepancies identified following compliance review of selected party units – Report, Table 3 refers	-168,115.97	-44,754.76
13. Total (State Office plus party units)	4,933,418.25	3,994,191.35
14. Amount shown in Party's Disclosure Return	4,530,565.00	3,463,235.00
<b>VARANCE (Under disclosure)</b>	<b>-402,853.25</b>	<b>-530,956.35</b>



## Attachment B

Comparison of total receipt and total payments derived by the AEC from the Party's **general ledger**, with the Party's disclosure amounts, for financial year 2010/11

	Total Receipts	Total Payments
<b>1. General ledger Account 1000 as at 30 June 2011</b>	3,349,695.26	3,299,954.97
<b>2. <u>Less</u> internal transfers between the Party's bank accounts</b>	-2,229,853.46	-7,000.00
<b>3. General ledger Account 1020 as at 30 June 2011</b>	3,396,944.90	3,283,465.10
<b>4. <u>Less</u> internal transfers between the Party's bank accounts</b>	0.00	-3,234,515.08
<b>5. General ledger Account 1050 as at 30 June 2011</b>	12,825.70	15,892.11
<b>6. <u>Less</u> internal transfers between the Party's bank accounts</b>	-12,000.00	0.00
<b>7. General ledger Account 1040 - Term deposit as at 30 June 2011</b>	1,904,610.39	900,338.38
<b>8. <u>Less</u> internal transfers between the Party's bank accounts</b>	-1,900,000.00	-900,338.38
<b>9. <u>Less</u> internal transfers between the State Office and party units <u>not selected</u> for compliance review - Internal transfers of <u>selected</u> party units included in item 12 of this table below (where applicable)</b>	0.00	-11,091.00
<b>10. Total (general ledger - State Office)</b>	<b>4,522,222.79</b>	<b>3,346,706.10</b>
<b>11. <u>Add</u> party units (based on branch units records provided by State Office)- see Attachment C</b>	563,627.48	672,157.60
<b>12. <u>Less</u> discrepancies identified following compliance review of selected party units – Report, Table 3 refers</b>	-168,115.97	-44,754.76
<b>13. Total (State Office plus party units)</b>	<b>4,917,734.30</b>	<b>3,974,108.94</b>
<b>14. Amount shown in Party's Disclosure Return</b>	<b>4,530,565.00</b>	<b>3,463,235.00</b>
<b>VARANCE (Under-disclosed)</b>	<b>-387,169.30</b>	<b>-510,873.94</b>



## Attachment C

Total amounts reported by party units to the State Office - financial year 2010/11

Party units with bank account identifiers	Total Receipts	Total Payments
Ballarat Hepburn Branch -6	3,612.01	7,891.00
Banyule Branch -6	7,617.00	7,950.81
Bayside Glen Eira Branch -6	8,980.79	15,500.52
Bayside Glen Eira Branch -6	5,000.00	0.00
Bellarine Branch -6	226.35	1,269.00
Bendigo Branch -6	251.00	2,885.00
Bendigo Branch -6	2,606.90	3,500.00
Boroondara Branch -6	7,387.35	7,072.75
Brimbank Branch -6	605.00	1,042.50
Casey Cardinia Branch -6	3,200.39	3,944.30
Castlemaine Branch -6	2,068.95	1,497.28
Dandenong Ranges Branch -6	6,464.14	9,310.32
Darebin Branch -6	11,503.20	16,552.55
Eltham Branch -6	2,114.40	764.50
Frankston Branch/SEMCC -6	16,820.40	13,605.14
Geelong Branch -6	2,487.31	5,587.02
Healesville Branch MECU -6	628.47	0.00
Hobsons Bay Wyndham Branch -6	987.93	2.80
Inner West Branch -6	8,816.60	5,200.96
Kingston Branch -6	909.00	250.00
Macedon Ranges Branch -6	0.00	1,097.59
Maroondah Knox Branch -6	350.06	1,800.00
Melbourne City Branch; Melbourne RC -6	26,536.80	148,641.80
Monash Branch -6	1,612.50	270.20
Moonee Valley Branch - A/c	8,402.61	5,813.12
Moreland Branch/North West Metro RC -6	36,553.35	39,751.48
Mornington Peninsula Branch -6	1,332.50	2,320.00
Nillumbik Branch -6	2,448.03	3,007.95
Otways Branch -6	1,060.00	1,004.00
Port Phillip Branch -6	26,416.73	30,321.36
Stonnington Branch -6	7,615.18	5,992.14
Wangaratta Alpine Branch -6	0.01	70.70
Warrnambool Branch -6	2,060.00	3,044.60
Whitehorse Branch -6	5,150.29	8,645.16
Wodonga-Indigo Branch -6	2,924.06	1,633.60
Yarra Branch FCCU -6	74,119.63	70,792.33
Eastern Metropolitan Campaign Committee -6	41,132.10	40,183.03
Northern Victoria Campaign Committee -6	19,365.00	18,890.00
Southern Metropolitan Campaign Committee -6	37,508.63	40,594.05
Western Metropolitan Campaign Committee -6	29,722.00	13,898.16
Western Victoria Campaign Committee -6	45,656.79	20,341.70
Central West Regional Council -6	15,530.00	6,197.70
Eastern Suburbs Regional Council -6	3,007.07	3,983.50
Gippsland Regional Council -6	9,820.55	14,652.01
North East Regional Council WAWCU -6	3,962.90	6,806.09
North East Suburbs Regional Council -6	29,074.55	25,148.18
Outer East Regional Council -6	39,978.95	52,970.70
South West Regional Council SWCU -6	0.00	460.00
<b>TOTALS</b>	<b>563,627.48</b>	<b>672,157.60</b>

## Attachment D

Analysis of errors<sup>1</sup> in the sample of party units reviewed

Party Unit	Category of error <sup>1</sup> represented by number								
	1.	2.	3.	4.	5.	6.	7.	8.	9.
1. Banyule Branch		X	X	X		X		X	
2. Bayside Glen Eira Branch	X	X				X			X
3. Darebin Branch		X	X	X		X			
4. Eastern Metropolitan Campaign Committee		X				X			
5. Geelong Branch		X				X		X	
6. Melbourne City Branch		X				X			X
7. North East Suburbs Regional Council	X	X	X	X		X	X	X	X
8. Outer East Regional Council	X	X			X	X	X	X	X
9. South West Regional Council SWCU	X	X	X			X	X		
10. Southern Metropolitan Campaign Committee		X							
11. Wangaratta Alpine Branch		X							
12. Western Metropolitan Campaign Committee		X				X	X		
13. Yarra Branch FCCU	X	X	X	X		X	X		

Category of error<sup>1</sup> listed in the table above defined.

- 1. Means – Not all bank statements were accurately reconciled to the general ledger.
- 2. Means - Not all internal transfers were eliminated from the disclosure of total receipts and/or total payments.
- 3. Means - Not all transactions were recorded with sufficient detail to identify amount, with whom and when the transactions occurred.
- 4. Means - Not all individual transaction details were recorded when deposits were composed of several receipts.



- 5. Means -** Not all transactions recorded in the year under review related to that year.
- 6. Means -** Not all cash receipts and cash payments were made with the aid of receipts or cheques respectively (where appropriate).
- 7. Means -** Not all transactions were coded and/or coded correctly in the quarterly statements to State Office.
- 8. Means -** Not all transactions recorded passed through a bank account.
- 9. Means -** Not all issued cheques and/or receipts taken appear to have been recorded in the time sequence of their occurrence. Rather, they appear to have been recorded in the order of presentation, at the bank, directly from the bank statements, thereby circumventing the control value of the bank reconciliation.

The nine (9) categories of record keeping practices outlined above are indicative of a scaled graduation from:

- those practices needed to *ensure* full compliance (category 1 to 5); to
- those practices that would *aid* compliance (category 6 to 9).

It is acknowledged that the Act does not require adherence to specific record keeping practices. However, it does call for disclosure that is accurate and complete in all 'material particulars' (s.315 – Offences, refers). The full adoption of the record keeping practices envisaged above is recommended as a means to achieving that end.

**Error (superscript No. 1)** – The term error is generalised to cover: lapses in qualitative record keeping practices; and/or instances of quantitative error. Full adoption of the qualitative practices should lead to a reduction of overall quantitative disclosure error.



## Attachment E

### Suggestions for the improvement of party unit record keeping

Attachment D details error types against individual party units, in matrix format. This attachment (Attachment E) educes key thematic issues drawn from these detailed findings.

The key thematic issues are:

- the significant number of bank reconciliation errors; and
- the non-elimination of internal transfers.

These issues are discussed below within the context of the overall number of bank accounts in operation. The more bank accounts a party operates the greater the record keeping burden and the greater the risk of error, particularly in:

- capturing all transactions, by effectively reconciling bank statements with the general ledger; and
- eliminating all internal transfers between these bank accounts.

#### Bank accounts – in operation

A mechanism for rationalising the number of bank accounts held, by party units was noted in the *'The Greens Victorian Treasurer's Handbook for Branches and Regional Councils Version 1.0'* (the Handbook) which stated –

*'Any branch or regional council which spends less than \$5,000 over a four year cycle should consider operating its finances through the regional council or state office bank account respectively to minimise the effort of managing finances'* (page 7, paragraph 2.3 – Five finance principles No. 1, refers).

A number of additional options the Party may care to explore are outlined below. It should be noted that the list of options is generalised and by no means exhaustive.

- The closure of all party unit bank accounts and the total centralisation of all banking, by the State Office.
- Opening an operating account that combines State Office bank accounts and party unit bank accounts. However, the account could provide transaction activity transparency to State Office together with access to selected party units, within limits of transaction type and/or transaction amount.
- Retain the current system but rationalise bank accounts at a level higher than the current \$5,000 level postulated in the 'Handbook'.
- Consider the requirement that party units are limited to one bank account. However, term deposits may be treated as an exception or a matter for further consideration, in terms of centralisation.

### Bank accounts - reconciliation

Regular and effective bank reconciliations ensure all receipts and all payments are captured, explained and accounted for. It ensures the Party's general ledger is in accord with the pertinent bank statements, provided by an independent corroborative source. It also validates the carry forward cash balance.

In some cases the bank reconciliation was either not performed or not performed effectively, as illustrated below.

- A significant number of transaction passing through the bank account where *not* recorded in the general ledger (e.g. North Eastern Suburbs Regional Council and Outer Eastern Regional Council).
- Minor omissions and transcription errors were noted (e.g. Melbourne City and Bayside Glen Eira).
- Cleared cheques and/or deposits appeared to have been documented directly from the bank statements rather than written and recorded as they occurred, thereby circumventing the control value of the bank reconciliation (e.g. Bayside Glen Eira, Melbourne City, North Eastern Suburbs Regional Council and Outer East Regional Council).

If effective bank reconciliations had been performed the errors and anomalies indicated above would have been detected and corrected.

### Internal transfers

Internal transfers can arise as a result of movement of funds between bank accounts:

- held at State Office;
- held at State Office and party units;
- held by one party unit and another party unit; and
- held by an individual party unit.

The identification of internal transfers and consequent adjustment for these amounts was the largest cause of party unit errors in the compliance review of the 2010/11 disclosure return. In the previous compliance review of the 2007/08 disclosure return incorrect treatment of internal transfers was likewise identified as a significant cause of error. It is of concern to the AEC that this still remains a significant cause of error in the disclosures of the Party and remedial action must be taken as a matter of priority.

However, it was noted that the party unit accounting system provided a robust method for capturing internal transfers. The quarterly work sheets titled '*Income Transactions*' and '*Expenditure Transactions*' together with summary worksheet titled '*Transactions Classification*' and the detailed transaction coding instructions provide an excellent basis for the capture of internal transfer transaction information. However, this information



provided by the party units did not appear to have been checked and eliminated from the overall disclosure of total receipts amounts and total payments amounts.

As a first step in identifying internal transfers all transactions must be captured correctly with the aid of effective bank account reconciliations as indicated in the discussion above.

To enhance the capture and elimination of internal transfers the Party may wish to explore a number of options outlined below. Again, it should be noted that the list of options is generalised and by no means exhaustive.

- Training of party unit treasurers either centrally or at hand over from the immediate prior treasurer.
- Redesign and highlight internal transfers on the cover sheet titled '*Account Balances*', of the quarterly accounts and derive total receipts and total payments amounts net of internal transfers at the party unit level.
- Retain current party unit documentation but as an added control validate and extract internal transfers at the State Office level from the work sheet titled '*Transaction Classification*' from each party unit's quarterly accounts and eliminate these amounts for disclosure purposes.
- State Office could flag internal transfers with party unit and ensure they are included in the '*Transaction Classification*' work sheet for relevant party units.
- State Office could flag internal transfers as between its bank accounts, in the general ledger; total and balance both side of the transfers for completeness; and finally eliminate them for disclosure purposes.
- All work papers should be retained for AEC review.
- Any changes in procedures that affect party units should be reflected in the '*Greens Victorian Treasurer's Handbook for Branches and Regional Councils*'.



## Attachment F

## Comparison of findings in the current with the immediate prior compliance review

Legal Obligation	2010/11 Disclosure return	2007/08 Disclosure return
Total amount received s.314AB(2)(a)	Disclosed: \$4,530,565 Amended: <b>\$4,917,734</b> <b>Under-disclosed: \$387,169</b>	Disclosed: \$1,803,016 Amended: <b>\$2,235,172</b> <b>Under-disclosed: \$432,156</b>
Threshold receipts s.314AC	<b>\$70,487</b> from Aust Greens <b>\$14,250</b> from Aust Greens <b>\$27,281</b> from Aust Greens <b>\$17,235</b> from Aust Greens <b>\$20,000</b> from Aust Greens <b>\$20,000</b> from Aust Greens <b>\$20,000</b> from Tiber Quest P/L <b>\$40,000</b> from Martin Gallagher <b>\$15,000</b> from Philip Hart  <b>Not disclosed</b>	<b>\$24,187</b> from AEC <b>\$15,061</b> from ATO <b>\$18,539</b> from ATO  <b>Not disclosed</b>
Total amount paid s.314AB(2)(b)	Disclosed: \$3,463,235 Amended: <b>\$3,974,109</b> <b>Under-disclosed: \$510,874</b>	Disclosed: \$1,194,497 Amended: <b>\$1,604,230</b> <b>Under-disclosed: \$409,733</b>
Total debt amount s.314AB(2)(c)	Disclosed: \$0 Disclosure accepted: <b>Under/over disclosure: n/a</b>	Disclosed: \$38,180 Disclosure accepted: <b>Under/over disclosure: n/a</b>
Threshold debt s.314AE	Disclosed: \$0 Disclosure accepted: <b>Under/over disclosure: n/a</b>	Disclosed: \$0 Disclosure accepted: <b>Under/over disclosure: n/a</b>

## Attachment G

Copies of final reports issued to party units selected for compliance review.

- 1. Banyule Branch**
- 2. Bayside Glen Eira Branch**
- 3. Darebin Branch**
- 4. Eastern Metropolitan Campaign Committee**
- 5. Geelong Branch**
- 6. Melbourne City Branch**
- 7. North East Suburbs Regional Council**
- 8. Outer East Regional Council**
- 9. South West Regional Council**
- 10. Southern Metropolitan Campaign Committee**
- 11. Wangaratta Alpine Branch**
- 12. Western Metropolitan Campaign Committee**
- 13. Yarra Branch**





Reference: FAD6529 – 04/88

1

Treasurer/Financial Controller  
Banyule Branch  
Australian Greens, Victorian

4

Dear 1

**Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the 2010/11 quarterly disclosure returns lodged on behalf of the Banyule Branch with the Party's State Office.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Branch under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided we identified an over-disclosure in total receipts.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

Banyule Branch	Total receipts \$	Total payments \$
<b>Party disclosed totals</b>	<b>7,617.00</b>	<b>7,950.81</b>
Bank statements <sup>6</sup>	7,617.00	7,950.81
Less: Intra-party transactions	-3,894.60	0.00
Add: Petty cash (not on bank statements)	205.55	0.00
<b>AEC calculated totals</b>	<b>3,927.95</b>	<b>7,950.81</b>
<b>Difference</b>	<b>-3,689.05</b>	<b>0.00</b>

The information reported to the State Office should be accurate and complete to enable the State Office to disclose accurately to the AEC on behalf of the whole Party.

You are *not* required to lodge a separate Branch amendment. The State Office will lodge a consolidated amendment on behalf of the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

2

Ralph Fayed  
Assistant Director  
Funding and Disclosure

24 September 2013



Reference: FAD6530 – 04/88

1

Treasurer/Financial Controller  
Bayside Glen Eira Branch  
Australian Greens, Victoria

4

Dear 1

**Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the 2010/11 quarterly disclosure returns lodged on behalf of the Bayside Glen Eira Branch with the Party's State Office.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Branch under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided we identified over-disclosures in both total receipts and total payments.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

Bayside Glen Eira Branch	Total receipts \$	Total payments \$
<b>Party disclosed totals</b>	<b>8,980.79</b>	<b>15,500.52</b>
Bank statements 6	9,030.79	15,498.07
Less: Intra-party transactions	-3,094.75	-12,860.00
Add: Petty cash (not on bank statements)	20.00	
<b>AEC calculated totals</b>	<b>5,956.04</b>	<b>2,638.07</b>
<b>Difference</b>	<b>-3,024.75</b>	<b>-12,862.45</b>

The information reported to the State Office should be accurate and complete to enable the State Office to disclose accurately to the AEC on behalf of a the whole Party.

You are *not* required to lodge a separate Branch amendment. The State Office will lodge a consolidated amendment on behalf of the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

2

Ralph Fayed  
Assistant Director  
Funding and Disclosure

24 September 2013





Reference: FAD6531 – 04/88

1  
Treasurer/Financial Controller  
Darebin Branch  
Australian Greens, Victorian

4

Dear 1

**Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the 2010/11 quarterly disclosure returns lodged on behalf of the Darebin Branch with the Party's State Office.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Branch under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided we identified over-disclosure in both total receipts and total payments.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

Darebin Branch	Total receipts \$	Total payments \$
<b>Party disclosed totals</b>	<b>11,503.20</b>	<b>16,552.55</b>
Bank statements <sup>6</sup>	11,503.20	15,452.55
Less: Intra-party transactions	-800.00	-12,500.00
<b>AEC calculated totals</b>	<b>10,703.00</b>	<b>2,952.55</b>
<b>Difference</b>	<b>-800.00</b>	<b>-13,600.00</b>

The information reported to the State Office should be accurate and complete to enable the State Office to disclose accurately to the AEC on behalf of the whole Party.

You are *not* required to lodge a separate Branch amendment. The State Office will lodge a consolidated amendment on behalf of the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

2  
Ralph Fayed  
Assistant Director  
Funding and Disclosure  
24 September 2013



Reference: FAD6532 – 04/88

1

Treasurer/Financial Controller  
Eastern Metropolitan Campaign Committee  
Australian Greens, Victorian

4

Dear 1

**Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the 2010/11 quarterly disclosure returns lodged on behalf of the Eastern Metropolitan Campaign Committee with the Party's State Office.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Campaign Committee under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided we identified over-disclosures in both total receipts and total payments.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

Eastern Metropolitan Campaign Committee	Total receipts \$	Total payments \$
<b>Party disclosed totals</b>	<b>41,132.10</b>	<b>40,183.03</b>
Bank statements 6	37,273.10	40,183.10
Less: Intra-party transactions	-25,837.50	-7,162.65
<b>AEC calculated totals</b>	<b>11,435.60</b>	<b>33,020.45</b>
<b>Difference</b>	<b>-29,696.50</b>	<b>-7,162.58</b>

The information reported to the State Office should be accurate and complete to enable the State Office to disclose accurately to the AEC on behalf of the whole Party.

You are *not* required to lodge a separate Campaign Committee amendment. The State Office will lodge a consolidated amendment on behalf of the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

2

Ralph Fayed  
Assistant Director  
Funding and Disclosure

24 September 2013





Reference: FAD6533 – 04/88

1  
Treasurer/Financial Controller  
Geelong Branch  
Australian Greens, Victorian

4

Dear 1

**Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the 2010/11 quarterly disclosure returns lodged on behalf of the Geelong Branch with the Party's State Office.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Branch under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided we identified an under-disclosure in total receipts and an over-disclosure in total payments.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

Geelong Branch	Total receipts \$	Total payments \$
<b>Party disclosed totals</b>	<b>2,487.31</b>	<b>5,587.02</b>
Bank statements 6	2,487.31	5,587.02
Less: Intra-party transactions	-152.00	-3,982.10
Add: Petty cash (not on bank statements)	468.80	471.05
Less: Petty cash, intra party transactions (not on bank statements)		-69.10
<b>AEC calculated totals</b>	<b>2,804.11</b>	<b>2,006.87</b>
<b>Difference</b>	<b>316.80</b>	<b>-3,580.15</b>

The information reported to the State Office should be accurate and complete to enable the State Office to disclose accurately to the AEC on behalf of the whole Party.

You are *not* required to lodge a separate Branch amendment. The State Office will lodge a consolidated amendment on behalf of the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

2  
Ralph Fayed  
Assistant Director  
Funding and Disclosure

24 September 2013



Reference: FAD6534 – 04/88

1

Treasurer/Financial Controller  
Melbourne City Branch and Regional Committee  
Australian Greens, Victorian

4

Dear 1

**Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the 2010/11 quarterly disclosure returns lodged on behalf of the Melbourne City Branch and Regional Committee with the Party's State Office.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Branch under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided we identified over-disclosures in both total receipts and total payments.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

Melbourne City Branch	Total receipts \$	Total payments \$
<b>Party disclosed totals</b>	<b>26,536.80</b>	<b>148,641.80</b>
Bank statements <sup>6</sup>	26,536.80	148,641.80
Less: Intra-party transactions	-4,036.00	-3,116.00
<b>AEC calculated totals</b>	<b>22,500.80</b>	<b>145,525.80</b>
<b>Difference</b>	<b>-4,036.00</b>	<b>-3,116.00</b>

The information reported to the State Office should be accurate and complete to enable the State Office to disclose accurately to the AEC on behalf of the whole Party.

You are *not* required to lodge a separate Branch amendment. The State Office will lodge a consolidated amendment on behalf of the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

2

Ralph Fayed  
Assistant Director  
Funding and Disclosure

24 September 2013





Reference: FAD6535 – 04/88

1

Treasurer/Financial Controller  
North East Suburbs Regional Council  
Australian Greens, Victorian

4

Dear 1

**Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the 2010/11 quarterly disclosure returns lodged on behalf of the North East Suburbs Regional Council with the Party's State Office.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Regional Council under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided we identified an over-disclosure in total receipts and an under-disclosure in total payments.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

North East Suburbs Regional Council	Total receipts \$	Total payments \$
<b>Party disclosed totals</b>	<b>29,074.55</b>	<b>25,148.18</b>
Bank statements <sup>6</sup>	37,683.30	40,045.72
Less: Intra-party transactions	-15,080.50	-1,876.61
<b>AEC calculated totals</b>	<b>22,602.80</b>	<b>38,169.11</b>
<b>Difference</b>	<b>-6,471.75</b>	<b>13,020.93</b>

The information reported to the State Office should be accurate and complete to enable the State Office to disclose accurately to the AEC on behalf of the whole Party.

You are *not* required to lodge a separate Regional Council amendment. The State Office will lodge a consolidated amendment on behalf of the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

2

Ralph Fayed  
Assistant Director  
Funding and Disclosure

24 September 2013

**AEC**

Australian Electoral Commission

Reference: FAD6536 – 04/88

**1**

Treasurer/Financial Controller  
Outer East Regional Council  
Australian Greens, Victorian Branch  
PO Box 144  
BELGRAVE VIC 3160

Dear **1****Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the 2010/11 quarterly disclosure returns lodged on behalf of the Outer East Regional Council with the Party's State Office.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Regional Council under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided we identified an over-disclosure in total receipts and an under-disclosure in total payments.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

Outer East Regional Council	Total receipts \$	Total payments \$
<b>Party disclosed totals</b>	<b>39,978.95</b>	<b>52,970.70</b>
Bank statements <b>6</b>	49,207.77	55,250.43
Less: Intra-party transactions	-37,860.00	-146.79
<b>AEC calculated totals</b>	<b>11,347.77</b>	<b>55,103.64</b>
<b>Difference</b>	<b>-28,631.18</b>	<b>2,132.94</b>

The information reported to the State Office should be accurate and complete to enable the State Office to disclose accurately to the AEC on behalf of the whole Party.

You are *not* required to lodge a separate Regional Council amendment. The State Office will lodge a consolidated amendment on behalf of the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

**2**

Ralph Fayed  
Assistant Director  
Funding and Disclosure

24 September 2013





Reference: FAD6537 – 04/88

1

Treasurer/Financial Controller  
South West Regional Council SWCU  
Australian Greens, Victorian

4

Dear 1

**Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the 2010/11 quarterly disclosure returns lodged on behalf of the South West Regional Council SWCU with the Party's State Office.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Regional Council under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided we identified an over-disclosure in total payments.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

South West Regional Council SWCU	Total receipts \$	Total payments \$
<b>Party disclosed totals</b>	<b>0.00</b>	<b>460.00</b>
Bank statements 6	0.00	917.00
Less: Intra-party transactions	0.00	-460.00
<b>AEC calculated totals</b>	<b>0.00</b>	<b>457.00</b>
<b>Difference</b>	<b>0.00</b>	<b>-3.00</b>

The information reported to the State Office should be accurate and complete to enable the State Office to disclose accurately to the AEC on behalf of the whole Party.

You are *not* required to lodge a separate Regional Council amendment. The State Office will lodge a consolidated amendment for the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

2

Ralph Fayed  
Assistant Director  
Funding and Disclosure

24 September 2013



Reference: FAD6538 – 04/88

1

Treasurer/Financial Controller  
Southern Metropolitan Campaign Committee  
Australian Greens, Victorian

4

Dear 1

**Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the quarterly disclosure returns lodged on behalf of the Southern Metropolitan Campaign Committee with the Party's State Office covering the 2010/11 financial year.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Campaign Committee under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided we identified over-disclosures in both total receipts and total payments.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

Southern Metropolitan Regional Campaign Committee	Total receipts	Total payments
	\$	\$
Party disclosed totals	37,508.63	40,594.05
Bank statements 6	37,508.67	40,594.05
Less: Intra-party transactions	-37,508.00	-18,014.45
AEC calculated totals	0.67	22,579.60
Difference	-37,507.96	-18,014.45

The information reported to the State Office should be accurate and complete to enable the State Office to disclose accurately to the AEC on behalf of the whole Party.

You are *not* required to lodge a separate Campaign Committee amendment. The State Office will lodge a consolidated amendment for the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

2

Ralph Fayed  
Assistant Director  
Funding and Disclosure

24 September 2013





Reference: FAD6539 – 04/88

**1**  
Treasurer/Financial Controller  
Wangaratta Alpine Branch  
Australian Greens, Victorian

**4**

Dear **1**

**Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the 2010/11 quarterly disclosure returns lodged on behalf of the Wangaratta Alpine Branch with the Party's State Office.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Branch under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided we identified an over-disclosure in total payments.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

Wangaratta Alpine Branch	Total receipts \$	Total payments \$
<b>Party disclosed totals</b>	<b>0.01</b>	<b>70.70</b>
Bank statements <sup>6</sup>	0.03	70.70
Less: Intra-party transactions	0.00	-70.00
<b>AEC calculated totals</b>	<b>0.03</b>	<b>0.70</b>
<b>Difference</b>	<b>0.02</b>	<b>-70.00</b>

The information reported to the State Office should be accurate and complete to enable the State Office to disclose accurately to the AEC on behalf of the whole Party.

You are *not* required to lodge a separate Branch amendment. The State Office will lodge a consolidated amendment to the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

**2**

Ralph Fayed  
Assistant Director  
Funding and Disclosure

24 September 2013



Reference: FAD6540 – 04/88

1 [REDACTED]

Treasurer/Financial Controller  
Western Metropolitan Campaign Committee  
Australian Greens, Victorian

4 [REDACTED]

Dear 1 [REDACTED]

**Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the 2010/11 quarterly disclosure returns lodged on behalf of the Western Metropolitan Campaign Committee with the Party's State Office.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Campaign Committee under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided we identified over-disclosures in both total receipts and total payments.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

Western Metropolitan Campaign Committee	Total receipts \$	Total payments \$
<b>Party disclosed totals</b>	<b>29,722.00</b>	<b>13,898.16</b>
Bank statements <sup>6</sup> [REDACTED]	29,722.00	13,898.16
Less: Intra-party transactions	-9,890.00	-1,500.00
<b>AEC calculated totals</b>	<b>19,832.00</b>	<b>12,398.16</b>
<b>Difference</b>	<b>-9,890.00</b>	<b>-1,500.00</b>

The information reported to the State Office should be accurate and complete to enable the State Office to disclose accurately to the AEC on behalf of the whole Party.

You are *not* required to lodge a separate Campaign Committee amendment. The State Office will lodge a consolidated amendment on behalf of the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

2 [REDACTED]

Ralph Fayed  
Assistant Director  
Funding and Disclosure

24 September 2013





Reference: FAD6541 – 04/88

1

Treasurer/Financial Controller  
Yarra Branch FCCU  
Australian Greens, Victorian Branch

4

Dear 1

**Australian Greens, Victorian Branch – Compliance Review 2010/11**

Thank you for your assistance with the compliance review of the 2010/11 quarterly disclosure returns lodged on behalf of the Yarra Branch FCCU with the Party's State Office.

We conducted a review to assess the accuracy and completeness of the financial information disclosed by the Branch under the provisions of the *Commonwealth Electoral Act 1918*.

Following an examination of records provided, we identified an over-disclosure in total receipts.

The table below compares total amounts reported in the 2010/11 quarterly disclosure returns with amounts calculated by the AEC using documents provided by the Party.

Yarra Branch FCCU	Total receipts \$	Total payments \$
<b>Party disclosed totals</b>	<b>74,119.63</b>	<b>70,792.33</b>
6	74,119.63	70,792.33
<i>Less: Intra-party transactions</i>	<i>-44,685.60</i>	<i>0.00</i>
<b>AEC calculated totals</b>	<b>29,434.03</b>	<b>70,792.33</b>
<b>Difference</b>	<b>-44,685.60</b>	<b>0.00</b>

The information reported to the State Office should be accurate and complete to enable the State Office disclose accurately to the AEC on behalf of the whole Party.

You are *not* required to lodge a separate Branch amendment. The State Office will lodge a consolidated amendment on behalf of the whole Party.

If you have any questions please do not hesitate to contact me on (02) 6271 4513 or email to: [fad@aec.gov.au](mailto:fad@aec.gov.au).

Yours sincerely

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Ralph Fayed  
Assistant Director  
Funding and Disclosure

24 September 2013

## **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.