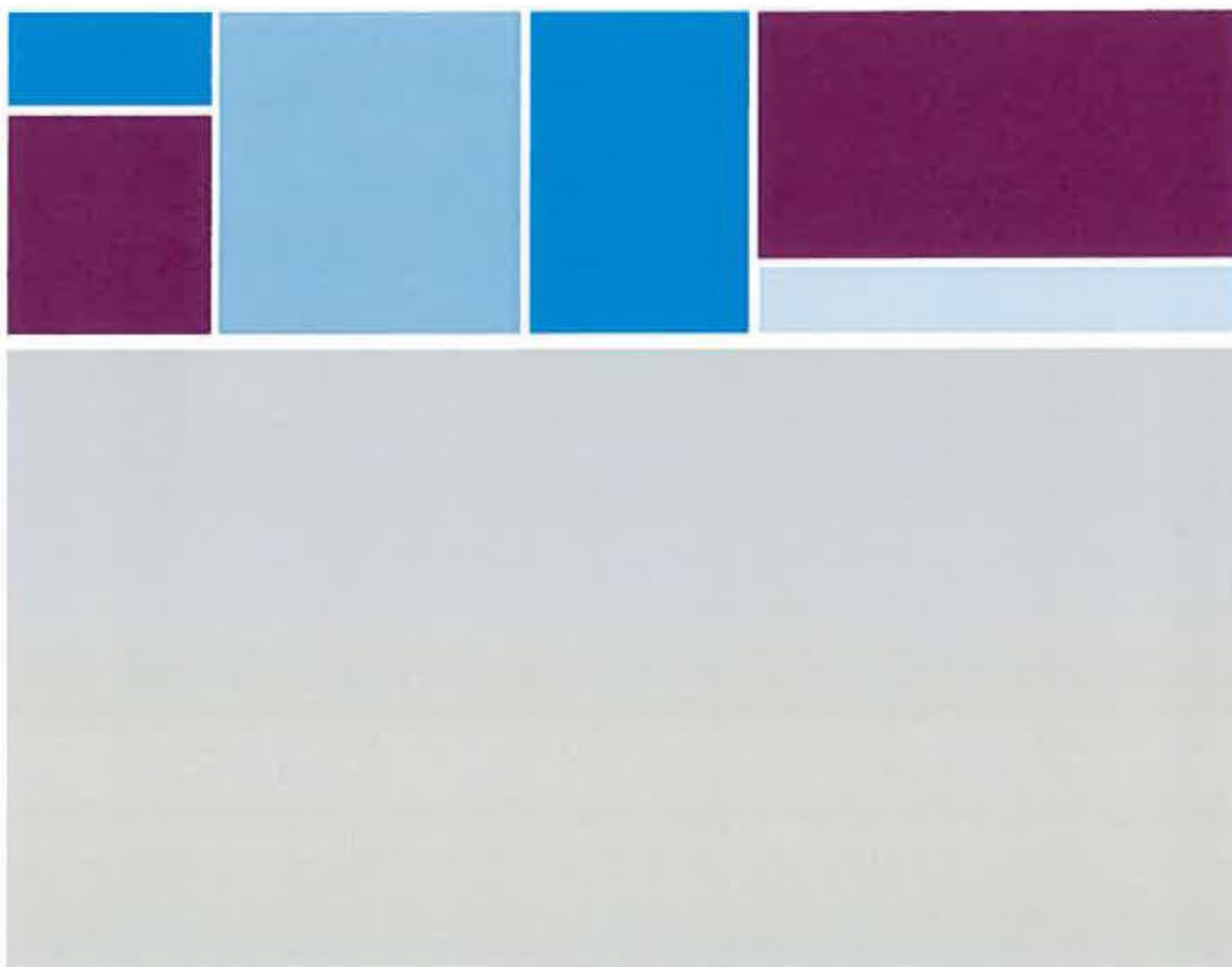


Compliance Review Report

National Party of Australia – Victoria

December 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
Ms Jenny Hammett

1

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 National Party of Australia – Victoria (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 fifteen (15) party units (Table 1, refers) from the total population of one hundred and forty (140) party units responsible to the State Office. Documentation for the 15 selected party units, requested in a second s.316(2A) notice, was received in all cases by the due date, except for Wangaratta Women's Section, which did not provide bank statements. The purpose of this part of the review was to validate the financial activity as recorded in selected party unit's internal disclosure returns lodged with the State Office.

Table 1 – Party units selected for review

Party unit names	
1. Benalla AEDC	9. Morwell Campaign Account
2. Bendigo FEDC	10. Ripon AEDC
3. Casterton Branch	11. Rodney – Banksia Branch
4. Gippsland FEDC	12. Rodney AEDC
5. Hopetoun Branch	13. Terip & Ruffy Branch
6. Lowan AEDC	14. Wangaratta Women's Section
7. Mallee FEDC	15. Wodonga Branch
8. Mildura Branch	

Six (6) party units reviewed reported nil financial activity (Table 2, refers). The financial controller attested the inactivity of all these party units, except for Terip & Ruffy Branch, which subsequently provided adequate evidence of its minimal activity.

Table 2 – Party units reporting nil financial activity

Party unit names	
2. Bendigo FEDC	5. Hopetoun Branch
3. Casterton Branch	10. Ripon AEDC
4. Gippsland FEDC	13. Terip & Ruffy Branch

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.

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 banks statements (6 [REDACTED], [REDACTED] and two term deposits) were reconciled with the total receipts amount and total payments amount derived by the AEC, using the Party's general ledger (general ledger account numbers 1-1020, 1-1050, 1-1075 and 1-1085, respectively).

The AEC calculation for total receipts and total payments are provided and compared with the Party's respective disclosures in Attachment A.

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 identified in Attachment A. The Party is commended for the accuracy with which it recorded and disclosed its internal transfers. However, movements between all internally held bank accounts should be eliminated. These include term deposits. Accordingly, movements of funds between term deposits and the main bank account should be eliminated. Specifically, this included the movements:

- from the main bank account with the 6 [REDACTED] of \$400,000 to the term deposit with the NAB (account number 11-406-1231); and
- from the term deposit 6 [REDACTED] of \$225,000 to the main bank account 6 [REDACTED].

The AEC identified total receipts of **\$2,982,673.13**, from total cash receipts reported in the general ledger of the State Office and totals reported for the party units. The Party disclosed total receipts of \$3,193,137.00. The discrepancy resulted in a material over-disclosure of \$210,463.87 (Table 3 below and Attachment A, refer).

Similarly, the AEC identified total payments of **\$2,507,426.66** from total cash payments reported in the general ledger of the State Office and totals reported for the party units. The Party disclosed total payments of \$2,942,307.00. The discrepancy resulted in a material over-disclosure of \$434,880.34 (Table 3 below and Attachment A, refer).

Table 3 – Comparison of total receipts and total payments derived, by the AEC, with the Party's disclosure amounts, for 2010/11 financial year.

	\$ Total Receipts	\$ Total Payments
Totals Party calculated	3,193,137.00	2,942,307.00
Totals AEC calculated	2,982,673.13	2,507,426.66
Difference	210,463.87	434,880.34
	(over-disclosed)	(over-disclosed)

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	\$2,982,673
Amended total payments	\$2,507,427

The AEC acknowledges that the amendments noted above were largely due to the technical interpretation of two significant movements of funds between the Party's main bank account and its term deposits.

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. However, this does not include internal transfers.

The movement of \$225,000, described above under the heading '*Total receipts and payments*' was an '*internal transfer*'. There was no requirement under the Act to disclose it, at all. Therefore, the amending reduction requested by the Party from \$250,000 to \$225,000 for this item (as a receipt above the 2010/11 index threshold of \$11,500) should instead be entirely excluded from the disclosure return and amended to **nil**.

To correct the over disclosure outlined above, Part 2 of the 2010/11, '*Request for Amendment – Political Party Disclosure Return*' form should be completed to show the above disclosed receipt of \$250,000, from the National Australia Bank Limited (NAB), amended to **nil**.

Required amendment

	Name	Postal address	\$ Amount received	Donation or Other Receipt
Original	National Australia Bank Limited (NAB)	330 Collins Street, Melbourne, VIC, 3000	\$250,000	Other Receipt
Amended	Nil	Nil	Nil	Nil

Party units

A comparison of total receipts and total payments for party units calculated by the AEC to amounts reported by the State Office was undertaken for the financial year 2010/11 (Attachment C refers). The AEC has accepted the Party's overall calculations for party unit total receipts and total payments. The Party is commended for the accuracy of its record keeping with regard to party units.

Of the 15 party units selected for compliance review only party units with financial activity were provided with reports, copies of which are included at Attachment E.

Matters requiring future action

It is recommended that consideration be given to addressing the following matters before lodgement of disclosure returns in the future.

Audit trail

The Party advised that it used a software accounting package called '*Mind Your Own Business*' (MYOB). The Party also advised that the '*Audit Trail*' tracking security feature available in this software was not used. The feature once turned on will log all changes made to the database complete with date, description and user details.

To be effective this feature should be accompanied with strong user password controls and access controls. As a minimum this would ensure that users are uniquely identified and the system administrator would turn the feature on but have no access to data processing and conversely staff inputting data would have no capacity to turn the audit trail on or off.

The AEC would have greater confidence in the accounting data being provided if these suggested data security measures were in place.

Independent audit

The Party's 2010/11 financial statements were not subject to independent audit. The AEC understands that the practice will be instituted in future years. The AEC commends the Party for introducing the practice, as it will provide added assurance and comfort to the Party, its members and the AEC with regard to the veracity of the disclosures made.

Work papers supporting disclosure

The AEC acknowledges the noteworthy strides and comprehensive work papers provided by the Party in support of their disclosure. Although the amendments required were material in amount they were few in number, technical in nature and easily identified.

Party units record keeping

The suggestions offered below are provided as a check list to assist the Party in maintaining its commendable party unit record keeping practices.

The suggestions centre around continuing to maintain a cash book/general ledger, together with the features outlined below, for each financially independent and active party unit.

- Reconcile all bank statements to the cash book/general ledger periodically.
- Capture and eliminate all party unit internal transfers. This includes internal movement of debt.

- 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.
- 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.

Pattern of findings

Findings in the last compliance review of the Party, completed in March 2011, covering the 2008/09 disclosure return were compared with findings made in the current compliance review, covering the 2010/11 disclosure return (Attachment D refers).

The comparison reveals a continuing pattern of findings, resulting in material discrepancies. The AEC acknowledges that progress has been made in the development of comprehensive working papers supporting the disclosure return. In particular, the accuracy and completeness of party unit and internal transfer documentation has improved. The discrepancies noted were largely due to the technical interpretation of two large movements of cash between the Party's main bank account and its term deposits (report heading titled '*Total receipts and payments*' above refers).

Conclusion

The AEC acknowledges that the Party is developing a sound system of financial record keeping and has exhibited commendable effort in preparing complete and accurate disclosures as is required under the Act. It is further acknowledged that although the amendments required are material they were due to technical interpretations of the Act, few in number and easily identified due to the transparent and comprehensive quality of the Party's work papers, supporting its disclosure return.

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 completed 2010/11 *Request for Amendment – Political Party Disclosure Return* form has been enclosed, incorporating the agreed amendments as outlined above. Please return the signed amendment form to the AEC by **Friday, 20 December 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 at fad@aec.gov.au.

Attachment A

Comparison of total receipt and total payments derived by the AEC, with the Party's disclosed amounts, for financial year 2010/11.

Item No.	Item description	Total receipts	Total payments
1	General ledger Account 1-1020 For year ended 30 June 2011 6 ()	3,144,490.31	2,830,297.68
2	<i>Less internal transfers between the Party's State Office bank accounts</i>	-225,000.00	-400,000.00
3	<i>Less internal transfers between the Party's State Office bank accounts and party unit bank accounts</i>	-179,804.61	-17,422.00
4	<i>Add: unrepresented cheques as at 30 June 2010</i>		13,496.41
5	<i>Less: unrepresented cheques as at 30 June 2011</i>		-5,772.35
6	<i>Less: cancelled cheques</i> <i>(Cheque numbers 409396 & 409531)</i>		-32,560.09
7	<i>Less: general journal numbers GJ000900,</i> <i>GJ000901 & GJ000918</i>	-33,540.39	
8	General ledger Account 1-1050 For year ended 30 June 2011 6 ()	0.00	0.00
9	<i>Less internal transfers between the Party's State Office bank accounts</i>	0.00	0.00
10	General ledger account 1-1075 For year ended 30 June 2011 6 & 6 (Term deposits)	400,000.00	225,000.00
11	<i>Less internal transfers between the Party's State Office bank accounts</i>	-400,000.00	-225,000.00
12	General ledger Account 1-1085 for the year ended 30 June 2011 6 (Term deposit)	5,505.84	0.00
13	<i>Less internal transfers between the Party's State Office bank accounts</i>	0.00	0.00
14	Total (general ledger - State Office)	2,711,651.15	2,388,039.65
15	<i>Add party units (based on branch units records provided by State Office)- see Attachment B</i>	271,021.98	119,387.01
16	Total (State Office plus party units)	2,982,673.13	2,507,426.66
17	Amount shown in Party's Annual Return	3,193,137.00	2,942,307.00
18	VARANCE (Over disclosure)	210,463.87	434,880.34

Attachment B

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

Branch Name	Receipts	Payments
Beechworth (Nil Returns)	0.00	0.00
Benalla AEDC	24,545.00	780.50
Benalla Campaign	2,000.00	0.00
Bena-Loch (Inactive)	0.00	0.00
Benambra AEDC (Inactive)	0.00	0.00
Bendigo AEDC TD	680.21	0.00
Bendigo FEDC (Nil Returns)	0.00	0.00
Bendigo Parliamentary MP's	16,100.00	12,867.25
Bendigo West Campaign	13,028.40	4,448.06
Bendigo Women's' Section	0.00	0.00
Benjeroop/Lake Charm (Inactive)	0.00	0.00
Bethanga (Inactive)	0.00	0.00
Beulah (Nil Returns)	0.00	0.00
Boorhaman/Springhurst (Inactive)	0.00	0.00
Border Nationals (Inactive)	0.00	0.00
Bright (Inactive)	0.00	0.00
Carraung/Gormandale (Inactive)	0.00	0.00
Casterton (Inactive)	0.00	0.00
Chiltern (Inactive)	0.00	0.00
Cobram (Inactive)	0.00	0.00
Dimboola (Inactive)	0.00	0.00
Donald (Inactive)	0.00	0.00
Drouin (Inactive)	0.00	0.00
Drouin (Nil Returns)	0.00	0.00
East Loddon (Inactive)	0.00	0.00
Echuca West (P/C only)	0.00	5.55
Ellingbank-Tetooora Road	2.04	0.00
Eskdale (Inactive)	0.00	0.00
Fish Creek (Inactive)	0.00	0.00
Foster	13.66	0.00
Foster/Toora/Welshpool (Inactive)	0.00	0.00
Gelantipy/Buchan (Inactive)	0.00	0.00
Gipps South Campaign Committee (Inactive)	0.00	0.00
Gippsland East AEDC	3,050.00	1,484.70
Gippsland FEDC (Nil Returns)	0.00	0.00
Gippsland South AEDC	0.00	0.00
Goorambat (Inactive)	0.00	0.00
Goroke (Inactive)	0.00	0.00
Hopetoun (Inactive)	0.00	0.00
Horsham	1.36	0.00
Jeparit	1,595.00	972.00
Katandra/Invergordon (Nil Returns)	0.00	0.00
Kerang (Inactive)	0.00	0.00
Korumburra	0.00	0.00
Kyabram & District (Nil Returns)	0.00	0.00
Kyneton/Woodend (Inactive)	0.00	0.00
Lakes Entrance (Nil Returns)	0.00	0.00
Lalbert (Inactive)	0.00	0.00

(Continued page 2 of 3)		
Branch Name	Receipts	Payments
Lardner (Late) (Inactive)	0.00	0.00
Latrobe Valley (ex Trar/Hazel/Gleng) (Inactive)	0.00	0.00
Leongatha WS (Inactive)	0.00	0.00
Leongatha/Leongatha South (Inactive)	0.00	0.00
Lismore & District (Inactive)	0.00	0.00
Loddon Valley (Inactive)	0.00	0.00
Lowan AEDC	38,434.50	13,214.01
Maffra (Inactive)	0.00	0.00
Mallee FEDC	23,035.92	4,166.08
Malvern/Toorak (Inactive)	0.00	0.00
Manangatang	0.64	0.00
Marnoo (Inactive)	0.00	0.00
McEwen (Inactive)	0.00	0.00
McMillan Campaign Committee (Inactive)	0.00	0.00
McMillan FEDC (Nil Returns)	0.00	0.00
Melbourne AEDC	20.00	0.35
Melbourne FEDC (Nil Returns)	0.00	0.00
Mildura	7,850.00	4,107.31
Mildura AEDC	8.77	0.00
Millewa (Inactive)	0.00	0.00
Milloo (Inactive)	0.00	0.00
Minyip (Inactive)	0.00	0.00
Mirboo	0.04	30.00
Mirboo North (Inactive)	0.00	0.00
Mitiamo-Calivil (Inactive)	0.00	0.00
Moe (Inactive)	0.00	0.00
Mooroopna (Nil Returns)	0.00	0.00
Morwell AEDC TD	109.04	0.00
Morwell Campaign Account	7,218.27	16,493.75
Moyhu (Nil Returns)	0.00	0.00
Murrabit	0.00	0.00
Murray FEDC	462.44	0.00
Murrayville (Inactive)	0.00	0.00
Myrtleford (Inactive)	0.00	0.00
Nagambie	0.00	0.00
Nambrok/Denison (Inactive)	0.00	0.00
Nanneella Timmering (Inactive)	0.00	0.00
Narracan AEDC (Inactive)	0.00	0.00
Nathalia (Inactive)	0.00	0.00
Nhill (Inactive)	0.00	0.00
North East Region	36,127.77	20,824.99
Nullawarre & District	0.00	0.00
Numurkah/Katunga (Inactive)	0.00	0.00
Orbost (Inactive)	0.00	0.00
Ouyen (Inactive)	0.00	0.00
Patchewollock	0.00	0.00
Piangli	0.00	0.00
Polwarth AEDC	0.00	0.00
Port Fairy/Yambuck (Inactive)	0.00	0.00
Portland AEDC (Inactive)	0.00	0.00
Rainbow	85.19	49.00
Redcliffs & District (Inactive)	0.00	0.00
Ripon AEDC (Inactive)	0.00	0.00

(Continued page 3 of 3)		
Branch Name	Receipts	Payments
Ripon AEDC (Nil Returns)	0.00	0.00
Robinvale (Inactive)	0.00	0.00
Rodney - Banksia	2,318.81	0.00
Rodney AEDC	17,164.80	20,762.02
Rosedale (Inactive)	0.00	0.00
Sale	30,889.38	1,372.55
Seymour (Nil Returns)	0.00	0.00
Shepparton AEDC	26,673.80	13,212.34
Simpson & District (Inactive)	0.00	0.00
St Arnaud (Inactive)	0.00	0.00
Stanhope (Nil Returns)	0.00	0.00
Stawell (Inactive)	0.00	0.00
Strathmerton (Inactive)	0.00	0.00
Swan Hill	5,041.84	0.00
Tallangatta (Inactive)	0.00	0.00
Tallygaroopna (Inactive)	0.00	0.00
Tambo Valley (Inactive)	0.00	0.00
Tatura (Inactive)	0.00	0.00
Terip & Ruffy	0.00	0.00
Toolamba (Inactive)	0.00	0.00
Toora Welshpool (Inactive)	0.00	0.00
Traralgon (P Hall) (Nil Returns)	0.00	0.00
Tyrell (Inactive)	0.00	0.00
Ultima (Inactive)	0.00	0.00
Undera (Nil Returns)	0.00	0.00
Upper Kiewa Valley (Inactive)	0.00	0.00
Upper Murray (Nil Returns)	0.00	0.00
Vectis East/Natimuk (Inactive)	0.00	0.00
Walpeup (Inactive)	0.00	0.00
Wangaratta Women's Section	0.00	120.00
Warracknabeal (Inactive)	0.00	0.00
Warrnambool AEDC (Inactive)	0.00	0.00
Whitfield	8.74	0.00
Wodonga	20.17	32.00
Wycheproof (Inactive)	0.00	0.00
Wyuna (Inactive)	0.00	0.00
Yaapeet	0.00	0.00
Yarram & District (Inactive)	0.00	0.00
Young Nationals	0.00	0.00
Less - Adjustment for Murray Valley AEDC, as a result of the compliance review (not included in sample selected as per report Table 1 above).	-3,735.00	0.00
Add - Adjustment for Gippsland FEDC (Nil return), as a result of the compliance review (not included in sample selected as per report Table 1 above).	18,271.19	4,444.55
TOTAL	271,021.98	119,387.01

Attachment C

Comparison of total receipts and total payments for party units calculated by the AEC to amounts reported by the State Office, in the financial year 2010/11

Party Unit	Totals reported by the State Office		Totals amounts based on records examined by AEC		Difference	
	Total receipts	Total payments	Total receipts	Total payments	Total receipts	Total payments
1. Benalla AEDC	24,545.00	780.50	24,545.00	780.00	0.00	0.00
2. Bendigo FEDC	0.00	0.00	0.00	0.00	0.00	0.00
3. Casterton	0.00	0.00	0.00	0.00	0.00	0.00
4. Gippsland FEDC	0.00	0.00	0.00	0.00	0.00	0.00
5. Hopetoun	0.00	0.00	0.00	0.00	0.00	0.00
6. Lowan AEDC	38,434.50	13,214.01	38,434.50	13,214.01	0.00	0.00
7. Mallee FEDC	23,035.92	4,166.08	23,035.92	4,166.08	0.00	0.00
8. Mildura	7,850.00	4,107.31	7,844.76	5,228.76	-5.24	1,121.45
9. Morwell Campaign Account	7,218.27	16,493.75	7,218.27	16,493.75	0.00	0.00
10. Ripon AEDC	0.00	0.00	0.00	0.00	0.00	0.00
11. Rodney (Banksia)	2,318.81	0.00	2,318.81	0.00	0.00	0.00
12. Rodney AEDC	17,164.80	20,762.02	17,164.80	20,762.02	0.00	0.00
13. Terip & Ruffy	0.00	0.00	50.00	110.20	50.00	110.20
14. Wangaratta Women's Section	0.00	120.00	0.00	120.00	0.00	0.00
15. Wodonga	20.17	32.00	0.17	12.00	-20.00	-20.00
	120,587.47	59,675.67	120,612.23	60,887.32	24.76	1,211.65

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 understated (positive - **black**) amounts *net of* overstated (negative - **red**) amounts. It should be noted that this will *mask* the true extent of errors made.

TR error rate - $\$24.76 / \$120,587.47 \times 100 = 0.02\%$ error rate

TP error rate – $\$1,211.65 / \$59,675.67 \times 100 = 2.03\%$ error rate

In view of the low error rate on this occasion the AEC will let the Party's disclosed amounts for the party units, for total receipts (TR) and total payments (TP) stand. However, party units will be advised of errors where they made them, for their information only.

Attachment D

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

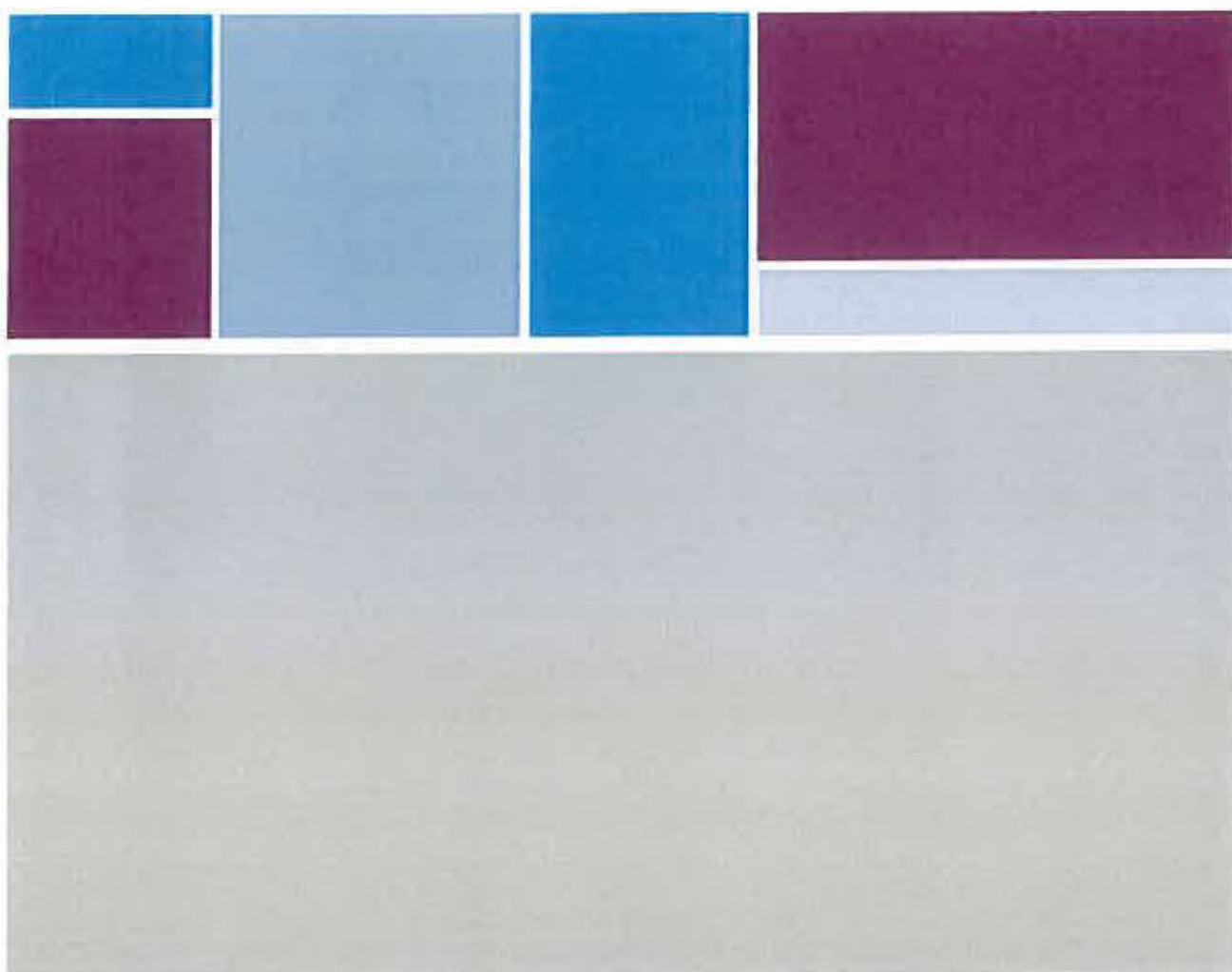
Legal Obligation	2010/11 Disclosure Return	2008/09 Disclosure Return
Total amount received s.314AB(2)(a)	Disclosed: \$3,193,137 Amended: \$2,982,673 Over-disclosed: \$210,464	Disclosed: \$1,189,260 Amended: \$1,684,549 Under-disclosed: \$495,289
Threshold receipts s.314AC	Disclosed: \$2,552,061 Amended: \$2,302,061 Over disclosure: \$250,000	Disclosed: \$832,179 Amended: \$1,332,179 Under disclosed: \$500,000
Total amount paid s.314AB(2)(b)	Disclosed: \$2,942,307 Amended: \$2,507,427 Over-disclosed: \$434,880	Disclosed: \$1,211,305 Amended: \$954,159 Over-disclosed: \$257,146
Total debt amount s.314AB(2)(c)	Disclosed: \$33,650 Amended: \$0 Under/over disclosure: n/a	Disclosed: \$58,545 Amended: \$0 Under/over disclosure: n/a
Threshold debt s.314AE	Disclosed: \$17,340 Amended: \$0 Under/over disclosure: n/a	Disclosed: \$13,328 Amended: \$0 Under/over disclosure: n/a

Compliance Review Report

National Party of Australia (Victoria)

Benalla AEDC

December 2013



AEC

Australian Electoral Commission

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 [REDACTED]
Jenny Hammett
1 [REDACTED]
1 [REDACTED]

Background

Federally registered political parties are required under the *Commonwealth Electoral Act 1918* (the Act) to lodge disclosure returns, annually. 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 National Party of Australia (Victoria) (the Party) complies with disclosure obligations as set out in the Act.

The AEC selected Benalla AEDC (the party unit) as part of the compliance review process.

Records requested

On 11 October 2012, the AEC issued a notice under s.316(2A) of the Act to the Party Agent requesting a number of records regarding financial activities of the party unit for the 2010–11 financial year including:

1. a list of transactions by account for all accounts in the general ledger/cash book for the 2010/11 financial year;
2. bank statements for all bank accounts including investment/term deposit accounts for the period from 1 July 2010 to 31 July 2011 (13 months);
3. a bank reconciliation statement for the end of the 2010/11 financial year for each bank account held;
4. financial statements for the 2010/11 financial year, where applicable;
5. a copy of the party unit disclosure return lodged with the Party's State Office; and
6. the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Records provided

On 5 November 2012, in response to the s.316(2A) notice the AEC received the following documents:

1. a copy of the party unit disclosure return lodged with the State Office;
2. a copy of the financial statements for the financial year 1 July 2010 to 30 June 2011;
3. a copy of the cash book for the financial year 1 July 2010 to 30 June 2011;
4. bank statements for [REDACTED] for the period from 1 July 2010 to 30 June 2011; and
5. bank statements for [REDACTED] for the period from 1 July 2010 to 31 July 2011.

Details were also provided of the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Review findings

The AEC did not identify any discrepancies between the amounts reported by the Party's State Office and the records provided by the party unit.

The AEC calculated the total receipts and total payments based on the amounts reported in the bank statements. Once a cheque issued and recorded in the cash book but not presented at the bank (as at 1/7/2010) had been added back to the cash book payments reconciliation was obtained between the bank statements and the cash book (cheque number 000082 in the amount of \$90.50, presented on 29/9/2010 [REDACTED], refers).

The table in **Attachment A** below provides a comparison of the total amounts reported in the disclosure return with the records provided for the review.

Matter requiring future action

All original records relating to the party unit's financial activities, such as bank statements, details of all transactions, deposit books and other relevant supporting documentation should be retained by the party unit to provide evidence that disclosure obligations under the Act have been complied with. The AEC recommends a retention period of at least three years.

The records reviewed are the records of the Party rather than of the person/s handling them. Therefore, outgoing treasurers of the party unit should ensure that all relevant records are forwarded to the new treasurer.

The records retained must be accurate and complete to enable the party unit and, subsequently, the Party's State Office to support the disclosures made in the return on behalf of the entire Party.

Enquiries and assistance

Should any assistance be required regarding 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

The table below provides a comparison of the total amounts reported in the disclosure return with the records provided for the review.

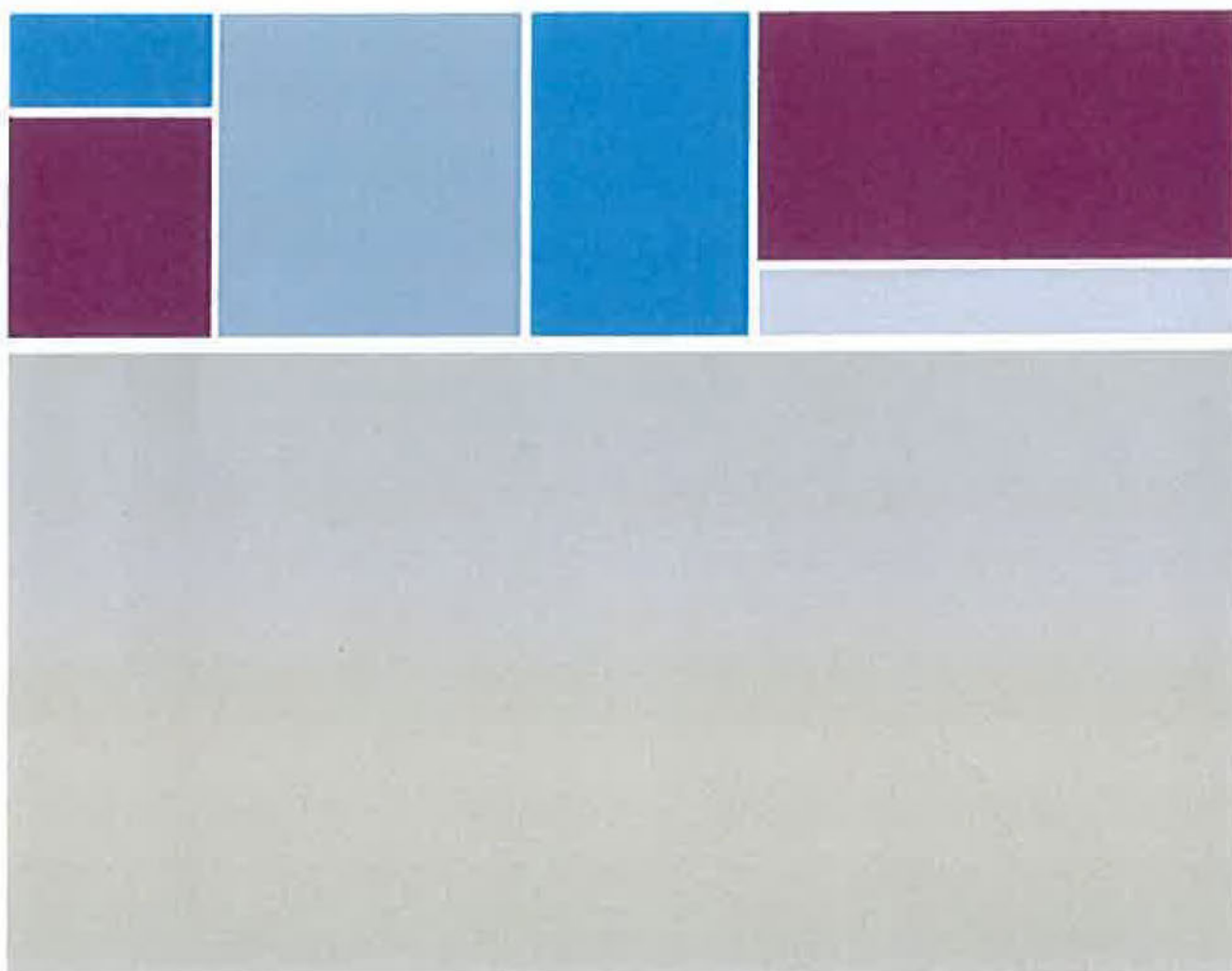
1. Benalla AEDC	Total receipts	Total payments
	\$	\$
Disclosure State Office	24,545.00	780.50
1. Bank statements for Main account		
6	26,972.50	30,764.72
<i>Less: Intra-party transactions</i>	<i>-25,734.50</i>	<i>-29,984.22</i>
2. Bank statements for 200 Club		
6	23,307.00	34,000.00
<i>Less: Intra-party transactions</i>	0.00	<i>-34,000.00</i>
Total AEC calculation bank statements	24,545.00	780.50
Difference	0.00	0.00
 1. Cash book for Main account		
6	26,972.50	30,674.22
<i>Less: Intra-party transactions</i>	<i>-25,734.50</i>	<i>-29,984.22</i>
<i>Add: Unpresented cheque as at 1/7/10</i>	0.00	90.50
2. Cash book for 200 Club		
6	23,307.00	34,000.00
<i>Less: Intra-party transactions</i>	0.00	<i>-34,000.00</i>
Total AEC calculation cash book	24,545.00	780.50
Difference	0.00	0.00

Compliance Review Report

National Party of Australia (Victoria)

Lowan AEDC

December 2013



AEC

Australian Electoral Commission

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 [REDACTED]
Jenny Hammett

1 [REDACTED]

1 [REDACTED]

Background

Federally registered political parties are required under the *Commonwealth Electoral Act 1918* (the Act) to lodge disclosure returns, annually. 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 National Party of Australia (Victoria) (the Party) complies with disclosure obligations as set out in the Act.

The AEC selected Lowan AEDC (the party unit) as part of the compliance review process.

Records requested

On 11 October 2012, the AEC issued a notice under s.316(2A) of the Act to the Party Agent requesting a number of records regarding financial activities of the party unit for the 2010–11 financial year including:

1. a list of transactions by account for all accounts in the general ledger/cash book for the 2010/11 financial year;
2. bank statements for all bank accounts including investment/term deposit accounts for the period from 1 July 2010 to 31 July 2011 (13 months);
3. a bank reconciliation statement for the end of the 2010/11 financial year for each bank account held;
4. financial statements for the 2010/11 financial year, where applicable;
5. a copy of the party unit disclosure return lodged with the Party's State Office; and
6. the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Records provided

On 5 November 2012, in response to the s.316(2A) notice the AEC received the following documents:

1. a copy of the party unit disclosure return lodged with State Office;
2. a copy of the cash book / financial statements for the financial year 1 July 2010 to 30 June 2011;
3. bank statements for the general cheque account, [REDACTED] for the period from 1 July 2010 to 11 July 2011;
4. bank statements for the 200 Club, [REDACTED] for the period from 15 July 2010 (*when the account was opened*) to 11 July 2011; and
5. a [REDACTED]

Details were also provided of the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Review findings

The AEC did not identify any discrepancies between the amounts reported by the Party's State Office and the records provided by the party unit.

The AEC calculated the total receipts and total payments based on the amounts reported in the bank statements provided, which reconciled with the respective amounts reported in the manual cash book / financial statements.

The table in **Attachment A** below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

Matter requiring future action

All original records relating to the party unit's financial activities, such as, bank statements, details of all transactions, deposit books and other relevant supporting documentation should be retained by the party unit to provide evidence that disclosure obligations under the Act have been complied with. The AEC recommends a retention period of at least three years.

The records reviewed are the records of the Party rather than of the person/s handling them. Therefore, outgoing treasurers of the party unit should ensure that all relevant records are forwarded to the new treasurer.

The records retained must be accurate and complete to enable the party unit and, subsequently, the State Office to support the disclosures made in the return on behalf of the entire Party.

Enquiries and assistance

Should any assistance be required regarding 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

The table below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

6. Lowan AEDC	Total receipts	Total payments
	\$	\$
Disclosure State Office	38,434.50	13,214.01
1. Bank statements for Main account		
6	1.96	3,835.00
<i>Less: Intra-party transactions</i>	0.00	-3,800.00
2. Bank statements for 200 Club		
6	37,875.00	37,659.24
<i>Less: Intra-party transactions</i>	-550.00	-24,480.23
3. Term deposit CBA- interest receipts	1,107.54	0.00
Total AEC calculation bank statements	38,434.50	13,214.01
Difference	0.00	0.00
1. Cash Book for Main account		
6	1.96	3,835.00
<i>Less: Intra-party transactions</i>	0.00	-3,800.00
2. Cash Book for 200 Club		
6	37,875.00	37,659.24
<i>Less: Intra-party transactions</i>	-550.00	-24,480.23
3. Cash Book for CBA term deposit	1,107.54	0.00
Total AEC calculation cash book	38,434.50	13,214.01
Difference	0.00	0.00

Compliance Review Report

National Party of Australia (Victoria)

Mallee FEDC

December 2013



AEC

Australian Electoral Commission

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 [REDACTED]
Jenny Hammett

1 [REDACTED]

Background

Federally registered political parties are required under the *Commonwealth Electoral Act 1918* (the Act) to lodge disclosure returns, annually. 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 National Party of Australia (Victoria) (the Party) complies with disclosure obligations as set out in the Act.

The AEC selected Mallee FEDC (the party unit) as part of the compliance review process.

Records requested

On 11 October 2012, the AEC issued a notice under s.316(2A) of the Act to the Party Agent requesting a number of records regarding financial activities of the party unit for the 2010–11 financial year including:

1. a list of transactions by account for all accounts in the general ledger/cash book for the 2010/11 financial year;
2. bank statements for all bank accounts including investment/term deposit accounts for the period from 1 July 2010 to 31 July 2011 (13 months);
3. a bank reconciliation statement for the end of the 2010/11 financial year for each bank account held;
4. financial statements for the 2010/11 financial year, where applicable;
5. a copy of the party unit disclosure return lodged with the Party's State Office; and
6. the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Records provided

On 5 November 2012, in response to the s.316(2A) notice the AEC received the following documents:

1. a copy of the party unit disclosure return lodged with the State Office;
2. an Excel summary of interest income from the party unit's term deposit accounts for the 2010/11 financial year;
3. bank statements for [REDACTED] for the period from 1 July 2010 to 31 July 2011;
4. a term deposit notice for [REDACTED]; and
5. a term deposit notice for [REDACTED].

Details were also provided of the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Review findings

The AEC did not identify any discrepancies between the amounts reported by the Party's State Office and the records provided by the party unit.

The AEC recalculated the totals receipts and total payments based on the amounts reported in the bank statements provided, which reconciled with the respective amounts reported in the manual cash book / Excel spreadsheet.

The table in **Attachment A** below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

Matter requiring future action

All original records relating to the party unit's financial activities on behalf of the Party, such as, bank statements, details of all transactions, deposit books and other relevant supporting documentation should be retained by the party unit to provide evidence that disclosure obligations under the Act have been complied with. The AEC recommends a retention period of at least three years.

The records reviewed are the records of the Party rather than of the person/s handling them. Therefore, outgoing treasurers of the party unit should ensure that all relevant records are forwarded to the new treasurer.

The records retained must be accurate and complete to enable the party unit and, subsequently, the State Office to support the disclosures made in the return on behalf of the entire Party.

Enquiries and assistance

Should any assistance be required regarding 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

The table below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

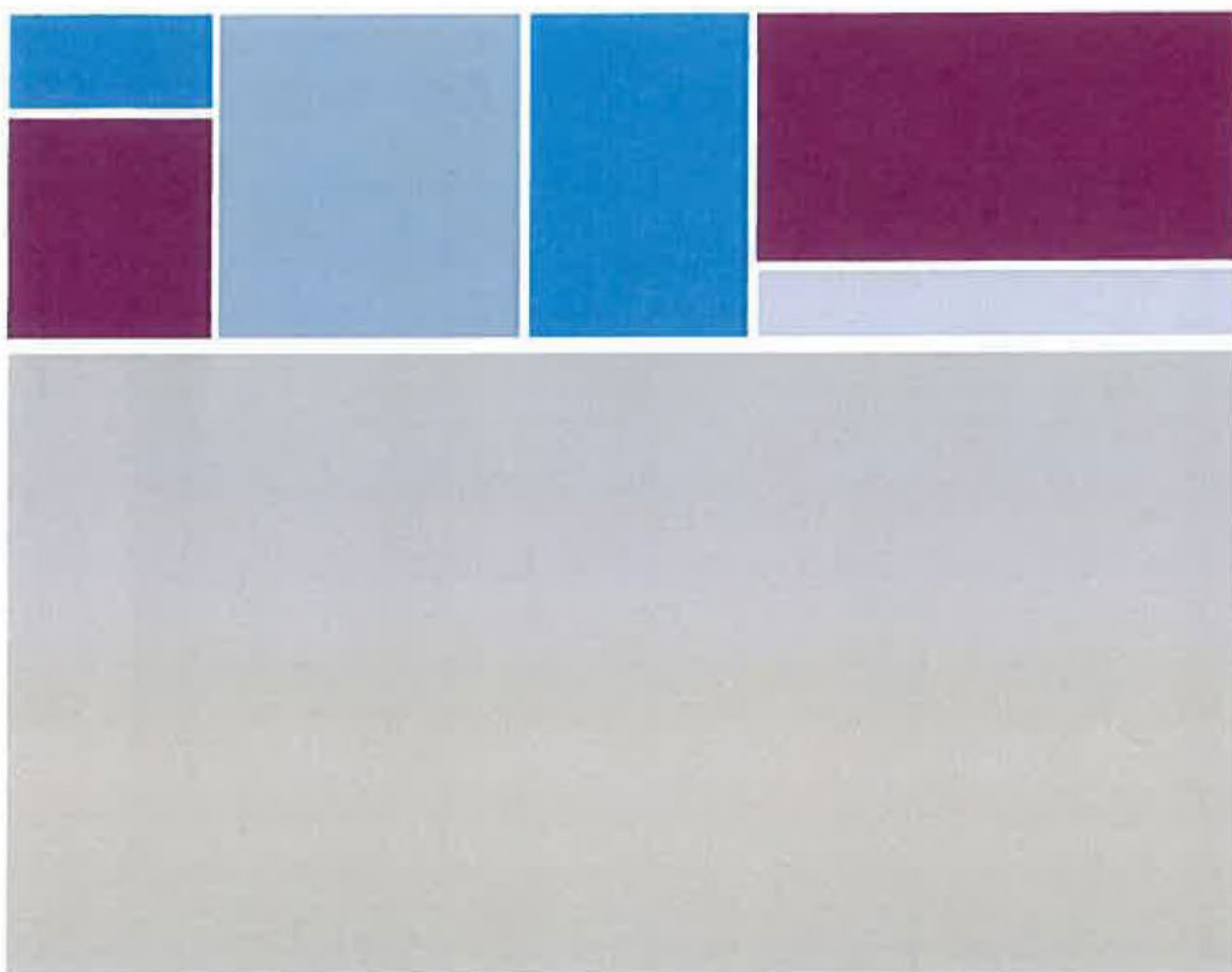
7. Mallee FEDC	Total receipts	Total payments
	\$	\$
Disclosure State Office	23,035.92	4,166.08
1. Bank statements for Main account		
6	58,118.25	51,027.83
<i>Less: Intra-party transactions</i>	<i>-654.00</i>	<i>-46,861.75</i>
<i>Less: Intra-party transactions - Term deposit 6 Closed and balance transferred)</i>	<i>-35,956.40</i>	0.00
2. Term deposit 6 interest earned	775.48	0.00
<i>Add: Top up from Main account</i>	752.59	
<i>Less: Intra-party transactions</i>	<i>-752.59</i>	
3. Term deposit 6 (Closed) interest earned	752.59	0.00
Close and transfer balance of Term deposit 6 to Main bank account		35,956.40
<i>Less: Intra party transactions</i>		<i>-35,956.40</i>
Total AEC calculation bank statements	23,035.92	4,166.08
Difference	0.00	0.00
1. Cash book for Main account		
6	58,118.25	51,027.83
<i>Less: Intra-party transactions</i>	<i>-654.00</i>	<i>-46,861.75</i>
<i>Less: Intra-party transactions – Term deposit 6 Closed and balance transferred)</i>	<i>-35,956.40</i>	0.00
2. Cash book Term deposit 6 interest earned	775.48	0.00
<i>Add: Top up from Main account</i>	752.59	
<i>Less: Intra-party transactions</i>	<i>-752.59</i>	
3. Cash book Term deposit 6 (Closed) interest earned	752.59	0.00
Close and transfer balance of 6 to Main bank account		35,956.40
<i>Less: Intra party transactions</i>		<i>-35,956.40</i>
Total AEC calculation cash book	23,035.92	4,166.08
Difference	0.00	0.00

Compliance Review Report

National Party of Australia (Victoria)

Mildura Branch

December 2013



AEC

Australian Electoral Commission

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 [REDACTED]
Jenny Hammett
1 [REDACTED]
1 [REDACTED]
1 [REDACTED]

Background

Federally registered political parties are required under the *Commonwealth Electoral Act 1918* (the Act) to lodge disclosure returns, annually. 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 National Party of Australia (Victoria) (the Party) complies with disclosure obligations as set out in the Act.

The AEC selected Mildura Branch (the party unit) as part of the compliance review process.

Records requested

On 11 October 2012, the AEC issued a notice under s.316(2A) of the Act to the Party Agent requesting a number of records regarding financial activities of the party unit for the 2010–11 financial year including:

1. a list of transactions by account for all accounts in the general ledger/cash book for the 2010/11 financial year;
2. bank statements for all bank accounts including investment/term deposit accounts for the period from 1 July 2010 to 31 July 2011 (13 months);
3. a bank reconciliation statement for the end of the 2010/11 financial year for each bank account held;
4. financial statements for the 2010/11 financial year, where applicable;
5. a copy of the party unit disclosure return lodged with the Party's State Office; and
6. the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Records provided

On 5 November 2012, in response to the s.316(2A) notice the AEC received the following documents:

1. a copy of the party unit disclosure return lodged with the State Office; and
2. bank statements for ⁶ [REDACTED] for the period from 1 July 2010 to 1 July 2011.

Details were also provided of the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Review findings

The AEC identify only minor discrepancies between the amounts reported by the Party's State Office and the records provided by the party unit. The AEC will take up the matter directly with the Party's State Office and consolidated it with all other issues arising out of the compliance review.

The calculations provided here are for your information and future reference only. Accordingly, no action is required on this matter by the party unit.

The AEC calculated the totals receipts and total payments based on the amounts reported in the bank statements and cash book provided. An amount of \$1,132 for *door knock cards* did not pass through the bank account but was recorded in the party unit's cash book. However, the payment was not disclosed. This item accounted for most of the discrepancies identified.

The table in **Attachment A** below provides a comparison of the total amounts reported in the disclosure return with the records provided for review.

Matter requiring future action

All original records relating to the party unit's financial activities such as bank statements, details of all transactions, deposit books and other relevant supporting documentation should be retained by the party unit to provide evidence that disclosure obligations under the Act have been complied with. The AEC recommends a retention period of at least three years.

The records reviewed are the records of the Party rather than of the person/s handling them. Therefore, outgoing treasurers of the party unit should ensure that all relevant records are forwarded to the new treasurer.

The records retained must be accurate and complete to enable the party unit and, subsequently, the State Office to support the disclosures made in the return on behalf of the entire Party.

Enquiries and assistance

Should any assistance be required regarding 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

The table below provides a comparison of the total amounts reported in the disclosure return with the records provided for review.

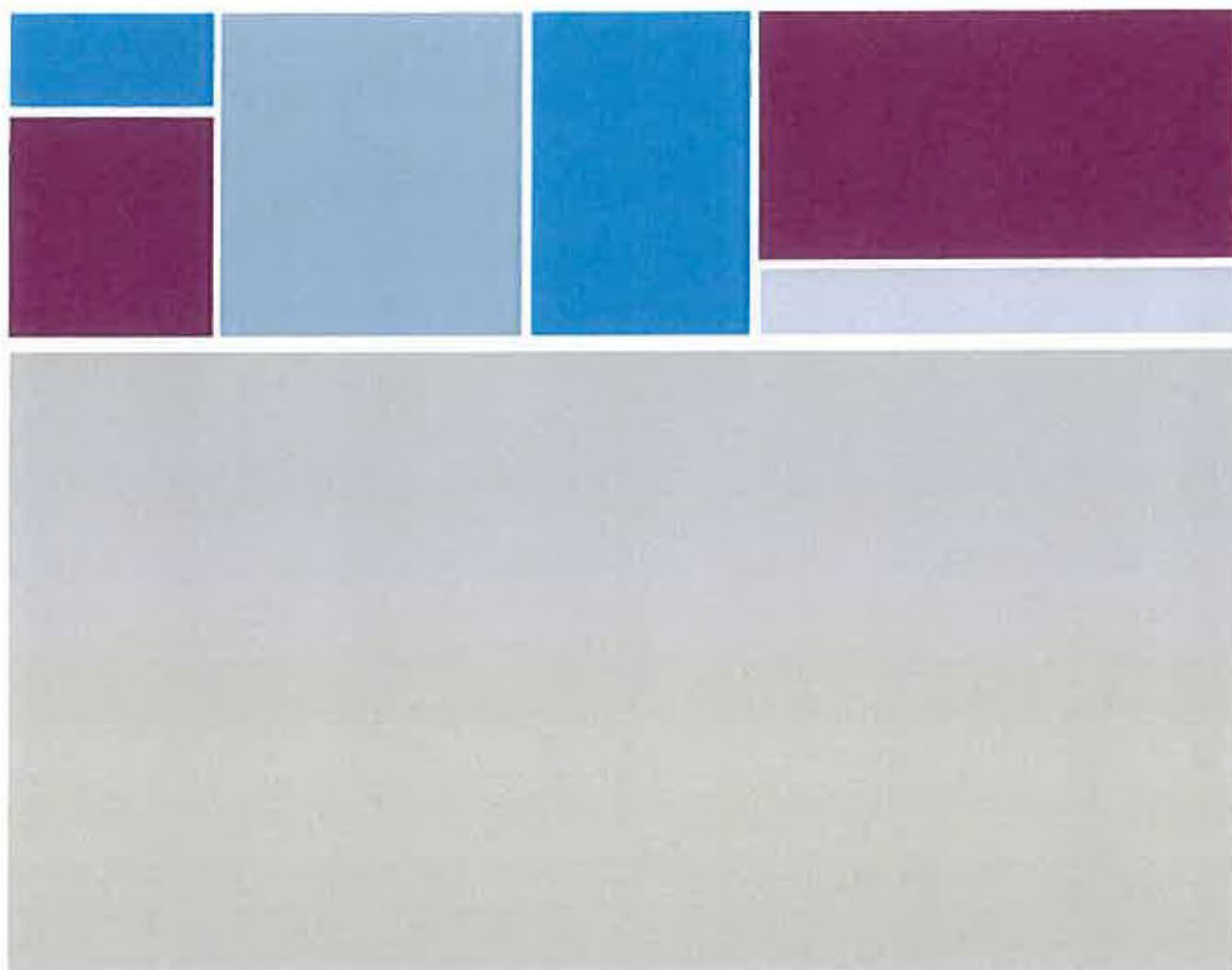
8. Mildura Branch	Total receipts	Total payments
	\$	\$
Disclosure State Office	7,850.00	4,107.31
1. Bank statements for Main account		
6 [REDACTED]	7,844.76	18,096.76
<i>Less: Intra-party transactions</i>	0.00	-14,000.00
<i>Add: Payment not passing through bank account (Door knocking cards)</i>		1,132.00
Total AEC calculation bank statements	7,844.76	5,228.76
Difference	-5.24	1,121.45
1. Cash book for Main account		
6 [REDACTED]	7,844.76	19,228.76
<i>Less: Intra-party transactions</i>	0.00	-14,000.00
Total AEC calculation cash book	7,844.76	5,228.76
Difference	-5.24	1,121.45

Compliance Review Report

National Party of Australia (Victoria)

Morwell Campaign Account

December 2013



AEC

Australian Electoral Commission

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 [REDACTED]
Jenny Hammett
1 [REDACTED]
1 [REDACTED]

Background

Federally registered political parties are required under the *Commonwealth Electoral Act 1918* (the Act) to lodge disclosure returns, annually. 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 National Party of Australia (Victoria) (the Party) complies with disclosure obligations as set out in the Act.

The AEC selected Morwell Campaign Account (the party unit) as part of the compliance review process.

Records requested

On 11 October 2012, the AEC issued a notice under s.316(2A) of the Act to the Party Agent requesting a number of records regarding financial activities of the party unit for the 2010–11 financial year including:

1. a list of transactions by account for all accounts in the general ledger/cash book for the 2010/11 financial year;
2. bank statements for all bank accounts including investment/term deposit accounts for the period from 1 July 2010 to 31 July 2011 (13 months);
3. a bank reconciliation statement for the end of the 2010/11 financial year for each bank account held;
4. financial statements for the 2010/11 financial year, where applicable;
5. a copy of the party unit disclosure return lodged with the Party's State Office; and
6. the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Records provided

On 5 November 2012, in response to the s.316(2A) notice the AEC received the following documents:

1. a copy of the party unit disclosure return lodged with the State Office.
2. a cash ledger detailing the party unit's bank account and term deposit;
3. bank statements for [REDACTED] for the period from 1 July 2010 to 24 June 2011; and
4. bank statements for [REDACTED] for the 2010/11 financial year.

Details were also provided of the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Review findings

The AEC did not identify any discrepancies between the amounts reported by the Party State Office and the records provided by the party unit.

The AEC calculated the totals receipts and total payments based on the amounts reported in the bank statements provided, which reconciled with the respective amounts reported in the cash book.

The table in **Attachment A** below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

Matter requiring future action

All original records relating to the party unit's financial activities on behalf of the Party, such as, bank statements, details of all transactions, deposit books and other relevant supporting documentation should be retained by the party unit to provide evidence that disclosure obligations under the Act have been complied with. The AEC recommends a retention period of at least three years.

The records reviewed are the records of the Party rather than of the person/s handling them. Therefore, outgoing treasurers of the party unit should ensure that all relevant records are forwarded to the new treasurer.

The records retained must be accurate and complete to enable the party unit and, subsequently, the State Office to support the disclosures made in the return on behalf of the entire Party.

Enquiries and assistance

Should any assistance be required regarding 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

The table below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

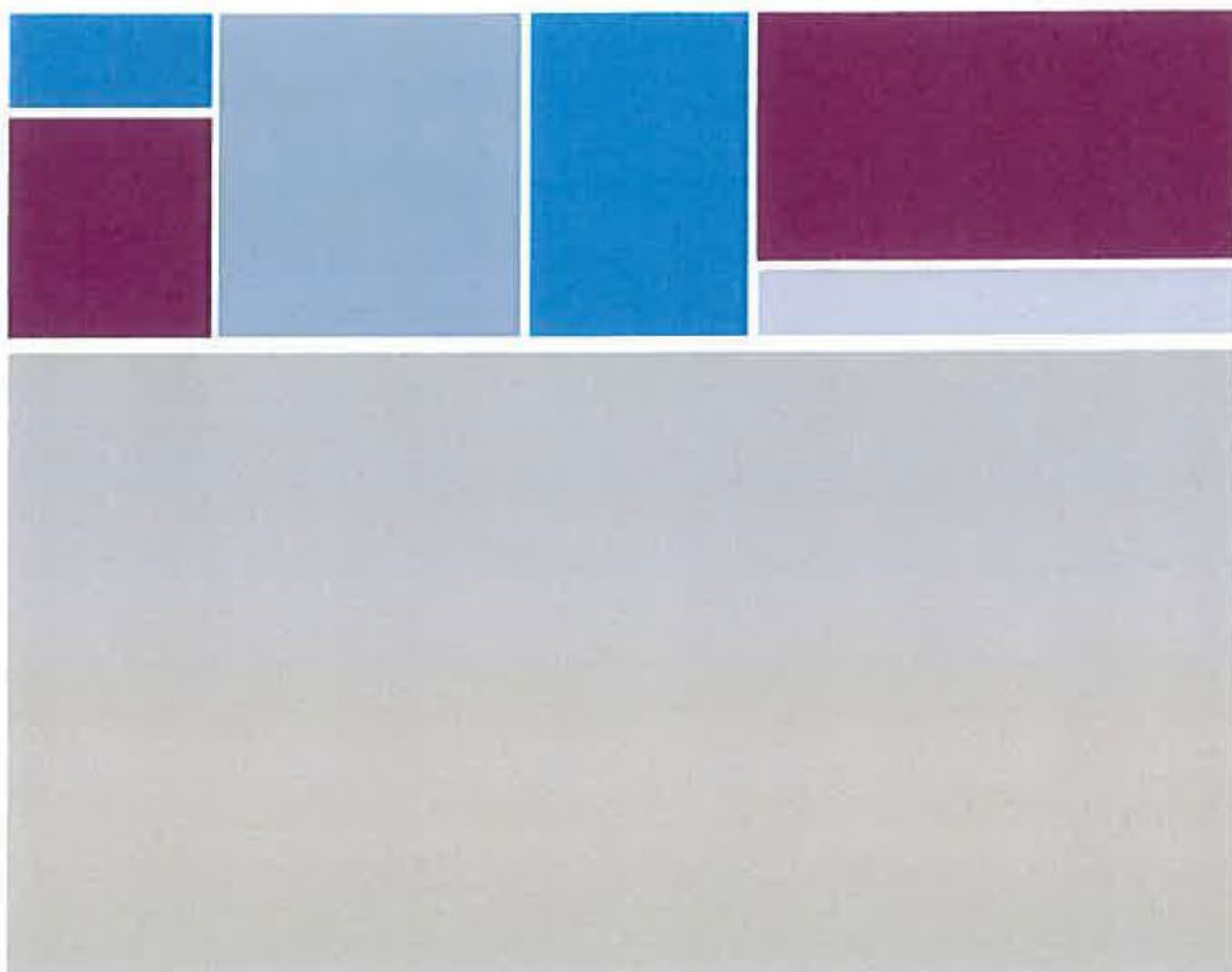
9. Morwell Campaign Account	Total receipts	Total payments
	\$	\$
Disclosure State Office	7,218.27	16,493.75
1. Bank statements for Main account		
6	27,365.66	16,493.75
<i>Less: Intra-party transactions</i>	<i>-20,147.39</i>	0.00
Total AEC calculation bank statements	7,218.27	16,493.75
Difference	0.00	0.00
 1. Cash book for Main account		
Morwell Campaign Account	27,365.66	16,493.75
<i>Less: Intra-party transactions</i>	<i>-20,147.39</i>	0.00
Total AEC calculation cash book	7,218.27	16,493.75
Difference	0.00	0.00

Compliance Review Report

National Party of Australia (Victoria)

Rodney AEDC (& Banksia)

December 2013



AEC

Australian Electoral Commission

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 [REDACTED]
Jenny Hammett

1 [REDACTED]

1 [REDACTED]

Background

Federally registered political parties are required under the *Commonwealth Electoral Act 1918* (the Act) to lodge disclosure returns, annually. 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 National Party of Australia (Victoria) (the Party) complies with disclosure obligations as set out in the Act.

The AEC selected Rodney AEDC (and Banksia Branch) (the party unit) as part of the compliance review process.

Records requested

On 11 October 2012, the AEC issued a notice under s.316(2A) of the Act to the Party Agent requesting a number of records regarding financial activities of the party unit for the 2010–11 financial year including:

1. a list of transactions by account for all accounts in the general ledger/cash book for the 2010/11 financial year;
2. bank statements for all bank accounts including investment/term deposit accounts for the period from 1 July 2010 to 31 July 2011 (13 months);
3. a bank reconciliation statement for the end of the 2010/11 financial year for each bank account held;
4. financial statements for the 2010/11 financial year, where applicable;
5. a copy of the party unit disclosure return lodged with the Party's State Office; and
6. the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Records provided

On 5 November 2012, in response to the s.316(2A) notice the AEC received the following documents:

1. a copy of the party unit disclosure return lodged with the State Office.
2. A copy of the financial disclosure statements for the financial year 1 July 2010 to 30 June 2011;
3. bank statements for [REDACTED] for the period from 1 July 2010 to 18 July 2011;
4. statements of deposit account for [REDACTED] for the period from 1 July 2010 to 30 June 2011;
5. statements of deposit account for [REDACTED] for the period from 1 July 2010 to 5 May 2011;
6. statements of deposit account for [REDACTED] for the period from 1 July 2010 to 5 May 2011;
7. statements of deposit account for [REDACTED] for the period from 1 July 2010 to 5 May 2011; and
8. statements of deposit account for [REDACTED] for the period from 1 July 2010 to 5 May 2011.

Details were also provided of the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Review findings

The AEC did not identify any discrepancies between the amounts reported by the Party's State Office and the records provided by the party unit.

The AEC calculated total receipts and total payments based on the amounts reported in the bank statements, which reconciled with the amounts reported in the cash ledger.

The table in **Attachment A** below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

Matter requiring future action

All original records relating to the party unit's financial activities, such as bank statements, details of all transactions, deposit books and other relevant supporting documentation should be retained by the party unit to provide evidence that disclosure obligations under the Act have been complied with. The AEC recommends a retention period of at least three years.

The records reviewed are the records of the Party rather than of the person/s handling them. Therefore, outgoing treasurers of the party unit should ensure that all relevant records are forwarded to the new treasurer.

The records retained must be accurate and complete to enable the party unit and, subsequently, the State Office to support the disclosures made in the return on behalf of the entire Party.

Enquiries and assistance

Should any assistance be required regarding 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

The table below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

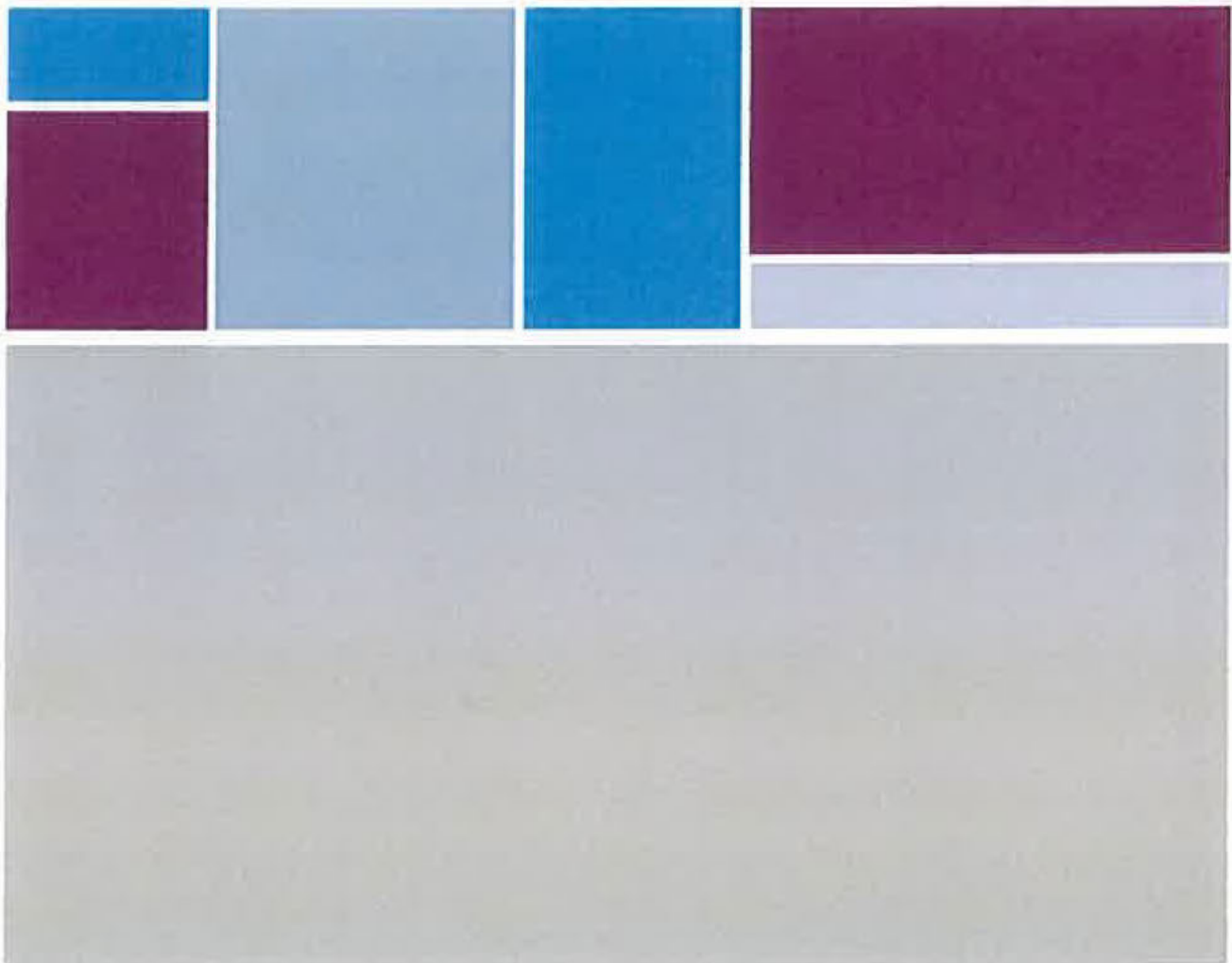
12. (& 11.) Rodney AEDC (& Banksia Branch)	Total receipts	Total payments
	\$	\$
Disclosure State Office	19,483.61	20,762.02
1. Bank statements for Main account		
6 [REDACTED]	17,964.80	23,251.13
<i>Less: Intra-party transactions</i>	<i>-800.00</i>	<i>-2,489.11</i>
2. Term deposit 6 [REDACTED]		
	901.88	0.00
<i>Add: deposits from all other term deposits (closed and funds transferred)</i>	<i>25,783.59</i>	
<i>Less: Internal transfer from all other term deposits</i>	<i>-25,783.59</i>	
3. Term deposit 6 [REDACTED]		
	366.22	7,071.72
<i>Less: Internal transfer</i>		<i>-7,071.72</i>
4. Term deposit 6 [REDACTED]		
	165.01	3,195.59
<i>Less: Internal transfer</i>		<i>-3,195.59</i>
5. Term deposit 6 [REDACTED]		
	550.23	8,753.28
<i>Less: Internal transfer</i>		<i>-8,753.28</i>
6. Term deposit 6 [REDACTED]		
	335.47	6,763.00
<i>Less: Internal transfer</i>		<i>-6,763.00</i>
Total AEC calculation bank statements	19,483.61	20,762.02
Difference	0.00	0.00
1. Cash book for Main account		
6 [REDACTED]	17,964.80	23,251.13
<i>Less: Intra-party transactions</i>	<i>-800.00</i>	<i>-2,489.11</i>
2. Term deposit 6 [REDACTED]		
	901.88	0.00
<i>Add: deposits from all other term deposits (closed and funds transferred)</i>	<i>25,783.59</i>	
<i>Less: Internal transfer from all other term deposits</i>	<i>-25,783.59</i>	
3. Term deposit 6 [REDACTED]		
	366.22	7,071.72
<i>Less: Internal transfer</i>		<i>-7,071.72</i>
4. Term deposit 6 [REDACTED]		
	165.01	3,195.59
<i>Less: Internal transfer</i>		<i>-3,195.59</i>
5. Term deposit 6 [REDACTED]		
	550.23	8,753.28
<i>Less: Internal transfer</i>		<i>-8,753.28</i>
6. Term deposit 6 [REDACTED]		
	335.47	6,763.00
<i>Less: Internal transfer</i>		<i>-6,763.00</i>
Total AEC calculation cash book	19,483.61	20,762.02
Difference	0.00	0.00

Compliance Review Report

National Party of Australia (Victoria)

Terip-Ruffy Branch

December 2013



AEC

Australian Electoral Commission

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 [REDACTED]
Jenny Hammett
1 [REDACTED]
1 [REDACTED]

Background

Federally registered political parties are required under the *Commonwealth Electoral Act 1918* (the Act) to lodge disclosure returns, annually. 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 National Party of Australia (Victoria) (the Party) complies with disclosure obligations as set out in the Act.

The AEC selected Terip-Ruffy Branch (the party unit) as part of the compliance review process.

Records requested

On 11 October 2012, the AEC issued a notice under s.316(2A) of the Act to the Party Agent requesting a number of records regarding financial activities of the party unit for the 2010–11 financial year including:

1. a list of transactions by account for all accounts in the general ledger/cash book for the 2010/11 financial year;
2. bank statements for all bank accounts including investment/term deposit accounts for the period from 1 July 2010 to 31 July 2011 (13 months);
3. a bank reconciliation statement for the end of the 2010/11 financial year for each bank account held;
4. financial statements for the 2010/11 financial year, where applicable;
5. a copy of the party unit disclosure return lodged with the Party's State Office; and
6. the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Records provided

On 5 November 2012, in response to the s.316(2A) notice the AEC received the following documents:

1. two separate handwritten lists of receipts and expenses of the party unit together covering the 2010/11 financial year; and
2. bank statements for [REDACTED] for the period from 1 July 2010 to 30 June 2011.

Details were also provided of the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Review findings

The AEC identify only minor discrepancies between the \$nil amounts reported by the Party's State Office and the records provided by the party unit. The AEC will take up the matter directly with the Party's State Office and consolidated it with all other issues arising out of the compliance review.

The calculations provided here are for your information and future reference only. Accordingly, no action is required on this matter by the party unit.

The AEC calculated the total receipts and total payments based on the amounts reported in the bank statements provided, and identified that the party unit under-disclosed total receipts by **\$50.00** and under-disclosed total payments by **\$110.00**. The difference between the AEC calculation for total payment via the cash book and those via the bank statements was due to an un-presented cheque amounting to **\$59.20** paid in 2009/10 via the cash book but not presented and recorded in the bank statements till 6 August 2010 (i.e., 2010/2011, cheque number 19, refers).

The table in **Attachment A** below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

Matter requiring future action

All original records relating to the party unit's financial activities, such as bank statements, details of all transactions, deposit books and other relevant supporting documentation should be retained by the party unit to provide evidence that disclosure obligations under the Act have been complied with. The AEC recommends a retention period of at least three years.

The records reviewed are the records of the Party rather than of the person/s handling them. Therefore, outgoing treasurers of the party unit should ensure that all relevant records are forwarded to the new treasurer.

The records retained must be accurate and complete to enable the party unit and, subsequently, the State Office to support the disclosures made in the return on behalf of the entire Party.

Enquiries and assistance

Should any assistance be required regarding 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

The table below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

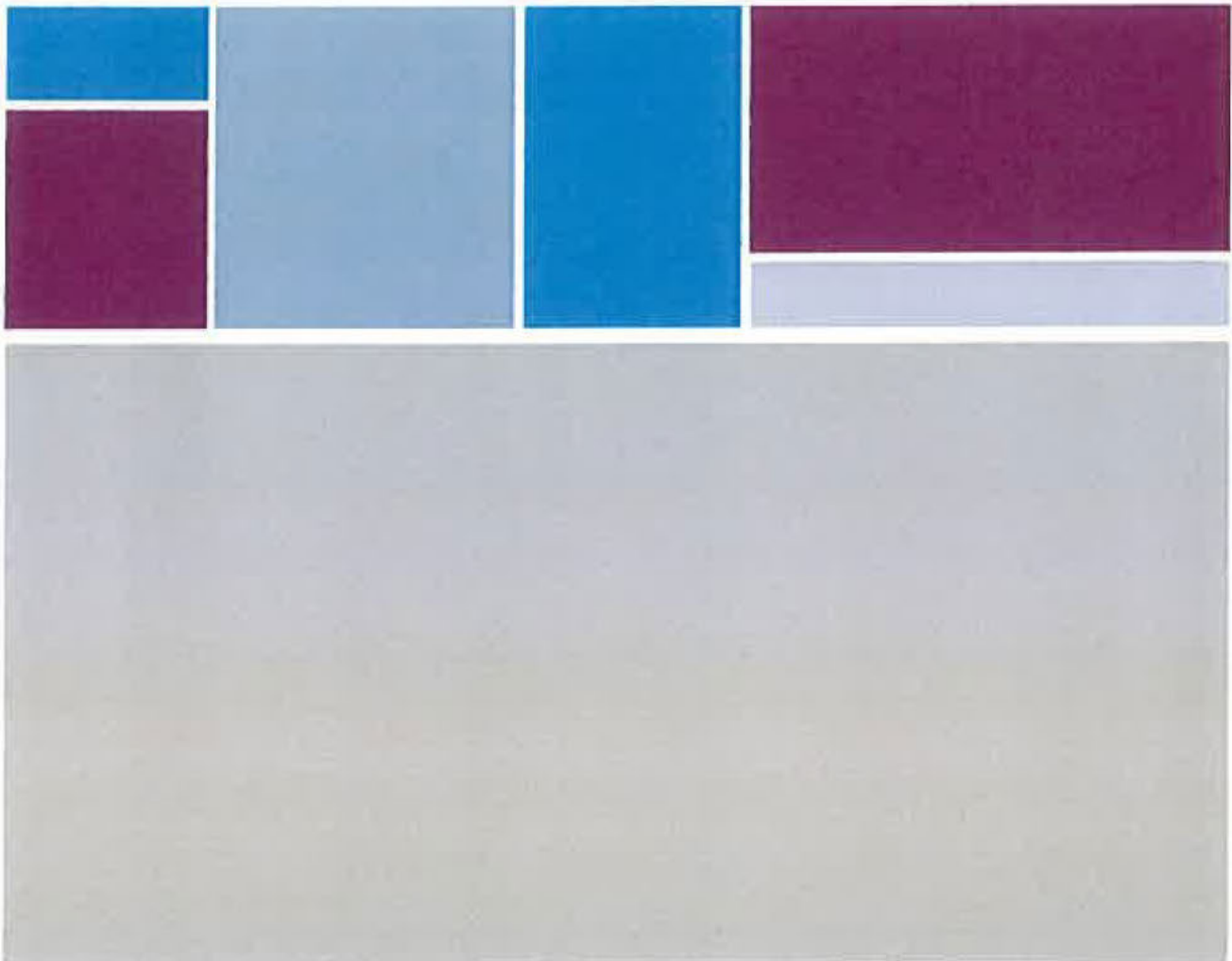
13. Terip-Ruffy Branch	Total receipts	Total payments
	\$	\$
Disclosure State Office	0.00	0.00
1. Bank statements for Main account		
6 [REDACTED]		
[REDACTED]	50.00	1,110.20
<i>Less: Intra-party transactions</i>	0.00	-1,000.00
Total AEC calculation bank statements	50.00	110.20
Difference	50.00	110.20
1. Cash book for Main account		
6 [REDACTED]		
[REDACTED]	50.00	1,051.00
<i>Less: Intra-party transactions</i>	0.00	-1,000.00
<i>Add: Cheque number 19, recorded as paid in 2009/2010 via cash book, not presented till 6/8/2010 (i.e., in 2010.2011) via bank statements</i>		59.20
Total AEC calculation cash book	50.00	110.20
Difference	50.00	110.20

Compliance Review Report

National Party of Australia (Victoria)

Wangaratta Women's Section

December 2013



AEC

Australian Electoral Commission

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 [REDACTED]
Jenny Hammett
1 [REDACTED]
1 [REDACTED]

Background

Federally registered political parties are required under the *Commonwealth Electoral Act 1918* (the Act) to lodge disclosure returns, annually. 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 National Party of Australia (Victoria) (the Party) complies with disclosure obligations as set out in the Act.

The AEC selected Wangaratta Women's Section (the party unit) as part of the compliance review process.

Records requested

On 11 October 2012, the AEC issued a notice under s.316(2A) of the Act to the Party Agent requesting a number of records regarding financial activities of the party unit for the 2010–11 financial year including:

1. a list of transactions by account for all accounts in the general ledger/cash book for the 2010/11 financial year;
2. bank statements for all bank accounts including investment/term deposit accounts for the period from 1 July 2010 to 31 July 2011 (13 months);
3. a bank reconciliation statement for the end of the 2010/11 financial year for each bank account held;
4. financial statements for the 2010/11 financial year, where applicable;
5. a copy of the party unit disclosure return lodged with the Party's State Office; and
6. the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Records provided

On 5 November 2012, in response to the s.316(2A) notice the AEC received the following documents:

1. a copy of the party unit disclosure return lodged with the State Office; and
2. a report containing a list of receipts and payments prepared by the party unit for the 2010/11 financial year.

Details were also provided of the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Review findings

The AEC did not identify any discrepancies between the amount reported by the Party's State Office and the records provided by the party unit.

The AEC calculated the totals receipts and total payments based on the amounts reported in the cash book provided. The party unit appeared to hold a bank account with the Bendigo Bank but no bank statements were provided.

The table in **Attachment A** below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

Matter requiring future action

All original records relating to the party unit's financial activities, such as, bank statements, details of all transactions, deposit books and other relevant supporting documentation should be retained by the party unit to provide evidence that disclosure obligations under the Act have been complied with. The AEC recommends a retention period of at least three years.

The records reviewed are the records of the Party rather than of the person/s handling them. Therefore, outgoing treasurers of the party unit should ensure that all relevant records are forwarded to the new treasurer.

The records retained must be accurate and complete to enable the party unit and, subsequently, the State Office to support the disclosures made in the return on behalf of the entire Party.

Enquiries and assistance

Should any assistance be required regarding 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

The table below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

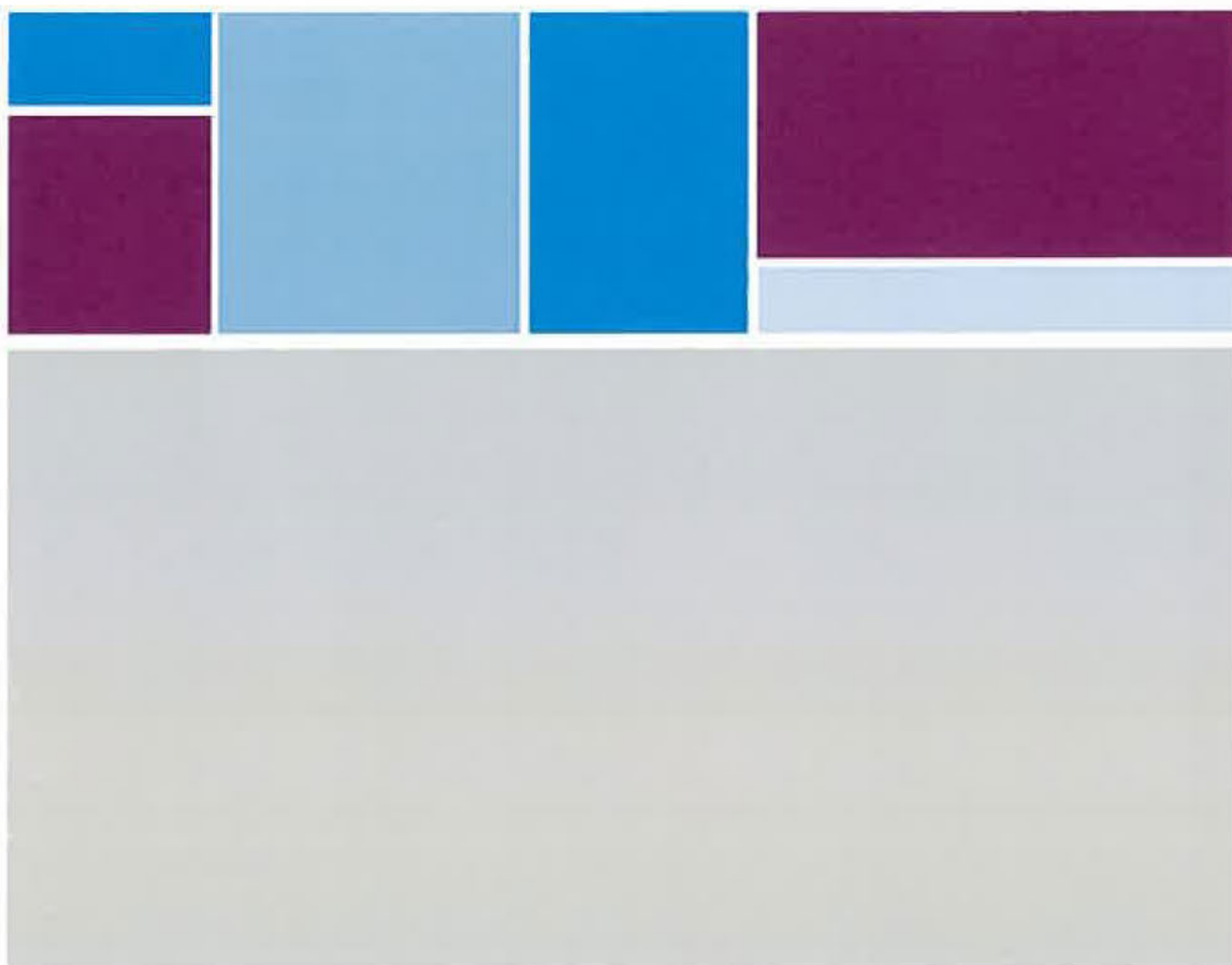
14. Wangaratta Women's Section	Total receipts	Total payments
	\$	\$
Disclosure State Office	0.00	120.00
Cash Book	0.00	120.00
Total AEC calculation cash book	0.00	120.00
Difference	0.00	0.00

Compliance Review Report

National Party of Australia (Victoria)

Wodonga Branch

December 2013



AEC

Australian Electoral Commission

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 [REDACTED]
Jenny Hammett
1 [REDACTED]
1 [REDACTED]

Background

Federally registered political parties are required under the *Commonwealth Electoral Act 1918* (the Act) to lodge disclosure returns, annually. 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 National Party of Australia (Victoria) (the Party) complies with disclosure obligations as set out in the Act.

The AEC selected Wodonga Branch (the party unit) as part of the compliance review process.

Records requested

On 11 October 2012, the AEC issued a notice under s.316(2A) of the Act to the Party Agent requesting a number of records regarding financial activities of the party unit for the 2010–11 financial year including:

1. a list of transactions by account for all accounts in the general ledger/cash book for the 2010/11 financial year;
2. bank statements for all bank accounts including investment/term deposit accounts for the period from 1 July 2010 to 31 July 2011 (13 months);
3. a bank reconciliation statement for the end of the 2010/11 financial year for each bank account held;
4. financial statements for the 2010/11 financial year, where applicable;
5. a copy of the party unit disclosure return lodged with the Party's State Offices; and
6. the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Records provided

On 5 November 2012, in response to the s.316(2A) notice the AEC received the following documents:

1. a copy of the party unit disclosure return lodged with the State Office; and
2. bank statements for Hume Building Society account number 389188 S10 for the period from 1 July 2010 to 30 June 2011.

Details were also provided of the name, address, contact phone number and email address of the party unit official responsible for the above listed documents.

Review findings

The AEC identify only minor discrepancies between the amounts reported by the Party's State Office and the records provided by the party unit. The AEC will take up the matter directly with the Party's State Office and consolidated it with all other issues arising out of the compliance review.

The calculations provided here are for your information and future reference only. Accordingly, no action is required on this matter by the party unit.

The AEC calculated totals receipts and total payments based on the amounts reported in the bank statements and cash book provided. An amount of **\$20.00** charged as a dishonoured cheque fee, by the building society then subsequently reversed resulted in an equal over-disclosure in both total receipts and total payment.

The table in **Attachment A** below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

Matter requiring future action

All original records relating to the party unit's financial activities, such as, bank statements, details of all transactions, deposit books and other relevant supporting documentation should be retained by the party unit to provide evidence that disclosure obligations under the Act have been complied with. The AEC recommends a retention period of at least three years.

The records reviewed are the records of the Party rather than of the person/s handling them. Therefore, outgoing treasurers of the party unit should ensure that all relevant records are forwarded to the new treasurer.

The records retained must be accurate and complete to enable the party unit and, subsequently, the State Office to support the disclosures made in the return on behalf of the entire Party.

Enquiries and assistance

Should any assistance be required regarding 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

The table below provides a comparison of the total amounts reported in the disclosure return with the records provided in the review.

15. Wodonga Branch	Total receipts	Total payments
	\$	\$
Disclosure State Office	20.17	32.00
1. Building society statements for		
6	20.17	132.00
<i>Less: Intra-party transactions</i>	0.00	-100.00
<i>Less: Dishonoured cheque fee reversal</i>	-20.00	-20.00
Total AEC calculation bank statements	00.17	12.00
Difference	-20.00	-20.00
 1. Cash book for		
6	20.17	132.00
<i>Less: Intra-party transactions</i>	0.00	-100.00
<i>Less: Dishonoured cheque fee reversal</i>	-20.00	-20.00
Total AEC calculation cash book	00.17	12.00
Difference	-20.00	-20.00

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.