

Compliance Review Report

Liberal National Party of Queensland

April 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: Anna Jurkiewicz
Brad Edgman
Warren Kelly

Party staff involved: Angela Awabdy

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Background

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

The purpose of the review was to assess whether the disclosure return for the 2010/11 financial year lodged on behalf of the Liberal National Party of Queensland (the Party) complies with disclosure obligations as set out in the Act.

Compliance and co-operation with the notice

The compliance review of the Party was conducted under the authority of s.316(2A) of the Act by a notice served on the Party Agent. In accordance with s.316(2A)(c) the Party Agent is required to produce the documents requested in the notice within the period and in the manner specified in the notice. Non-compliance with the requirements of the notice is an offence.

In the course of the review the AEC issued two s.316(2A) notices to the then Party Agent, Mr James Martin. The first notice requested the production of documents by the deadline of 12 June 2012. The response to this notice was not received until 20 June 2012, a week after the deadline following a reminder phone call and email to Mr Martin on 18 and 19 June 2012. Whilst some records were provided late by 20 June 2012, the complete set of documents was not received until 30 July 2012.

The second notice requested documents for the selected twenty party units with the deadline of 16 August 2012. The deadline set in the second notice, allowing six rather than the usual four weeks to provide the information, was the result of Mr Martin's direct request to provide him with

additional two weeks to respond to the notice. Mr Martin quoted other commitments of his staff at the time preventing him from responding within the normal four week period. However, the extended deadline of 16 August 2012 was not met. In making follow-up inquiries we were advised that Mr Martin no longer worked for the Party. Whilst Mr Martin remained registered with the AEC as the Party Agent and so still had a legal obligation to comply with the notice served on him he did not respond to any forms of contact. In his absence, the Party's financial manager provided some party unit records on 24 August 2012, a week after the extended deadline set in the notice.

On 28 September 2012, we were advised that the financial manager had also concluded her employment with the Party.

As soon as the new Party Agent's appointment was finalised on 11 October 2012, the review issued a new s.316 (2A) notice formally notifying Ms Angela Awabdy about the compliance review in progress of the LNP's 2010/11 disclosure return. The notice issued to Ms Awabdy requested delivery of the outstanding records and for her to provide responses to issues identified up to that point during the review process.

Following Ms Awabdy's advice regarding party units records not being available to her in the State Office, the review issued notices to the respective Treasurers of those party units for which the State Office kept no or very limited records. The s.316 (2A) notices were sent to the Treasurers on 8 January 2013 with the deadline to provide the documents by 5 February 2013. Most of the Treasurers of the party units responded by the due date with only few providing their responses after the deadline.

The twenty party units selected from a list of 289 provided by the Party Agent are listed in the table below.

Table 1: Party units selected for review

Name of party unit		Name of party unit	
1.	Blair FDC	11.	Gregory SEC
2.	Bowman FDC	12.	Herbert FDC
3.	Brisbane FDC	13.	Hinkler FDC
4.	Cairns SEC	14.	Indooroopilly Branch
5.	Capricornia FDC	15.	Inglewood Branch
6.	Clayfield SEC	16.	Leichhardt FDC
7.	Dickson FDC 2	17.	Longman FDC
8.	Fadden Forum	18.	Macgregor Ward BCC
9.	Fisher FDC	19.	Moreton FDC
10.	Flynn FDC	20.	Wright FDC

Notwithstanding that substantial delay in providing the documents constitute the offence of failing to comply with the notice, as this was the first compliance review conducted by the AEC of the Liberal National Party following its amalgamation of the former Queensland Division of the Liberal Party with the National Party and the complications from key staff changing in the course of the review, no action will be taken to initiate prosecution. As the party is now experienced with the procedure, however, such latitude would not be afforded in the future.

Review findings requiring 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, s314AB (2)(b) of the Act requires the agent of a registered political party to report the total amount paid by, or on behalf of, the party during the financial year.

To satisfy this, the entire Party, that is, the State Office and all its party units, must account for all transactions that result in receipts from and payments to external sources including those to other State branches or associated entities of the Party. These transactions must be reported on a gross basis inclusive of GST.

Any internal transactions within the Party should be eliminated in the process of consolidation of all transactions to avoid over-reporting of the total amounts.

In the course of the review, the Party confirmed that the State Office had operated two bank accounts and one central banking account dedicated to financial activities of its party units with each having its own separate subaccount. In June 2011 the Party also opened another bank account dedicated to the financial activities of the party units operating at the State level.

Our examination of banking and accounting records provided by the Party does not support the amounts reported by the Party in its disclosure return. It appears that both total receipts and payments were over-stated by \$2,589,340.36 and \$1,467,258.25 respectively.

The total amounts reported in the disclosure return were not supported by sufficiently comprehensive working papers by the then financial manager to determine appropriateness of the methodology used in deriving those figures. In place of working papers we were provided with the set of figures showing total amounts of *Income* and *Expenditure* for the periods covering months of July 2010- December 2010 and January 2011 - June 2011. The extract provided from the *Profit & Loss Statement* related only to the period of January 2011 - June 2011 listing income and expenditure accounts with a large number of those accounts adjusted to show increase in their value. As no annotations were provided regarding those adjustments, the review could not conclude as to their nature or, therefore, appropriateness.

In the absence of working papers demonstrating clearly how the figures reported in the return were arrived at, any specific conclusions on the derivation of the figures or recommendations on preventing similar inaccuracies in the future could not be made by the AEC. For example, it is not clear whether eliminations of internal transactions between the Party's accounts were performed.

Attachment A, B and C provide our methodology in calculating consolidated amounts for total receipts and payments based on the information contained in the records provided for the review.

The table below contrasts the review figures against those reported in the annual return.

Table 2: Total receipts and payments - comparison

Details	\$ Total Receipts	\$ Total Payments
Annual Return	14 986 563.00	12 643 803.00
Reviewed amounts	12 397 222.64	11 176 544.75
Difference	2 589 340.36	1 467 258.25

In view of the above, based on the records provided, Part 1 of the *Request for Amendment* form is required to be completed to show the figures as set out below.

Required amendment

Amended total receipts	\$12 397 223
Amended total payments	\$11 176 545

Receipts above the disclosure threshold

Section 314AC 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 threshold, the return must include the particulars of that sum. For the 2010/11 financial year the threshold was the sum of the relevant amounts in excess of \$11 500.

In calculating the sum, an amount of \$11 500 or less need not be counted (s. 314AC (2)).

To comply with this provision, the details of any amount above the threshold received from any external sources must be disclosed in the return regardless of the nature of the receipt, including the amount and the name and address of the person or organisation, as well as, in the case of an unincorporated association or trust/foundation respectively, the names and addresses of the executive committee or of the trustees of the fund or foundation.

The Party reported in its disclosure return fifty two receipts above the threshold of \$11 500. However, nine of those disclosed receipts require correction. In addition, the review identified a further five that are required to be disclosed in accordance with s.314AC. The receipts requiring amendments are listed below.

1. Australian Electoral Commission

The Party's accounting and banking records show that it received from the AEC two deposits made by cheque for the amount of \$15 000 and \$5 000 on 22 July 2010. As both cheques represent one payment for two separate refunds received on the same day, both are required to be disclosed as one receipt, even if one of those amounts falls below the disclosure threshold.

As this receipt was not reported in the Party's disclosure return, its omission needs to be corrected with Part 2 of the *Request for Amendment* form completed and showing the details as set out below.

Required amendment		
Name	Address	Amount
Australian Electoral Commission	PO Box 6172 KINGSTON 2604	\$20 000

2. Australian Taxation Office

The Party's accounting and banking records indicate that the total amount received from the ATO amounted to \$212 452.59 rather than the reported \$18 250.

Whilst the Party disclosed the amount of \$18 250 as received from the ATO by one of its party units, Dickson FDC2, it omitted to report amounts remitted to a number of other party units totalling \$50 012.93. The table below lists additional amounts identified in the records of the party units selected for the review:

Table 3: ATO refunds reported by party units reviewed

Details	\$ Amount	Date
Flynn FDC	11 780.98	21 Jan 2011
Herbert DC	12 022.44	21 Jan 2011
Hinkler FDC	12 919.47	21 Jan 2011
Longman FDC	13 290.04	21 Jan 2011
Total	50 012.93	

The Party also overlooked to report the amount of \$144 189.66 refunded by the ATO for the July - September 2010 Business Activity Statement. This refund was recorded in the Party's General Ledger on 21 January 2011.

In view of the above, the full amount of \$212 452.59 (\$18 250 + \$50 012.93 + \$144 189.66) should be reported as received from the ATO.

To correct the omissions, Part 2 of the *Request for Amendment* form needs to be amended to show the amount as set out in the table below.

Required amendment		
Name	Address	Amount
ATO	[to be provided]	\$ 212 453

3. Edward Lancaster

The Party reported in its disclosure return a gift-in-kind received from Mr Edward Lancaster valued at \$15 000. However, Mr Lancaster advised the AEC that the donation was made by his company Greywolf Resources NL and not him personally as reported by the Party.

As such, unless the Party has contradictory evidence, the details of this donation should be amended accordingly. Part 2 of the *Request for Amendment* should show the details of the in-kind donation as set out below.

Required amendment		
Name	Address	Amount
Greywolf Resources NL <i>(in place of Edward Lancaster)</i>	[to be provided]	\$15 000

4. Greg Quinn

The Party's accounting records (*Deposit Slip Report*) show that the amount of \$25 000 reported as received from Mr Greg Quinn was actually received from Hutchinson Builders. The accounting records show that the payment from this company was received by cheque on 23 August 2010.

During the review the Party confirmed that it received this amount from the company. This is further confirmed by the donor return lodged with the AEC by J Hutchinson Pty Ltd listing the donation of \$25 000 made to the Liberal National Party of Queensland.

In view of this, Part 2 of the *Request for Amendment* form should be corrected to show the details of this receipt as set out in the table below.

Required amendment

Name	Address	Amount
J Hutchinson Pty Ltd	[to be provided]	\$25 000

(in place of Greg Quinn)

5. John Chardon

The Party's disclosure return shows two receipts from Mr John Chardon with the amount of \$15 000 described as a donation and \$23 000 labelled as a gift-in-kind.

The AEC received a correspondence of 17 November 2011 on behalf of Mr Chardon from his company INOX Lubricants, advising that the donation made by his company contained an error with regard to the donation for \$15 000. The company informed that it donated \$7 500 and the amount was inadvertently doubled up by the Party in its disclosure return. The company also attached a letter from the then Party Agent, Mr James Martin, addressed to the Electoral Commission of Queensland advising of this error.

However, the records provided by Fadden Forum, one of the party units selected for the review, indicate that Mr John Chardon donated the amount of \$15 000 which was included in the deposit of \$26 506.28 on 28 July 2010 to the party unit's Central Banking account number 034002 172311 - segment number 000810. This transaction is also reported by the Fadden Forum on its party unit disclosure return described as a donation received from Mr John Chardon. As the donation for \$15 000 was deposited into the bank account, it is considered to have been received and its disclosure by the Party was correct and should remain unchanged. The review assumes that the \$15 000 in question refers to the amount identified in the party unit's records and does not refer to some other transaction that may have been referred to in the letter provided by Mr Chardon's company.

With regard to the amount of \$23 000 reported in the Party's disclosure return described as a gift-in-kind received from Mr John Chardon, the records of Fadden Forum indicate that the amount was received from Candan Industries Pty Ltd. This amount was included in the deposit of \$72 232.55 made to the Fadden Forum's Central Banking sub-account on 6 August 2010.

In view of this, unless the party has contradictory evidence the amount of \$23 000 received by Fadden Forum on 6 August 2010 should be corrected to show that the amount was received from Candan Industries Pty Ltd. Given that the amount was deposited into the Fadden Forum's bank account and the amount was classified by the party unit as 'function' receipt, it should be classified as either a donation or another receipt, as appropriate. Based on the records presented there is nothing to suggest that this receipt represents a non-monetary gift-in-kind.

Part 2 of the *Request for Amendment* form should show the corrections as set out in the table below.

Required amendment		
Name	Address	Amount
Candan Industries Pty Ltd	65 Chetwynd St, Loganholme, 4129	\$23 000
<i>(in place of John Chardon)</i>		<i>(donation or other receipt in place of gift-in-kind)</i>

6. Liberal Party of Australia

The Party's accounting and banking records show that the amount of \$2 930,976, reported in the disclosure return as received from the Liberal Party of Australia, has not been actually received by the Party. Instead, the records show that the amount was directly deposited by the Liberal Party of Australia into the 1 million dollar loan facility held in the name of the LNP Nominees ATF 6 St Paul's Trust (the Entity). The review of the Entity's records confirms that two deposits were made on 6 October 2010 and 20 October 2010 for \$2 880 281 and \$29 095.10 respectively by the Federal Secretariat of the Liberal Party.

The Party annotated these two transactions in its accounting system, *General Journal Report*, as the AEC's public funding received from the Liberal Party of Australia. Whilst it appears that the Federal Secretariat of the Liberal Party of Australia intended to apportion part of the AEC's public funding to the LNP, the Act requires disclosing amounts received providing their actual source. In this instance, the Party's records as well as the Entity's records that were also reviewed as part of this compliance review indicate that the amount was not received by the Party but rather by its Associated Entity, LNP Nominees ATF 6 St Paul's Trust.

To comply fully with the provisions under s.314AC, Part 2 of the *Request for Amendment* form needs to be corrected and the receipt of \$2 930 976 reported in the original return as received from the Liberal Party of Australia removed.

Required amendment

Name	Address	Amount
Liberal Party of Australia	PO Box 6004 KINGSTON ACT 2604	Nil

(in place of \$2,930,976)

7. Liberal Party (W.A. Division) Inc. – Stirling Campaign

One of the party units selected for the review, Dickson FDC 2, reported in its party unit disclosure return to the State Office a receipt of \$40 000 described as received from Stirling Campaign, a party unit of the Western Division of the Liberal Party.

As the Western Division of the Liberal Party is a separate reporting entity from that of the LNP for the disclosure purposes under the *Commonwealth Electoral Act 1918*, the amount received should have been reported in the Party's disclosure return.

This omission should be rectified with Part 2 of the *Request for Amendment* form showing the details of the amount as set out in the table below.

Required amendment

Name	Address	Amount
Liberal Party (W.A. Division) Inc. – Stirling Campaign	PO Box 346 Tuart Hill WA 6939	\$40 000

8. Martin Corkery

A minor discrepancy surrounding the receipt reported as received from Mr Martin Corkery was raised by the AEC in its discrepancy letter of 2 March 2012 to the then Party Agent, Mr James Martin. The discrepancy related to the amount reported as \$45 000 rather than \$50 000.

In response to the AEC's letter of 2 March 2012, Mr Martin confirmed that the amount reported should have shown \$50 000 as two amounts for \$45 000 and \$5 000 were received from Mr Corkery on one day of 22 June 2011 and so considered to be a single transaction. Consequently, Part 2 of the *Request for Amendment* form must be completed showing the details of the receipt as set out below.

Required amendment

Name	Address	Amount
Martin Corkery	[to be provided]	\$50 000

9. McCullough Robertson

During the review the Party confirmed that the amount of \$16 500 disclosed as received from McCullough Robertson was actually received from the company named JBL Heading.

Consequently, the details of this receipt must be corrected to show the actual source of the receipt. Part 2 of the *Request for Amendment* form must be completed showing the details as set out below.

Required amendment

Name	Address	\$ Amount
JBL Heading	[to be provided]	\$16 500

10. McKay Solicitors

In its accounting records, the Party reported the amount of \$15 000 as received from McKay Solicitors on 17 December 2010. The Party explained that the amount was inadvertently omitted and requires to be added to the list of the receipts above the disclosure threshold.

In view of this, Part 2 of the *Request for Amendment* form must be completed showing the details as set out below.

Required amendment

Name	Address	Amount
McKay Solicitors	[to be provided]	\$15 000

11. Metallica Minerals

The Party's accounting records with a transaction number CR 000612 indicate that the amount of \$20 000 was received from Metallica Minerals Ltd on 10 August 2010.

The *Trade Debtors* journal indicates that this transaction consisted of two amounts of \$10,000 each received on 10 August 2010. As the transactions received from any single source on one day are normally considered to constitute a single transaction, an amendment is required to reflect the full value of the receipt. As such, Part 2 of the *Request for Amendment* form must be completed showing the details of the receipt as set out below.

Required amendment		
Name	Address	Amount
Metallica Minerals Ltd	[to be provided]	\$20 000

12. Park Road Trust

The issue of the \$15 000 receipt reported by the Party as received from the Park Road Trust was raised by the AEC in its discrepancy letter of 2 March 2012 to the then Party Agent, Mr James Martin. In his response to the AEC Mr Martin confirmed that the amount reported as received from the Park Road Trust was actually received from Saints Hotels & Resorts Pty Ltd.

In view of this Part 2 of the *Request for Amendment* form must be completed showing the details of the receipt as set out below.

Required amendment		
Name	Address	Amount
Saints Hotels & Resorts Pty Ltd	[to be provided]	\$15 000

13. Rennie Matthew

The Party's *Sales Journal* and *General Ledger* reports contain transaction details for the amount of \$16 500 with assigned ID number CR008291. In the course of the review, the Party explained this amount was inadvertently omitted.

Whilst the Party's accounting records indicate that the amount was received from Rennie Matthew, further check of the details of this receipt should be undertaken by the Party before amending its return to confirm that the source of the receipt is that of Rennie Matthew and not, for

example, a company on behalf of which Rennie Matthew may have made a deposit for this amount.

Should the Party's further detailed checks confirm the review findings, Part 2 of the *Request for Amendment* form should be completed showing the details of the source of the amount received as set out below.

Required amendment		
Name	Address	Amount
Rennie Matthew	[to be provided]	\$16 500

14. Winslow Constructors

The Party's accounting records make a reference to Jolimont Development Finance Ltd rather than Winslow Constructors with regard to the receipt of \$20 000 disclosed by the Party as received from the Winslow Constructors.

During the review, the Party advised that the discrepancy was caused by the fact that the invoice for \$20 000 was made out to the Winslow Constructors, whilst the actual payment was received by cheque from Jolimont Development Finance Ltd.

In view of this Part 2 of the *Request for Amendment* form must be completed showing the details of the receipt as set out below.

Required amendment		
Name	Address	Amount
Jolimont Development Finance Ltd (in place of Winslow Constructors)	[to be provided]	\$ 20 000

Matters requiring future action

The review raised a number of issues with the State Office during the review process. The nature and a brief summary of those issues are outlined below.

Party units: record-keeping practices

Part of the review process involves an examination of the records to ascertain the consistency of the party units' internal records with those produced by external sources such as bank statements.

The records provided by the State Office with regard to party units, suggest that 998 party units have been registered with the State Office over the years. This figure is based on the number of branch codes that correspond to the sub-account numbers for the relevant party units on central banking account.

The review was provided with a list of 289 party units that appear to have been active during the 2010/11 financial year. The information contained in that list indicates that the total amount received and paid by those party units amounted to \$3 716 078.91 and \$4 135 345.51 respectively. This means that approximately 29% of the overall Party's total receipts represented contributions from the party units and 36% of the overall payments were made on behalf of the Party by those party units.

The review examined the records of 20 party units to check completeness and accuracy of their reporting to the State Office. The key documents examined included:

- copies of bank statements;
- a list of transactions by account for all accounts in the general ledger/cash book; and
- a copy of the party unit disclosure return lodged with the Party's Headquarters.

In total, only eight party units out of the 20 selected provided the full set of the key documents requested in the s.316(2A) notice. In the absence of the complete set of records for the remaining 12 party units, sufficient appropriate evidence was not received to confirm the accuracy of their reporting.

The review encountered significant delays in receiving the full set of bank statements for the respective party units that stretched over the period from August 2012 until March 2013. Most bank statements were provided for the review either directly by the State Office on behalf of the party or by the party units themselves. The review did not receive the full set of bank statements for only two party units, Dickson FDC 2 and Fischer FDC, both reporting total receipts of \$344 013 and \$301 563.46 respectively.

The State Office advised that it approached the bank to obtain copies of the missing bank statements and was informed that these could not be provided for the selected sub-accounts without the bank having to produce bank statements for the entire population of the party

units' sub-accounts. Given the volume and cost that would be involved in obtaining those missing records, the review agreed not to pursue this matter further on this occasion.

Whilst the review was eventually provided with the full set of bank statements for the 18 party units, eight party units were unable to provide any internal transaction records such as cash book or general ledger.

The Party was also unable to provide the full set of the party unit disclosure returns covering the full financial year for the total of six party units.

Attachment D provides the details of the documentation received from the party units.

In view of the lack of a comprehensive approach to record keeping with regard to party units, the State Office should consider reviewing its record keeping system to adopt a more robust approach to this issue. The key documents such as party unit disclosure returns and bank statements should be available to the State Office for a period of three years so that the disclosures made in the Party's returns could be supported by sufficient appropriate evidence. This is of particular importance given that the party units' financial activities contributed significantly to the overall Party's total amounts.

The State Office should also consider methods for educating and supporting party unit Treasurers such as producing financial practice guides and conducting regular information sessions to increase their awareness concerning their disclosure obligations under the *Commonwealth Electoral Act 1918* as well as Queensland legislation. The respective Treasurers should also be made aware of the necessity to keep the key records such as bank statements and transaction record details (cash book/general ledger) to support their disclosure returns for a period of three years. The need to perform a full handover of the financial records in the event of the change of treasurers should also be impressed upon them to prevent the State Office from not being able to support its disclosure return.

Party units: internal transactions and disclosure return

Our detailed examination of the financial information reported by the party units to the State Office highlighted an area that requires the State Office's attention to minimise inaccuracies of the party unit reporting to the State Office and subsequently the Party.

The review identified a number of internal transactions between the party units that the State Office does not appear to capture through its financial records. The records available to us of the selected party units indicate that the total of \$206 756.12 was received in transfers by 12 party units from other party units and another 11 party units transferred payments totalling \$75 134.06 to other party units. There is no indication that the respective party units eliminated those transactions from the reported total receipts and payments.

Whilst the State Office accounting records indicate that the transactions between the party units and the State Office are captured in its general ledger, other forms of internal transactions such

as movement within party units' bank accounts (e.g. term deposit and bank account) and between the party units themselves are not accounted for.

We note that the current party unit disclosure return lodged with the State Office caters exclusively for the information to be reported at the State level to satisfy the disclosure obligations under Queensland's *Electoral Act 1992*.

However, to satisfy the current legislation under the *Commonwealth Electoral Act 1918*, the State Office needs to collect the relevant information from the party units including the movement of funds between the party units' accounts and across party units. Consideration may need to be given as to whether this is best done through a separate return that doesn't confuse the different reporting obligations at the State and Federal level.

Attachment E provides guidance on the type of the information that would need to be collected from the party units to reduce the likelihood of the inaccurate reporting in the consolidated disclosure return lodged annually with the AEC.

State Office: working papers supporting the disclosure return

The review encountered substantial delays in receiving the documents in response to the notice as outlined in the report under *Compliance and Cooperation*.

The review was informed that in the absence of appropriate handover by the departing staff, sufficient documentation was not readily available to it to respond to the issues promptly. In the absence of well documented working papers supporting the disclosures made in the return, the new staff was unable to assist readily with unresolved issues raised by the review in the process of the review. Given that the review was not provided with the full set of documents on time with some records such as missing bank statements being costly to obtain, the Party should review its practices regarding retention of its records and handovers to avoid similar delays and breaches of the s.316(2A) notice in the future.

The Party also should ensure that all relevant records and supporting documentation is retained and appropriately stored so that new staff can easily access the relevant information with regard to the disclosures made in the return.

Conclusion

The review was unable to obtain sufficient appropriate evidence to conclude that the disclosure return as a whole is free from material misstatement. The findings in this report are based on the Party's records including limited records of a sample of the party units operating on behalf of the Party.

The matters noted above should be remedied. A request to effect the recommended amendments to the Party's disclosure return should be lodged with the AEC by Wednesday 15 May 2013.

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

Enquiries and Assistance

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

Attachment A

Table 1: Total receipts – consolidation using General Ledger as basis for reporting

Details	\$ Amount
General bank account - 6	5 104 122.39
Campaign bank account - 6	5 631 465.47
Less: Internal transfers between the State Office's bank accounts	-834 399.64
Less: Amounts received from party units by the State Office	-773 731.08
Less: Internal transfer - from Central Banking for Postal Votes Applications	-30 450.00
Add: Party units - as per data provided including total of 289 party units	3 716 078.91
Less: Internal transfers from State Office to party units	-186 473.23
Less: Internal transfers between reviewed party units (amounts received by 12 party units from other party units)*	-206 756.12
Less: Internal transfers between reviewed party units (amounts received from 11 other party units)*	-75 134.06
Add: Gifts-in-kind	52 500.00
Total	12 397 222.64

* refer to Attachment B Tables 1 & 2

Attachment B

Table 1 : Party unit internal transfers– amounts received from other party units

Party units reviewed	\$ Amount
Blair FDC	6 975.00
Bowman FDC	492.00
Brisbane FDC	9 500.00
Capricornia FDC	15 505.00
Flynn FDC	67 242.41
Gregory SEC	22 701.76
Herbert FDC	17 360.00
Hinkler FDC	9 642.00
Leichhardt FDC	11 018.69
Longman FDC	32 600.00
Moreton FDC	6 235.76
Wright FDC	7 483.50
Total	206 756.12

Table 2 : Party unit internal transfers– amounts paid to other party units

Party units reviewed	\$ Amount
Blair FDC	3 300.00
Brisbane FDC	5 622.10
Cairns SEC	2 000.00
Gregory SEC	12 500.00
Herbert FDC	18 109.09
Hinkler FDC	1 000.00
Inglewood Branch	22 046.87
Leichhardt FDC	250.00
Longman FDC	2 500.00
Moreton FDC	4 892.00
Wright FDC	2 914.00
Total	75 134.06

Table 1: Total Payments – consolidation using General Ledger as basis for reporting

Details	\$ Amount
General bank account 6 [REDACTED]	5 131 623.09
Campaign bank account 6 [REDACTED]	4 016 520.28
Less: Internal Transfers between the State Office's bank accounts	-834 399.64
Less: Internal transfer- from Central Banking for Postal Votes Applications	-30 450.00
Less: Amounts paid by the State Office to party units	-186 473.23
Add: Party Units – total figures as per data provided	4 135 345.51
Less: Amounts paid by party units from Central Banking to State Office	-773 731.08
Less: Internal transactions between reviewed party units (amounts paid to 12 Party units from other party units)	-206 756.12
Less: Internal transactions between party units (amounts paid by 11 party units to other party units)	-75 134.06
Total	11 176 544.75

Attachment D

Branch	Cash-book		July - December 2010		January - June 2011		July - December 2010		January - June 2011	
			Bank Statements		Bank Statements		Disclosure Return		Disclosure Return	
	Received	Not Received	Received	Not Received	Received	Not Received	Received	Not Received	Received	Not Received
Blair FDC		NO	Y		Y		Y		Y	
Bowman FDC		NO	Y		Y		Y		Y	
Brisbane FDC	Y		Y		Y		Y		Y	
Cairns SEC	Y		Y		Y		Y		Y	
Capricornia FDC	Y		Y		Y		Y		Y	
Clayfield SEC	Y		Y		Y		Y			NO
Dickson FDC2		NO		NO	Y			NO		NO
Fadden Forum		NO	Y		Y		Y		Y	
Fisher FDC	Y			NO	Partial	24Jan – 3 June		NO		
Flynn FDC		NO	Y		Y		Y			NO
Gregory SEC		NO	Y		Y		Y		Y	
Herbert FDC		NO	Y		Y		Y		Y	
Hinkler FDC	Y		Y		Y		Y		Y	
Indooroopilly Branch		NO	Y		Y		Y		Y	
Inglewood Branch	Y		Y		Y		Y		Y	
Leichhardt FDC	Y		Y		Y			NO		NO
Longman FDC	Y		Y		Y		Y		Y	
Macgregor Ward BCC	Y		Y		Y			NO		NO
Moreton FDC	Y		Y		Y		Y		Y	
Wright FDC	Y		Y		Y		Y		Y	

Part 1: Total Amounts**Receipts**

A. Total deposits as per bank statements / cash book/ general ledger	\$0.00
B. Total value of non-monetary goods and services e.g. gifts-in-kind	\$0.00
C. Total receipts (A+B)	\$0.00

Internal Transfers

D. Total amount received from other branches	\$0.00
E. Total amount received from the Head Quarters	\$0.00
F. Total amount transferred between accounts	\$0.00
G. Total internal transfers (D+E+F)	\$0.00

TOTAL RECEIPTS (C - G)	\$0.00
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Payments

H. Total payments as per bank statements / cash book/ general ledger	\$0.00
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Internal transfers

I. Total amount paid to other branches	\$0.00
J. Total amount paid to the Head Quarters	\$0.00
K. Total amount transferred between own accounts	\$0.00
L. Total internal transfers (I+J+K)	\$0.00

TOTAL PAYMENTS (H - L)	\$0.00
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Attachment E (cont.)

Total Debts

N. Total Debts (Amounts Owed / Unpaid Invoices as at 30 June)	\$0.00
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Internal transfers

O. Total amounts owed to other branches	\$0.00
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P. Total amounts owed to the Head Quarters	\$0.00
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Q. Total internal transfers (O+P)	\$0.00
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R. TOTAL DEBTS	(N - Q)	\$0.00
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Part 2: Receipts and debts above the disclosure threshold

Receipts above the disclosure threshold

List each receipt that has a value of more than the disclosure threshold [specify amount relevant for the period].

Source of the receipt	\$ 0.00
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Debts above the disclosure threshold

List each amount that has a value of more than the disclosure threshold [specify amount relevant for the period]

Details of amount outstanding	\$ 0.00
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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.