



ELECTORAL COMMISSION
Te Kaitiaki Take Kōwhiri

Party Donations Return for the year ended 31 December 2009

Send to **Electoral Commission, PO Box 3050, Wellington**, to arrive by **30 April 2010**

For further information and assistance see the Elections NZ website: <http://www.elections.org.nz/rules/parties/parties-nonelection/> or telephone the Electoral Commission at **(04) 474 0673**

Party name	<i>New World Order Party</i>
Party Secretary name	<i>Nathan Lee Couper</i>

Checklist:

Parts A to E completed (if no donations in a Part then write 'nil' in first row)	<input checked="" type="checkbox"/>
Party Secretary has initialled every page	<input checked="" type="checkbox"/>
All relevant supporting documentation supplied to auditor	<input checked="" type="checkbox"/>
Auditor has stamped or initialled every page	<input checked="" type="checkbox"/>
Auditor's report enclosed	<input checked="" type="checkbox"/>
Representation letter enclosed, if used	<input checked="" type="checkbox"/>

I declare that to the best of my knowledge this return contains all donations and information required pursuant to section 210 of the Electoral Act 1993 and is not false in any material particular

Signed:

(Party Secretary)

date:

21/04/2010

**Part A – Every donor who has donated over \$10,000 during the year
Sections 210(1)(a) and 210(2)**

This Part: – includes aggregations from the same donor (including those exceeding \$20,000 that have been reported during the year under section 210C)
 – does not include contributors to donations, anonymous or overseas donations, or donations protected from disclosure (see Parts B, C, D and E)
 The requirement to identify whether a donation contains contributions is in section 210(1)(b)

	Donor's name	Donor's address	Date of donation (or dates of aggregated donations)	Does the donation contain contributions? (yes / no)	Amount of donation or aggregated donations
1	Nil				
2					
3					
4					
5					
6					
7					
8	(add more rows as needed)				
Total					



Party Secretary Initial	NC
Auditor Stamp/Initial	PD

**Part B – Every contributor who has contributed over \$10,000 during the year
Sections 210(1)(b) and 210(3)**

This includes aggregations of contributions from the same person
Contributors are defined in section 207, and the requirement to identify contributors is in section 207C

Contributor's name	Contributor's address	Amount of contribution or aggregated contributions	For each contribution		
			Donation (number) in Part A that the contribution was part of (if applicable)	Date of donation	Amount of the contribution
<i>Nil</i>					
(add more rows as needed)					
Total					



Party Secretary Initial	<i>NG</i>
Auditor Stamp/Initial	<i>NG</i>

**Part C – Every anonymous donation received that was over \$1,000
Sections 210(1)(c) and 210(4)**

Note: If an anonymous donation is over \$1,000 the party is entitled to keep \$1,000 and must pay the excess to the Electoral Commission within 20 working days

Anonymous is defined in section 207, and the requirement to relinquish the excess of anonymous donations is in section 207I

Date anonymous donation received	Amount of anonymous donation	Amount paid to Electoral Commission	Date paid to Electoral Commission	(for office use) Amount of payment and date received
Nil				
				(add more rows as needed)
Totals				



Party Secretary Initial	Ng
Auditor Stamp/Initial	Ng

**Part D – Every donation or contribution from an overseas person that was over \$1,000
Sections 210(1)(d) and 210(5)**

Note: If a donation from an *overseas person* is over \$1,000 the party is entitled to keep \$1,000 and within 20 working days must either return the *excess* to the donor or pay the *excess* to the Electoral Commission. If an *overseas contribution* to a non-overseas donation is over \$1000, within 20 working days the party must either return the *entire donation* to the donor or pay it to the Electoral Commission.

Overseas person is defined in section 207K, along with the requirement to relinquish some donations with overseas components

Date overseas donation received	Amount of overseas donation	Was the excess returned to the donor or paid to the Electoral Commission?	Amount returned to donor or paid to Electoral Commission	Date excess returned to donor or paid to Electoral Commission	(for office use) Amount of payment and date received
Nil					
Total		Total			(add more rows as needed)

Date donation with overseas contribution received	Amount of overseas contribution	Was the donation returned to the donor or paid to the Electoral Commission?	Amount returned to donor or paid to Electoral Commission	Date donation returned to donor or paid to Electoral Commission	(for office use) Amount of payment and date received
Nil					
Total		Total			(add more rows as needed)



Party Secretary Initial	NC
Auditor Stamp/Initial	Ø

**Part E – All payments from the Electoral Commission of donations protected from disclosure
Sections 210(1)(e) and 210(6)**

Donations protected from disclosure are defined in section 208

Date payment received	Amount of payment	Amount of interest included in the payment	(for office use) Amount of payment and date sent
Nil			
Total			(add more rows as needed)



Party Secretary Initial	NC
Auditor Stamp/Initial	[Signature]

21 April 2010

Mr Nathan Couper
President
New World Order
2 / 4 Steward Street
RAGLAN

Dear Nathan



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91 Clarence Street
Hamilton, New Zealand

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Free phone 0800 269 139

Email;
owenmcleod@clear.net.nz

Audit Management Letter For The Return of Party Donations for the 2009 election period

1. Introduction

We have completed the audit for the year for the 2009 election period and enclose our audit report

This letter provides a summary of:

- The audit scope
- The audit opinion
- The issues arising from the audit

You will appreciate that while our audit is carried out in accordance with generally accepted auditing standards, it cannot, and should not, be relied upon to detect every instance of misstatement, fraud, irregularity or inefficiency.

The responsibility for the implementation and monitoring of internal and management controls rests with management and the Executive Committee.

2. Audit Scope

The audit aimed to:

- Provide an audit opinion on whether the expenditure and party donations meet the requirements of Section 210 A of the Electoral Act 1993
-

3. Audit Opinion

We have issued an unqualified audit opinion on the party return.

4. Issues Arising From the Audit

There were no issues that require reporting to you.

5. Conclusion

We wish to acknowledge the friendly assistance provided by your staff during the audit. If there is any further information you require, please do not hesitate to contact me.

Yours faithfully
OWEN McLEOD & CO

Richard Owen

AUDIT REPORT

To the Council of the New World Order Party

We have audited the attached Party Donations Return (the Return) for the 2009 General Election period. The return is prepared in compliance with section 210 of the Electoral Act 1993 and provides information about donations received by the New World Order Party.

Secretary's Responsibilities

The Secretary is responsible for ensuring that the Electoral Commission receives a Party Donations Return for the 2009 calendar year.

Auditors' Responsibilities

It is our responsibility to express an independent opinion on the Return in terms of the requirements of section 210A of the Electoral Act 1993.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the position disclosed in the Return as regards whether or not total donations exceed any of the limits specified under Section 210(1) of the Electoral Act 1993.

We conducted our audit in accordance with New Zealand auditing standards. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the position that "the total donations received did not exceed the maximum amounts prescribed by Section 210, disclosed by the Return, is free from material misstatement, whether caused by fraud or error".

Other than in our capacity as auditors, we have no relationship with or interests in the New World Order Party.

Unqualified Opinion

The Return submitted by the Secretary on behalf of the New World Order Party, shows the Position that donations received in the 2009 calendar year, as defined in section 210 of the Electoral Act 1993, fairly reflects the party donations received by the party secretary and did not exceed any of the limits specified under section 210 (1) of the Electoral Act 1993.

In our opinion this position is correct.

Our audit was completed on 21 April 2010 and our unqualified opinion is expressed as at that date.



.....
RK Owen
Owen McLeod & Co
Hamilton, New Zealand

15 February 2010

Dear party auditors and party secretaries

Annual donations return - draft letter of representation

The Electoral Commission and the New Zealand Institute of Chartered Accountants are again jointly recommending that auditors and client political parties consider and use the attached draft representation letter in their final exchanges leading to the issue of an audit report on the annual donations return. The return and report must be with the Electoral Commission on or before Thursday, 30 April 2010.

The request for, and presentation of, a representation letter is common in audit engagements. The client affirms their roles, key processes and obligations for the matter subject to audit, and makes undertakings to the auditor to supplement those which may have been sought or made during the audit process. Rather than being a formality, the letter process requires and guides careful self-scrutiny by the signatories to minimise the risk of error for any reason. Meanwhile, a representation letter can provide useful context to help people assess the implications of a qualified opinion which an auditor may issue for reasons beyond the control of the client.

Usually the auditor will propose the form of a representation letter which is finalised and signed by the client in consultation with the auditor. The attached draft letter has been prepared by the Commission and the Institute taking into account the requirements of the Act, the steps that a party secretary will need to take to prepare an accurate return, and the nature of the audit required.

The Institute of Chartered Accountants recommends that its members who are party auditors request a representation letter from their client in respect of the annual donation return, and commends the attached draft letter to you.

The Electoral Commission requires that party secretaries include with their return a copy of any representation letter provided to the party auditor.

We hope you agree that the use of a representation letter in the audit process will help parties and their officials, and readers of annual donation returns, have confidence in the preparation and contents of returns. General guidance about return requirements is on the Elections NZ website. Please contact the appropriate one of us with any questions or to discuss.

Yours sincerely



David Henry
Chief Executive
Electoral Commission



Bruce Bennett FCA
General Manager - Standards and Advocacy
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To Owen Mcleod & Co

PO BOX 389

Hamilton

Dear Sirs

Re: LETTER OR REPRESENTATION

**Letter of Representation for Party Donations Return
for the 2009 calendar year**

This representation letter is furnished in connection with the return of party donations for the 2009 calendar year (the return) by New World Order Party (the Party) made in accordance with section 210 of the Electoral Act 1993 (the Act) which has been audited by you in accordance with section 210A of the Act.

I understand that your audit was conducted in accordance with the relevant provisions of the Act and the Auditing and Assurance Standards issued by the New Zealand Institute of Chartered Accountants.

I confirm and take responsibility for the following representations after taking all reasonable steps to assure myself of them:

- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 I am responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return. I have done this, and all explanations or demonstrations of this to you have been complete and accurate.
- 3 All records, documents and accounts (records) have been kept by the Party (including subsidiary entities) and made available to you, and these materials will be retained in accordance with the requirements of the Act.
- 4 I have disclosed to you:
 - 4.1 any material transactions not disclosed in the records;
 - 4.2 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;

- 4.3 the fact of, and results from, any assessment made by me that considered whether the records of the Party may be materially misstated or incomplete for any reason.
- 5 The return contains the total returnable donations received by the Party in the 2009 calendar year. The return includes:
- 5.1 donations in the form of money, goods or services paid for by others, discounts given on goods or services provided to the party, premiums paid in respect of good or services provided by the party, and credit provided to the party at terms more favourable than the prevailing commercial terms, including the value of GST on any of those items;
- 5.2 donations of more than \$10,000 in aggregate from an individual donor, contributions to donations of more than \$10,000 in aggregate from an individual contributor, and anonymous and overseas donations and contributions of more than \$1,000;
- 5.3 payments received from the Electoral Commission of donations protected from disclosure.
- 6 The return's contents have been determined by considering the questions set out in the Appendix to this letter and the relevant provisions of the Act.
- 7 Where an assessment has been made of the reasonable market value of a donation, the basis of the assessment is fair and appropriate, and has been properly applied and recorded.
- 8 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.
- 9 I have completed my own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.
- 10 The return is free of any material misstatements or omissions.

These representations are made in terms mutually agreed between us, and to supplement information obtained by you from the records of the Party and to confirm information given to you orally.

Yours sincerely,

*
Nathan Couper
Party Secretary

APPENDIX to Letter of Representation

The return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:

11 What benefits to the party were "donations"?

11.1 What gifts of money did the party receive?

Any money donated to the party, regardless of method of payment, is a donation [section 207 definition of **party donation**]. This includes donations protected from disclosure [see below].

11.2 What gifts of goods or services did the party receive?

Any goods or services donated to the party are donations, including the value of GST [section 207 definition of **party donation**, and section 207A].

11.3 What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided to the party at a discount?

Where the reasonable market value is more than \$1,000, the difference in value (discount) is a donation [section 207 definition of **party donation** at paragraph (a)(i), and section 207A].

11.4 What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided by the party at a premium?

The difference in value (premium) is a donation [section 207 definition of **party donation** at paragraph (a)(ii), and section 207A].

11.5 What was the value to the party of the terms and conditions of any credit provided to the party on more favourable terms and conditions than prevailed at the time?

The value to the party of the more favourable terms and conditions is a donation [section 207 definition of **party donation** at paragraph (a)(iii)].

12 What donations were made to the "party"?

12.1 Was the donation provided to the party or to any person or organisation on behalf of the party? [section 207 definition of **party donation**]

The "party" is the registered political party [section 3 definition of **party**, and paragraph 14 below].

Apart from candidate donations [paragraph 13 below], all donations received throughout the party administration whether at the national or local level (or other subsidiary entities) must be returned as being received by the party.

The only segment of political parties recognised distinctly in electoral law is "candidates" (and Members of Parliament, for some election expense purposes only).

13 Do any of the donations identified above, or components of those donations, fall within the party donation exclusions? [section 207 definition of **party donation** at paragraph (b)]

- the labour of any person provided free of charge by that person
- any candidate donation that is included in a candidate donation return filed under section 209
- Do not include these items in the calculation of party donations.

14 Apart from donations protected from disclosure, which persons made "donations" to the party and which persons made "contributions to a donation"? [section 210(1) and paragraph 15 below]

14.1 Did person A make the donation directly to the party (or any person or organisation involved in the administration of the affairs of the party)?

If yes:

- Person A is a "donor" and made a "donation" [section 207 definition of **donor** and definition of **party donation**].

Include this donation in the calculation of donations from person A.

If no:

- 14.2 Did person A give their donation to another person or organisation (person B) to forward on (transmit) to the party?

If yes:

- Person A is a "donor" and made a "donation" [section 207 definition of **donor** and definition of **transmitter**, and section 207B].

Include this donation in the calculation of donations from person A.

- Person B is a "transmitter" and is not a donor [section 21 definition of **donor** and definition of **transmitter**, and section 207B].

Do not include this transmission in the calculation of donations or contributions from person B.

If no:

- 14.3 Did person A give their donation to another person or organisation (person C) with the knowledge or expectation that it would be wholly or partly applied to funding a donation to the party?

If yes:

- Person A is a "contributor" and made a "contribution to a donation" [section 207 definition of **contribution** and definition of **contributor**, and section 207C].

Include this contribution in the calculation of contributions to donations from person A.

- Person C is a "donor" and made a "donation" [section 207 definition of **donor** and definition of **donation funded from contributions**, and section 207C].

Include the donation that person A contributed to (that is, the entire donation that was given to the party by person C) in the calculation of donations from person C.

NOTE: whether an intermediary is a **transmitter** of a donation on behalf of a donor, or is a **donor** making a donation funded from contributions, will be a question of fact taking into account all of the provisions pertaining to **transmitters** and **contributions**.

- 15 Which donations must be included in the return? [section 210]
- 15.1 Which donors donated more than \$10,000 in aggregate during the calendar year? [section 210(1)(a)]
- This includes any donations made through a transmitter [paragraph 14.2 above].
- Include these donations in the return in **Part A**
- 15.2 Which contributors to a donation contributed more than \$10,000 in aggregate during the calendar year? [section 210(1)(b)]
- Include these contributions in the return in **Part B**
- 15.3 Which anonymous donations exceeded \$1,000 and who was the excess returned or paid to? [section 207 definition of anonymous, section 207I and section 210(1)(c)]
- Include these donations in the return in **Part C**
- 15.4 Which donations or contributions to a donation made by overseas persons exceeded \$1,000 and who was the excess returned or paid to? [section 207K(1) definition of overseas person and the remainder of section 207K, and section 210(1)(d)]
- Include these donations and contributions in the return in **Part D**
- 15.5 How much did the party receive from the Electoral Commission in payments of donations protected from disclosure and how much interest was included in those payments? [section 208D and section 210(1)(e)]
- Include these donations in the return in **Part E**