

Audit certificate form

Independent candidate – Public funding statement of expenditure

IMPORTANT

This audit certificate form is for use only by **independent candidates** (IC) when submitting a **public funding statement of expenditure**. The Victorian Electoral Commission (VEC) will not accept any other format.

This audit certificate **must be completed by an independent auditor**.

If you need an audit certificate for a **different entity type or purpose**, please visit our website at www.vec.vic.gov.au or email Funding, Disclosure and Registration at disclosures@vec.vic.gov.au.

Public funding

The Victorian Electoral Commission (VEC) pays public funding to eligible independent candidates (IC) to reimburse political expenditure and electoral expenditure incurred in relation to a general election or a by-election.

Eligibility

Under the *Electoral Act 2002* (Vic) (Electoral Act), independent candidates who received at least 4% of the total number of first preference votes or were elected are entitled to receive public funding.

Section 211(3) Entitlement to public funding

Claimable and non-claimable expenditure

Public funding is provided to reimburse expenditure incurred in an election campaign. Expenses that may be claimed by an IC include:

Political expenditure – any expenditure for the dominant purpose of directing how a person should vote at an election, by promoting or opposing the election of any candidate at the election, or an RPP, or an elected member.

Electoral expenditure – expenditure incurred in relation to an election on: advertising; the production of handbills, pamphlets and notices that are required to include details of the author of the material or the authorising person; production and distribution of electoral matter addressed to particular persons or organisations; fees or salaries paid to consultants or advertising agents for services or materials provided; opinion polls or other research.

Expenses that are not related to an election campaign, e.g. general running costs for the standard operations of a political office, **do not** constitute claimable expenditure.

Sections 206 Definitions and 208 Statement of expenditure

Entitlement amount

The maximum entitlement amount payable is based on the total number of first preference votes received by candidates who meet the eligibility criteria above. The amounts are indexed annually in line with the consumer price index (CPI) and published on our website:

<https://www.vec.vic.gov.au/candidates-and-parties/political-donations/indexation>

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If an IC has spent less than the maximum entitlement amount, the VEC will only reimburse the amount actually spent. If the statement shows an IC has spent more than the maximum entitlement amount, the VEC will only pay the maximum entitlement amount.

Sections 211(3) Entitlement and 212(2) Making of payments

Application requirements

An eligible IC must complete and submit an audited public funding statement of expenditure to the VEC before public funding will be paid.

The completed public funding statement and accompanying audit certificate must be emailed to disclosures@vec.vic.gov.au.

Section 208 Statement of expenditure

Due date

Statements are due within 20 weeks after the general election day or by-election day. The due date does not change if it falls on a non-business day. The VEC is unable to offer any extensions to this legislative deadline.

Section 208(2) Statement of expenditure

Failure to submit a statement by the due date

If an eligible public funding recipient does not submit a properly completed public funding statement and audit certificate to the VEC by the due date, they will not be entitled to receive public funding for the general election or by-election.

Section 212(1) Making of payments

Payments

The VEC will make payment within 30 days after receiving a properly completed statement and audit certificate. Payment is made directly to eligible independent candidates. Public funding must be paid into the IC's State campaign account.

Sections 207F State campaign account and 212 Making of payments

Optional advance payment (for general election only)

An eligible IC may also opt to receive advance public funding for the next general election. If the IC decides to exercise this option, the VEC will pay the same entitlement amount for the immediately preceding general election for the next general election. Payment is made in 4 instalments:

- 40% within 30 days of receiving the audited statement and accompanying audit certificate.
- 3 instalments of 20% in April in the 2nd, 3rd and 4th years of the election period.

Sections 212A(2) Instalment payments of public funding entitlement

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Consequences of accepting a political donation in breach of the Electoral Act

The general cap – the maximum amount a donor is permitted to donate to an IC during the 4-year period between general elections (election period) – is indexed annually in line with CPI and published on our website:

<https://www.vec.vic.gov.au/candidates-and-parties/political-donations/indexation>

Obligations in relation to the general cap on donations are outlined in Part 12, Division 3B of the Electoral Act.

Donations accepted in contravention of the Electoral Act are forfeited to the State. The amount of public funding and advance public funding paid/payable to the breaching recipient is also reduced.

Part 12 Division 3B General cap on donations
Section 212(2A) Making of payments

Offences

Information provided in this statement will be audited by the VEC. We may request documentation to support any information disclosed in this form.

Section 210 Powers of Commission

Any intention to circumvent a prohibition or requirement of Part 12 of the Electoral Act, or to provide false or misleading information, is a serious offence. Certain offences may result in fines, prison sentences, as well as penalties attached to the recovery of donation amounts.

The offences include (but are not limited to):

- If a candidate gives a statement that contains particulars that are, to the knowledge of the candidate, false or misleading in a material particular, the candidate is guilty of an offence.

Penalty: 300 penalty units or 2 years imprisonment or both

Section 218(2) Offences

- A person must not enter into, or carry out, a scheme, whether alone or with any other person, with the intention of circumventing a prohibition or requirement under this Part.

Penalty: 10 years imprisonment

Section 218B Offence to enter into or carry out scheme

See Part 12 Division 4 of the Electoral Act for further information on offences.

The VEC recommends that funding recipients consult a taxation adviser to ensure that any possible GST implications are understood in relation to funding and this statement.

More information

For more information, please visit the VEC website at www.vec.vic.gov.au or email Funding, Disclosure and Registration at: disclosures@vec.vic.gov.au.

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The information to be included in this form is required under section 209(2) of the *Electoral Act 2002* (Vic) (Electoral Act).

This form is to be used by an independent auditor for an independent candidate when submitting a public funding statement of expenditure under section 208(2) of the Electoral Act.

Fields marked with an * are mandatory

*Name of audited person

Auditor details

*Name		*Title	
*Auditor provider company name			
*Street address		Postal address	
*Suburb		Suburb	
*State		State	
*Postcode		Postcode	
*Phone number			
*Email			

Period statement relates to

*Start date	/ /	*End date	/ /
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Auditor's comments

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Attestation

*I state that I:

- a. was given full and free access at all reasonable times to all accounts, records, documents and papers relating directly or indirectly to any matter required to be specified in the statement; and
- b. examined the material referred to in paragraph (a) for the purpose of giving the certificate; and
- c. received all information and explanations that the auditor requested in respect of any matter required to be specified in the statement and
- d. have no reason to believe that any matter stated in the statement is not correct.

*I declare I am an independent auditor and the submission attached to this audit certificate has been audited in accordance with Australian Accounting Standards as specified in section 334(1) of the *Corporations Act 2001* (Cth).

*I understand that knowingly providing false or misleading information is a serious offence under section 218(5) of the Electoral Act.

*Name

*Signature

*Auditor provider
company ABN

*Date / /