

Financial year annual return – Audit certificate form

Registered political party

IMPORTANT

This audit certificate template **must be used by registered political parties** when submitting a financial year annual return. No other format will be accepted by the Victorian Electoral Commission (VEC).

The audit certificate **must be completed by a registered company auditor** within the meaning of the *Corporations Act 2001* (Cth).

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

Financial year annual returns

Under Part 12 of the Electoral Act, the registered officer of a registered political party (RPP) must submit an annual return to the VEC within 16 weeks after the end of the financial year.

Section 217I Annual return by registered political party

Registered political party name

Audit certificates must contain the name of the RPP as it appears in the VEC's Register of Political Parties. Variations will not be accepted. For more information, visit

www.vec.vic.gov.au/candidates-and-parties/registered-political-parties/currently-registered-parties

Reporting requirements

An RPP's annual return must include the following for the preceding financial year (the 12 month period 1 July to 30 June):

- Total income
- Total disclosed political donations
- Total undisclosed political donations and the number of donors for those undisclosed donations
- Total amounts received other than political donations
- Itemised details of amounts received other than political donations that exceed the disclosure threshold
- Total expenditure
- Total outstanding debt
- Itemised details of debts that exceed the disclosure threshold

For disclosure threshold figures see our Indexation page:

www.vec.vic.gov.au/candidates-and-parties/political-donations/indexation

Section 216(1) Disclosure threshold

Section 217I Annual return by registered political party

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Submission process

Financial year annual returns (with the accompanying audit certificate) are submitted via the online [VEC Disclosures Portal \(disclosures.vec.vic.gov.au\)](https://disclosures.vec.vic.gov.au). Information provided in the return will be audited by the VEC and we may request documentation to support any information disclosed within it.

Due date

The registered officer of an RPP must submit the political party's financial year annual return by 20 October. 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. See **Offences** below.

Offences

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 also result in fines, prison sentences, as well as penalties attached to the recovery of donation amounts.

The offences include (but are not limited to):

- A person who fails to provide an annual return as required under Part 12 of the Electoral Act is guilty of an offence.

Penalty: 200 penalty units.

Section 218A(1) Offences in relation to disclosure returns and annual returns

- A person who provides an annual return that contains particulars that are, to the knowledge of the person, false or misleading in a material particular is guilty of an offence.

Penalty: 300 penalty units or 2 years imprisonment or both.

Section 218A(2) Offences in relation to disclosure returns and annual returns

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

More information

For more information, please visit our website (vec.vic.gov.au) or contact Funding, Disclosures and Registration via email at disclosures@vec.vic.gov.au.

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The information to be included in this form is required under section 209(1) of the *Electoral Act 2002* (Vic) (Electoral Act).

This form is to be used by a registered company auditor for a registered political party when submitting a financial year annual return under section 217I of the Electoral Act.

Fields marked with an * are mandatory

*Name of registered political party
(per the Victorian Electoral Commission
Register of Political Parties)

Auditor details

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

Annual return period

*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 I 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 a registered company auditor within the meaning of the *Corporations Act 2001 (Cth)*.

I understand that knowingly providing false or misleading information is a serious offence under section 218A(3) of the Electoral Act.

*Name

*Signature

*ASIC registration number

*Auditor provider
company ABN

*Date / /