

# Audit certificate

## *Registered political party – policy development funding statement*

### **IMPORTANT**

This audit certificate form is for use only by **registered political parties (RPP)** when submitting a statement for **policy development funding**. The Victorian Electoral Commission (VEC) will not accept any other form.

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

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

### **Policy development funding**

The VEC pays policy development funding (PDF) to eligible RPPs to reimburse costs relating to policy development under the *Electoral Act 2002* (Vic) (Electoral Act).

#### *Section 215A(1) Policy development funding*

### **Eligibility**

An RPP is eligible to apply for PDF if all of the following conditions are met:

- (a) the party has been an RPP for the whole calendar year;
- (b) the registered officer of the RPP did not receive a payment of public funding under section 212(3) in respect of any election during the calendar year or the previous general election;
- (c) the RPP was not entitled to receive a payment of administrative expenditure funding under section 207G during the calendar year;
- (d) the VEC is satisfied that the RPP operates as a genuine political party; and
- (e) the registered officer of the RPP has complied with section 215A(4).

Under section 215A(4), an RPP has an entitlement to receive PDF if the registered officer of the RPP provides to the VEC a statement specifying that the RPP has spent or incurred policy development expenditure in relation to the calendar year. This must be submitted using the form approved by the VEC within 20 weeks of the end of the calendar year.

#### *Sections 215A(3) and 215(4) Policy development funding*

### **Claimable expenditure**

Policy development expenditure means expenditure as determined from time to time by the VEC but does not include political expenditure or electoral expenditure.

#### *Section 215A(5) Policy development funding*

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### **Entitlement amount**

An eligible RPP is entitled to receive an annual payment of either a fixed sum, or a payment based on the number of first preference votes received by the RPP at the previous general election – whichever is the higher amount (maximum entitlement amount). The entitlement 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>

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

*Sections 215A(2) Policy development funding and 215D(2) Making of payments*

### **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](http://www.vec.vic.gov.au/candidates-and-parties/registered-political-parties/currently-registered-parties).

### **Submission process**

The registered officer of the RPP must submit the completed PDF statement and accompanying audit certificate via email to [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au).

Information provided in the statement and audit certificate will be audited by the VEC. We may request documentation to support the information disclosed in these forms.

*Section 215C Powers of Commission*

### **Due date**

Statements are due by 19 May (in a leap year) or 20 May (in a non-leap year) for the previous calendar year. 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 215A(4) Policy development funding*

### **Consequences of not submitting your audited statement by the due date**

If an eligible PDF recipient does not submit a properly completed PDF statement and audit certificate to the VEC by the due date, they will not be entitled to receive PDF for the previous calendar year.

*Section 215D(1) Making of payments*

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### **Payments**

If an amount is payable under section 215A of the Electoral Act, the VEC will make payment within 30 days after receiving a properly completed statement and audit certificate.

#### *Section 215D(3) Making of payments*

This funding must not be paid into an RPP's State campaign account or be used for electoral expenditure.

#### *Section 215A(6) Policy development funding*

### **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 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 the registered officer of a registered political party gives a statement that contains particulars that are, to the knowledge of the registered officer, false or misleading in a material particular, the registered officer is guilty of an offence.

Penalty: 300 penalty units or 2 years imprisonment or both

#### *Section 218(1) 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](http://www.vec.vic.gov.au) or email Funding, Disclosure and Registration at: [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au).

## Audit certificate form

### Registered political party - policy development funding statement

The information to be included in this form is required under section 215B 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 policy development funding statement under section 215A(4) 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	
*Auditor provider company name			
*Street address		Postal address	
*Suburb		Suburb	
*State		State	
*Postcode		Postcode	
*Phone number			
*Email			

#### Calendar year statement relates to

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

**Audit certificate form**  
**Registered political party - policy development funding statement**

**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 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 218(5) of the Electoral Act.

\*Name

\*Signature

\*ASIC registration number

\*Auditor provider  
company ABN

\*Date            /            /