



DETERMINATION

Form of audit certificates for annual returns and other financial statements

Electoral Act 2002, section 9(3)

Determination 001/2024

Keywords

Administrative expenditure funding, annual return, associated entity, audit certificate, calendar year, candidate, elected member, financial statements, financial year, group, independent elected member, nominated entity, policy development funding, public funding, registered political party, statement, statement of expenditure, third party campaigner

Preamble

The *Electoral Act 2002* (Vic) (Electoral Act) requires certain entities to submit annual returns and other financial statements to the Victorian Electoral Commission (VEC).

The obligation to submit an annual return applies to:

- independent elected members and registered political parties claiming administrative expenditure funding — these annual returns must be lodged within 16 weeks after the end of the calendar year (see Division 1C of Part 12 of the Electoral Act).
- associated entities, independent candidates, elected members, independent groups, nominated entities, third party campaigners, and registered political parties — these annual returns must be lodged within 16 weeks after the end of the financial year (see Division 3C of Part 12 of the Electoral Act).

The obligation to submit other financial statements applies to:

- registered political parties claiming policy development funding — these statements must be lodged within 20 weeks after the end of the calendar year (see Division 2A of Part 12 of the Electoral Act).
- candidates and registered political parties claiming public funding — these statements of expenditure must be lodged within 20 weeks after election day for an election held under the Electoral Act.

This Determination applies to annual returns and other financial statements required to be submitted with an audit certificate. An annual return or other financial statement may not be complete unless it includes the required audit certificate.

This Determination sets out the acceptable form for audit certificates. The VEC will prepare and provide, on request or at any other time, an audit certificate template based on this form. The registered agent, registered officer or financial controller of an entity is encouraged to use this Determination to brief the auditor in respect of any audit certificate to be prepared in accordance with Part 12 of the Electoral Act.

Audience

The principal audience for this Determination includes:

- registered agents and registered officers
- candidates, elected members and groups with no registered agent appointed
- financial controllers (however described)
- audit providers.

Determination

I, Sven Bluemmel, Electoral Commissioner for the State of Victoria, by delegation of the Victorian Electoral Commission pursuant to section 16(1)(b) of the Electoral Act, make the following Determination in accordance with section 9(3) of the Electoral Act.

1. Definitions

The following definitions apply to this Determination:

- **AEF** means administrative expenditure funding.
- **Document** includes an AEF annual return, FY annual return, PF statement of expenditure, or PDF statement.
- **FY** means financial year.
- **PDF** means policy development funding.
- **PF** means public funding.

2. Documents requiring an audit certificate

2.1 Audit certificates are required for the Documents listed in Table 1.

Table 1. Legislative references mapping audit certificate requirements to each type of Document under the Electoral Act.

	Document requirement	Audit certificate requirement
AEF annual return		
• Registered political party	s 207GC	s 207GD(1)
• Independent elected member	s 207GC	s 207GD(2)
PF statement of expenditure		
• Registered political party	s 208(1)	s 209(1)
• Independent candidate	s 208(2)	s 209(2)
FY annual return		
• Registered political party	s 217I	s 209(1)
• Associated entity	s 217J	s 209(2)
• Third party campaigner	s 217K	s 209(2)
• Nominated entity	s 217L	s 209(2)
• Independent candidate	s 217M	Not required
• Independent elected member	s 217M	Not required
• Independent group	s 217M	Not required
PDF statement		
• Registered political party	s 215A	s 215B

2.2 The Documents listed in Table 1 must be submitted with an audit certificate according to sections 207GD(1) and (2), 209(1) and (2), and 215B(1) of the Electoral Act. A FY annual return for an independent candidate, independent group or independent elected member does not require an audit certificate.

3. *Audit certificate forms part of a Document*

3.1 If a Document must be submitted to the VEC with an audit certificate, the Document is not taken to have been submitted unless it has the required audit certificate.

3.2 An audit certificate that is required to be submitted with a Document forms part of that Document and must comply with the Electoral Act and this Determination.

4. *Form of audit certificate*

4.1 The form of an audit certificate is prescribed at:

- **Schedule 1** of this Determination applies to Documents required by section 207GD(1) of the Electoral Act (see page 4).
- **Schedule 2** of this Determination applies to Documents required by section 207GD(2) of the Electoral Act (see page 6).
- **Schedule 3** of this Determination applies to Documents required by section 209(1) of the Electoral Act (see page 8).
- **Schedule 4** of this Determination applies to Documents required by section 209(2) of the Electoral Act (see page 10).
- **Schedule 5** of this Determination applies to Documents required by section 209(1) of the Electoral Act (see page 12).
- **Schedule 6** of this Determination applies to Documents required by section 209(2) of the Electoral Act (see page 14).
- **Schedule 7** of this Determination applies to Documents required by section 215B of the Electoral Act (see page 16).

4.2 An audit certificate must be completed in accordance with the required form.

4.3 An audit certificate that is not completed in accordance with the required form may be deemed insufficient to satisfy the audit requirement for the Document.

4.4 The VEC will prepare and make available to relevant entities, on request and at other times, audit certificate templates based on the form for each audit certificate.

Revocation of previous instrument

Not applicable.

Commencement of this Determination

This Determination commences on 1 July 2024 and remains in effect until such time as it is amended, revoked, superseded, or otherwise replaced.

Sven Bluemmel
Electoral Commissioner
Victorian Electoral Commission

21 June 2024

DETERMINATION

Form of audit certificates for annual returns and other financial statements

Electoral Act 2002, section 9(3)

Determination 001/2024

SCHEDULE 1

Audit certificate

Registered political party – administrative expenditure funding annual return

The information to be included in this form is required under section 207GD(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 an administrative expenditure funding annual return under section 207GC(1) of the Electoral Act.

Fields marked with an * are mandatory.

Entity details

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

Auditor details

*Name:

*Title:

*Auditor provider company name:

*Street address:

*Suburb:

*State:

*Postcode:

*Phone number:

*Email:

*Auditor provider company ABN:

Postal address:

Suburb:

State:

Postcode:

Annual return period

*Start date:

*End date:

Auditor's comments:

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 annual return 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 annual return and
- d. have no reason to believe that any matter stated in the annual return 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:

*Date

DETERMINATION

Form of audit certificates for annual returns and other financial statements

Electoral Act 2002, section 9(3)

Determination 001/2024

SCHEDULE 2

Audit certificate

Independent elected member – administrative expenditure funding annual return

The information to be included in this form is required under section 207GD(2) of the *Electoral Act 2002* (Vic) (Electoral Act).

This form is to be used by an independent auditor for an independent elected member when submitting an administrative expenditure funding annual return under section 207GC(1) of the Electoral Act.

Fields marked with an * are mandatory.

Entity details

*Name of audited person:

Auditor details

*Name:

*Title:

*Auditor provider company name:

*Street address:

*Suburb:

*State:

*Postcode:

*Phone number:

*Email:

*Auditor provider company ABN:

Postal address:

Suburb:

State:

Postcode:

Annual return period

*Start date:

*End date:

Auditor's comments:

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 annual return; 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 annual return; and
- d. have no reason to believe that any matter stated in the annual return 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 218A(3) of the Electoral Act.

*Name:

*Signature:

*Date

DETERMINATION

Form of audit certificates for annual returns and other financial statements

Electoral Act 2002, section 9(3)

Determination 001/2024

SCHEDULE 3

Audit certificate

Registered political party – public funding statement of expenditure

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 public funding statement of expenditure under section 208(1) of the Electoral Act.

Fields marked with an * are mandatory.

Entity details

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

Auditor details

*Name:

*Title:

*Auditor provider company name:

*Street address:

*Suburb:

*State:

*Postcode:

*Phone number:

*Email:

*Auditor provider company ABN:

Postal address:

Suburb:

State:

Postcode:

Period statement relates to

*Start date:

*End date:

Auditor's comments:

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:

*Date

DETERMINATION

Form of audit certificates for annual returns and other financial statements

Electoral Act 2002, section 9(3)

Determination 001/2024

SCHEDULE 4

Audit certificate

Independent candidate – public funding statement of expenditure

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.

Entity details

*Name of audited person:

Auditor details

*Name:

*Title:

*Auditor provider company name:

*Street address:

*Suburb:

*State:

*Postcode:

*Phone number:

*Email:

*Auditor provider company ABN:

Postal address:

Suburb:

State:

Postcode:

Period statement relates to

*Start date:

*End date:

Auditor's comments:

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:

*Date

DETERMINATION

Form of audit certificates for annual returns and other financial statements

Electoral Act 2002, section 9(3)

Determination 001/2024

SCHEDULE 5

Audit certificate

Registered political party – financial year annual return

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.

Entity details

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

Auditor details

*Name:

*Title:

*Auditor provider company name:

*Street address:

*Suburb:

*State:

*Postcode:

*Phone number:

*Email:

*Auditor provider company ABN:

Postal address:

Suburb:

State:

Postcode:

Annual return period

*Start date:

*End date:

Auditor's comments:

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 218A(3) of the Electoral Act.

*Name:

*Signature:

*ASIC registration number:

*Date

DETERMINATION

Form of audit certificates for annual returns and other financial statements

Electoral Act 2002, section 9(3)

Determination 001/2024

SCHEDULE 6

Audit certificate

Associated entity, third party campaigner, nominated entity – financial year annual return

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 of an associated entity, third party campaigner or nominated entity when submitting a financial year annual return under sections 217J, 217K and 217L of the Electoral Act.

Fields marked with an * are mandatory.

Entity details

*Name of audited entity:

Auditor details

*Name:

*Title:

*Auditor provider company name:

*Street address:

*Suburb:

*State:

*Postcode:

*Phone number:

*Email:

*Auditor provider company ABN:

Postal address:

Suburb:

State:

Postcode:

Annual return period

*Start date:

*End date:

Auditor's comments:

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 218A(3) of the Electoral Act.

*Name:

*Signature:

*Date

DETERMINATION

Form of audit certificates for annual returns and other financial statements

Electoral Act 2002, section 9(3)

Determination 001/2024

SCHEDULE 7

Audit certificate

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.

Entity details

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

Auditor details

*Name:

*Title:

*Auditor provider company name:

*Street address:

*Suburb:

*State:

*Postcode:

*Phone number:

*Email:

*Auditor provider company ABN:

Postal address:

Suburb:

State:

Postcode:

Calendar year statement relates to

*Start date:

*End date:

Auditor's comments:

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:

*Date

Document details

Determination name	Form of audit certificates for annual returns and other financial statements			
VEC Electra ref	EDRM345-1164746570-731			
Custodian	Director, Electoral Integrity and Regulation			
Scheduled review date	30 June 2028			
Document history	Reference:	Effective date:	Supersedes:	Superseded by:
— Version 1.0	001/2024	1 July 2024	Not applicable	Not applicable

— END —