

# DETERMINATION

## Form of audit certificates for annual returns and other financial statements

*Electoral Act 2002*, section 9(3)

Determination 016/2026

### Keywords

*Administrative expenditure funding, annual return, associated entity, audit certificate, calendar year, candidate, elected member, financial statements, financial year, group, independent elected member, 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 4, Subdivision 2 of Part 12 of the Electoral Act).
- associated entities, independent candidates, elected members, independent groups, 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 3, Subdivision 2 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 4, Subdivision 3 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 (see Division 4, Subdivision 1 of Part 12 of 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 main audiences for this determination include:

- 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, 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 |
|------------------------------|----------------------|-------------------------------|
| <b>AEF annual return</b>     |                      |                               |
| • Registered political party | s 237(1)             | s 238(1)                      |

|                                    | Document requirement | Audit certificate requirement |
|------------------------------------|----------------------|-------------------------------|
| • Independent elected member       | s 237(1)             | s 238(1)                      |
| <b>PF statement of expenditure</b> |                      |                               |
| • Registered political party       | s 228(1)             | s 229(1)                      |
| • Independent candidate            | s 228(2)             | s 229(2)                      |
| <b>FY annual return</b>            |                      |                               |
| • Registered political party       | s 218(1)             | s 222(1)                      |
| • Associated entity                | s 219(1)             | s 222(2)                      |
| • Third party campaigner           | s 220(1)             | s 222(2)                      |
| • Independent candidate            | s 221(1)             | Not required                  |
| • Independent elected member       | s 221(1)             | Not required                  |
| • group                            | s 221(1)             | Not required                  |
| <b>PDF statement</b>               |                      |                               |
| • Registered political party       | s 242(5)             | s 243(1)                      |

- 2.2. The Documents listed in Table 1 must be submitted with an audit certificate according to sections 222, 238, 229, and 243 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 in:
- 4.1.1. Schedules 1 and 2 of this determination and applies to Documents required by section 237(1) of the Electoral Act.
- 4.1.2. Schedule 3 of this determination and applies to Documents required by section 228(1) of the Electoral Act.

- 4.1.3. Schedule 4 of this determination and applies to Documents required by section 228(2) of the Electoral Act.
- 4.1.4. Schedule 5 of this determination and applies to Documents required by section 218(1) of the Electoral Act.
- 4.1.5. Schedule 6 of this determination and applies to Documents required by sections 219(1) and 220(1) of the Electoral Act.
- 4.1.6. Schedule 7 of this determination and applies to Documents required by section 242(5) of the Electoral Act.
- 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**

Determination 001/2024 ('Form of audit certificates for annual returns and other financial statements') made by the Electoral Commissioner on 21 June 2024 is revoked and replaced by this determination.

## **Start date of this determination**

This determination comes into effect on 21 August 2026. It remains in effect until it is amended, revoked, superseded, or otherwise replaced.

Sven Bluemmel  
Electoral Commissioner  
Victorian Electoral Commission

21 August 2026

## DETERMINATION

### Form of audit certificates for annual returns and other financial statements

*Electoral Act 2002*, section 9(3)

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## SCHEDULE 1

### Audit certificate

#### Registered political party – administrative expenditure funding annual return

The information to be included in this form is required under section 237(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 237(1) of the Electoral Act.

Fields marked with an \* are mandatory.

#### Entity details

\*Name of registered political party (per the 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 273(3) of the Electoral Act.

\*Name:

\*Signature:

\*ASIC registration number of the individual auditor:

\*Date

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## SCHEDULE 2

### Audit certificate

#### Independent elected member – administrative expenditure funding annual return

The information to be included in this form is required under section 237(1) 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 237(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 Auditing Standards.

\*I understand that knowingly providing false or misleading information is a serious offence under section 273(3) of the Electoral Act.

\*Name:

\*Signature:

\*Date

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**SCHEDULE 3****Audit certificate****Registered political party – public funding statement of expenditure**

The information to be included in this form is required under section 228(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 228(1) of the Electoral Act.

Fields marked with an \* are mandatory.

**Entity details**

\*Name of registered political party (per the 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 273(3) of the Electoral Act.

\*Name:

\*Signature:

\*ASIC registration number of the individual auditor:

\*Date

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**SCHEDULE 4****Audit certificate****Independent candidate – public funding statement of expenditure**

The information to be included in this form is required under section 228(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 228(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 Auditing Standards.

\*I understand that knowingly providing false or misleading information is a serious offence under section 273(3) of the Electoral Act.

\*Name:

\*Signature:

\*Date

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## SCHEDULE 5

### Audit certificate

#### Registered political party – financial year annual return

The information to be included in this form is required under section 218(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 218(1) of the Electoral Act.

Fields marked with an \* are mandatory.

#### Entity details

\*Name of registered political party (per the 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 273(3) of the Electoral Act.

\*Name:

\*Signature:

\*ASIC registration number of the individual auditor:

\*Date

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**SCHEDULE 6****Audit certificate****Associated entity, third party campaigner – financial year annual return**

The information to be included in this form is required under sections 219(1) or 220(1) of the *Electoral Act 2002* (Vic) (Electoral Act).

This form is to be used by an independent auditor of an associated entity or third party campaigner when submitting a financial year annual return under sections 219 and 220 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 Auditing Standards.

\*I understand that knowingly providing false or misleading information is a serious offence under section 273(3) of the Electoral Act.

\*Name:

\*Signature:

\*Date

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## SCHEDULE 7

### Audit certificate

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

The information to be included in this form is required under section 242(5) 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 242(5) of the Electoral Act.

Fields marked with an \* are mandatory.

#### Entity details

\*Name of registered political party (per the 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 273(3) of the Electoral Act.

\*Name:

\*Signature:

\*ASIC registration number of the individual auditor:

\*Date

## Document details

|                       |                                                                              |                 |                |                |
|-----------------------|------------------------------------------------------------------------------|-----------------|----------------|----------------|
| Determination name    | Form of audit certificates for annual returns and other financial statements |                 |                |                |
| VEC Electra ref       | EDRM155-681003259-936                                                        |                 |                |                |
| Sponsor               | Assistant Commissioner, Electoral Integrity and Regulation                   |                 |                |                |
| Scheduled review date | 21 Month 2029                                                                |                 |                |                |
| Document history      | Reference:                                                                   | Effective date: | Supersedes:    | Superseded by: |
| — Version 1.0         | 001/2024                                                                     | 1 July 2024     | Not applicable | 016/2026       |
| — Version 2.0         | 016/2026                                                                     | 21 August 2026  | 001/2024       | Not applicable |

— END —