

# Financial year annual return – Audit certificate form

## Associated entity, third party campaigner, nominated entity

### IMPORTANT

This audit certificate template **must be used by an associated entity, third party campaigner or nominated entity** when submitting a **financial year annual return**. 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 [vec.vic.gov.au](http://vec.vic.gov.au) or email us at [disclosures@vec.vic.gov.au](mailto:disclosures@vec.vic.gov.au).

### Financial year annual returns

Under Part 12 of the Electoral Act, the registered agent of an associated entity, third party campaigner or nominated entity must submit an annual return to the VEC by 20 October each year (16 weeks after the end of the financial year).

### Reporting requirements

The annual return for an associated entity, nominated entity or third party campaigner must include the following information about the entity's state campaign account for the previous financial year (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 [Indexation | vec.vic.gov.au/candidates-and-parties/political-donations/indexation](http://vec.vic.gov.au/candidates-and-parties/political-donations/indexation)

Please see the following sections of the Electoral Act for more information:

Section 216(1) - Disclosure threshold

Section 217J - Annual return by associated entity

Section 217K - Annual return by third party campaigner

Section 217L - Annual return by nominated entity

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### Submission process

Financial year annual returns and the accompanying audit certificate must be submitted through [VEC Disclosures \(disclosures.vec.vic.gov.au\)](https://disclosures.vec.vic.gov.au). We will audit the information in your return. We may request documentation to support the information disclosed.

### Due date

The registered agent of an associated entity, third party campaigner or nominated entity, must submit the annual return by 20 October. The due date does not change if it falls on a non-business day. The VEC cannot offer any extensions to this legislated deadline.

### 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 at [vec.vic.gov.au](https://vec.vic.gov.au) or email us at [disclosures@vec.vic.gov.au](mailto: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 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

\*Name of audited entity

### 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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**Associated entity, third party campaigner, nominated entity**

**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 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

\*Auditor provider  
company ABN

\*Date            /            /