

Compliance Review Report

Animal Justice Party

March 2013



AEC

Australian Electoral Commission

Review details

Location of review:	Australian Electoral Commission West Block, Queen Victoria Terrace PARKES ACT 2600
AEC review officers:	Alan Page Mary-Ann Waters
Party staff involved:	Kerry Hewson

Background

Registered Political Parties and Associated Entities are required under the provisions of the *Commonwealth Electoral Act 1918* (the Act) to lodge annual disclosure returns. The Australian Electoral Commission (AEC) has powers under the Act to review records and gather relevant information to assess whether disclosure obligations have been met.

The purpose of the review was to assess whether the disclosure return for the 2011/12 financial year lodged on behalf of the Animal Justice Party (the Party) complies with disclosure obligations as set out in the Act.

Records examined

State Office

During the review, AEC staff examined financial records of the State Office for the 2011/12 financial year. The Party fully complied with the first s316(2A) notice in delivering requested records to the AEC by the due date.

Party Units

The Party advised that it does not operate any party units and consequently no reviews of party units were carried out.

Review findings requiring amendment

Detailed examination of the Party's records identified discrepancies, that in our opinion require a correction on the 2011/12 disclosure return.

Total receipts and payments

Section 314AB(2)(a) of the Act requires the agent of a registered political party to report the total amount received by, or on behalf of, the party during the financial year. Similarly,

s314AB(2)(b) of the Act requires the agent of a registered political party to report the total amount paid by, or on behalf of, the party during the financial year.

To satisfy this, the Party must account for all transactions that result in receipts from and payments to external entities. These transactions must be accounted for on a gross basis without any offsetting, including of GST.

The review of the Party's records identified a transposition error resulting in the receipt figure being reported as the payment figure and vice versa.

Table 1 – Comparison of annual return to bank statements

	\$ Total Receipts	\$ Total Payments
Annual Return	10,478	17,164
Bank Statements*	17,164	10,479
Difference	6,686	(6,685)

Required amendments

Amended total receipts \$17,164

Amended total payments \$10,179

Conclusion

Except for the matters noted above, nothing has come to our attention that causes us to believe that the Party has not complied, in all material respects, with its disclosure obligations under the Act. To ensure full compliance with the Act, the matters noted above should be remedied. An amendment to the original return should be completed and electronically lodged with the Australian Electoral Commission by **Friday, 5 April 2013**.

Enquiries and Assistance

Should the party require any assistance regarding its disclosure obligations under the Act, please contact the AEC's Funding and Disclosure Section either on telephone number (02) 6271 4552 or by email at fad@aec.gov.au.