Northern Territory Electoral Commission

REVIEW OF FINANCIAL DISCLOSURES AND COMPLIANCE OF THE CANDIDATES OF THE 2024 TERRITORY ELECTION

MARCH 2025

Prepared by: *BDO (NT)*

BDO

CONTENTS

1. EXECUTIVE SUMMARY 4

2. BACKGROUND 5

3. COMPLIANCE REVIEW SCOPE AND OBJECTIVES 5

4. METHODOLOGY 6

5. DELIVERABLES 7

6. OVERALL CONCLUSION 7

REGISTERED POLITICAL PARTIES

7. AUSTRALIAN LABOUR PARTY - NT 8

8. COUNTRY LIBERAL PARTY - NT 9

9. THE GREENS NORTHERN TERRITORY 10

10. ANIMAL JUSTICE PARTY - NT 11

11. FEDERATION PARTY - NT 12

12. OTHER MATTERS RELATING TO REGISTERED POLITICAL PARTIES 13

ASSOCIATED ENTITIES

13. CLP GIFTS & LEGACIES PTY LTD 14

14. HAROLD NELSON HOLDINGS PTY LTD 15

INDEPENDENT POLITICAL CANDIDATES

15. ROBYN LAMBLEY 16

16. YINGIYA MARK GUYULA 17

17. MARK TURNER 18

18. BELINDA KOLSTAD 19

19. JUSTINE DAVIS 20

20. JUSTINE GLOVER 21

21. MILILMA MAY 22

22. OTHER MATTERS RELATED TO INDEPENDENT POLITICAL CANDIDATES 23

THIRD PARTY CAMPAIGNERS

23. THE AUSTRALIAN WORKERS' UNION OF EMPLOYEES - QLD/NT 24

24. PRO-LIFE VICTORIA 25

25. ENVIRONMENT CENTRE NT 26

26. GETUP! 27

27. OTHER MATTERS RELATING TO THIRD PARTY CAMPAIGNERS 28

28. APPENDIX A CONSULTATION 29

29. APPENDIX B TESTS AND APPROACH 30

1. EXECUTIVE SUMMARY

BDO (NT) has undertaken a compliance review for the Northern Territory Electoral Commission ("NTEC") in relation to the 2024 Territory Election that was held on 24 August 2024. The *Electoral Act 2004 (NT)* ("Electoral Act") embodies the legislation which gives the NTEC its powers.

The compliance review aims to establish and evaluate the level of compliance with Part 10 of the Electoral Act from the entities that are selected through consultation between BDO and the NTEC. These entities include registered political parties, endorsed candidates, associated entities, independent political candidates and the third-party campaigners.

To address these aims, BDO (NT) performed a review of the system used by the entities to initiate, process and record the transactions relating to election activities. In addition, interviews were conducted with stakeholders and examination supporting documentation conducted to corroborate the information lodged in the returns with the NTEC. The examination was also conducted to determine the completeness, accuracy and deficiencies in the entities reporting process to the NTEC.

In order to illustrate the findings that are mentioned within this compliance review report, references are made to the Electoral Act.

This was the second Territory Election which applied the changes which were made to the Electoral Act commencing on 1 January 2020. The most prominent of such changes was the inclusion of the caps on electoral expenditure under Section 203B which states that the registered party that endorses candidates for elections will be capped to $45,600 (2024 figures) for each division, with a maximum pooled cap of $1.14 million for parties with 25 candidates. The cap at $45,600 is also applied to independent candidates as well. In addition, there was a requirement to operate a Territory campaign account.

The compliance review conducted by BDO (NT) identified issues and recommendations in relation to the following key aspects:

a. There was a high level of compliance amongst the registered political parties as they operated separate bank accounts designated for the 2024 Territory election.
b. The respective registered political parties pooled the funds for their candidates in the designated bank accounts. Receipts and expenditure were managed centrally on behalf of the candidates during the election period.
c. There were three independent candidates who did not respond to the request for information to enable the conduct of compliance review on their election activities.
d. Under current legislation, there is no spending cap on third-party campaigners during an election period while there is a set limit on how much each candidate can spend.
e. The expenditure categories in the Expenditure Return were not clearly understood by some political parties resulting in an arbitrary allocation of expenditure to fit the designated categories.

The key recommendations for the overall findings above include:

a. The NTEC should continue to engage the political parties and associated entities with a view to working with them to address the matters arising from this compliance review. Some of the key matters for engagement include standardisation of protocols for operating the Territory campaign accounts, clarity in the definition of eligible expenditure for electoral expenditure purposes.
b. The NTEC should pursue the three independent candidates in relation to the perceived deliberate non-compliance instances noted.
c. Consideration could be given to the need to revisit the absence of a spending cap in the third-party campaigners' category so that electoral activity transparency is achieved in the political parties and candidates.
d. Guidance materials and examples of how to accurately complete the expenditure categories in the Expenditure Returns would assist users in completing the returns correctly.

MAIN REPORT

INTRODUCTION

2. BACKGROUND

The Northern Territory Electoral Commission (NTEC) is an independent government agency responsible for the impartial conduct of the Northern Territory Legislative Assembly and local government (Council) elections. The NTEC provides the public with information which can assist them in participating in the electoral process. Under the Electoral Act, the NTEC is also responsible for electoral participants' financial information to be made publicly available. Such information allows voters to make judgements knowing who donates to political participants and to what extent.

The primary piece of legislation which guides the operations of the NTEC is the *Electoral Act*. The Electoral Act contains provision requiring disclosure of certain financial information by participants in the electoral process.

The purpose of the financial disclosure scheme is to:

- Establish a transparent electoral expenditure and disclosure regime.
- Increase the transparency of election campaigns.
- Reduce undue influence in the electoral process.
- To promote the accountability of, and compliance by, Registered Parties, Members of the Northern Territory Legislative Assembly (MLAs), Candidates, Associated Entities and Third-Party Campaigners.

The Northern Territory (NT) financial disclosure scheme requires the following participants to lodge financial disclosure returns with the NTEC within a specified timeframe and for those returns to be made publicly available:

- Candidates.
- Registered Political Parties.
- Associated Entities.
- Third Party Campaigners.

The Electoral Act Part 10 sets out who is required to disclose, what should be disclosed, by when and the value accorded to the transactions. It defines the terms used in the legislation and details offences under the legislation and the kind of records that should be maintained in order to comply with requirements. Unlike the *Commonwealth Electoral Act 1918 (Cth)*, there are no provisions for public funding in the Northern Territory.

3. COMPLIANCE REVIEW SCOPE AND OBJECTIVES

The compliance review selected a sample in conjunction with the NTEC Financial Disclosure and Compliance Manager from the available registered candidates, registered political parties, associated entities and third-party campaigners. The composition of the sample was as follows:

<u>Candidates from registered political parties</u>

- Australian Labor Party – Northern Territory Branch;
- Country Liberal Party of the Northern Territory;

<u>Registered political parties</u>

- Australian Labor Party – Northern Territory Branch;
- Country Liberal Party of the Northern Territory;
- NT Greens;
- Animal Justice Party (NT);
- Federation Party Northern Territory;

Associated entities

- CLP Gifts & Legacies Pty Ltd;
- Harold Nelson Holdings Pty Ltd ATF Northern Territory ALP Investment Trust;

Independent candidates

- Robyn Lambley;
- Yingiya Mark Guyula;
- Mark Turner;
- Belinda Kolstad;
- Justine Davis;
- Justine Glover;
- Mililma May;
- Graeme Sawyer;
- Matthew Salter;
- Amye Un;

Third party campaigners

- The Australian Workers' Union of Employees – Qld/NT
- Pro-Life Victoria;
- Environment Centre NT; and
- Getup Ltd.

The specific objectives of the compliance review were to:

- Establish whether Electoral Disclosure Returns are compliant with Part 10 of the NT Electoral Act;
- Establish the completeness of the Electoral Disclosure Returns schedule, so as to facilitate the sample selection process;
- Ensuring candidates and political parties have the required Territory Campaign Account for NT Election purposes with an authorised deposit-taking institution (ADI);
- Ensuring all election donations (gifts) and electoral expenditure in relation to the 2024 NT Legislative Assembly Election have been processed through the Territory Campaign Account;
- Ensuring candidates have not exceeded the cap on electoral expenditure;
- Ensuring political parties, endorsed candidates and their associated entities have not exceeded the cap on electoral expenditure;
- Ensuring Third Party Campaigners have declared political expenditure during the capped period for the 2024 Territory Election; and
- Provide recommendations on internal controls, financial risk management and corporate governance.

4. METHODOLOGY

In conducting the review, the following key tasks were performed:

1. Confirming that independence declarations for the staff to be included in the compliance process has been completed to evidence that there are no conflicts of interest due to political affiliations.
2. Making written representations to the NT Electoral Commissioner in relation to our internal independence declarations.
3. Introductory meeting with the NTEC team to introduce the team and establish the working arrangements in relation to the compliance audit.
4. Inspecting guideline documents developed and shared by the NTEC team.
5. Preparation of the review file incorporating selected candidates, registered political parties, associated entities and third-party campaigners for the review of both the returns and the electoral expenditure.

6. Inspecting relevant documents to vouch the amounts of declared as electoral gifts, loans and expenditure to the amounts recorded in the entities' accounting systems
7. From the selected list of entities, we generated a sample size on a risk-based approach to test the electoral gifts and expenditure from the relevant accounting systems for each party or candidate to ensure compliance with Part 10 of the Electoral Act.
8. Conducting interviews with selected candidates who participated in the 2024 Territory Election, to assess the expenditure that was incurred met the specified criteria.
9. Conducting interviews with entities' stakeholders and representatives to evaluate the adequacy of the accounting systems and the accounting records maintained.
10. Obtaining and verification of financial records and supporting documentation covering the period for the 2024 Territory Election. The tests were designed to be aligned with the compliance requirements under the Electoral Act. Refer to Appendix B for the tests which were performed.
11. Contact meetings with both the NTEC and the reviewer to provide the status of the compliance review and the preliminary findings on the work performed
12. Update meetings with entities and candidates to provide status of the compliance review and the preliminary findings on the work performed.
13. Follow up with entities and candidates who did not engage in the compliance review process.

5. DELIVERABLES

1. Ensuring that the compliance review is completed on a timely manner.
2. Drafting of the compliance review report to the NTEC.
3. Providing recommendations on internal controls, financial risk management and corporate governance as and when requested.
4. A final report presenting instances of areas of non-compliance by the entities and areas of improvements in the entities' reporting processes to the NTEC, where applicable.
5. Provision of a conclusion for the political disclosure returns, feedback on the review carried out and suggestions to improve future compliance.

Our deliverables are prepared solely for the use to the NTEC in relation to the compliance review. No responsibility to any other party shall be accepted, as our reports are not prepared, and is not intended for any other purpose.

Our work is not binding on the relevant regulator, or the courts and is not a representation, warranty, or guarantee that relevant regulators or the courts will agree with our work

6. OVERALL CONCLUSION

Based upon the results of our completed work, including the samples we reviewed, we conclude that nothing has come to our attention to suggest there was not a high level of compliance with the provisions of the Electoral Act in relation to electoral expenditure for the 2024 Territory Election.

We note that there were three independent candidates who did not engage with the compliance review process and failed to respond to the request for information.

AUSTRALIAN LABOUR PARTY – NORTHERN TERRITORY BRANCH – REGISTERED PARTY

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	$879,497	Total election returns	$879,497	-
Total expenditure	$1,058,703	Total expenditure	$1,058,703	-

Australian Labour Party – Northern Territory Branch - Findings

Findings	Complied?	Recommendations
The political party has an accounting system in place which clearly identified the electoral expenditure for the 2024 Territory Election.	Yes	None required
A separate bank account designated for NT Elections was set up and operated by the political party.	Yes	None required
Reviewed the subsequent receipts and payments after the date of the elections with no exceptions noted.	Yes	None required
As part of the compliance review process, we selected 4 political party candidates for whom we were to verify their election expenditure, including testing for completeness of the expenditure incurred during the election period. The authorised contact people were notified of this request and to arrange for the availability of the selected candidates in January/February 2025. The authorised contact person was able to arrange for the meetings with the selected candidates. The required compliance review procedures were completed satisfactorily and in a timely manner. From the meetings held, there were no issues noted as all funding was pooled centrally and candidates did not self-fund their campaigns.	Yes	None required

COUNTRY LIBERAL PARTY OF THE NORTHERN TERRITORY - REGISTERED PARTY

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	$1,512,705	Total election returns	$1,512,705	
Total expenditure	$854,925	Total expenditure	$888,235	$33,310

Country Liberal Party of the Northern Territory - Findings

Findings - Returns	Complied?	Recommendations
The political party has an accounting system in place which clearly identified the electoral expenditure for the 2024 Territory Election.	Yes	None noted.
A separate bank account designated for NT Elections was set up and operated by the political party.	Yes	None noted.
There was a variance of $33,310 noted between the expenditure returns on the NTEC website and the expenditure in the accounting system. The expenditure reported in the expenditure return was overstated compared to the figures which were presented for review.	Partial	An amended electoral return may need to be submitted to correct the inaccurate figures which were previously reported to the NTEC.
Reviewed the subsequent receipts and payments after the date of the elections with no exceptions noted.	Yes	None required
As part of the compliance review process, we selected 5 political party candidates for whom we were to verify their election expenditure, including testing for completeness of the expenditure incurred during the election period. The authorised contact person was able to arrange for the meetings with the selected candidates. The required compliance review procedures were completed satisfactorily and in a timely manner. From the meetings held, there were no issues noted as all funding was pooled centrally and candidates did not self-fund their campaigns.	Yes	None required

NT GREENS - REGISTERED PARTY

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	$309,514	Total election returns	$309,514	
Total expenditure	$122,393	Total expenditure	$122,393	-

NT Greens - Findings

Findings	Complied?	Recommendations
The political party has an accounting system in place which clearly identified the electoral expenditure for the 2024 Territory Election.	Yes	None noted.
A separate bank account designated for NT Elections was set up and operated by the political party.	Yes	None noted.
Reviewed the subsequent receipts and payments made after the date of the elections with no exceptions noted.	Yes	None noted

ANIMAL JUSTICE PARTY (NT) – REGISTERED PARTY

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	-	Total election returns	-	-
Total expenditure	-	Total expenditure	-	-

Animal Justice Party (NT) - Findings

Findings	Complied?	Recommendations
The political party did not run any candidates or conduct any electoral activity and therefore submitted an NIL electoral expenditure return for the 2024 Territory Election.	Yes	None noted

FEDERATION PARTY NORTHERN TERRITORY - REGISTERED PARTY

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	-	Total election returns	-	-
Total expenditure	-	Total expenditure	-	-

Federation Party Northern Territory - Findings

Findings	Complied?	Recommendations
The political party did not run any candidates or conduct any electoral activity and therefore submitted an NIL electoral expenditure return for the 2024 Territory Election.	Yes	None noted

Other Matters - Political Parties

Findings	Recommendations
The expenditure categories in the Expenditure Return were not clearly understood by some of the political parties and there was an arbitrary process of trying to fit the expenditure into the designated categories on the form.	We recommend that a follow up information session with political party administrators be undertaken to clarify the expenditure which needs to be included in the various categories. Consideration of improvements to guidance material and frequently asked questions should be made by the NTEC. This will ensure that there is consistent reporting which enhances accurate comparability of figures being reported

CLP GIFTS & LEGACIES PTY LTD - ASSOCIATED ENTITY

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	-	Total election returns	-	-
Total expenditure	-	Total expenditure	-	-

CLP Gifts & Legacies Pty Ltd - Findings

Findings	Complied?	Recommendations
The associated entity has an accounting system in place which is capable of clearly identifying the electoral expenditure for the 2024 Territory Election. There was no electoral expenditure noted from the information provided for review.	Yes	None noted

HAROLD NELSON HOLDINGS PTY LTD ATF NORTHERN TERRITORY ALP INVESTMENT TRUST - ASSOCIATED ENTITY

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	-	Total election returns	-	-
Total expenditure	-	Total expenditure	-	-

Harold Nelson Holdings Pty Ltd ATF Northern Territory ALP Investment Trust - Findings

Findings	Complied?	Recommendations
The associated entity has an accounting system in place which is capable of clearly identifying the electoral expenditure for the 2024 Territory Election. There was no electoral expenditure noted from the information provided for review.	Yes	None noted

ROBYN LAMBLEY - INDEPENDENT CANDIDATE

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total electoral returns	-	Total electoral returns	-	-
Total expenditure	$4,369	Total expenditure	$4,369	-

Robyn Lambley - Findings

Findings	Complied?	Recommendations
The independent political candidate has an accounting system in place which clearly identified the electoral expenditure for the 2024 Territory Election. A separate bank account designated for NT Elections was set up and operated by the political candidate.	Yes	None noted
Reviewed the subsequent receipts and payments made after the date of the elections with no exceptions noted.	Yes	None noted

YINGIYA MARK GUYULA – INDEPENDENT CANDIDATE

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election receipts	$20,000	Total election returns	$20,000	-
Total expenditure	$9,210	Total expenditure	$9,201	$9

Yingiya Mark Guyula- Findings

Findings	Complied?	Recommendations
The political candidate has an accounting system in place which clearly identified the electoral expenditure for the 2024 Territory Election.	Yes	None noted
A separate bank account designated for NT Elections was set up and operated by the political candidate.	Yes	None noted
Reviewed the subsequent receipts and payments after the date of the elections with no exceptions noted.	Yes	None noted

MARK TURNER – INDEPENDENT CANDIDATE

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	$6,303	Total election returns	$6,347	$44
Total expenditure	$6,281	Total expenditure	$6,281	-

Mark Turner – Findings

Findings	Complied?	Recommendations
The independent political candidate has an accounting system in place which clearly identified the electoral expenditure for the 2024 Territory Election.	Yes	None noted
There was a variance of $44 noted between the return summary on the NTEC website and the receipts in the accounting system. The receipts reported in the return summary were overstated.	Yes	None noted
A separate bank account designated for NT Elections was set up and operated by the political candidate.	Yes	None noted
Reviewed the subsequent receipts and payments made after the date of the elections with no exceptions noted.	Yes	None noted

BELINDA KOLSTAD – INDEPENDENT CANDIDATE

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	$12,381	Total election returns	$12,695	$314
Total expenditure	$13,381	Total expenditure	$14,853	$1,472

Belinda Kolstad – Findings

Findings	Complied?	Recommendations
The independent political candidate has maintained adequate records which clearly identified the electoral expenditure for the 2024 Territory Election.	Yes	None noted
There was a variance of $314 noted between the return summary on the NTEC website and the receipts in the accounting system. The receipts reported in the return summary were overstated.	Yes	None noted
There was a variance of $1,472 noted between the expenditure returns on the NTEC website and the expenditure in the accounting system. The expenditure reported in the expenditure return was overstated.	Yes	None noted
The independent political candidate had a separate bank account designated for NT Election set up.	Yes	None noted
Reviewed the subsequent receipts and payments made after the date of the elections with no exceptions noted.	Yes	None noted

JUSTINE DAVIS - INDEPENDENT CANDIDATE

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	$38,771	Total election returns	$36,494	$2,277
Total expenditure	$25,335	Total expenditure	$25,335	-

Justine Davis - Findings

Findings	Complied?	Recommendations
The independent political candidate has maintained adequate records which clearly identified the electoral expenditure for the 2024 Territory Election.	Yes	None noted
There was a variance of $2,277 noted between the return summary on the NTEC website and the receipts in the accounting system. The receipts reported in the return summary were understated.	Yes	None noted
The independent political candidate had a separate bank account designated for NT Election set up.	Yes	None noted
Reviewed the subsequent receipts and payments made after the date of the elections with no exceptions noted.	Yes	None noted

JUSTINE GLOVER – INDEPENDENT CANDIDATE

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	$32,133	Total election returns	$32,133	-
Total expenditure	$34,864	Total expenditure	$34,864	-

Justine Glover – Findings

Findings	Complied?	Recommendations
The independent political candidate has maintained adequate records which clearly identified the electoral expenditure for the 2024 Territory Election.	Yes	None noted
Reviewed the subsequent receipts and payments made after the date of the elections with no exceptions noted.	Yes	None noted

MILILMA MAY – INDEPENDENT CANDIDATE

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election return	$20,659	Total election returns	$20,141	$518
Total expenditure	$19,688	Total expenditure	$19,667	$21

Mililma May – Findings

Findings	Complied?	Recommendations
The independent political candidate has maintained adequate records which clearly identified the electoral expenditure for the 2024 Territory Election.	Yes	None noted
There was a variance of $518 noted between the return summary on the NTEC website and the receipts in the accounting system. The receipts reported in the return summary were understated.	Yes	None noted
There was a variance of $21 noted between the expenditure returns on the NTEC website and the expenditure in the accounting system. The expenditure reported in the expenditure return was understated.	Yes	None noted
The independent political candidate had a separate bank account designated for NT Election set up.	Yes	None noted
Reviewed the subsequent payments made after the date of the elections with no exceptions noted.	Yes	None noted

OTHER MATTERS - INDEPENDENT POLITICAL CANDIDATES

Findings	Recommendations
The following independent candidates did not respond to our request for information to enable the review of the completeness and accuracy of electoral expenditure: Graeme Sawyer Matthew Salter Amye Un	The NTEC may wish to pursue the independent candidates in relation to the non- compliant instances noted.

THE AUSTRALIAN WORKERS' UNION OF EMPLOYEES - QLD/NT -THIRD PARTY CAMPAIGNER

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	-	Total election returns	-	-
Total expenditure	-	Total expenditure	-	-

The Australian Workers' Union of Employees - QLD/NT

Findings	Complied?	Recommendations
The third-party campaigner did not incur any electoral expenditure in respect of the 2024 Territory Election. As a result, there was no financial information available for review in respect of electoral expenditure.	Yes	None noted

PRO-LIFE VICTORIA – THIRD PARTY CAMPAIGNER

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	-	Total election returns	-	-
Total expenditure	$11,800	Total expenditure	$11,603	$197

Pro-life Victoria

Findings	Complied?	Recommendations
The third-party campaigner has an accounting system in place which clearly identified the electoral expenditure for the 2024 Territory Election.	Yes	None noted
The third-party campaigner has internal processes in place to keep track of the cost of activities associated with the Territory Election to enable it to comply with the disclosure requirements.	Yes	None noted
There was a variance of $197 noted between the expenditure returns on the NTEC website and the expenditure in the accounting system. The expenditure reported in the expenditure return was understated.	Yes	None noted

ENVIRONMENT CENTRE NT – THIRD PARTY CAMPAIGNER

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	-	Total election returns	-	-
Total expenditure	$10,030	Total expenditure	$10,030	-

Environment Centre NT - Findings

Findings	Complied?	Recommendations
The third-party campaigner has an accounting system in place which clearly identified the electoral expenditure for the 2024 Territory Election.	Yes	None noted
The third-party campaigner has internal processes in place to keep track of the cost of activities associated with the Territory Election to enable it to comply with the disclosure requirements.	Yes	None noted

GETUP! - THIRD PARTY CAMPAIGNER

Information provided for review		Information as per NTEC website		Differences
Details	Amount	Details	Amount	Amount
Total election returns	$72,818	Total election returns	$72,818	-
Total expenditure	$68,209	Total expenditure	$68,209	-

GetUp! - Findings

Findings	Complied?	Recommendations
The third-party campaigner has an accounting system in place which clearly identified the electoral expenditure for the 2024 Territory Election.	Yes	None noted
The third-party campaigner has internal processes in place to keep track of the cost of activities associated with the Territory Election to enable it to comply with the disclosure requirements.	Yes	None noted

OTHER MATTERS – THIRD-PARTY CAMPAIGNERS

Findings	Recommendations
There is no requirement for the third-party campaigner to keep a separate bank account as these entities are not subjected to the requirements under Section 213A of the Electoral Act. This resulted in a higher level of reliance on these entities' internal controls to determine and classify the relevant expenses meant for electoral purposes. We could not determine the completeness of the electoral expenditure that was incurred and reported by third-party campaigners.	Third-party campaigners are encouraged to maintain a separate set of accounts which define the purposes of the expenditures that is incurred. This will allow for ease of verification where review processes are envisaged in the future. As an alternative, accounting or project codes have to be assigned to relevant transactions when expenditure is incurred so as to enable the extraction of necessary reports to facilitate accurate reporting.
There is no limit on what the third-party campaigners can spend in respect of electoral activities during the election period while there is a spending cap of $45,600 on candidates. This situation may end up undermining the relevance of the spending cap imposed on candidates as electoral activity spending may be redirected through the third-party campaigners	The NTEC should encourage the review of the absence of spending cap in the third-party campaigners' category so that electoral activity transparency is achieved for political parties and candidates.

APPENDIX A CONSULTATION

Entities	Names	Designations
Australia Labour Party	Karlee Dalton	Secretary
Country Liberal Party	Tony Schelling	Treasurer
	Sarah Giannikouris	Accountant
The Greens Northern Territory	David Pollock	Registered Officer
	Simon Niblock	Treasurer
Animal Justice Party	Lorna Elisei	National Secretary
	Meg Watkins	Senior Administrative Manager
Australian Federation Party	Alan Middleton	Registered Officer
CLP Gifts & Legacies	Suzanne Cavanagh	Representative
Robyn Lambley	Robyn Lambley	Self-Representation
Yingiya Mark Guyula	Jack Davis	Reporting Agent
Mark Turner	Mark Turner	Self-Representation
Justine Davies	Janine Sims	Reporting Agent
Justine Glover	Justine Glover	Self-Representation
Mililma May	Gemma Crocetti	Reporting Agent
Environment Centre NT	Steph Griffin	Deputy Director
GetUp!	Rachel Pascall	Legal Director
Australian Workers' Union of Employees – Qld/NT	Aaron Santelises	Industrial Advocate and Legal Advisor
Pro-Life Victoria	Teeshan Jonhson	Representative

APPENDIX B TESTS AND APPROACH

1. Completion of the review file incorporating the selected independent candidates, political parties, associated entities and the third-party campaigners.
2. Enquiries regarding the accounting systems in which records are maintained. Accounting systems can be manual or computerised systems.
3. Obtained listings of expenditure returns where relevant to match back to the disclosures.
4. Selected samples based on the risk-based approach methodology based on the populations.
5. Inspected supporting documentation based on the samples that were identified for testing. Supporting documentation would include but not limited to supplier invoices, bank statements, correspondences, accounting memorandums and meeting minutes.
6. Matching amounts of samples for electoral loans and expenditure to the amounts recorded in the relevant accounting systems and relevant documents.
7. Expenditure cap test is performed to ensure that the independent candidates' expenditure does not exceed $45,600 expenditure cap.
8. Expenditure cap test is performed to ensure that the maximum party expenditure does not exceed $1.14 million expenditure cap across 25 candidates.
9. Examining subsequent documentation to ensure that the gifts, donations, and expenses were recorded in the correct period. Subsequent supporting documentation includes but are not limited to supplier invoices, bank statements and correspondences and accounting memorandums.