

Compliance reviews

Financial disclosure factsheet – Legislative Assembly

Disclaimer: This factsheet is a general overview provided by the Northern Territory Electoral Commission (NTEC) and should not substitute legal advice. Unless specified otherwise, all references are to the Electoral Act 2004 (NT), effective from 1 July 2021. Please consult the legislation and seek independent legal advice as necessary.

What are the purposes of compliance reviews?

A post-election financial disclosure compliance review will be conducted to:

- ensure fairness and transparency in the electoral system by verifying gifts and expenditure
- maintain public confidence in the integrity of the NT's election disclosure scheme.

These objectives are achieved by:

- undertaking reviews on a selection of electoral participants in a standardised and equitable manner.
- validating data provided in gift and expenditure returns and requesting further information as required from relevant participants.
- determining whether electoral participants are complying with the rules set out in Part 10 of the Act, including using a Territory Campaign Account and appropriately managing anonymous gifts and loans.

How are reviews conducted?

The NTEC may engage an external auditor to complete the review.

A notice will be sent to selected electoral participants. The request may include, among other items:¹

- access to bank records/receipts and accounting system data
- an interview
- other documentation.

Are the results of the review published?

NTEC will publish a summary report on the NTEC website, the report will comply with all relevant privacy requirements.

The electoral expenditure period, when is it and how is it calculated?

The cap on electoral expenditure applies during the capped expenditure period. This period commences from 1 January of the year in which the election is held and ends 30 days after election day (for general elections) OR commences from and including the day of the issue of the writ and ends 30 days after election day (by-elections).

¹ See section 216
Published 12 February 2026
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- **Independent candidates** must submit an electoral expenditure return. The cap is 40,000 monetary units per division.
- **Endorsed candidates** must provide electoral expenditure details to their party's reporting agent, who submits an electoral expenditure return and an annual (expenditure) return. The electoral expenditure cap for parties is multiplied by the number of divisions where the party endorses a candidate.

Note: the value of a monetary unit is calculated in line with changes to Darwin's Consumer Price Index and is updated every financial year.

| Version | Date | Author | Changes made |
|---------|------------------|--|---|
| 2.1 | 12 February 2026 | Adam Wilson, Financial Disclosure and Compliance Manager | Updated for 2026 Nightcliff By-election |