

# Regulatory Impact Statement

## Amendments to the Local Electoral Act 2001: campaign donations

### Agency Disclosure Statement

This Regulatory Impact Statement has been prepared by the Department of Internal Affairs. It complements (and should be read with) the earlier Regulatory Impact Statement for the Local Electoral Amendment Bill (2011), which concerns representation arrangements, and which has already been introduced.

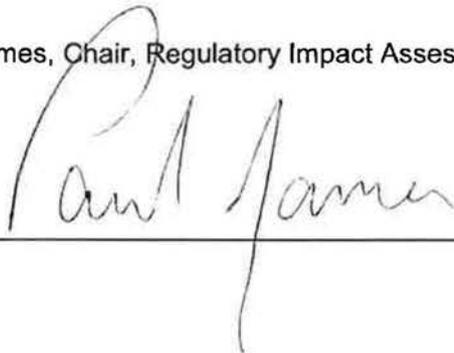
The Regulatory Impact Statement summarises an analysis of proposed amendments to the Local Electoral Act 2001, which have regulatory impacts. The proposed legislative amendments would align the Local Electoral Act provisions for donations more consistently with those in the Electoral Act 1993 (which applies to parliamentary elections). The proposed amendments would enhance transparency and accountability in local elections, and in turn increase the public's confidence and trust in the local electoral system.

In the Department's view, the analysis and consultations it undertook to develop the proposals meet the adequacy standards. The analysis provides a sound basis for decisions to amend the Local Electoral Act. The proposed amendments will provide clear, consistent, robust and reasonable legislation.

The Department considers the proposals are not likely to have effects that the Government has said will require a particularly strong case before regulation is considered. In particular, they do not:

- impose additional costs on businesses
- impair private property rights, market competition, or the incentives on businesses to innovate and invest, or
- override fundamental common law principles.

Paul James, Chair, Regulatory Impact Assessment Panel, Department of Internal Affairs



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## **Status quo**

### **The purpose and effect of the Local Electoral Act 2001 and the Electoral Act 1993**

1. The Local Electoral Act 2001 (the Local Electoral Act) provides the framework for the conduct of triennial local elections and by-elections. Local elections comprise the election of members to regional councils, territorial authorities, local and community boards, district health boards and licensing trusts.
2. The Local Electoral Act is broadly aligned with the Electoral Act 1993 (the Electoral Act) for parliamentary elections, as they were developed together in 1993. Both prescribe processes and rules for candidates' electoral finances.
3. The Electoral Act has been revised three times in the last five years (2007, 2009 and 2010) to strengthen and clarify its provisions for campaign financing, and to provide additional checks and balances. For example, the Electoral Act requires more disclosure and reporting of donations by candidates and third parties. The Electoral Act also limits the size of anonymous donations, so that there is greater openness about who is financing whom.
4. The Local Electoral Act, however, has not undergone a review on its donation provisions since 2001. The Local Electoral Act only requires a candidate to note an anonymous donation of larger than \$1,000. The Local Electoral Act's provisions (particularly for anonymous donations) do not place the same controls and obligations on candidates, third parties, donors or officials as the Electoral Act does. For instance, the Local Electoral Act:
  - sets no limit on the amount of money that can be donated anonymously, which prevents a degree of transparency in financing;
  - does not require a third party, such as a campaign staff member or a 'go-between', to disclose the identity of a donor to the candidate when the staff member is given an 'anonymous' donation from that donor; and
  - does not oblige candidates to keep good records and receipts of donations received.

### **Context to the 2010 local authority elections**

5. In the last local elections, 3,917 candidates stood for 1,895 positions in 11 regional councils, the Auckland Council, 12 city councils, 54 district councils, 116 community boards, 20 district health boards and 19 licensing or community trusts. Seventy-eight electoral officers were responsible for the conduct of elections, with the majority being full time council officers.
6. The average sum of recorded donations received by candidates for the 2010 local elections is shown in Appendix Two. The average ranged from \$77,425 for Auckland mayoralty candidates, to \$4,080 for city mayoralty candidates, and at the lower end of the scale, \$12 for candidates for local community boards. The compiled statistics do not differentiate between donations made anonymously and all other donations. To establish the number and size of anonymous donations received for the 2011 elections, it would be necessary to manually go through each of the candidates' returns.

## Problem Definition

7. The provisions in the Local Electoral Act for donations are not sufficiently robust to achieve electoral transparency, which is one of the Act's principles. This in turn undermines public confidence in the local electoral system. The Act needs to be amended to provide greater checks and balances concerning the receipt, disclosure, reporting and recording of donations.
8. With the next local authority elections to be held in October 2013, however, there is limited time to enact amendments to the Local Electoral Act and implement changes prior to the elections. The timeframe narrows the scope of what can be achieved.

## Objectives

9. Amending the Local Electoral Act will provide for the legislation to require more transparency in the local electoral system. It will also provide greater clarity for donors, candidates, officials and third parties about their obligations, and what they can and cannot do under the Act. Increasing disclosure and reporting obligations, and making campaign financing more open will increase public confidence in the local electoral system. The amendments will achieve two of the Local Electoral Act's principles: to achieve public confidence in local electoral processes and to provide transparent electoral systems.

## Criteria for assessment

10. The options have been assessed against the following criteria:
  - *transparency*: open processes ensure that the interest and roles of those involved in the electoral process are clear;
  - *accountability*: participants are held responsible for their actions;
  - *legitimacy*: the public have confidence in the local electoral system;
  - *participation*: the option averts unreasonable barriers to participation in the electoral process;
  - *Better Regulation, Less Regulation*<sup>1</sup>: the proposed obligations are clear, easily understood and conform as far as possible to established legislative principles;
  - *compliance costs*: the option limits or reduces compliance costs as much as possible, while still achieving the desired outcomes; and
  - *consistency*: the option will achieve greater alignment with the Electoral Act provisions for anonymous donations and donations more generally. Aligning the Acts would also enhance clarity for candidates and donors.
11. A further criterion was that the option must be able to be effectively implemented well in advance of the October 2013 elections. As a result, the scope of the proposed amendments was kept narrow.

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<sup>1</sup> The Government's statement on Better Regulation, Less Regulation makes a commitment that the Government will introduce new regulation only when it is satisfied that it is required, reasonable, and robust.

## Timeframes

12. Any amendments must be enacted well in advance of the 12 October 2013 local elections, to provide time for candidates, campaign staff and electoral officers to implement changes. Training and education activities for candidates and Electoral Officers commences in May 2013. The timeframe for changes has meant the scope of this current project has been limited primarily to a review of provisions concerning anonymous donations. Additionally, any other amendments to more general provisions for donations have been limited to amendments that could be realistically implemented in the time available before the October 2013 local elections.

## Regulatory impact analysis

13. This Regulatory Impact Statement presents three options:
  - A. The status quo;
  - B. Amending the Local Electoral Act; and
  - C. Enhancing operational guidelines.
14. The analysis identifies the benefits of the three options, in terms of how they meet the criteria and achieve the objectives. The analysis also identifies any potential compliance costs that the options could incur on donors, candidates, electoral officials or other third parties.

### Option A. Status quo

15. The benefit of retaining the status quo is that participants in the local authority elections, and the general public, would not have to deal with rule changes for (anonymous) donations before the 2013 elections. The compliance costs would not increase, therefore, for any person or organisation.
16. To retain the status quo, however, would mean not addressing the problem. It is generally acknowledged that the Local Electoral Act lacks robustness in its anonymous donation provisions. The Act is not seen to adequately promote transparency and accountability in local elections. The status quo is highly unlikely therefore to increase public confidence in the local electoral system. The status quo will also mean the Local Electoral Act remains less consistent with donation provisions in the Electoral Act.

### Option B. Amending the Local Electoral Act

17. The amendments proposed under Option B would clarify and strengthen the provisions of the Local Electoral Act. The proposals can be grouped and summarised as:
  - *limiting the size of an anonymous donation a recipient can retain*
  - *amending the definition of an anonymous donation*
  - *increasing disclosure, reporting and recording obligations*
  - *introducing penalties for non-compliance with obligations and other offences*
18. The nature and effects of the proposals for Option B are explained more fully in Appendix One.

19. The proposed amendments do not make a distinction on the basis of the population size or location of the territorial authority in which an election takes place, nor on the basis of what position the candidate is standing for (for example, mayor, councillor or board member). The Department is aware that the Auckland mayoralty campaign is quite different to the majority of other local authority elections throughout New Zealand, due to the number of electors involved and the higher limit candidates are allowed for electoral spending in the Local Electoral Act. We investigated having different limits for anonymous donations according to the population base and the level of electoral spending allowed. We discounted this approach, however, because it could create confusion and complexity, contrary to the objectives of what is being sought. Having differentiated levels would also be inconsistent with the Electoral Act, which sets a single limit for anonymous donations.

### ***Benefits of the proposals***

20. The proposed amendments under Option B would align the Local Electoral Act more closely to the Electoral Act. They would introduce or enhance disclosure, reporting and recording requirements, with minimal compliance costs. These requirements would provide greater certainty for those involved in the electoral process about their obligations. Greater alignment with the Electoral Act would make it simpler for candidates and the general public to know what the 'rules' are, as the rules would be broadly the same.
21. The proposed amendments would make candidates' campaign financing more open to inspection and scrutiny, thereby enhancing the transparency and accountability required from participants in the local elections. The revised penalty regime will provide a greater deterrent to non-compliance than the Local Electoral Act currently provides.
22. Redefining 'anonymous' will limit the extent to which campaign financing can occur covertly. Having one limit for an anonymous donation applied across New Zealand would be simple to implement and to understand.

### ***Disadvantages of the proposals***

#### *A trade-off in transparency*

23. Setting a cap on anonymous donations at \$1,500, in order to gain better transparency, will mean that the level at which a donation is defined, and must be reported in a return, will also need to be revised upwards to \$1,500.<sup>2</sup> This adjustment will mean that donations in the range of \$1,000 - \$1,500 will no longer need to be reported, reducing some transparency. However, the adjustment is necessary for internal consistency within the Local Electoral Act, and consistency between the Act and the Electoral Act.

#### *Compliance costs*

24. It is not possible to quantify the impacts of any costs incurred from the proposals, and their incidence, and hence only a descriptive assessment is given below. This is because there is limited information available on costs and impacts in the local electoral system by which to assess the effects of the proposals.
25. Potentially the proposed amendments under Option B could incur compliance costs on:

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<sup>2</sup> The definition of donation, and the level at which a donation must be reported, is currently set at \$1,000 (refer sections 104 and 109).

*Donors*, who could be deterred from making a donation:

- of greater than \$1,500, if they are unwilling to disclose their identity and have their political preferences made public; and
- if they cannot pass an anonymous donation to a third party (a 'go-between') who knows them, because the third party must tell the candidate the identity of the donor.

Donors may also benefit if the rules for anonymous donations are the same for both the Electoral Act and the Local Electoral Act, as consistency avoids confusion.

*Candidates*, who could:

- receive less campaign financing if donors are deterred from making anonymous donations. This could mean the candidate has to spend more time and effort in fundraising, potentially affecting their ability to stand. The size of the impact is unknown, but could vary across regions and depending on the role for which the candidate is standing. However, candidates will still be able to receive a donation of any amount if it is not given anonymously;
- face additional costs in administrative time and effort, and resources (for example, storage and postage) from additional administrative, reporting and recording obligations. These costs are highly unlikely to be an excessive or unreasonable but may vary, depending on whether the candidate has a campaign team supporting them. Candidates may already be fulfilling the proposed obligations if they follow good administrative practice, meaning no additional costs would be incurred; and
- potentially face additional costs if they choose to seek legal or financial advice to help manage their new obligations.

*Electoral officers*, who could face a minimal impact in terms of time and administration - but these costs are highly unlikely to be an excessive or unreasonable.<sup>3</sup>

*Local authorities*, who could be positively impacted if any anonymous donations are larger than \$1,500 (local authorities are, however, extremely unlikely to seek to gain revenue through anonymous donations).

*The New Zealand Police and the courts*, who could face more complaints regarding donations after the next elections, due to greater public scrutiny of the electoral process, and because complainants may seek to 'test' the robustness of the new amendments. New Zealand Police is of the view that any complaints raised after the 2013 local body elections as a result of this legislation [REDACTED] are unlikely to involve additional costs of any significance for Police or the courts.

*Local and central government agencies*, who may incur minimal additional costs to train, educate or support electoral officers, candidates, and the general public, on the changes to the law. It is expected, though, that existing processes (including training, information evenings and regular newsletters), as well as planned updates to publications (such as the Code of Good Practice and the candidate's handbook), will be easily able to absorb the impact of having to provide additional information to

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<sup>3</sup> It is not proposed that Electoral Officers are required to screen complaints against a public interest threshold before referring them to the Police (as the Electoral Act requires the Electoral Commission to do). Electoral Officers are not equipped to manage such a task and do not have a centralised office (as the Electoral Commission has) to ensure consistency in screening and referral to the Police.

candidates and Electoral Officers. The Department obtained this advice from local government representatives.

*Third parties (individuals)*, who work for the candidate or act as a 'go-between', who would have a greater duty to fulfil and may incur costs in time and effort to confirm the donor's details and pass these details onto the candidate.

### **Option C. Enhancing operational guidelines**

26. Instead of amending the Local Electoral Act, the problems identified with the current requirements and processes for (anonymous) donations could be addressed through operational approaches, managed by the local government sector. These approaches could include Best Practice Guidelines or codes of practice, or standardised training and education.
27. It would hard to achieve nationwide coverage and ongoing consistency, however, if operational approaches were used to oblige people to take certain actions. It would also be difficult to set limits on anonymous donations, or obligate people to undertake higher levels of reporting and disclosure. Relying on an operational approach to achieving greater transparency and accountability in the local electoral system would also be inconsistent with the approach taken to parliamentary elections (where key requirements and processes are set in the Electoral Act). Public confidence in the local electoral system is also more likely to increase if campaign financing requirements and controls are set in legislation, rather than in operational policy.

### **Other issues identified**

28. The Department has identified other issues and aspects of campaign financing in local authority elections, including donations that could warrant review. These matters include the use of contributions, overseas donations, trusts and loans. It would be possible to further revise the Local Electoral Act so that it more closely aligned with the Electoral Act.
29. There is insufficient time, however, to comprehensively review all aspects of campaign financing, and then to enact amended legislation, before the 2013 local elections. Additionally, while revisions to the Electoral Act have addressed some of these aspects, not all of its provisions would easily transfer into the Local Electoral Act, because of differences between the local and parliamentary electoral contexts.
30. The proposed amendments under Option B, however, will be a step in enhancing transparency and accountability in the local electoral system, and achieving greater consistency between the Electoral Act and the Local Electoral Act.

## **Consultation**

31. The following agencies have been consulted on this Regulatory Impact Statement: the Ministries of Health and Justice, the Treasury and the New Zealand Police. Te Puni Kōkiri, the Ministries of Transport, Environment, and Business Innovation and Employment, the Office of the Privacy Commissioner and the Department of the Prime Minister and Cabinet, were informed of the Regulatory Impact Statement. Advice has also been sought from the Electoral Commission, the Society of Local Government Managers, Local Government New Zealand and the Parliamentary Counsel Office.

32. Key feedback included that not all of the Electoral Act's provisions for anonymous donations will neatly translate into the local electoral system. For instance, parliamentary candidates who receive an anonymous donation of more than \$1,500 pay the excess to the Electoral Commission who then banks the money into the Crown Account – but there is no similar statutory body or account in the local electoral system. In response, the Department considers the proposed process for the local electoral system uses analogous structures. The Electoral Officer of the local authority administering the election will be paid the excess. The Electoral Officer will then pay the money to the local authority.<sup>4</sup>
33. Feedback was also received that the penalties, originally proposed to be set at the level in the Electoral Act (for comparable offences), were likely to be overly punitive and could deter people from standing for election for fear of committing an unintended offence.<sup>5</sup> The proposed fines were reviewed and are now proposed to be set at \$5,000, in line with the majority of other fines in the Local Electoral Act.<sup>6</sup>
34. One agency considered that the option to conduct a broader review of donations and other aspects of campaign financing in the Local Electoral Act should have been investigated further. The Department discounted the option, for the reasons given in paragraph 26.
35. [REDACTED] They are also concerned that, unlike national elections, where complaints are initially investigated by the Electoral Commission, there is no similar filtering proposed in the Local Electoral Act. Given the time constraints for enacting the proposals, they have advised that consideration of these concerns will need to be deferred until after the next local authority election.

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### **Conclusions and recommendations**

36. The Government wants to increase public confidence in the campaign financing rules for local authority elections by providing a more robust legislative framework for (anonymous) donations. This objective could be achieved by limiting the level of anonymous donations; refining the definition of 'anonymous'; enhancing disclosure, reporting and recording obligations; and introducing penalties for non-compliance.
37. The proposals analysed here for amending the Local Electoral Act, as outlined under Option B and the appended table, would bring positive benefits for the New Zealand public and the local government system. The amendments would increase openness, transparency and accountability in local elections, consequently increasing the public's trust in the local electoral system. They would set clear and uniform procedures for

<sup>4</sup> This is not an ideal solution, but the Department considers it is the most workable. For instance, elections for District Health Boards are usually administered by an Electoral Officer from a local authority, and therefore any excess of an anonymous donation for a candidate standing for a District Health Board will go to the local authority that administers the election, not to the District Health Board. This will mean, however, the local authority recoups some of the cost of administering the District Health Board's election process.

<sup>5</sup> They would be deterred due to fear they might inadvertently make a mistake in disclosure, reporting or recording. Unlike parliamentary candidates, many local authority candidates do not have a party machine or campaign staff to handle their administration (with exceptions in some major metropolitan areas).

<sup>6</sup> The Department recognises that the fine for failure to transmit a return is set at a lower level of a fine not exceeding \$1,000. However, the return contains not only reporting on donations, but also electoral expenses, which are out of scope of the current project.

receiving, disclosing, recording and reporting donations. The proposals will more closely align the Local Electoral Act with the Electoral Act's donation provisions.

38. The compliance costs incurred by the proposals are difficult to quantify, but are likely to be minor and reasonable for the majority of candidates, donors, officials and third parties. Local and central government should be able to absorb the cost of training and education within current funding. The Department considers that on balance, the benefits of the proposals outweigh any additional costs incurred.

### **Implementation**

39. The Local Electoral Amendment Bill was introduced on 11 October 2011 but has not yet had its first reading. The scope of its amendments concern technical matters governing electoral procedures. The proposed amendments for anonymous donations would, if agreed by Cabinet, be given effect through a redrafted Local Electoral Amendment Bill that would include the proposed amendments in the existing Bill.<sup>7</sup>
40. The amendments need to come into force well in advance of the 2013 elections. A constitutional convention exists that legislative changes should not be made to an electoral system in the calendar year of an election to which they apply. The changes proposed here are minor in nature, can be easily implemented and will be well publicised.
41. The Department has been advised by local government representatives that the amendments should be implemented in May 2013 at the latest, in order that the changes can be incorporated into training and publications that candidates and Electoral Officers receive that month. This deadline means enactment needs to occur by early May 2013 if possible. It is already too late for the proposed amendments to representational arrangements to come into force before the 2013 elections, as the arrangements need to be determined by September 2012.
42. As noted in paragraph 25, existing local government processes should be able to manage the need to provide information on the rule changes to candidates and Electoral Officers. Additionally, media and public interest during the parliamentary stages of the Bill should informally assist in publicising the changes.
43. The enforcement strategy for non-compliance will continue to be based on reporting by other candidates and members of the public (that is, informal regulation). No formal auditing process is proposed, as this would incur significant resource costs on electoral officers or local authorities (including training, investigative and legal costs). New or revised penalty provisions will assist in deterring non-compliance with the obligations in the Local Electoral Act.

### **Monitoring, evaluation and review**

44. The Department will work with the local government sector and the Local Government Commission to establish appropriate monitoring of any changes implemented.

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<sup>7</sup> Once the redrafted Bill was introduced, the existing Bill would be withdrawn.

## APPENDIX ONE: PROPOSED CHANGES TO THE LOCAL ELECTORAL ACT AND THEIR PRACTICAL EFFECT

	Proposal	Practical effect
<b>Limiting the size of an anonymous donation</b>		
1	Set a limit of \$1,500 on the size of an anonymous donation to a candidate (not a candidacy) ( <i>new provision</i> )	A candidate could retain an anonymous donation up to \$1,500 but must forfeit any amount over that limit  A candidate could not split an anonymous donation of more than \$1,500 between different campaigns if they were standing for more than one candidacy, in order to retain more money
2	Require a candidate receiving an anonymous donation of more than \$1,500 to pay the excess amount (that is, the amount over \$1,500) to the electoral officer of the local authority administering the election within 20 working days ( <i>new provision</i> )	A candidate acquires an administrative and financial obligation if they receive an anonymous donation of more than \$1,500
3	Require an Electoral Officer to pay an amount received from a candidate (that is, the excess of an anonymous donation over \$1,500) to the local authority administering the election, and provide a copy of the receipt they receive to the candidate ( <i>new provision</i> )	An additional responsibility is added to the role of an Electoral Officer and the local authority
<b>Redefining the terms 'anonymous' and 'donation'</b>		
4	Expand the existing definition of 'anonymous' to include situations where the candidate <i>could not reasonably know</i> the identity of the donor ( <i>revision to existing provision</i> )	The definition of anonymity is narrowed - currently the definition is restricted to situations only where the donor <i>does not know</i> the identity of the donor
5	Raise the monetary value in the definition of a donation to a figure greater than \$1,500 (currently set at \$1,000) ( <i>revision to existing provision</i> )	A donation will be defined as any amount of a sum or value of more than \$1,500
<b>Adding or enhancing disclosure and reporting obligations</b>		
6	Require a third party ('a transmitter') who receives a donation on behalf of a candidate, to disclose the identity of the donor (if known) to the candidate ( <i>new provision</i> )	A third party has a duty to disclose the donor's identity to a candidate. If the donor's identity is not known, then the donation must be treated as an anonymous donation
7	Require a person administering the affairs of a candidate who receives an 'anonymous' donation of more than \$1,500 on behalf of the candidate to disclose the identity of the donor (if known) to the candidate ( <i>new provision</i> )	If the person knows who has made an 'anonymous' donation, they would have a duty to disclose the donor's identity to the candidate. Having a monetary level ensures that the person, if running a fundraising activity (such as a cake stall), does not need to record each donor's details

	Proposal	Practical effect
<b>Adding or enhancing disclosure and reporting obligations (cont.)</b>		
8	Require a candidate to report, in their return, the process followed when they received an anonymous donation in excess of \$1,500 (refer proposal 2 above) ( <i>new provision</i> )	Candidates would be required to declare, on their return, in regard to an anonymous donation in excess of \$1,500, how much was paid to the Electoral Officer and when the payment was made
9	Require candidates to record all donations received ( <i>new provision</i> )	Candidates would need to keep records of all donations received
10	Require candidates to take all reasonable steps to retain records, documents and accounts that verify their return, for a prescribed period of time ( <i>new provision</i> )	Candidates would need to ensure they kept the documentation required for a period of six months after filing their return
11	Require candidates who have no donations to report, to file a nil return ( <i>new provision</i> )	Candidates who do not currently have to file a return (as they did not receive donations) would be required to do so
12	Raise the level at which a candidate must declare any anonymous donation to a figure greater than \$1,500 (currently set at \$1,000) ( <i>revision to existing provision</i> )	Candidates would be required to declare, on their return, when they received an anonymous donation in excess of \$1,500
<b>Adding or enhancing offence and penalty provisions</b>		
13	Make it an offence to breach the requirement for a candidate to forfeit the excess amount of an anonymous donation over \$1,500 ( <i>new provision</i> )	Any person who enters into an agreement, arrangement, or understanding with any other person that has the effect of circumventing the obligation commits an offence and could be liable for a fine on conviction not exceeding \$5,000
14	Make it an offence for a transmitter to fail to disclose the identity of the donor, with the intention to conceal the identity of the donor ( <i>new provision</i> )	Any person who fails to comply with the obligation with the intention of concealing the identity of the donor commits an offence and could be liable for a fine on conviction not exceeding \$5,000
15	Make it an offence for a person involved in the candidate's campaign to fail to disclose the identity of an 'anonymous' donor ( <i>new provision</i> )	Any person who fails to comply with the obligation with the intention of concealing the identity of the donor commits an offence and could be liable for a fine on conviction not exceeding \$5,000
16	Make it an offence for a candidate to fail to retain records to verify their return ( <i>new provision</i> )	Any person who fails, without reasonable excuse, to comply with the obligation commits an offence and could be liable for a fine on conviction not exceeding \$5,000
<b>Minor administrative change</b>		
17	Move the definition of anonymous in the Local Electoral Act from the initial interpretation section, to the interpretation section for campaign financing ( <i>revision to existing provision</i> )	The definition would be grouped together with other related definitions for reasons of clarity

## APPENDIX TWO

Reported candidate expenditure and donations, 2010 local elections<sup>8</sup>

	Candidates		Expenditure		Donations	
	Total	Reported	Average	% of limits	Average	% of expenditure
Regional councils	231	226	\$2,945	10%	\$441	15%
Territorial authorities (mayoralty)	262	246	\$13,328	25%	\$8,150	61%
• Auckland mayor	22	20	\$77,727	13%	\$77,425	100%
• City mayors	69	64	\$12,131	25%	\$4,080	34%
• District mayors	171	162	\$5,850	27%	\$1,205	21%
Territorial authorities (councils)	1,639	1,556	\$2,268	12%	\$340	15%
• Auckland governing body	101	88	\$9,631	20%	\$3,553	37%
• City councils	441	426	\$3,456	14%	\$304	9%
• District councils	1,097	1,042	\$1,160	11%	\$83	7%
Auckland local boards	420	386	\$2,573	9%	\$407	16%
Community boards	771	722	\$274	2%	\$12	4%
District Health Boards	371	324	\$1,614	3%	\$101	6%
Trusts	223	213	\$515	3%	\$46	9%

<sup>8</sup> Sourced from the *Local Authority Elections Statistics 2010* report, Department of Internal Affairs, 2011.