



AUDIT  
OFFICE



REPUBLIC  
OF CYPRUS

# **AUDIT OF CANDIDATES' ELECTORAL EXPENSES REPORTS FOR THE ELECTION OF MEMBERS OF THE HOUSE OF REPRESENTATIVES HELD ON 30.5.2021**

## **Executive Summary**



**AUDIT OFFICE OF THE REPUBLIC  
SPECIAL REPORT no. ΠΚ/01/2022**

**28 July 2022**



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ELECTION OF MEMBERS OF THE HOUSE OF REPRESENTATIVES  
HELD ON 30.5.2021**

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**AUDITED ENTITIES/AUDITEE**

**Ministry of Interior**

**Candidate Members of the House of Representatives (HoR)**

**Entities offering advertising services to the candidate Members of the HoR**

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## Executive Summary

The publication and the carrying out of the elections of the members of the House of Representatives (HoR) are carried out and regulated, according to the provisions of the Election of the Members of the House of Representatives Law of 1979 (L.72/1979, as has been amended).

The candidates for the election of the members of the HoR, are obliged, according to the provisions of the above Law, to submit to the Returning Officer their electoral expenses reports for their pre-election campaign, who submits them for audit to the Auditor General of the Republic. The Auditor General, after auditing the submitted reports, in accordance with the provisions of the aforementioned Law, issues relevant reports which he publishes in the Government Gazette of the Republic and, when he finds that a candidate has exceeded the allowed electoral expenditure limit, he forwards a report to the Returning Officer, who imposes a fine equal to the amount of excess on the candidate.

Based on the above, the aim of the audit was to:



### **Verify publication and submission of candidates' electoral expenses reports**

Whether the candidates' electoral expenses reports were published and submitted on time and accompanied by a sworn affidavit.



### **Audit of the expenses of paragraph 5 of the candidates' electoral expenses report**

Whether all the expenses for advertising purposes are included in paragraph 5 of the report, and whether they comply with the provisions of the applicable legislation, relate to the Candidates' pre-election campaign, and have actually been carried out within the pre-election period.



### **Examine electoral expenses limit**

Whether the expenses included in paragraph 5 of the electoral expenses report do not contribute in exceeding the allowed limit of electoral expenses (€25.000 + €5.000 personal expenses).



### **Ascertain the submission of aggregated statements by entities that offered advertising services**

Whether all the entities that offered advertising services to the candidates have submitted the aggregated statements for the services offered to the Audit Office within one month from the date of the elections.

Our audit was based on the applicable legislation, as interpreted from time to time with relevant legal opinion by the Law Office of the Republic and the same audit approach was followed for all the candidates or the candidates who were a sample of the individual audits that were carried out.

Given that the findings, conclusions and recommendations of the audit carried out concern the expenses of candidate members of the HoR, who, according to the applicable legislation, can be elected either in combination (of a single party, or a coalition of several cooperating parties, or combinations of independents), or individually, and it is our Office's policy, bearing in mind the

nature of the current audit, to follow a common policy towards all candidate members of the HoR and political parties, we do not assess the significance of the findings we identified during our audit, to report the most important of these in the summary of this Special Report, as is the usual practice of our Office. All our findings, conclusions and recommendations are set out in the respective sections of Report ΠΚ/01/2022.

We note that the letter with our audit findings was forwarded on 26.5.2022 by our Office to the Permanent Secretary of the Ministry of Interior (General Returning Officer) for his information and for his comments on the issues mentioned therein. The Permanent Secretary in his letter dated 3.6.2022, informed us that the Ministry of the Interior does not have any comments on the issues for inclusion in the Special Report of our Office.