

2014/2015
Annual REPORT
ACT Electoral Commission

ACT ELECTORAL COMMISSION OFFICERS
OF THE ACT LEGISLATIVE ASSEMBLY



Elections ACT

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Mrs Vicki Dunne MLA
Speaker
ACT Legislative Assembly
London Circuit
CANBERRA ACT 2601

Dear Madam Speaker

Part A: ACT Electoral Commission annual report 2014/2015 transmittal certificate

This annual report has been prepared under section 6 of the Annual Reports (*Government Agencies*) Act 2004. It includes an account of the operation and the management of the ACT Electoral Commission during the 2014/2015 financial year.

Section 8(2) of the Annual Reports (Government Agencies) Act provides that the Chief Minister's Annual Report Directions do not apply to officers of the Legislative Assembly, including the ACT Electoral Commission. Nevertheless, the Commission has endeavoured to comply with the Chief Minister's Annual Report Directions insofar as they are relevant to the operations of the Commission.

This annual report is a joint report covering the operations of the ACT Electoral Commission and the operations of the Electoral Commissioner and the staff employed to assist the Commissioner. Under the *Electoral Act 1992* and other relevant legislation, the Commissioner exercises some functions independently of the Commission. For simplicity, references in this report to Elections ACT are to be taken to refer to the Electoral Commissioner and his staff.

We certify that the attached annual report is an honest and accurate account and that all material information on the operations of the ACT Electoral Commission has been included for the period 1 July 2014 to 30 June 2015.

The Electoral Commissioner hereby certifies that fraud prevention has been managed in accordance with Public Sector Management Standards, Part 2.

Section 15 of the Annual Reports (Government Agencies) Act requires that you cause a copy of the report to be laid before the Legislative Assembly within 15 weeks after the end of the financial year.



Roger Beale AO
Chairperson

23 September 2015



Phillip Green
Electoral Commissioner

23 September 2015



Dawn Casey
Member

23 September 2015

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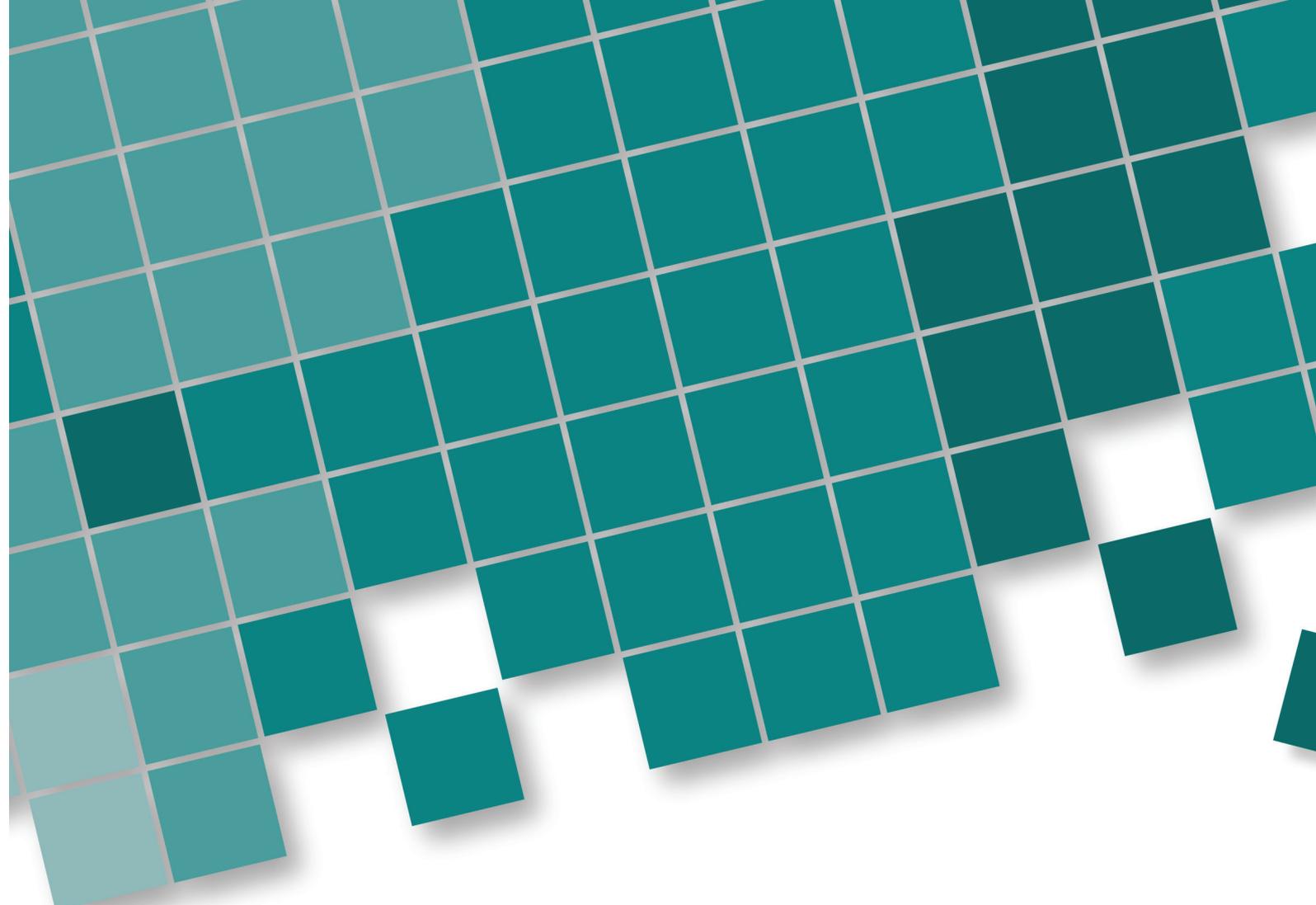
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Glossary

Term	Description
ACT	Australian Capital Territory
ACTPS	Australian Capital Territory Public Service
AEC	Australian Electoral Commission
ALP	Australian Labor Party (ACT Branch)
ANU	Australian National University
ATSIEB	Aboriginal and Torres Strait Islander Elected Body
Commission	ACT Electoral Commission
Commissioner	Electoral Commissioner
CPI	Consumer Price Index
ECANZ	Electoral Council of Australia and New Zealand
EDRMS	Electronic digital record management system
Elections ACT	The office of the Electoral Commissioner and the staff appointed to assist the Commissioner
Electoral Act	<i>Electoral Act 1992</i>
FOI	Freedom of Information
FOI Act	<i>Freedom of Information Act 1989</i>
FTE	Full-time employees
Greens	The ACT Greens
Hare-Clark	The proportional representation electoral system used in the ACT
ICT	Information/communication technology
JACS	ACT Justice and Community Safety Directorate
Joint roll	The common ACT and Commonwealth electoral roll maintained under a formal government-to-government arrangement
LP	Liberal Party of Australia (A.C.T. Division)
MLA	Member of the ACT Legislative Assembly
MOU	Memorandum of understanding
Party	A political party registered under the Electoral Act
Redistribution	A redistribution of electoral boundaries
SERBIR	Senior executive responsible for business integrity risk
Shared Services ICT	The ACT Government information/communication technology management agency
STEC	State and Territory Electoral Commissioners
WHS	Work health and safety



Part B: Organisation overview and performance

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B.1 Organisation overview

Introduction

The ACT Electoral Commission is an independent statutory authority established under the *Electoral Act 1992* comprising a Chairperson, the Electoral Commissioner and a Member, with responsibility for the conduct of elections and referendums for the ACT Legislative Assembly and for the provision of electoral advice and services.

2014/2015 was an important year for the Commission. From 1 July 2014, the members of the Commission became officers of the Legislative Assembly, following the commencement of the *Officers of the Assembly Legislation Amendment Act 2013*. This change in the status of the Commission reinforced the Commission's statutory independence from the Executive. In particular, it altered the reporting lines set out in the Electoral Act.

In accordance with the changes made by the Amendment Act, the Commission's annual reports from 2013/2014 are now presented to the Speaker of the ACT Legislative Assembly. Previous annual reports were submitted to the Minister responsible for the Electoral Act.

This 2014/2015 annual report is the first report relating to the operations of the Commission under the changes establishing the Commission members as officers of the Legislative Assembly. Importantly, it is the first annual report published by the Commission that includes full audited financial reports. Previously, the Commission's audited financial reports were included in annual reports published by the Justice and Community Safety Directorate.

This annual report is a joint report covering the operations of the ACT Electoral Commission and the operations of the Electoral Commissioner and the staff employed to assist the Commissioner, working under the operating title of Elections ACT. Under the Electoral Act and other relevant legislation, the Commissioner exercises some functions independently of the Commission. It is important to distinguish between the functions of the Commission and the office of the Electoral Commissioner.

Key activities undertaken in 2014/2015 are described in **Performance highlights** from page 9.

Roles, functions and services

The most important function undertaken by the Commission and Elections ACT is to conduct elections for the ACT Legislative Assembly. An election for the Assembly was held on 20 October 2012. The next Assembly election is due to be held on 15 October 2016.

The Commission is responsible under the Electoral Act for key over-arching electoral functions. In the year under review these functions included providing information and advice to the Assembly, the Speaker, the Minister responsible for electoral matters, the Executive, agencies, political parties, MLAs and candidates; conducting education and information programs; conducting research; publishing electoral material; providing fee-for-service electoral goods and services; and conducting ballots for prescribed organisations. The Commission is also responsible for undertaking key electoral roles, such as taking part in the electoral boundaries redistribution process; and sitting as a review body where appeals are made challenging decisions made by the Commissioner or the Commissioner's delegates.

A significant redistribution of electoral boundaries took place in 2014/2015 to divide the ACT into 5 equal-sized electorates for the first time, in anticipation of the increase in the size of the Legislative Assembly from 17 to 25 members at the October 2016 election.

The Electoral Commissioner serves in a dual capacity as both a member of the Commission and as a statutory officer holder with independent powers and functions. The Commissioner is the chief executive officer of the Commission. In that role, the Commissioner manages the operations of the Commission under the guidance and direction of the full Commission, and undertakes some of the Commission's functions as the Commission's delegate. The Commissioner also has specific functions under the Electoral Act and other legislation that are given solely to the Commissioner. These include responsibility for most of the procedures related to the conduct of ACT Legislative Assembly elections and (in conjunction with the Australian Electoral Commission) the maintenance of the ACT electoral roll, as well as registration of political parties and administering the election funding, expenditure and financial disclosure scheme.

The Commissioner is assisted by staff employed under the *Public Sector Management Act 1994* and under the Electoral Act. For simplicity, the office of the Commissioner and the Commissioner's staff are referred to under the operating title of Elections ACT. The Commissioner and the staff of Elections ACT perform functions that are the responsibility of the Commissioner and perform some functions on behalf of the Commission.

The Attorney General is the Minister responsible for electoral matters. In the period up to 2013/2014 the Commission was included in the Justice and Community Safety portfolio for administrative purposes. From 1 July 2014, following the Commission's establishment as officers of the Legislative Assembly, the Commission is no longer included in an executive portfolio.

Legislative framework

The Commission and the Commissioner are responsible for the conduct of elections and referendums and for the provision of electoral advice and services under the following legislation:

- *Electoral Act 1992*;
- *Electoral Regulation 1993*;
- *Magistrates Court (Electoral Infringement Notices) Regulation 2012*;
- *Referendum (Machinery Provisions) Act 1994*;
- *Proportional Representation (Hare-Clark) Entrenchment Act 1994*;
- *Aboriginal and Torres Strait Islander Elected Body Act 2008*; and
- *Health Professionals Regulation 2004* [for the Veterinary Surgeons Board only].

Organisational structure

The ACT Electoral Commission consists of a Chairperson, the Electoral Commissioner and a third Member.

Table 1 — Members of the ACT Electoral Commission

Mr Roger Beale AO <i>Chairperson</i> Reappointed until 28 February 2017
Mr Phillip Green <i>Electoral Commissioner</i> Reappointed until 31 March 2020
Ms Dawn Casey <i>Member</i> Appointed until 30 September 2015

Note: This table shows appointments in force on 30 June 2015.

The current Chairperson and Member of the Commission were appointed by the Executive under the Electoral Act. From 1 July 2014, the Speaker is responsible for appointing Commission Members as officers of the Legislative Assembly. The current Electoral Commissioner was reappointed by the Speaker in March 2015.

As chief executive officer of the Commission, the Electoral Commissioner is remunerated as a full-time office holder. The Chairperson and the other Member of the Commission are remunerated as part-time office holders. Remuneration for the Members is determined by the ACT Remuneration Tribunal.

In April 2014 the Remuneration Tribunal determined that it would award a salary increase to the Electoral Commissioner from 1 July 2014 in light of the increased responsibilities conferred on the Commissioner by the legislation establishing the Commission members as officers of the Legislative Assembly.

The Electoral Commissioner has head of service and director-general powers under the Public Sector Management Act in relation to staff employed to assist the Commissioner. These staff, acting under the direction of the Commissioner, have been brought together under the operating title Elections ACT.

The Commissioner may also employ casual staff and engage consultants under the Electoral Act, on terms and conditions determined by the Commission.

The Commissioner was assisted throughout 2014/2015 by 7 permanent officers employed under the Public Sector Management Act, together with a number of other staff employed on a temporary basis under the Public Sector Management Act and the Electoral Act, to assist the Commissioner as necessary.

For more information on the Elections ACT staff positions see **Staffing Profile** on page 42.

Elections ACT's corporate plan, mission, vision and values

Elections ACT's mission is:

To provide the ACT community with high quality electoral services that ensure fair and open elections and referendums.

Elections ACT provides services to a wide and diverse range of clients, including the Speaker, the Attorney General, Members of the Legislative Assembly, political parties, election candidates, ACT Government agencies, the media and special interest groups.

Elections ACT's most important function is to conduct elections for the Legislative Assembly. An election for the Assembly was held on 20 October 2012. The next election will be held on 15 October 2016.

Other tasks carried out by Elections ACT include electoral education, maintaining the register of political parties and the election funding, expenditure and financial disclosure scheme, assisting with redistributions of electoral boundaries, working with other electoral authorities to improve the accuracy of the electoral roll and providing electoral services to other organisations on a fee-for-service basis.

Elections ACT staff reviewed the Elections ACT corporate plan in 2012/2013 and developed a new plan for the 2013-2017 period.

The corporate plan includes a vision statement as well as a statement of values and guiding principles. The vision articulates Elections ACT's longstanding commitment to *continuous improvement through innovation and leadership*.

The values statement formally adopts the ACTPS values and behaviours of *respect, integrity, collaboration and innovation*.

The guiding principles recognise the special nature of Elections ACT's role as an independent electoral authority, adopting the guiding principles of *transparency, accessibility, impartiality and independence*.

The corporate plan is set out in below. The **Performance analysis** section of this annual report follows the structure of goals and key result areas set out in the corporate plan for reporting purposes.

Elections ACT Corporate plan 2013-2017

MISSION	
To provide the ACT community with high quality electoral services that ensure fair and open elections and referendums.	
VISION	
Continuous improvement through innovation and leadership.	
VALUES	
The ACTPS values and behaviours of respect, integrity, collaboration and innovation	
GUIDING PRINCIPLES	
Transparency, accessibility, impartiality and independence.	

Goal 1	To conduct high quality elections and referendums
<i>Key result areas:</i>	1.1 Elections for the ACT Legislative Assembly
	1.2 Election and referendum services to other agencies
Goal 2	To provide high quality electoral information, education, advice and services
<i>Key result areas:</i>	2.1 Electoral information and advice
	2.2 Electoral enrolment
	2.3 Electoral education
	2.4 Electoral boundaries
	2.5 Party registration
	2.6 Election funding, expenditure and financial disclosure
Goal 3	To support high quality electoral services by effective management
<i>Key result areas:</i>	3.1 Human resources management
	3.2 Financial management
	3.3 Records management
	3.4 Information/communication technology management

The *Corporate plan 2013–2017* is underpinned by more detailed operational plans.

Performance indicators

Formal budget paper performance indicators

From 1 July 2014, the Commission is no longer required to include performance indicators in the budget papers, as a result of the establishment of the Commission members as officers of the Legislative Assembly under amendments made by the *Officers of the Assembly Legislation Amendment Act 2013*.

For the purpose of this and future annual reports, the Commission has included those performance indicators that were previously included in the budget papers in relation to electoral services with the range of agency performance indicators listed below.

Agency performance indicators

The Commission maintains the following performance indicators for reporting purposes.

Discussion of the Commission's performance against these measures is included in **Performance analysis** from pages 13 to 46.

Goal 1 – Elections and referendums

Objectives	Measures	Target	Outcomes
Timely finalisation of election result of Legislative Assembly election ¹	Date of announcement of election result	<14 days from polling day in an election year	n/a
High level of voter turnout at ACT Legislative Assembly elections ¹	Turnout as a percentage of enrolment	>92% of enrolment in an election year	n/a
	Turnout as a percentage of eligible elector population	>88% of eligible elector population in an election year	n/a
Increase voter turnout at Legislative Assembly elections	Participation rates	Increase over time	Turnout 2012 election: 89.3% Turnout 2008 election: 90.4% Turnout 2004 election: 92.8% Turnout 2001 election: 90.9%
Increase formal voting at Legislative Assembly elections	Formal voting rates	Increase over time	Formal voting 2012 election: 96.5% Formal voting 2008 election: 96.2% Formal voting 2004 election: 97.4% Formal voting 2001 election: 96.0%
Deliver service within timeline targets	Timelines met ²	All timelines met	All timelines met

Goal 2 – Information, education, advice and services

Objectives	Measures	Target	Outcomes
High level of electoral enrolment	Participation rate	>95% of eligible population	Enrolment was 97.9% of eligible population ³
Maintain high client satisfaction	Feedback from clients/electors	All clients express satisfaction	All electoral education and fee-for-service election clients expressed satisfaction
Manage registration of political parties	Statutory requirements met	All statutory requirements met	All statutory requirements met
Redraw electoral boundaries for each election	Statutory requirements met	All statutory requirements met	A redistribution of electoral boundaries was held during the reporting year; all relevant statutory requirements were met

Goal 3 – Effective management

Objectives	Measures	Target	Outcomes
Manage costs within budget allocations	Budget met	Expenditure within allocation	Operating result was a surplus of \$0.010 million for 2014/2015
Maintain high staff satisfaction	Performance management feedback	High staff satisfaction	High staff satisfaction reported in 2014/2015
Manage and improve ICT business systems	Absence of ICT business systems failures	No ICT business systems failures	No ICT business systems failures were identified

Note 1: These measures only apply in a Legislative Assembly election year.

Note 2: Elections ACT's timeline targets are:

- *All statutory deadlines will be met.*
- *Election results will be finalised:*
 - *For general elections and referendums for the ACT Legislative Assembly (where a recount is not needed): within 14 days from polling day;*
 - *For general elections and referendums for the ACT Legislative Assembly (where a recount is needed): within 21 days from polling day;*
 - *For a count back to fill a casual vacancy in the Legislative Assembly: within 1 week from the date applications to contest the vacancy close; and*
 - *For other elections and referendums where the ACT Electoral Commission is responsible for providing election results: within 1 week from the close of the poll.*

Note 3: Eligible elector population (EEP) is calculated every quarter by the Australian Electoral Commission, using base data provided by the Australian Bureau of Statistics and applying a method developed by the AEC in conjunction with the ABS. The EEP is an estimate of the number of persons who are eligible to be enrolled at any point in time, and is calculated using post-censal estimates based on the latest census data updated by birth and death registrations, and estimated interstate and overseas migration. The estimate is recalculated after each census.

Performance highlights

While 2014/2015 was not an ACT Legislative Assembly election year, it was nevertheless a significant and productive year for the ACT Electoral Commission. Notable aspects of the year included:

- The conduct of a redistribution of electoral boundaries, for the first time dividing the ACT into 5 equal-sized electorates in anticipation of the increase in the size of the Legislative Assembly to 25 Members at the October 2016 election;
- The introduction of a redistribution mapping tool for use by persons making submissions to the Legislative Assembly redistribution process, the winner of an Award for Excellence for Innovation in the 2015 ACT Public Service Awards;
- The establishment of the members of the Commission as officers of the ACT Legislative Assembly from 1 July 2014, following the passage in November 2013 of the *Officers of the Assembly Legislation Amendment Act 2013*;
- Finalisation of the Commission's transition to officer of the Assembly status, including the separation of the Commission from the JACS portfolio, completion of procedures and policies required for the Commission to function as a fully independent entity, updating the Commission's governance framework and adoption of strategic finance and strategic human resources functions;
- The passage of 2 enactments by the Legislative Assembly in August 2014 to provide for the increase in the size of the Legislative Assembly to 25 Members from the 2016 election, including the division of the ACT into 5 electorates each returning 5 Members;
- The publication of a report to the Legislative Assembly in September 2014 in relation to proposed changes to the Electoral Act, with a particular focus on campaign finance reform issues, in response to the *Voting Matters* report by the Legislative Assembly Select Committee on Amendments to the *Electoral Act 1992*;
- The passage of the *Electoral Amendment Act 2015* by the Legislative Assembly in February 2015 to provide for a range of changes to the election funding and disclosure provisions;
- Implementation of these changes to election funding and disclosure requirements effective from 3 March 2015, including changes to forms, information material and procedures;
- The filling of a casual vacancy in the Legislative Assembly following the resignation of Ms Katy Gallagher MLA in January 2015;
- Commencing a review of the membership of all registered political parties;
- The conduct of the third election for the ACT Aboriginal and Torres Strait Islander Elected Body in July 2014;
- The filling of a casual vacancy in the Aboriginal and Torres Strait Islander Elected Body in June 2015;
- Being the joint winner of the Waste Minimisation award at the ACTSmart Business Sustainability Awards 2015;
- Implementation of an electronic digital record management system; and
- Conducting a review of the Elections ACT staffing structure.

Other activities undertaken during the year included:

- Continuation of the upgrade of Elections ACT's ICT election systems in preparation for the 2016 election;
- Conducting ongoing election financial disclosure scheme compliance reviews;
- Conducting significant staff recruitment processes;
- Continuing the Commission's non-parliamentary fee-for-service election program: conducting 9 enterprise agreement ballots for ACT government agencies; 3 ballots for the Australian National University; and conducting an election for the Australian Trucking Association;
- Providing pre-poll voting facilities for the New Zealand, New South Wales, Victorian and Queensland general elections, 5 State and Northern Territory by-elections and 3 Tasmanian Legislative Council elections; and
- Continuing the schools based electoral education program.

The Deputy Electoral Commissioner, Andrew Moyes – a valued long-serving Elections ACT officer – retired in September 2014. The members of the Commission and the staff of Elections ACT extend their thanks and appreciation to Mr Moyes for his outstanding contribution to the work of Elections ACT. Another long-serving Elections ACT officer, Rohan Spence, was appointed to the position of Deputy Electoral Commissioner in February 2015 following a merit-selection process.

Outlook

The focus of the Commission and Elections ACT in 2015/2016 will be on preparations for the 2016 Legislative Assembly election.

From January 2016 Elections ACT will take on additional staff to undertake election projects in the lead-up to the October 2016 election. This will necessitate moving to larger accommodation towards the end of 2015.

A range of tasks will be undertaken in 2015/2016 in preparation for the 2016 election. These will include:

- Completion of upgrades to the election ICT systems, including full testing of all systems;
- Procurement of ICT hardware and other election materials;
- Updating and publishing of information materials for candidates and other election participants;
- Development of the information campaign for the election;
- Updating the Elections ACT website and social media sites;
- Reviewing and updating polling official training material;
- Reviewing polling place locations and assessing polling places for accessibility;
- Completing the review of the membership of all registered political parties; and
- Conducting a review of the election night results process, including an assessment of the need for a tally room.

Internal accountability

As a very small agency, the Commission does not have complex internal accountability structures and processes.

The full Commission, consisting of the Chairperson, the Electoral Commissioner and the third Member, oversees the operation of the Commission, sets general directions and approves reports to the Legislative Assembly. The Commission updated and expanded its internal governance guidelines in 2014/2015.

Under the Electoral Act, the Commission is also responsible for undertaking internal reviews of a range of decisions that can be made in the first instance by the Commissioner or by his or her delegate.

The Electoral Commissioner chairs a 4-person redistribution committee, with responsibility for taking public submissions and proposing electoral boundaries. The full Commission forms part of the Augmented Electoral Commission, together with the other members of the redistribution committee. The Augmented Electoral Commission considers objections to proposed electoral boundaries and makes final determinations of electorate names and boundaries.

The Electoral Commissioner performs the statutory role of chief executive officer of the Commission. The Commissioner is empowered to make a wide range of decisions under the Electoral Act and the Public Sector Management Act. The Commissioner generally approves all major projects undertaken by Elections ACT staff, including contracts, legislative instruments, publications and memorandums of understanding for fee-for-service elections. The Commissioner also carries full director-general functions under the *Financial Management Act 1996*. The Commission has delegated a range of its functions to the Commissioner and the staff of the Commissioner, subject to the Commission's overall strategic direction.

The Deputy Electoral Commissioner performs a range of management functions in support of the Commissioner, including registrar of political parties, executive secretary to the Commission and senior executive responsible for business integrity risk (SERBIR). The Deputy Electoral Commissioner carries a standing delegation to perform the Commissioner's functions should the Commissioner be unavailable.

After consulting with the Speaker, the Electoral Commissioner has made an instrument under the Electoral Act appointing the Deputy Electoral Commissioner to act as the Electoral Commissioner during any period when the Electoral Commissioner is absent on approved leave of absence for longer than 5 working days.

The Commission's management structure is described under **Organisational Structure** on page 4. Details of the Commission's corporate and operational plans can be found at **Corporate Plan 2013-2017** on page 6. Details of the Commission's performance reporting arrangements can be found at **Performance indicators** at page 7.

Remuneration of the Commission members is determined by the ACT Remuneration Tribunal.

A steering committee is established for every Legislative Assembly election to oversee the Elections ACT ICT projects, consisting of the Electoral Commissioner, the Deputy Electoral Commissioner, the Elections ACT ICT project managers and senior representatives from Shared Services ICT.

In accordance with the ACT Government Internal Audit Framework, the Commission has considered the need for an internal audit committee taking into consideration the organisation's small size, its relative lack of organisational complexity, its overall risk profile, its history of past issues and incidents, cost benefits and existence of alternative mechanisms. The Commission concluded that it is not practicable or cost effective to establish an internal audit committee.

The Commission intends to use targeted audit processes using contract auditors and/or assistance from other agencies to provide adequate assurance on compliance and the operation of internal controls. The Commission will establish an internal audit program in 2015/2016 to give effect to this intent. This process will be overseen by the full Commission at a strategic level and implemented by the Electoral Commissioner with the assistance of the Deputy Electoral Commissioner, the chief finance officer and the finance manager.

Contact officer

For further information about the ACT Electoral Commission and any matters raised in this annual report, contact:

The Electoral Commissioner
ACT Electoral Commission
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Or email:
elections@act.gov.au

Website:
www.elections.act.gov.au

B.2 Performance analysis

This section reports on activities undertaken in each key result area in 2014/2015 to achieve the Commission's goals.

Goal 1 - To conduct high quality elections and referendums

Key result area 1.1

Elections for the ACT Legislative Assembly

The conduct of the 2012 ACT Legislative Assembly election

Review of 2012 election

As discussed in the Commission's 2013/2104 annual report, after each general election for the ACT Legislative Assembly, the Commission produces a formal report on the conduct of the election and the operation of the electoral legislation. The Commission presented its detailed *Report on the ACT Legislative Assembly Election 2012* to the Attorney General in July 2013. The report was tabled in the Assembly on 8 August 2013.

Copies of the Commission's report can be obtained from the Elections ACT website at **www.elections.act.gov.au/publications/election_specific_publications**.

The report included detailed analysis of the conduct of the 2012 election, and made recommendations for changes to electoral legislation with a view to preparations for and the conduct of the 2016 ACT Legislative Assembly election.

This report was considered by the Legislative Assembly Select Committee on Amendments to the *Electoral Act 1992*. This Committee inquiry commenced in March 2014 and concluded in June 2014 with the publication of the Committee's report. The report was presented to the Legislative Assembly on 5 August 2014.

The Committee's report *Voting Matters* can be found at **www.parliament.act.gov.au/in-committees/select_committees/select-committee-on-amendments-to-the-electoral-act-1992/inquiry-into-amendments-to-the-electoral-act-1992/papers?inquiry=607587**.

The Committee supported all 15 of the recommendations made by the Commission in its 2012 election report, with some variations, taking further developments into account. The Committee noted that, in the short time available for its inquiry, it did not have time to seek submissions on the further recommendations made by the Commission in its submission to the inquiry. The Committee also made further recommendations for amendments to the Electoral Act in relation to other matters that arose in the course of the Committee's inquiry.

The Commission provided a further report to the Assembly on its consideration of the recommendations made by the Committee. The report *Proposed changes to the Electoral Act 1992: Response to the Voting Matters report and further campaign finance reform issues: 2014* was tabled in the ACT Legislative Assembly on 23 September 2014.

This report made 20 recommendations related to several aspects of electoral administration, including campaign finance reforms, and also restated those aspects of its submission to the Committee inquiry that were not dealt with by the Committee.

The Commission's report can be found at www.elections.act.gov.au/___data/assets/pdf_file/0003/11739/2014Report_to_the_Assembly_proposed_changes_to_Electoral_Act_-_accessible.pdf

The ACT Attorney-General, Mr Simon Corbell MLA, tabled the *Government response to the Voting Matters report* and the *Government response to the Electoral Commission's September 2014 report* on 27 November 2014. On the same day, the Attorney-General also tabled the Electoral Amendment Bill 2014 (No 2). This Bill gave effect to the Government's response to the Voting Matters report and to the issues raised by the Electoral Commission in its reports.

The *Electoral Amendment Act 2015* was passed by the ACT Legislative Assembly on 19 February 2015. Subsequently, the *Justice and Community Safety Amendment Act 2015* was passed by the ACT Legislative Assembly on 5 May 2015, making a further consequential amendment to the Electoral Act. These Acts are discussed below under **Electoral Legislation** on page 24.

Casual vacancy in the ACT Legislative Assembly

On 23 December 2014 the Speaker of the ACT Legislative Assembly informed the Electoral Commissioner that Ms Katy Gallagher MLA had that day resigned her office as Member for the Molonglo electorate of the Assembly.

On 5 January 2015 the Commissioner published a notice in *The Canberra Times* inviting unsuccessful candidates who stood for the Molonglo electorate at the 20 October 2012 election to apply to contest the vacancy.

At 12:30 pm on 15 January 2015 the Commissioner publicly declared that 12 candidates had applied to contest the casual vacancy.

As more than one candidate had applied to contest the vacancy, the Commissioner conducted a recount of the ballot papers counted for Ms Gallagher at the 2012 election immediately after the declaration of the candidates. At the completion of the recount, including the distribution of preferences using the eVACS® electronic counting system, with a quota for election of 4,977 votes, Ms Meegan Fitzharris had received 5,079 votes. The count of votes to decide the vacancy was conducted in a matter of minutes using the eVACS® system.

Accordingly, the Commissioner declared Ms Fitzharris elected to the ACT Legislative Assembly for the electorate of Molonglo on 16 January 2015.

Preparations for the 2016 ACT Legislative Assembly election

Significant activities were undertaken in 2014/2015 in preparation for the 2016 ACT Legislative Assembly election.

Progress was made on the upgrading of each of the following key ICT election business systems:

- eVACS® – Elections ACT’s Electronic Voting and Counting System;
- The ballot paper scanning system;
- ERDS – the Election Results Display System;
- eLAPPS – the Electronic Legislative Assembly Polling Place System; and
- TIGER – Elections ACT’s Election management database system.

In anticipation of the increase in the size of the Assembly to 25 Members and the adoption of 5 equal-sized electorates at the 2016 election, each of these systems was examined and updated as necessary to ensure that they will be suitable for deployment at the election. Further refinement and testing of these systems will continue in 2015/2016.

A decision was also taken to integrate ERDS – the Election Results Display System with eLAPPS – the Electronic Legislative Assembly Polling Place System in order to streamline the connection between these systems. This should provide efficiencies and reduce risks at the next election. Under these systems, election result data is entered into the eLAPPS computers in polling places on election night, and transmitted to the ERDS system using the mobile telephone data network. These results are then published on the internet on the Elections ACT website after the polls close on election night.

The Commission also commenced an evaluation of the risks and benefits of providing a tally room at the 2016, in the context of most other Australian jurisdictions discontinuing the provision of a tally room. The Commission will complete this evaluation in 2015/2016.

Other election preparations undertaken during the year included further planning for the logistical aspects of the election, including updating and reviewing the risk register and sourcing of computer hardware, cardboard polling equipment and expanded accommodation for the election year.

Elections ACT also conducted a review of its election year staffing structure.

Key result area 1.2**Election and referendum services to other agencies**

International and interstate elections

Elections ACT provided over-the-counter pre-poll voting, postal vote applications, postal ballot papers and enquiry services for international and interstate electoral authorities in 2014/2015. Details of these elections are shown in Table 2.

Table 2 – International and interstate elections

Election	Polling day	Assistance provided	Votes
New Zealand - General election	20/09/2014	Pre-poll voting	56
Western Australia - Vasse by-election	18/10/2014	Pre-poll voting	0
Northern Territory – Casuarina by-election	18/10/2014	Postal applications	0
Victoria – General election	29/11/2014	Pre-poll voting	723
South Australia – Fisher by-election	6/12/2014	Pre-poll voting	0
Queensland – General election	31/01/2015	Pre-poll voting	373
South Australia – Davenport by-election	31/01/2015	Pre-poll voting	1
Victoria – Gippsland South by-election	14/03/2015	Pre-poll voting	5
New South Wales – General election	29/03/2015	Pre-poll voting	175
Tasmania – Legislative Council (Derwent, Mersey, Windermere)	2/05/2015	Pre-poll voting	0
Total			1,333

The number of votes issued by Elections ACT for the New South Wales general election was significantly less than for previous elections. This followed the implementation of online voting for this election for electors outside the State.

Statutory elections

In addition to elections for the ACT Legislative Assembly, the Electoral Commissioner is required to conduct elections for specified statutory bodies: the Aboriginal and Torres Strait Islander Elected Body and the ACT Veterinary Surgeons Board.

Aboriginal and Torres Strait Islander Elected Body election

The *Aboriginal and Torres Strait Islander Elected Body Act 2008* provides for the conduct of elections for the Aboriginal and Torres Strait Islander Elected Body every 3 years. The first election for the Elected Body was held from May to July in 2008. The second election for the Elected Body was held from April to May in 2011. The third election for the Elected Body commenced with nominations opening on 19 May 2014 and concluded on 24 July 2014.

The election was conducted according to the following timetable:

Table 3 – Aboriginal and Torres Strait Islander Elected Body election timetable

Election timetable	Date
Election start date and nominations open	Monday 19 May 2014
Nominations close	12 noon Monday 2 June 2014
Nomination of candidates declared and order on ballot papers decided	12 noon Tuesday 3 June 2014
Electoral rolls close	5 pm Monday 23 June 2014
Polling start date	Saturday 5 July 2014
Polling close date	Saturday 12 July 2014
Scrutiny starts	Tuesday 22 July 2014
Election declared	6 pm Thursday 24 July 2014

Nominations were received from 14 candidates. Their names were publicly declared on Tuesday 3 June 2014.

The timetable for this election was changed to align the polling period with the start of NAIDOC week, with polls opening on Saturday 5 July 2014 and closing on Saturday 12 July 2015. Voting locations were set up at major NAIDOC events including the NAIDOC Ball at QT Hotel on Saturday 5 July, NAIDOC on the Peninsula on Sunday 6 July and the Aboriginal Hostel's luncheon on Friday 11 July. Other polling places were used across the ACT during the polling period. Any Aboriginal person or Torres Strait Islander aged 18 or over, living in the ACT, was eligible to vote in the election. Postal voting was also available.

Arrangements were made through the Justice and Community Safety Directorate and the Office of Aboriginal and Torres Strait Islander Affairs to conduct polling at the Alexander Maconochie Centre (AMC). This was the first time that polling was offered inside the prison for the Aboriginal and Torres Strait Islander Elected Body election. Postal voting was offered to AMC inmates at the previous ATSIEB election.

In total, 378 votes were admitted to the scrutiny conducted on 22 July 2014, of which 374 were formal votes. The result of the election was officially declared on 24 July 2014. This turnout was a significant improvement on the 2011 election result, when 175 votes were admitted to the scrutiny.

Aboriginal and Torres Strait Islander Elected Body casual vacancy 2015

On 4 June 2015 the Chairperson of the Aboriginal and Torres Strait Islander Elected Body notified the Electoral Commissioner that Ms Jo Donovan had resigned from her position on the Elected Body, resulting in a casual vacancy.

In accordance with the *Aboriginal and Torres Strait Islander Elected Body Act 2008*, all unsuccessful candidates at the 2014 election were notified of the vacancy and invited to apply to contest the casual vacancy. As 4 candidates applied to contest the vacancy, a recount of the former member's ballot papers was conducted on 23 June 2015.

The result of the recount was that Mr Richard Allan was declared elected to the Elected Body on 24 June 2015, with the Chairperson of the Elected Body notified accordingly.

Health professionals board elections

Following the commencement of national health professionals boards on 1 July 2010, the only remaining board within the ACT that uses Elections ACT's services for the running of its elections is the ACT Veterinary Surgeons Board. The most recent election for this Board was completed in October 2013.

In March 2015 the President of the Board advised the Electoral Commissioner that there were 2 casual vacancies on the Board. The Electoral Commissioner advised the President that it was not practicable to fill these vacancies by the usual count back method, as there were no eligible unsuccessful candidates available to contest the vacancy.

Under these circumstances, the *Health Professionals Regulation 2004* provides that the Board may ask the responsible Minister to nominate eligible persons to be elected to the vacant positions. Action to fill these vacant positions was completed in July 2015, after the current reporting period.

Fee-for-service electoral services

Elections ACT conducts elections and provides other electoral services for other organisations under the Commission's power to provide services for determined fees.

Australian National University elections

Elections ACT assisted with the annual elections of the Australian National University (ANU) Union and the ANU Students' Association (ANUSA) and the biennial election of the University House Board of Fellows in 2014/2015.

Polling for the ANU Union election was conducted from 23-26 March 2015. Results were determined on 27 March 2015.

Polling for the ANUSA elections was conducted from 25-28 August 2014. Final results were determined on 3 September 2014.

For these elections, Elections ACT provided assistance with receipt and checking of nominations, preparation and printing of ballot papers, operation of polling places at the ANU and the conduct of the count.

Polling for the University House Board of Fellows election was conducted from 31 March to 29 April 2015. For this election, Elections ACT provided assistance with receipt and checking of nominations, preparation and printing of ballot papers, the postal vote process and the conduct of the count.

Details of these elections are shown in Table 4.

Table 4 – Australian National University elections

Election	Vacancies	Candidates	Votes
ANU Students' Association annual elections	43	205	2,123
ANU Union election of 4 directors	4	8	351
University House election of 2 fellows	2	3	150
Total	49	216	2,624

Enterprise agreement ballots

Elections ACT conducted 9 enterprise agreement ballots for ACT government agencies in 2014/2015.

Five of these ballots were conducted using netVote, an online voting system developed for use by Elections ACT for simple "yes/no" ballots such as enterprise agreement ballots. The other ballots were conducted using the postal system.

Details of these all enterprise agreement ballots are shown in Table 5.

Table 5 – Enterprise agreement ballots

Election	netVote election	Polls closed	Result provided	Votes
ACT Legal Aid Commission	Yes	28/07/2014	29/07/2014	38
ACT public sector legal professionals	No	18/08/2014	19/08/2014	95
ACT public sector support services	No	17/09/2014	18/09/2014	361
ACT Health – Health professionals	Yes	24/09/2014	25/09/2014	658
ACT Health – Medical practitioners	Yes	10/10/2014	13/10/2014	189
ACT public sector technical and other professionals	No	12/12/2014	15/12/2014	601
ACT Legislative Assembly Members' staff	Yes	12/12/2014	15/12/2014	47
ACT Ambulance service	Yes	19/01/2015	20/01/2015	132
ACT Correctional officers	No	20/05/2015	20/05/2015	109
Total				2,230

Other elections

Elections ACT conducted the Australian Trucking Association Board election in 2014/2015. Details of this election are shown in Table 6.

Table 6 – Other elections

Election	Vacancies	Candidates	Polls closed	Result provided	Votes
Australian Trucking Association	2	2	n/a	n/a	n/a
Total	2	2			

Internet resources for the conduct of elections

A series of documents to guide organisations through their own elections is available on the Elections ACT website, including:

- Principles for conducting elections;
- Sample electoral regulations;
- Pro-forma ballot papers; and
- A scrutiny spreadsheet to facilitate the conduct of a Hare-Clark count.

Goal 2 - To provide high quality electoral information, education, advice and services

Key result area 2.1

Electoral information and advice

Information service

Elections ACT provides an ongoing information service to the general public through:

- Providing information in person over the counter, by telephone or by email;
- Publishing a range of information booklets and pamphlets in paper and electronic format;
- Answering written correspondence; and
- Maintaining a comprehensive website.

Publications

The following items were published in 2014/2015:

- *ACT Electoral Commission Annual Report 2013/2014;*
- *Proposed changes to the Electoral Act 1992: Response to the Voting Matters report and further campaign finance reform issues: 2014;*
- *ACT Legislative Assembly Electoral Boundaries Redistribution 2015: Guidelines for submissions;*
- *ACT Legislative Assembly Electoral Boundaries Redistribution 2015: Proposed redistribution of the ACT into electorates for the ACT Legislative Assembly;*
- *Election funding, expenditure and financial disclosure – 2014/2015 handbook* and related forms; and
- *Electoral Compendium 1989-2015.*

In addition, the following are available from the Commission:

- ACT Electoral Commission Annual Reports since 1992/1993;
- Election statistics for the 1989, 1992, 1995, 1998, 2001, 2004, 2008 and 2012 elections;
- Reports on the conduct of the election and the operation of the Electoral Act for the 1995, 1998, 2001, 2004, 2008 and 2012 elections;
- *ACT election 2012: Information for voters pamphlet;*
- *ACT election 2012: Election guide pamphlet;*
- *Candidate Information handbook;*
- *Scrutineers Information handbook;*
- *The 2001 ACT Legislative Assembly Election: Electronic Voting and Counting System Review;*
- *The 2004 ACT Legislative Assembly Election: Electronic Voting and Counting System Review;*

- Redistribution reports, public submissions and statistics for the 1993, 1996, 2000, 2003, 2007 and 2011 redistributions;
- Information brochure on voting in the ACT for new citizens;
- *How to Register a Political Party for ACT Legislative Assembly Elections handbook*;
- Maps of ACT electorates;
- Various electoral enrolment and voting forms;
- Information factsheets;
- A series of factsheets for primary students;
- *Customer commitment statement*;
- Freedom of information statements; and
- Electronic voting and counting data from the 2001, 2004, 2008 and 2012 ACT elections available for free download from the Elections ACT website and on CD-ROM (on request and payment of fee).

Internet

The Elections ACT website address is **www.elections.act.gov.au**.

Information and services provided on the website in 2014/2015 included:

- General information about the Commission and Elections ACT;
- Information on the redistribution of the electoral boundaries of the ACT Legislative Assembly;
- Information on the review of the size of the ACT Legislative Assembly;
- Information on the next ACT election, due to be held in October 2016;
- Details of past ACT Legislative Assembly elections, casual vacancies and referendums;
- Information regarding electoral boundaries;
- Media releases;
- The party register, including details on the registration of political parties;
- Information on the election funding, expenditure and financial disclosure scheme;
- A facility for political participants to lodge financial disclosure returns on-line;
- Information for organisations wishing to run their own elections;
- Information for schools wishing to run their own elections;
- A link to the AEC electoral enrolment forms, and other enrolment information;
- Printable copies of the Commission's publications; and
- Links to electoral legislation, other electoral bodies and ACT agencies.

Advice

Providing advice to the Speaker, the Attorney General, Legislative Assembly Committees and other MLAs is one of the Commission's most significant responsibilities. The Commission also provides advice to visiting delegations from other jurisdictions and other countries, makes submissions to Commonwealth parliamentary inquiries and gives presentations at conferences.

Examples of advice provided during the year include:

- Advising the Government and Legislative Assembly Members on electoral matters, and in particular regarding:
 - The Australian Capital Territory (Legislative Assembly) Bill 2014;
 - The Electoral Amendment Bill 2014;
 - The Electoral Amendment Bill 2014 (No 2); and
 - The Justice and Community Safety Legislation Amendment Bill 2015.
- Publishing the report *Proposed changes to the Electoral Act 1992: Response to the Voting Matters report and further campaign finance reform issues: 2014*, which was tabled in the Assembly on 23 September 2014.
- Consulting the Speaker and the Standing Committee on Justice and Community Safety on the Commission's 2015/2016 budget;
- Appearing before the Standing Committee on Justice and Community Safety in relation to the Commission's 2013/2014 annual report; and
- Appearing before the Select Committee on Estimates 2015/2016.

For more information on the bills referred to above, see **Electoral Legislation** on page 24.

For more information on Assembly Committee inquiries held during the year, see **Scrutiny** on page 47.

Electoral legislation

In 2014/2015 the Commission provided advice to the Government and other Assembly Members on several pieces of legislation that related to the ACT's electoral legislation.

These are discussed below.

Australian Capital Territory (Legislative Assembly) Bill 2014

The Australian Capital Territory (Legislative Assembly) Bill 2014 was presented to the Assembly on 5 June 2014. It provided that the Legislative Assembly is to consist of 25 Members to be elected at the next general election held after commencement of the Act.

The Bill was passed by the Legislative Assembly on 5 August 2014. It came into force on 19 August 2014 as the *Australian Capital Territory (Legislative Assembly) Act 2014*.

Electoral Amendment Bill 2014

The Electoral Amendment Bill 2014 was also presented to the Assembly on 5 June 2014. It amends the Electoral Act to provide that the ACT must be divided into 5 electorates, with 5 members to be elected from each electorate. This Act also makes consequential amendments to the Electoral Act to remove references to 7 member electorates.

The Bill was passed by the Legislative Assembly on 5 August 2014. It came into force on 19 August 2014 as the *Electoral Amendment Act 2014*.

Electoral Amendment Bill 2014 (No 2)

The Electoral Amendment Bill 2014 (No 2) was presented to the Assembly on 27 November 2014. It amended the Electoral Act to provide for a range of changes to the election funding and disclosure provisions, including:

- The removal of the \$10,000 cap on donations for ACT election purposes;
- The removal of the restriction on receiving donations for ACT election purposes from organisations and persons not enrolled in the ACT;
- An increase in election funding for parties and non-party candidates from \$2 per vote to \$8 per vote at the 2016 ACT Assembly election;
- A decrease in the electoral expenditure cap to \$40,000 per candidate and third party campaigner for an election held in 2016, compared to a \$60,000 cap at the 2012 election;
- Changes to the timing for the regular reporting of gifts; and
- An extension to the deadline for submission of annual returns by political participants, so that annual returns must be provided to the Electoral Commissioner no later than 31 August each year, increasing the timeframe by a month.

The Bill was passed by the Legislative Assembly on 19 February 2015. It came into force on 3 March 2015 as the *Electoral Amendment Act 2015*.

Justice and Community Safety Legislation Amendment Bill 2015

The Justice and Community Safety Amendment Bill 2015 was presented to the Assembly on 26 March 2015. It amended section 243(3) of the Electoral Act to provide that annual disclosure returns submitted under division 14.6 must be made available for public inspection by 7 September after the end of the financial year to which the return relates. Before this amendment was made, annual returns were required to be published from the beginning of September.

This amendment was consequential on amendments to the Electoral Act contained in the Electoral Amendment Act 2015, which extended the deadline for annual disclosure return lodgement from 31 July to 31 August in each year, commencing in 2015. The amendment to section 243(3) requires the Electoral Commissioner to publish details included in annual returns 7 days after the due date for the submission of returns.

The Bill was passed by the Legislative Assembly on 5 May 2015. It came into force on 21 May 2015 as the *Justice and Community Safety Legislation Amendment Act 2015*.

Freedom of information

Section 7 of the *Freedom of Information Act 1989* (the FOI Act) requires agencies to publish a statement showing functions of the agency, how the public can participate in the work of the agency, categories of documents in the possession of the agency and facilities provided to enable access to the agency's documents.

Section 8 of the FOI Act requires the Commission to publish a statement of documents used for the purpose of making decisions or recommendations.

These statements are available on request and are included on the Elections ACT website at **www.elections.act.gov.au/about_us/freedom_of_information**.

Under section 79 of the FOI Act agencies must report on the total number of FOI requests received during a reporting period. The Commission did not receive any FOI requests in 2014/2015, nor were any FOI matters outstanding at 1 July 2014.

Key result area 2.2

Electoral enrolment

Joint roll arrangement

Under the ACT/Commonwealth joint roll arrangement the Australian Electoral Commission (AEC) maintains a joint electoral roll for Commonwealth and ACT purposes. The ACT Electoral Commissioner and the Australian Electoral Officer for New South Wales constitute a Joint Management Committee, which oversees the operation of the Joint Roll Arrangement.

The Commissioner pays the AEC a yearly fee for maintaining the joint roll. This fee is adjusted yearly for CPI and enrolment changes, and is renegotiated regularly.

Following the passage in June 2012 of amendments to the Commonwealth Electoral Act to provide for the direct update and direct enrolment of electors, the Commissioner and the AEC agreed not to adjust the base rate for the period 2012/2013 to 2015/2016. A review of the funding arrangements under the joint roll arrangement commenced in 2014/2015 with a view to a new rate applying in 2016/2017.

The fee set for 2014/2015 was \$0.781810722 per elector (up from \$0.764652662 per elector in 2013/2014). Joint roll payments for the year totalled \$209,851 (excluding GST).

Completeness and accuracy of the ACT electoral roll

The maintenance of the electoral roll to a high level of completeness and accuracy is one of the key tasks undertaken by all Australian electoral authorities. The importance of this task for the ACT Electoral Commission is indicated by the ongoing performance indicator aimed at demonstrating that the ACT has secured a high level of electoral enrolments. The proportion of electoral enrolments as a percentage of estimated eligible population is known as the participation rate. The ACT target participation rate is greater than 95%. As at 30 June 2015 the ACT participation rate was 97.9%.

Enrolment activity is summarised in the tables which follow in this section. The information in these tables shows that the level of enrolment in the ACT fluctuates according to the ACT and federal election cycles.

Historically, the rate of enrolment for the ACT has been among the highest of any Australian jurisdiction and compares well against the Australian average participation rate, which was 93.8% at 30 June 2015.

Following changes to the Commonwealth Electoral Act made in June 2012, the AEC is able to directly enrol new electors and update the enrolment of existing electors using trusted data sources, without electors being required to take action.¹ This has significantly altered the way in which the electoral roll is maintained throughout Australia and appears to have led to improvements in the accuracy and completeness of the roll in the ACT.

The tables below indicate that the participation of 18-19 year-olds continues to be comparatively low, especially at times removed from ACT and federal elections. However, the tables also show that the participation rate in the 20-24 and 25-29 age groups improved in 2014/2015. This may be an indication that direct enrolment measures are having an impact on the participation rate of this age group; this may also reflect the continuing effect of the roll close for the 2013 federal election.

¹ Details of the AEC's direct enrolment and update strategy are available at http://www.aec.gov.au/Enrolling_to_vote/About_Electoral_Roll/direct.htm

The Commission expects that the participation rate of 18-19 year-olds will improve in the lead up to the October 2016 election as a result of the roll stimulation activities that will accompany the expected 2016 federal election and the ACT election.

Table 7 – Enrolment activity – ACT electoral roll

	2012/13	2012/13	2013/14	2013/14	2014/15	2014/15
Enrolment at 1 July		251,150		261,497		267,307
Additions		+25,135		+21,917		+18,854
New enrolment	8,728		7,837		6,603	
Re-enrolment	2,792		2,487		1,203	
Re-instatement	37		60		7	
Transfer into the ACT	13,578		11,533		11,041	
Movements within the ACT						
Transfers between electorates	10,342		8,889		9,197	
Changes within electorates	19,037		17,640		17,940	
No change enrolment ¹	5,044		5,269		2,289	
Adjustments ²		-114		-89		-15
Previous federal only (+)	17		26		37	
Voters to provisional (-)	-1		-1		0	
Now federal only (-)	-73		-114		-52	
Other (+/-)	-57					
Deletions		-14,674		-16,018		-13,136
Objections ³	-1,016		-2,532		-761	
Deaths	-1,406		-1,572		-1,512	
Duplications	-113		-105		-80	
Cancellations					-1	
Transfers out of the ACT	-12,139		-11,809		-10,782	
Enrolment at 30 June		261,497		267,307		273,010
Enrolment participation rate at 30 June		95.9%		95.8%		97.9%

*Note 1: **No change enrolment** refers to the number of applications for enrolment received where the elector is already enrolled and the elector details (name, address etc) on the new application are the same as the details under which the elector is enrolled.*

*Note 2: **Adjustments:** Residents of Norfolk Island, Jervis Bay and Wreck Bay are eligible to enrol for the ACT at the federal level but not at the territory level. "Previous federal only" includes electors who were on the federal roll in the ACT but not on the ACT Legislative Assembly roll and have since moved to the ACT. "Voters to provisional" are those electors who were incorrectly enrolled as being at least 18 years of age, but on checking were under 18 years of age. "Now federal only" includes electors who were on the joint ACT and federal roll but are now not on the ACT roll. "Other" represents adjustments made as a result of the direct enrolment in New South Wales of electors previously enrolled in the ACT.*

*Note 3: **Objections** primarily refers to those electors removed from the roll because they have left their enrolled address without re-enrolling elsewhere.*

Table 8 shows enrolment by age group.

Table 8 — Enrolment by age group

Age group	30 June 2015			30 June 2014		30 June 2013	
	Estimated eligible enrolment population	Number enrolled and entitled to vote	Enrolment participation rate	Number enrolled and entitled to vote	Enrolment participation rate	Number enrolled and entitled to vote	Enrolment participation rate
18	4,338	2,546	58.7%	2,292	52.7%	3,304	71.6%
19	4,418	3,184	72.1%	4,509	103.5%	4,193	80.3%
20-24	26,597	25,208	94.8%	24,670	86.8%	23,614	83.4%
25-29	29,228	27,163	92.9%	26,655	88.9%	26,378	91.8%
30-34	29,132	28,483	97.8%	27,435	94.2%	26,271	96.7%
35-39	25,863	25,980	100.5%	25,224	98.1%	24,590	99.8%
40-44	26,348	26,478	100.5%	25,999	97.9%	25,576	97.3%
45-49	24,145	24,024	99.5%	23,415	98.1%	23,118	99.4%
50-54	23,518	23,621	100.4%	23,587	98.8%	23,442	98.8%
55-59	21,517	21,494	99.9%	20,936	99.8%	20,481	100.4%
60-64	18,369	18,641	101.5%	18,760	101.8%	18,703	101.2%
65-69	16,153	16,766	103.8%	15,888	100.5%	14,992	98.5%
70+	29,183	29,422	100.8%	27,937	101.1%	26,835	101.3%
Total	278,809	273,010	97.9%	267,307	95.8%	261,497	95.9%

Note: The estimates of the proportion of electors who are actually enrolled compared to the estimated number of people eligible to enrol needs to be treated with caution, as the latter is based on various assumptions about residency and eligibility. The estimates for the dates shown are post-censal estimates based on census data updated by birth and death registrations, and estimated interstate and overseas migration. The fact that some age groups show participation rates greater than 100% is likely to be due to the nature of the estimates, and because there is a delay in removing people from the roll by the AEC, where it has information that people may have left their enrolled address, pending further investigation of these enrolments.

Table 9 shows enrolment by age group by electorate.

Table 9 — Enrolment by age group by electorate as at 30 June 2014 and 2015

Age group	Brindabella		Ginninderra		Molonglo		Total ACT	
	2014	2015	2014	2015	2014	2015	2014	2015
18	742	808	637	662	913	1,076	2,292	2,546
19	1,429	956	1,232	864	1,848	1,364	4,509	3,184
20-24	6,983	6,966	7,172	7,323	10,515	10,919	24,670	25,208
25-29	6,554	6,454	7,590	7,557	12,511	13,152	26,655	27,163
30-34	6,263	6,327	8,319	8,389	12,853	13,767	27,435	28,483
35-39	5,964	5,890	7,755	7,950	11,505	12,140	25,224	25,980
40-44	6,900	6,809	7,543	7,660	11,556	12,009	25,999	26,478
45-49	6,913	6,794	6,488	6,677	10,014	10,553	23,415	24,024
50-54	7,585	7,517	6,386	6,364	9,616	9,740	23,587	23,621
55-59	6,791	6,846	6,022	6,084	8,123	8,564	20,936	21,494
60-64	5,764	5,796	5,850	5,793	7,146	7,052	18,760	18,641
65-69	4,245	4,606	5,281	5,426	6,362	6,734	15,888	16,766
70+	6,552	6,947	7,938	8,533	13,447	13,942	27,937	29,420
Total	72,685	72,716	78,213	79,282	116,409	121,012	267,307	273,010

Electoral Council of Australia and New Zealand

The Electoral Council of Australia and New Zealand (ECANZ) is a consultative council of Electoral Commissioners from the electoral authorities of the Commonwealth, States and Territories and the Chief Electoral Officer of New Zealand.

The ECANZ considers issues related to the maintenance of the electoral rolls, the operation of new electoral legislation, best practice in the management of elections and other matters of common interest. An Elections ACT representative attended 3 of the 4 ECANZ meetings held in 2014/2015.

Main issues discussed by the ECANZ in 2014/2015 included the management of the joint electoral rolls, accessibility of electoral services, issues arising from the conduct of the 2013 federal election and opportunities for cooperation between jurisdictions.

The ECANZ also sponsored a meeting of the Australian electoral Disability Advisory Committee in June 2015. Elections ACT staff participated at this meeting.

State and Territory Electoral Commissioners meetings

Since 2007 the State and Territory Electoral Commissioners have convened their own forum (known as STEC) to:

- Discuss and consider electoral policy and operational matters of mutual interest;
- Promote best practice electoral administration by considering policies and procedures within Australia and overseas electoral jurisdictions;
- Promote and/or undertake research into contemporary electoral issues aimed at improving access and equality for all eligible electors;
- Encourage mutual and co-operative development and sharing of information technology electoral administration systems and intellectual property associated with such systems and procedures to minimise costs to each member;
- Publish or distribute any reports or research and seek input from any person or organisation that it considers appropriate; and
- Work co-operatively with the Electoral Council of Australia and New Zealand on relevant matters.

Representatives of the Australian Electoral Commission attend STEC meetings by invitation. In 2011/2012 the Chief Electoral Officer of New Zealand joined the membership of STEC.

An Elections ACT representative attended 3 of the 4 STEC meetings held in 2014/2015. Issues discussed included various aspects of election management. STEC also established a series of working groups and considered the reports of these groups.

The working groups sponsored by STEC were attended by representatives of most electoral authorities, including a working group on information and education strategies for people from culturally and linguistically diverse backgrounds. Elections ACT staff participated on this working group.

Key result area 2.3
Electoral education

Electoral education program

The key objectives of the Commission's electoral education program are:

- To ensure that the voters of the ACT know at election time when the election is to be held, where and when they can vote, how to vote and when a timely, accurate and transparent result is expected; and
- To facilitate school and community programs that place elections within a civics and citizenship framework, illustrate the process of the Hare-Clark electoral system and encourage enrolment.

Elections ACT has adopted the following education and communication strategies:

- Increase the reach of adult voter education in order to achieve improved electoral knowledge in relation to ACT Legislative Assembly elections;
- Become an integral part of the teaching of civics & citizenship to young people in the ACT; and
- Develop students' understanding of ACT elections and electoral engagement, with specific reference to the Hare-Clark system, in the context of the draft "Years 3-10 Australian Curriculum: Civics & Citizenship", thereby assisting the formation of habits of informed, engaged citizenship.

Elections ACT staff provide ongoing electoral education services to school, community and professional groups. Elections ACT employs two dedicated electoral education/information officers, including one officer with formal teaching qualifications and experience. Other Elections ACT staff may also assist with the conduct of electoral education sessions. The school-based aspect of the education program is directed towards Year 5 through to senior secondary-aged students and is aimed at increasing knowledge of the ACT's electoral system and the compulsory nature of enrolment and voting in Australia.

Elections ACT's education sessions are often conducted in cooperation with the Legislative Assembly Education Officer in the Assembly building. Participants at these sessions experience a mock Hare-Clark election, as used for the ACT Legislative Assembly elections, from voting through to the count of the vote. Outreach education sessions are also offered to schools and community groups using the same materials. The Commission's education program is promoted, in conjunction with that of the Legislative Assembly, by direct mail-out to schools and by referral from other organisations.

There has been a recent reduction in the number of schools accessing the in-house education service. Feedback from teachers indicates this is largely due to the increase in transport costs across the ACT and timetabling difficulties for teachers. Elections ACT staff are currently working towards conducting more outreach programs with both school and community groups.

Table 10 lists electoral education sessions conducted by Elections ACT staff in 2013/2014 and 2014/2015.

Table 10 – Electoral education sessions

Organisation type	Number of participants 2013/2014	Number of participants 2014/2015
Colleges	79	86
Community Groups	40	61
High Schools	62	63
Primary Schools	62	0
Professional Groups	3	6
Total	246	216

While the overall number of face-to-face education participants was fewer in 2014/15, the number of schools that loaned equipment and requested professional assistance and advice in running their own school elections increased.

Table 11 – Equipment loans and professional advice

Organisation type	Number of participants 2013/2014	Number of participants 2014/2015
Colleges	0	0
High Schools	123	123
Primary Schools	0	200
Total	123	323

The Commission's ability to deliver face-to-face electoral education is limited by its small size and budget. As a result, the Commission has developed a range of materials aimed at empowering teachers and students to conduct their own electoral projects without direct facilitation by Commission staff. The Commission offers assistance ranging from loaning electoral equipment to assisting with the election and scrutiny. In offering this assistance, the Commission aims to build skills within schools and contribute to students' experience of the democratic process.

Materials are made available, free of charge, on the Elections ACT website and include:

- Detailed fact sheets covering a variety of topics – in response to the Australian curriculum focus on electoral education in the upper primary years, a range of fact sheets has been developed specifically for this age group in addition to those aimed at the general population;
- A series of documents to guide teachers through the electoral process enabling them to run their own school elections, including: instructions on the election process, the voting system, election day and counting the votes; templates for the nomination form and ballot papers; and a scrutiny sheet with built-in formulae to perform the calculations necessary under the Hare-Clark system; and
- A curriculum mapping document linking current Elections ACT education resources to the draft Australian Curriculum F-10 – Civics and Citizenship.

In 2014/15, three new education resources were developed for school and community education. They are:

- A ten-minute, modular video covering active citizenship, voting in the ACT, how to make your vote count and the Hare-Clark electoral system, which is available on the Elections ACT website and via Elections ACT social media channels for easy access by teachers and students using the internet in their classrooms;

- Two short videos that illustrate the casting of a formal vote and voting electronically, primarily intended to be played in polling places at election time but also of value to classroom teachers to illustrate these topics, with the video on casting a formal vote being of particular use in assisting students during school/class elections; and
- A package of interactive activities suitable for both primary and secondary students – the activities include an interactive voting activity illustrating the correct way to fill in a ballot paper, a polling place labelling activity for familiarisation purposes, a sorting activity to encourage discussion of compulsory voting, an interactive quiz, a find-a-word and a crossword.

For the 2015 redistribution of ACT Legislative Assembly electoral boundaries, an innovative online mapping tool was developed to facilitate public submissions to the redistribution process. Using this tool, members of the public could draw their own boundaries and check they complied with statistical requirements. This tool is still available on the Elections ACT website in demonstration mode and can be accessed by teachers and students for educational purposes.

Elections ACT continued its relationship with the ACT Education and Training Directorate during 2014/2015. Information on Elections ACT education resources and education services was presented to a Teachers' Professional Development Day attended by teachers from a range of colleges and primary schools, both government and non-government. The Education and Training Directorate also assisted with the promotion of Elections ACT education programs and the new online education resources by including information flyers on the electronic bulletin board for teachers.

Elections ACT has an active social media presence aimed particularly at young people, with Facebook and Twitter accounts. The new online education resources have been promoted through these channels.

Discussions are currently being held with the ACT Education and Training Directorate concerning the feasibility of a civics and citizenship initiative, Schools Vote ACT, which Elections ACT is proposing for implementation in ACT schools in 2016. This program would be intended to develop in school students the knowledge, skills and attitudes needed for future participation in the democratic process, including voting in ACT Legislative Assembly elections. The proposed Schools Vote ACT program would involve participating school students voting in a parallel election for the actual candidates standing in the October 2016 Assembly election.

Key result area 2.4
Electoral boundaries

Redistribution of electoral boundaries

The Electoral Act requires a redistribution of ACT Legislative Assembly electoral boundaries to commence as soon as practicable after the start of the period 2 years before each scheduled general election for the Assembly.

As a result of the passage by the Assembly in August 2014 of bills to increase the size of the Legislative Assembly to 25 Members, consisting of 5 electorates each returning 5 Members, the 2014/2015 redistribution of electoral boundaries was a more complex exercise than usual, attracting a significant amount of public and political interest.

The redistribution commenced on 21 October 2014 with the appointment by the Commission of the Redistribution Committee. The redistribution concluded with the tabling of the formal report on the redistribution in August 2015, after the current reporting period.

On 6 November 2014 the Redistribution Committee published a call for public suggestions, and for comments on those suggestions, on what the electorate boundaries and names should be for the 2016 ACT Legislative Assembly election.

One key requirement for an ACT redistribution is ensuring as far as practicable that electoral enrolments in the 3 electorates be within +/- 5% of the quota at the time of the next election. This requirement is aimed at ensuring 'one vote, one value' within practical tolerances. The quota for this redistribution was 1/5 of the ACT total enrolment.

Statistical information prepared with the assistance of the Australian Bureau of Statistics was used by the Redistribution Committee to estimate the enrolment in each suburb and district at the time of the October 2016 election. This information was incorporated into an online redistribution mapping tool that was provided to the public to assist with making suggestions and comments.

The introduction of this online redistribution mapping tool was a first for Australian electoral jurisdictions. It enabled persons making submissions to the Legislative Assembly redistribution process to draw and name proposed electoral boundaries and to ensure that the boundaries were within the permitted numerical tolerances permitted by the Electoral Act. This mapping tool was subsequently the winner of an Award for Excellence for Innovation in the 2015 ACT Public Service Awards.

In total, 56 public suggestions were received from organisations and members of the public by the closing date of 4 December 2014. Nine comments on these suggestions were received by the closing date of 18 December 2014.

The Redistribution Committee (comprising the Electoral Commissioner, the Chief Planning Executive, the ACT Surveyor-General and the Regional Director of the ACT Office of the Australian Bureau of Statistics) published a proposed redistribution on 31 March 2015.

The proposal of the Redistribution Committee attracted 8 objections by the closing date of 28 April 2015.

The Augmented Electoral Commission (comprising the members of the Redistribution Committee and the Commission Chairperson and the other member of the Commission) considered the objections in detail. The Augmented Electoral Commission decided that it was not required to convene a public hearing into the objections.

On 18 May 2015 the Augmented Electoral Commission announced that it had decided to accept the boundaries proposed by the Redistribution Committee without any changes. Accordingly, there were no further opportunity for public objections to the proposed boundaries.

The Augmented Electoral Commission made its formal determination of the electoral boundaries for the ACT Legislative Assembly in a notifiable instrument that took effect from 26 May 2015.

The Chairperson of the Augmented Electoral Commission submitted the final report of the redistribution process to the Speaker on 22 July 2015, after the 2014/2015 reporting period. The report was tabled in the Legislative Assembly on 4 August 2015.

A copy of the final redistribution report can be obtained from the Elections ACT website at **www.elections.act.gov.au/__data/assets/pdf_file/0020/13547/Final_Redistribution_Report_2015.pdf** .

Key result area 2.5
Party registration

Register of political parties

The Electoral Commissioner maintains the register of political parties for the purposes of ACT Legislative Assembly elections.

During the course of 2014/2015, there were 7 parties on the register of political parties.

One application each from the Community Alliance Party (ACT) and the Australian Labor Party (ACT Branch) requesting to change the name of the registered officer were received during the reporting year. The applications were publicly notified, as required by the Electoral Act, inviting any objections to the changes. As no objections were received against either application, the register of political parties was amended accordingly.

There were no other changes to the register of political parties during the year.

Elections ACT commenced a review of the membership of all registered parties in 2015 to ensure that all parties remained entitled to be registered. This review was still ongoing at 30 June 2015.

As at 30 June 2015, the following 7 parties were listed on the register of political parties.

Table 12 — Registered political parties as at 30 June 2015

Party name	Party abbreviation
Australian Labor Party (ACT Branch)	ACT Labor
Australian Motorist Party	A.M.P.
Liberal Democratic Party	Liberal Democrats
Liberal Party of Australia (A.C.T. Division)	Canberra Liberals
Marion Lê Social Justice Party	
The ACT Greens	The Greens
The Community Alliance Party (ACT)	Community Alliance

Key result area 2.6

Election funding, expenditure and financial disclosure

The election funding, expenditure and financial disclosure scheme

The ACT's election funding, expenditure and financial disclosure scheme consists of 3 main components:

- Public funding of election campaign expenditure and party/MLA administrative expenditure;
- Limits on the amount of electoral expenditure that may be incurred; and
- Disclosure of the financial transactions of registered political parties, political party groupings, MLAs, associated entities, candidates, third party campaigners, broadcasters and publishers.

As discussed in previous annual reports, major changes were made to the ACT's election funding, expenditure and financial disclosure scheme with effect from 1 July 2012. These changes included increased public funding for political parties, limits on the amount of electoral expenditure that may be incurred and limits on the amount of gifts that could be received for ACT electoral purposes.

Further changes to the election funding, expenditure and financial disclosure scheme were made in the current reporting year by the *Electoral Amendment Act 2015*. This Act was passed by the Legislative Assembly on 19 February 2015 and took effect from 3 March 2015. It amended the Electoral Act to provide for a range of changes to the election funding and disclosure provisions, including:

- The removal of the \$10,000 cap on donations for ACT election purposes;
- The removal of the restriction on receiving donations for ACT election purposes from organisations and persons not enrolled in the ACT;
- An increase in election funding for parties and non-party candidates from \$2 per vote to \$8 per vote at the 2016 ACT Assembly election;
- A decrease in the electoral expenditure cap to \$40,000 per candidate and third party campaigner for an election held in 2016, compared to a \$60,000 cap at the 2012 election;
- Changes to the timing for the regular reporting of gifts; and
- An extension to the deadline for submission of annual returns by political participants, so that annual returns must be provided to the Electoral Commissioner no later than 31 August each year, increasing the timeframe by a month.

Details of these changes are published on the Elections ACT's website at www.elections.act.gov.au/funding_and_disclosure/new_electoral_campaign_finance_laws_in_the_act2.

Education strategies

The changes to the election funding, expenditure and financial disclosure scheme that took effect from 3 March 2015 imposed new and/or altered obligations on ACT political entities. In 2014/2015 the Commission conducted information sessions to update political entities about the new disclosure requirements as well as revising several resources intended to provide political entities with a comprehensive understanding of their obligations.

The election funding and disclosure section on the Commission's website was updated during 2014/2015 to include new pages developed specifically for political entities and the community to better understand the reforms. Funding and disclosures publications such as manuals, policies and factsheets were also updated in 2014/2015.

The Commission publishes a table on its website briefly detailing the nature of any potential breaches of the disclosure provisions, the findings of the Commissioner and the reasoning behind any decision regarding sanctions. The compliance review findings can be accessed on the Elections ACT website at www.elections.act.gov.au/funding_and_disclosure/monitor_and_compliance2.

In June 2015 the Commission updated its compliance review program on its website, covering the period from 2015 to 2017. The purpose of publishing the compliance review program is to provide political entities with an overview of the proposed audit timetable, and to put political parties on notice that their financial records and documents will be examined on a regular basis. The compliance reviews are intended to ensure that disclosure obligations under the Electoral Act are being met.

The *Compliance Review Schedule 2015 to 2017* can be accessed on the Elections ACT website at www.elections.act.gov.au/___data/assets/pdf_file/0016/13480/Compliance_Review_Schedule_2015-2017.pdf.

Disclosure mechanisms

The Commission streamlined processes for political entities to submit disclosure returns in 2014/2015.

In particular, the online smartform portal was simplified. From July 2015 the online smartform portal will act as a gateway where political entities can log in using their allocated user name and password, and upload spreadsheets containing the details of their disclosure returns.

The electronic pro-forma spreadsheets were revised in 2014/2015 to reflect the new legislative requirements. These spreadsheets were developed in 2013/2014 in consultation with the entities that are required to submit the most detailed returns – the three parliamentary parties and the Canberra Labor Club. In 2014/2015 these spreadsheets were also made available to the Members of the Legislative Assembly.

Election funding

The ACT scheme for election funding is a formula based direct entitlement scheme, involving automatic payments to parties and candidates calculated by multiplying the total number of first preference votes received by a prescribed amount, adjusted each 6 months by the *All groups consumer price index* (CPI) issued by the Australian Bureau of Statistics.

The *Electoral Amendment Act 2015*, passed by the Legislative Assembly on 19 February 2015, increased the amount that will apply at the 2016 ACT election to \$8 per vote, compared to \$2 per vote at the 2012 election. This amount will be indexed by CPI for future elections.

There were no election public funding payments made in the 2014/2015 year.

Administrative funding

One of the changes introduced by the campaign finance reforms that commenced on 1 July 2012 was the payment of administrative funding to parties with Legislative Assembly representation and to non-party MLAs (if any).

These payments are intended to help registered political parties and non-party MLAs (if any) meet the administrative cost of running their offices and complying with the disclosure requirements of the Electoral Act. Administrative funding cannot be used to incur expenditure for an ACT, federal, state or local government election.

Payment is made on a quarterly basis in arrears and at commencement amounted to \$5,000 per MLA per quarter. Where an MLA is an MLA for only a part of a quarter, the payment is adjusted on a pro rata basis. The provision of administrative funding commenced with effect from 1 July 2012.

The administrative funding payment amount is indexed by CPI. The amount set for the 2014 calendar year was \$5,210.42 per MLA per quarter. The amount set for 2015 was \$5,330.66 per MLA per quarter.

A summary of the payments made from 2012/2013 to 2014/2015 are shown in Table 13.

Table 13 — Payment of administrative funding 2012/2013 – 2014/2015

Party	2012/2013	2013/2014	2014/2015	Total
Australian Labor Party (ACT Branch)	\$154,320.60	\$164,969.92	\$167,256.53	\$486,547.05
Liberal Party of Australia (A.C.T. Division)	\$147,392.94	\$164,969.92	\$168,657.28	\$481,020.14
The ACT Greens	\$38,461.28	\$20,621.24	\$21,082.16	\$80,164.68
	\$340,174.82	\$350,561.08	\$356,995.97	\$1,047,731.87

Note that payments for each June quarter were made in the following July, but were accrued as an expense in the relevant financial year.

Financial disclosure

Annual returns

Under the financial disclosure provisions of the Electoral Act, registered political parties, MLAs and associated entities were required to lodge an annual return for the 2013/2014 financial year by 31 July 2014. Annual returns for 2014/2015 were due to be lodged by 31 August 2015, outside the current reporting period.

The 2013/2014 annual returns were published on the Commission's website on 1 September 2014. These returns included 9 annual returns received from political parties, 17 from MLAs and 2 from associated entities. All required annual returns were submitted.

Details of the returns can be viewed at the Elections ACT website and copies of original returns are available for public viewing at Elections ACT's office.

Table 14 shows a summary of the receipts, payments and debts for the 3 parliamentary parties and the combined other parties for the 2012/2013 and 2013/2014 financial years.

Table 14 — Summary of receipts, payments and debts of ACT registered parties from annual returns

Party	2012/2013			2013/2014		
	Receipts	Payments	Debts	Receipts	Payments	Debts
ALP	\$906,377	\$1,573,890	\$80,421	\$825,014	\$925,552	\$83,165
LP	\$1,072,068	\$1,349,904	\$356,648	\$1,162,841	\$988,254	\$492,269
Greens	\$474,295	\$653,870	\$82,932	\$653,507	\$591,794	\$11,988
Other	\$84,142	\$76,919	\$8,990	\$2,476	\$825	\$0
TOTAL	\$2,536,882	\$3,654,583	\$528,991	\$2,643,838	\$2,506,426	\$596,303

Public funding of parties compared to private funding

Table 15 shows the sources of funding of the 3 ACT parliamentary parties for the 2012/2013 and 2013-2014 financial years, broken down into private and public funding, with private funding further broken down into those funds for which the donor is disclosed and the amount for which the donor is not disclosed.

Table 15 — Sources of funding received by the ACT parliamentary parties

2012/2013	ALP		Liberal Party		ACT Greens	
	Amount	% of total received	Amount	% of total received	Amount	% of total received
Total received	\$906,377.00		\$1,072,068.00		\$474,295.00	
Public ¹	\$289,251.00	31.91%	\$283,245.60	26.42%	\$81,907.00	17.27%
Private	\$617,126.00	68.09%	\$788,822.40	73.58%	\$392,388.00	82.73%
Private – disclosed ²	\$370,034.17	59.96%	\$473,179.53	59.99%	\$197,549.95	50.35%
Private – undisclosed ³	\$247,091.83	40.04%	\$315,642.87	40.01%	\$194,838.05	49.65%

2013/2014	ALP		Liberal Party		ACT Greens	
	Amount	% of total received	Amount	% of total received	Amount	% of total received
Total received	\$825,014.00		\$1,162,841.00		\$653,506.76	
Public ¹	\$170,088.16	20.62%	\$169,247.46	14.55%	\$225,324.00	34.48%
Private	\$654,925.84	79.38%	\$993,593.54	85.45%	\$428,182.76	65.52%
Private – disclosed ²	\$559,276.92	85.40%	\$890,172.90	89.59%	\$261,240.95	61.01%
Private – undisclosed ³	\$95,648.92	14.60%	\$103,420.64	10.41%	\$166,941.81	38.99%

Note 1: Public funding is funding received from the ACT or Australian Electoral Commissions. In election years, parties can receive public funding payments and refunds of candidates' nomination deposits. 2012/2013 was an ACT election year. 2013/2014 was a federal election year. Elections ACT also paid administrative funding to the three ACT registered parliamentary parties in 2012/2013 and 2013/2014.

Note 2: Private – disclosed is the total amount declared where the identity of the person or organisation making the payment, and the amount, is disclosed.

Note 3: Private – undisclosed is the total amount declared where the identity of the person or organisation making the payment, and the amount, is not disclosed. These amounts may include payments from known sources under the disclosure threshold and/or anonymous donations.

Table 15 shows that a proportion of the funding received by the registered parties is from payers whose identity is not disclosed. Audits of party returns show that much of this funding is made up of small donations, parliamentary levies, membership fees and fundraising activities where the total amounts paid are less than the \$1,000 disclosure threshold.

Returns of gifts received of \$1,000 or more

Where a registered party grouping or a non-party candidate grouping receives a gift of \$1,000 or more, or a series of gifts that sum to \$1,000 or more, from the same person or organisation in a financial year, the receiver must lodge a disclosure return with the Commissioner within a statutory time period from the date of the receipt of the gift that exceeds the threshold.

One of the changes made by the *Electoral Amendment Act 2015* was to alter the timing of these gift disclosures. From 3 March 2015, the following disclosure periods applied:

- In an election year, if the value of the gift or gifts received from a person reaches \$1,000 in the financial year between 1 April and 30 June, the declaration must be made to the Electoral Commissioner by 7 July;
- In an election year, if the value of the gift or gifts received from a person reaches \$1,000 in the financial year after 30 June and before the end of polling day, the declaration must be made to the Electoral Commissioner 7 days after the total amount received from the person reaches \$1,000; and
- In a non-election year, or in the first quarter (1 January until 31 March) of an election year, if the value of the gift or gifts received from a person reaches \$1,000 in the financial year, the declaration must be made to the Electoral Commissioner within 30 days of the end of the financial quarter in which the total amount received from the person reached \$1,000.

The Commissioner is required to publish these disclosure returns as soon as practicable after receipt. In practice these returns have been published within a few days of lodgement.

Details of the disclosure of gifts received of \$1,000 or more are available on the Elections ACT website.

There were 3 late submissions of gift returns during the 2014/2015 reporting period. In relation to each late submission, the Commissioner sought an explanation for the late disclosure and assessed the reply in accordance with the Commission's compliance policy. In each case the Commissioner decided that the reasons provided were acceptable and further action was not taken.

Review of compliance with financial disclosure provisions

Following the introduction of the campaign finance reforms from 1 July 2012, the Commissioner introduced a structured program of compliance reviews.

In 2014/2015 the Commissioner engaged auditors on contract to undertake reviews of the 2013/2014 annual returns and compliance with the requirement to disclose gifts received of \$1,000 or more.

There were 19 issues identified from these reviews. In most cases, the issues related to unintentional administrative errors where defined details of transactions were not correctly included in relevant sections of the entity's annual return. The entities concerned were informed of the review outcomes and invited to submit an amendment return if required. Amendment returns were received and information was made public on the Elections ACT's website.

Three of the 19 issues were considered significant matters of public interest. Elections ACT published the outcomes of its investigations of these matters on its website at www.elections.act.gov.au/funding_and_disclosure/monitor_and_compliance2.

Goal 3 – To support high quality electoral services by effective management

Key result area 3.1

Human resources management

Human resources developments

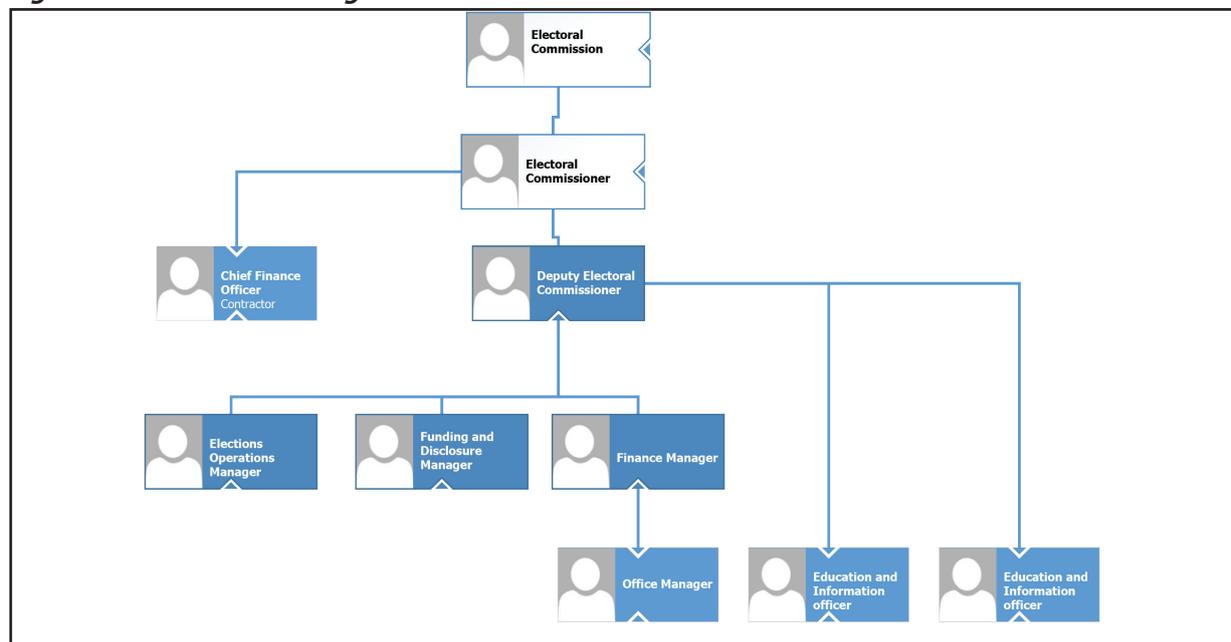
Elections ACT is a small agency with a small permanent work force.

In 2014/2015, the Commission received recurrent funding for an increase in its base staff numbers. A review of the staffing establishment was undertaken resulting in changes to the permanent staffing structure. Two new permanent positions were established and filled including a Finance Manager and an additional Education and Information Officer. Merit-based recruitment processes were also undertaken to fill substantive vacancies in existing positions including the Deputy Electoral Commissioner, Elections Operations Manager and Office Manager roles.

A merit-based recruitment process, overseen for the first time by the Speaker's Officer under the new officer of the Assembly arrangements, was undertaken in anticipation of the end of the term of appointment of the Electoral Commissioner on 31 March 2015. As a result of this process, Mr Phillip Green was re-appointed as the Electoral Commissioner for a term of 5 years, with the appointment commencing on 1 April 2015 and ending on 31 March 2020.

The following graphic shows the organisation chart for Elections ACT as at 30 June 2015.

Figure 1 – Elections ACT organisation chart 30 June 2015



A notable development in 2014/2015 was the Commission's transition to officer of the Assembly status, including the separation of the Commission from the JACS portfolio, completion of procedures and policies required for the Commission to function as a fully independent entity, updating the Commission's governance framework and adoption of strategic finance and strategic human resources functions.

In 2014/2015 Elections ACT arranged to purchase transactional human resource services, including recruitment and payroll support, from the ACT Government's Shared Services agency. Elections ACT also commenced negotiations with the Chief Minister, Treasury and Economic Development Directorate to obtain strategic human resources corporate support, including the use of the Directorate's Employee Assistance Provider.

During the reporting year Elections ACT also revised its strategy for employing extra staff to assist with the preparation and conduct of the 2016 ACT Legislative Assembly election, with additional staff expected to be employed progressively from January 2016 in the lead up to the October 2016 poll.

Public interest disclosure

The *Public Interest Disclosure Act 2012* requires each public sector agency to establish and maintain procedures to facilitate the making of public interest disclosures. The Commissioner for Public Administration has published guidelines to explain and support the way in which public sector entities covered by the Act should handle disclosures. The Commission has adopted these whole of government procedures.

During 2014/2015 no public interest disclosures related to the Commission or Elections ACT were lodged.

Key result area 3.2
Financial management

Financial management in the Commission

The members of the Commission were established as officers of the ACT Legislative Assembly from 1 July 2014, following the passage in November 2013 of the *Officers of the Assembly Legislation Amendment Act 2013*.

Key changes that flowed from this new status included the allocation of the electoral services budget directly to the Commission, and the granting of director-general powers to the Electoral Commissioner under the *Financial Management Act 1996*.

Previously, the electoral services budget was allocated to the Commission's parent Directorate, the Justice and Community Safety Directorate (JACS), and the Commissioner exercised financial powers as a delegate of the director-general of that Directorate. Under this arrangement, the formal budget statement relating to the Electoral Commission was published in the JACS annual report.

As a result of the changes that took effect from 1 July 2014, the Commission for the first time became responsible for publishing its formal budget statement in its annual report.

Reporting and analysis of the Commission's financial performance in 2014/2015 is included under **Financial management reporting** on page 59.

For the first time, the financial statements of the Commission were separately audited by the office of the ACT Auditor General. The Auditor General did not identify any significant matters during the audit of the financial statements and provided an unqualified audit report.

The total operating result for the Commission for 2014/2015 was a surplus of \$0.010 million.

Key result area 3.3
Records management

Records management program

As required by the *Territory Records Act 2002*, the Commission has in place a records management program.

This program was last reviewed in 2014, following significant changes to existing electoral functions, the business classification scheme and records disposal schedules, in order to maintain best practice and ongoing compliance with current standards for records management.

Following this review, the *Territory Records (Records Disposal Schedule – Election & Referendum Services to Other Agencies Records)* and *Territory Records (Records Disposal Schedule – Elections & Referendums for the ACT Legislative Assembly Records)* were approved by the Territory Records Advisory Council and took effect on 1 July 2014.

A review of the Commission's files dated 1994–1997 was also completed in 2014/2015 in accordance with the Territory Records Act relating to entitlement of the public to access records that are 20 years old. The Commission maintains a register of records exempted under section 28 of the Territory Records Act.

The public can inspect the records management program by contacting Elections ACT

The Commission's records management program will be reviewed again in 2015/2016 in the context of the Commission's adoption of an electronic digital record management system (EDRMS).

Elections ACT, with the assistance of the ACT Record Services Office, commenced the implementation of an EDRMS in 2014/2015. This is a major body of work that should deliver considerable efficiency gains to Elections ACT. It is expected that the EDRMS will be fully operational in 2015/2016.

Elections ACT does not create or hold records containing information that may allow people to establish links with their Aboriginal or Torres Strait Islander heritage.

The Elections ACT Records Disposal Schedule applicable to 2014/2015 was listed on the ACT Legislation Register as follows:

Table 16 – Records Disposal Schedules used by the ACT Electoral Commission:

Records Disposal Schedule Name	Effective	Year and No.
Territory Records (Records Disposal Schedule - Election and Referendum Services to Other Agencies Records) Approval 2014 (No 1)	1 July 2014	NI2014-289
Territory Records (Records Disposal Schedule - Elections and Referendums for the ACT Legislative Assembly Records) Approval 2014 (No 1)	1 July 2014	NI2014-288

Key result area 3.4

Information/communication technology management

ICT applications

Since the conduct of the Commission's first election in 1995, Elections ACT has progressively introduced a range of information and communications technologies aimed at improving electoral services for the ACT community. Elections ACT has led Australia in the adoption of many electoral ICT innovations, notably the electronic voting and counting system introduced at the 2001 election, ballot paper scanning introduced at the 2008 election, and eLAPPS, the electronic polling place management and roll mark-off system introduced at the 2012 election.

Elections ACT continues to maintain a wide range of databases and other ICT applications.

Funding for the re-development and upgrade of the Commission's 2016 election ICT systems was provided in the Commission's 2014/2015 budget.

Work undertaken during the year on these systems included:

- Finalising the upgrade of eVACS® – Elections ACT's Electronic Voting and Counting System;
- Finalising the upgrade to the ballot paper scanning system;
- Developing specifications for the upgrade of ERDS – the Election Results Display System;
- Developing specifications for the upgrade of eLAPPS – the Electronic Legislative Assembly Polling Place System; and
- Upgrading elements of TIGER – Elections ACT's Election management database system.

ICT resources

Shared Services ICT, the ACT Government information technology management agency, continued to provide ICT resources to Elections ACT in 2014/2015.

Internet

Elections ACT continued to maintain and update the Elections ACT website during 2014/2015. The Elections ACT website address is **www.elections.act.gov.au**.

All ordinary updating and maintenance of the website is undertaken in-house.

For more detail on the Elections ACT website see **Information service** on page 21.

B.3 Scrutiny

The Select Committee on Amendments to the *Electoral Act 1992*

The Legislative Assembly established the Select Committee on Amendments to the *Electoral Act 1992* in March 2014. This Committee inquiry concluded in June 2014 with the publication of the Committee's report. The report was published on 30 June 2014 and presented to the Legislative Assembly on 5 August 2014.

The Committee's report *Voting Matters* (report number 1 of 30 June 2014) can be found at **www.parliament.act.gov.au/in-committees/select_committees/select-committee-on-amendments-to-the-electoral-act-1992/inquiry-into-amendments-to-the-electoral-act-1992/papers?inquiry=607587**.

The Commission provided a further report to the Assembly on its consideration of the recommendations made by the Committee. The report *Proposed changes to the Electoral Act 1992: Response to the Voting Matters report and further campaign finance reform issues: 2014* was tabled in the ACT Legislative Assembly on 23 September 2014.

The Commission's report can be found at **www.elections.act.gov.au/___data/assets/pdf_file/0003/11739/2014Report_to_the_Assembly_proposed_changes_to_Electoral_Act_-_accessible.pdf**.

For further information on this Committee inquiry, see **Review of 2012 election** on page 13.

The Standing Committee on Justice and Community Safety

The Electoral Commissioner represented the Commission at a hearing of the Standing Committee on Justice and Community Safety in relation to the Commission's 2013/2014 annual report on 13 October 2014.

The Committee's report *Inquiry into Annual And Financial Reports 2013-2014* (Report Number 3 of March 2015) was tabled in the Assembly on 24 March 2015. See **www.parliament.act.gov.au/in-committees/standing_committees/Justice-and-Community-Safety/03.-annual-and-financial-reports-2013-2014?inquiry=647351**.

The report noted that a range of matters had been considered relating to the evidence provided to the Committee by the Electoral Commissioner. However, the Committee made no recommendations with respect to electoral services.

The Standing Committee on Justice and Community Safety was consulted by the Speaker during 2014/2015 in relation to the development of the Commission's budget for 2015/2016, in accordance with the provisions of the Financial Management Act.

The Select Committee on Estimates 2014/2015

The Select Committee on Estimates 2014/2015 tabled its report *Appropriation Bill 2014-2015 and Appropriation (Office of the Legislative Assembly) Bill 2014-2015* on 5 August 2014. See www.parliament.act.gov.au/in-committees/select_committees/estimates-2014-2015/inquiry-into-appropriation-bill-2014-2015-and-the-appropriation-office-of-the-legislative-assembly-bill-2014-2015/reports?inquiry=565330.

The report noted that a range of matters had been considered relating to the evidence provided to the Committee by the Electoral Commissioner in the previous reporting period. The Committee made no recommendations with respect to electoral services.

The Select Committee on Estimates 2015/2016

The Electoral Commissioner also represented the Commission at a hearing of the Select Committee on Estimates 2014/2015 on 12 June 2015.

The Committee reported on 4 August 2015, outside the 2014/2015 reporting period. Again, the report noted that a range of matters had been considered relating to the evidence provided to the Committee by the Electoral Commissioner. The Committee made no recommendations with respect to electoral services.

Auditor-General reports

The ACT Auditor General did not publish any reports or recommendations directly related to the Commission in 2014/2015.

Ombudsman reports

The ACT Ombudsman did not publish any reports or recommendations directly related to the Commission in 2014/2015.

B.4 Risk management

The Commission updated and monitored its strategic risk register during 2014/2015. This register includes risk assessment and mitigation strategies for the following classes of risks:

- Reputation and image;
- Products and services;
- Operational;
- Environment;
- Assets;
- People;
- Technology; and
- Fraud.

Under the direction of the Electoral Commissioner, Elections ACT undertakes risk management assessments for all its major projects and contracts. The Commission takes a strategic interest in these assessments where they bear on its statutory duties.

During the reporting period the Commission and Elections ACT continued the task of assessing risks as part of the preparation of business requirements and specifications for the development of its ICT election systems, and with respect to its preparations for and conduct of the October 2016 ACT election. In particular, changes were made to the strategic risk register following the Commission's establishment as officers of the Legislative Assembly and the development of an agency specific fraud and corruption prevention plan.

Elections ACT also reviewed its business continuity plan in 2014/2015.

B.5 Internal audit

Prior to the establishment of the members of the Commission as officers of the Legislative Assembly, Elections ACT took part in the JACS internal audit arrangements.

In 2014/2015, the Commission conducted a review of its governance arrangements in the context of the new officer of the Assembly arrangements.

In the course of this review, the Commission considered the need for an internal audit committee. In accordance with the ACT Government Internal Audit Framework (April 2007), the Commission took into consideration the organisation's small size, its relative lack of organisational complexity, its overall risk profile, its history of past issues and incidents, cost benefits and existence of alternative mechanisms and concluded that it is not practicable or cost effective to establish an internal audit committee.

The Commission intends to use targeted audit processes using contract auditors and/or assistance from other agencies to provide adequate assurance on compliance and the operation of internal controls. The Commission will establish an internal audit program in 2015/2016 to give effect to this intent. This process will be overseen by the full Commission at a strategic level and implemented by the Electoral Commissioner with the assistance of the Deputy Electoral Commissioner, the chief finance officer and the finance manager.

B.6 Fraud prevention

The Commission has a fraud and corruption prevention plan, which articulates the control measures in place to prevent fraud and corruption occurring within the Commission, and ensures it is appropriately managed when it is reported. The fraud and corruption prevention plan is a requirement of the *Public Sector Management Standards 2006* and is prepared according to ACT Government Guidelines and Australian Standard 8001.

In accordance with the ACTPS Integrity Policy the Commission has a senior executive responsible for business integrity risk (SERBIR). This role is allocated to the Deputy Electoral Commissioner. The SERBIR is responsible for reporting to the Electoral Commissioner on the overall compliance of the Commission with the ACTPS Integrity Policy. The position has responsibility for taking direct reports of allegations of potential fraud and corruption from staff. The SERBIR also has responsibility for dealing with reports under the Public Interest Disclosure (PID) process.

There were no reports or allegations of fraud or corruption received in 2014/2015.

B.7 Work health and safety

In all of its activities Elections ACT gives careful consideration to work health and safety (WHS) principles and practices. Elections ACT participates as a member of the ACT Public Service Work Health and Safety Working Group which is managed by the Chief Minister, Treasury and Economic Development Directorate (CMTEDD).

Elections ACT has adopted the whole of government WHS policy and had access to CMTEDD WHS personnel in 2014/2015.

Elections ACT has two fire wardens, a health and safety representative and a designated first aid officer.

Incoming post is scanned by the ACT Government Registry before being opened by Elections ACT staff.

There were no workers compensation claims or any other notifiable issues arising under the *Work Health and Safety Act 2011* during the reporting period.

B.8 Human resources management

A summary of the Commission's human resources management can be found on page 42 under **Key result area 3.1 – Human resources management**.

Enterprise Agreements

The *ACT Public Service Administrative and Related Classifications Enterprise Agreement 2013-2017* was approved by Fair Work Australia on 23 May 2014 and became operational on 30 May 2014. Salary increases were backdated to 1 July 2013 and have an expiry date of 20 June 2017. This Agreement covers Elections ACT staff employed under the Public Sector Management Act.

Australian Workplace Agreements

No Elections ACT staff were employed under an Australian Workplace Agreement.

Attraction and retention special employment arrangements

No Elections ACT staff were employed under a special employment arrangement.

Continuous improvement

Elections ACT endeavours to foster an environment of continuous improvement and to provide satisfying work and development opportunities for its staff.

Permanent staff are encouraged to pursue secondments to other agencies to contribute to international, interstate and national electoral projects and to develop new skills through on-the-job training and external training courses. No interstate secondments occurred in 2014/2015.

As Elections ACT is a small organisation, all staff meet in regular forums to participate in decision-making processes. These include regular staff meetings and corporate and strategic planning workshops.

All Elections ACT staff had a performance management plan for 2014/2015. The plans incorporated a formal review schedule, with one-on-one performance reviews.

Learning and development

During 2014/2015, Elections ACT permanent staff participated in learning and development activities, including attending various courses and seminars. To facilitate Elections ACT's learning and development strategy, each staff member is allocated an average of \$1,000 in the Commission's budget each year.

Each Elections ACT staff member maintains a formal personal achievement and development plan. These plans are regularly reviewed. Through weekly meetings with all staff, the Commissioner also monitors and updates Elections ACT's performance as a team.

Learning and development opportunities undertaken in 2014/2015 are shown in Table 17.

Table 17 – Elections ACT learning and development activities

Initiative	Number of participants
Respect, equity and diversity contact officer training	1
Respect, equity and diversity training for managers	1
Health and safety representative training	1
First aid training	1
Public Service seminar series	2
Fraud prevention and awareness	9
Work, health and safety training – legislation and common hazards	7
Introduction to procurement	5
Information privacy act	2
Easy English writing course	1
Managing psychological illness in the workplace	1
Privacy impact awareness workshop	1

The following tables set out details of permanent staff employed during 2014/2015, including the Electoral Commissioner. As required by the annual report directions, the figures presented are as at pay 26, 18 June 2015. The tables do not include the 2 part-time Commission Members or the casual staff employed during the year to assist with the conduct of other elections.

Table 18 – Full-time employees & head count

FTE & head count	Female	Male	Total
FTE by gender	6	2	8
Head count by gender	6	2	8
% of workforce (head count)	75%	25%	

Table 19 – Classifications

Classification group	Female	Male	Total
Administrative officers	3	0	3
Senior officers	3	0	3
Statutory Office Holders ¹	0	2*	2
Total	6	2	8

Note 1: the Electoral Commissioner was on leave and the Deputy Electoral Commissioner was acting Electoral Commissioner on 18 June 2015.

Table 20 – Employment category by gender

Employment category	Female	Male	Total
Casual	0	0	0
Permanent full-time	5	1	6
Permanent part-time	0	0	0
Temporary full-time ¹	1	1	2
Temporary part-time	0	0	0
Total	6	2	8

Note 1: The Electoral Commissioner is classed as being a temporary full-time employee, as a statutory office holder employed for a fixed term.

Table 21 — Average length of service by gender by age-group

Average length of service ¹	Under 25	25-34	35-44	45-54	55 and over
0-2					
2-4					
4-6					
6-8					
8-10					
10-12					
12-14					
14+ years					

Note 1: This table does not show age details for individuals to protect their privacy, given the small number of staff employed by Elections ACT.

Table 22 — Total average length of service by gender

Gender	Average length of service
Female	12.9 years
Male	22.6 years
Total	15.3 years

Table 23 — Agency profile

Agency	FTE	Head count
ACT Electoral Commission	8	8
Total	8	8

Table 24 — Equity and workplace diversity

	A	B	C	
	Aboriginal and/or Torres Strait Islander employment	Culturally & linguistically diverse employment	Employment of people with a disability	Number of employees who identify in any of the equity & diversity categories
Head count	0	3	0	3
% of total staff	0.0%	37.5%	0%	37.5%

The tables representing workforce recruitment and separation data are not supplied. Given the small number of staff employed by Elections ACT and due to the small sample size, the recruitment and separation data was not statistically valid or reliable and therefore these tables have been omitted from this annual report.

B.9 Ecologically sustainable development

The *Environment Protection Act 1997* requires agencies to report on how their actions accorded with the principles of ecologically sustainable development. Elections ACT incorporates ecologically sustainable considerations into its business practices including:

- Reducing its energy consumption by turning off power to computers, printers and lights and placing the multi-function device on stand-by every night and by using movement activated lights in all areas;
- Purchasing recyclable consumables where available, using recycled paper within the office and for publications where appropriate;
- Ensuring all computers are set to double-sided printing;
- Providing recycling services for office waste paper, cardboard, toner cartridges, organics, comingled materials and batteries;
- Recycling or re-using election material where possible;
- Continued participation in the ACTSmart Government Energy and Water Program to improve energy and water efficiency; and
- Providing education and information to staff, including new and casual staff, on resource management.

In 2014/2015 Elections ACT undertook further measures to reduce its environmental footprint by:

- Conducting an audit of office energy which lead to further energy savings being made through changes in staff behaviour;
- Reprogramming the multi-function device to deliver faxes by email instead of in hard copy;
- Circulating documents in electronic format rather than printed copies;
- Limiting hard copy printing of publications and ensuring accessible electronic copies are available on the website where possible; and
- Commencing the work required to move its records management system from paper-based to electronic.

Elections ACT again participated in the ACTSmart Business and Office sustainability program, receiving accreditation for the fourth year in a row. Accreditation involves an annual audit of waste reduction and recycling measures. As a result of the organisation's commitment to ecologically sustainable development practices, it was the joint winner of the Waste Minimisation award at the ACTSmart Business Sustainability Awards 2015.

Elections ACT was not asked to provide the Commissioner for the Environment with any assistance in the preparation of the State of the Environment Report, nor did the Commissioner carry out any investigations or make any recommendations in relation to the activities of Elections ACT.

In aligning with the ACT's commitments to waste minimisation, greenhouse emission reductions, water efficiency and transport efficiency, agencies are required to report on their operational consumption of resources. Table 25 outlines data for the Commission's tenancy in North Building.

In June 2014 the ACT Government established an Enterprise Sustainability Platform (ESP), to provide a consistent approach to reporting sustainability data in future years. The ESP provides continuously updated, accurate and auditable water, energy (electricity and gas), and greenhouse gas emissions data and utility billing cost information for its assets and agencies, a function which has not previously been available. The ESP was used to provide historical data for the 2013/2014 column in this current Annual Report. This will account for data different to that originally published in the 2013/2014 report as more comprehensive and complete data is now available.

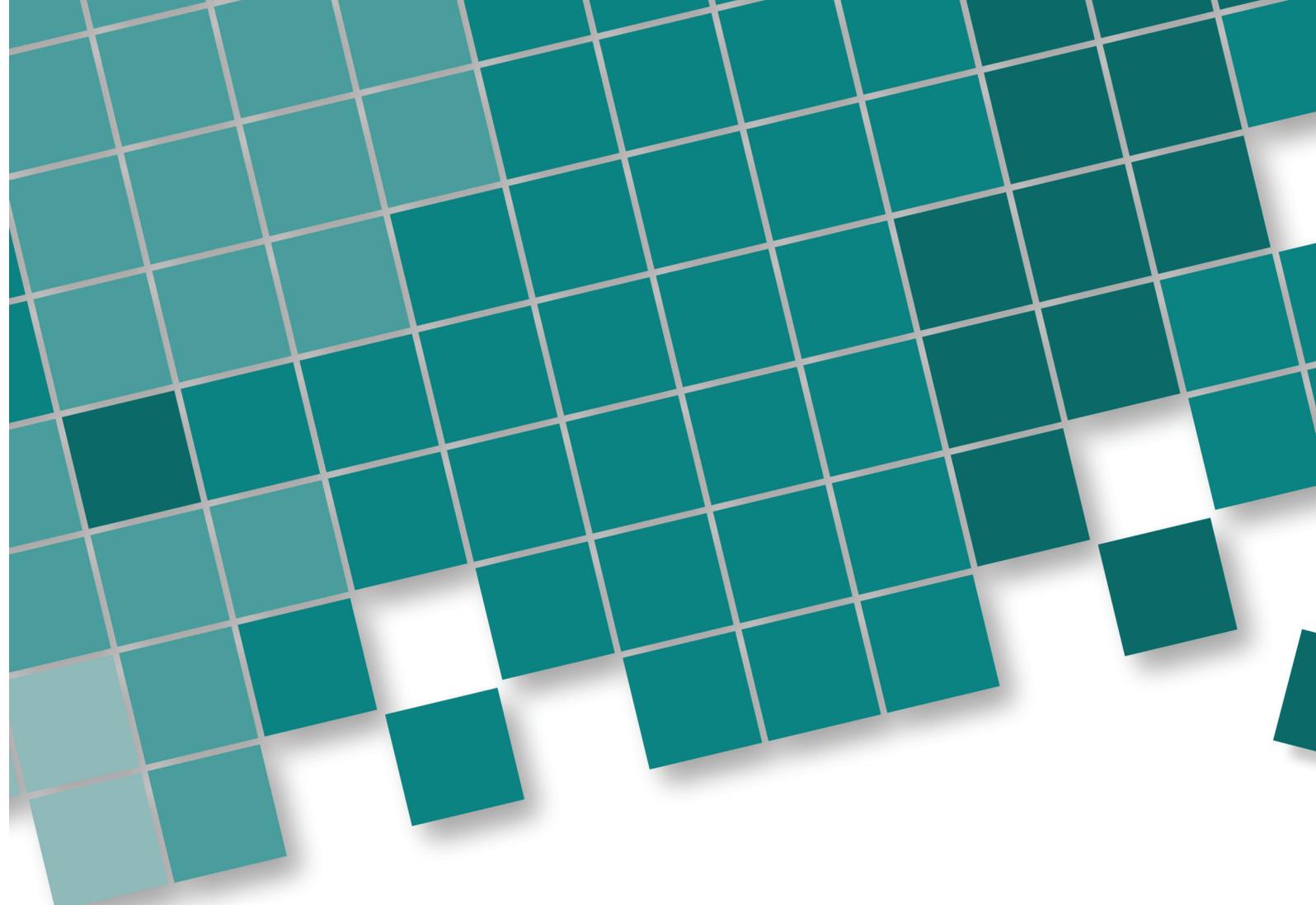
Table 25 — Sustainable development performance 2014/2015 and 2013/2014

Indicator as at 30 June	Unit	2014/2015	2013/2014	Percentage change
Agency staff and area				
Agency staff ¹	FTE	9	10.5	-14.3%
Workplace floor area ²	Area (m ²)	160	160	0%
Stationary energy				
Electricity use ³	Kilowatt hours	32,058	33,139	-3.2%
Renewable electricity use ⁴	Kilowatt hours	1,602.9	1,654.9	-3.1%
Natural gas use ^{3,5}	Megajoules	107,435	97,466	10.2%
Transport fuel usage				
Total number of vehicles ⁶	Number	0	1	-100%
Total kilometres travelled	Kilometres	0	66	-100%
Fuel use – Petrol	Kilolitres	0	0.012	-100%
Fuel use – Diesel	Kilolitres	N/A	N/A	N/A
Fuel use – Liquid petroleum gas	Kilolitres	N/A	N/A	N/A
Fuel use – Compressed natural gas	Kilolitres	N/A	N/A	N/A
Water usage				
Water use ^{3,7}	Kilolitres	144	87	65.5%
Resource efficiency and waste				
Reams of paper purchased	Reams	172	168	2.4%
Recycled content of paper purchased ⁸	Percentage	88%	98.2%	-10.4%
Waste to landfill ⁹	Litres	130	N/A	N/A
Co-mingled material recycled ¹⁰	Litres	2,400	3,120	-23.1%
Paper and cardboard recycled (incl. secure paper) ¹¹	Litres	1,003	5,733	-82.5%
Organic material recycled	Litres	520	393	32.3%
Greenhouse gas emissions				
Emissions from stationary energy use	Tonnes CO ₂ -e	32.6	36.08	-9.6%
Emissions from transport	Tonnes CO ₂ -e	0	0	0%
Total emissions ¹²	Tonnes CO ₂ -e	32.6	36.08	-9.6%

Notes

1. Staffing figures do not include the 2 part-time Commission Members or casual staff employed under the Electoral Act during the year.
2. The Commission occupies 2.08% (160 m²) of the North Building.
3. Electricity, gas and water data are calculated as a percentage of the total North Building usage based on floor area of tenancy.

4. *ACT Property Group purchased 7,530 MWh (megawatt hours) of GreenPower on behalf of the ACT Government, representing an indicative 5% of the ACT Government's energy consumption for 2014/2015.*
5. *As gas billing for the full year 1 July 2014 to 30 June 2015 was unavailable, the gas data reported is for the 12 months from 1 May to 30 April for each reporting year, and represents the best available data at the time of publishing.*
6. *Elections ACT does not have a full-time vehicle. Vehicles are occasionally hired for special projects and for Legislative Assembly election periods.*
7. *As water billing for the full year 1 July 2014 to 30 June 2015 was unavailable, the water data reported is for the 12 months from 1 June to 31 May for each reporting year, and represents the best available data at the time of publishing.*
8. *The decrease is due to purchasing A3 paper which could only be provided by the supplier as 10% recycled content.*
9. *The ACT Property Group was unable to provide the general waste figures for the North Building for 2013/2014.*
10. *The reduction is attributable to lower staff numbers.*
11. *The 2013/2014 figure has been amended to correct a typographical error. The decrease is partially the result of a file review conducted in 2013/2014 with large quantities of paper-based files being sentenced for destruction. It is also partially the result of documents being distributed electronically in preference to hard copy.*
12. *Greenhouse gas emissions for electricity consumption have been calculated using an emissions factor of 0.802 (kg) CO₂-e / kilowatt hour (kWh) or 0.802 tonne (t) CO₂-e / megawatt hour (MWh). This lower emissions factor (Scope 2 plus Scope 3) is specific to the ACT and reflects the contribution of renewable electricity generated under the ACT's 90% Renewable Energy Target (RET).*



Part C: Financial management reporting

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C.1 Financial management analysis

General overview

Objectives

The ACT Electoral Commission is an independent statutory authority with responsibility for:

- The conduct of elections and referendums for the ACT Legislative Assembly;
- The determination of electoral boundaries for the ACT; and
- The provision of electoral advice and services to a wide range of clients.

The Commission comprises three statutory office holders – a part-time Chairperson, a full-time Electoral Commissioner and another part-time member. The members of the Commission are independent officers of the ACT Legislative Assembly. The Commission reports to the Assembly through the Speaker.

The Electoral Commissioner is the chief executive officer of the ACT Electoral Commission. The Commissioner is assisted by officers employed under the *Public Sector Management Act 1994* and the *Electoral Act 1992*.

Following the establishment of the members of the Commission as officers of the Legislative Assembly, from 1 July 2014 the Commissioner has carried full director-general functions under the *Financial Management Act 1996*. As a result of this change, the Commission for the first time became responsible for publishing its formal budget statement in this 2014/2015 annual report. These responsibilities were previously carried by the director-general of the Justice and Community Safety Directorate.

Risk management

Risk assessment and management is an integral part of the Commission's governance processes and systems. It underpins each of the components of the Commission's governance mechanisms including strategic and operational planning, business improvement initiatives, decision-making, review and compliance processes.

In accordance with the ACT Government Risk Management Policy and Framework, the Commission has a Risk Register in place to ensure there are processes for identifying risks, assessing opportunities to improve performance and ensure appropriate actions are taken to avoid or reduce the chance of loss. The Commission Risk Register is reviewed quarterly by the Commission consistent with the principles and guidelines within Risk Management Standards AS/NZS ISO 31000:2009.

Financial performance

The following financial information is based on audited financial statements for 2014-15, and the forward estimates contained in the 2015-16 Budget Statements.

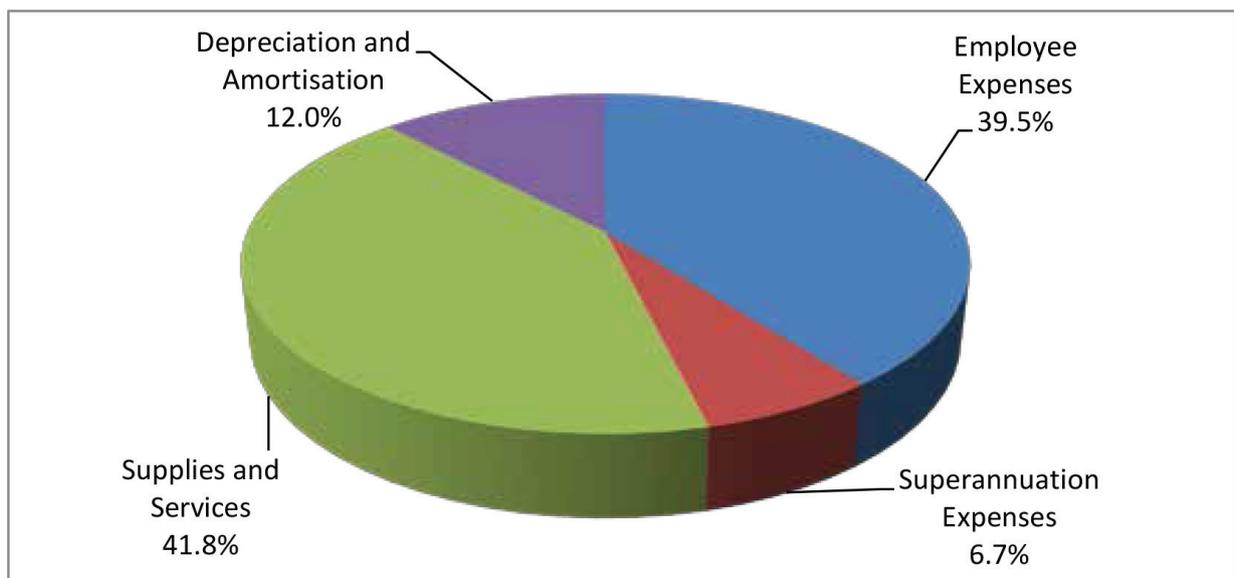
Total expenditure

Components of expenditure

Figure 1 shows the components of the Commission's expenditure for 2014-15. The components of ordinary expenditure were:

- Supplies and services of \$1.023 million (41.8%);
- Employee expenses of \$0.968 million (39.5%);
- Depreciation and amortisation of \$0.295 million (12.0%); and
- Superannuation expenses \$0.164 million (6.7 %).

Figure 2 — Components of expenditure 2014-15



Comparison to budget

Total expenditure was \$2.450 million and was \$0.289 million (10.6%) lower than budget. The lower than budgeted result primarily relates to employee expenses being \$0.176 million below budget, with two staff positions being temporarily vacant. One position remained vacant at 30 June 2015 due to the Commission having insufficient space to accommodate the additional position.

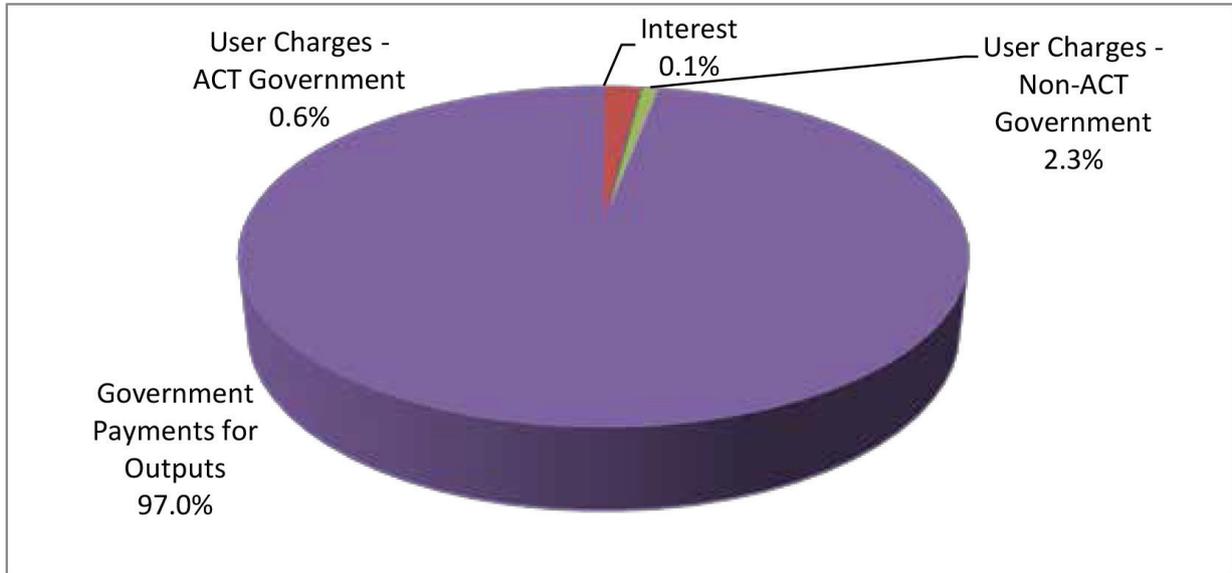
Future trends

Expenditure is expected to increase to \$3.234 million in 2015-16 and \$6.666 million in 2016-17. The increase in expenditure relates to additional employee and supplies and services costs that are required to prepare and conduct the 2016 ACT Legislative Assembly election.

Components of income

Figure 2 shows the components of the Commission's income for 2014-15. The Commission's main source of income is Government Payment for Outputs (GPO), which accounts for \$2.387 million (97.0%) of the Commission's total income.

Figure 3 – Components of income 2014-15



Comparison to budget

Income for the year was \$2.460 million and is consistent with the 2014-15 budget of \$2.445 million.

Future trends

Income is expected to increase to \$2.940 million in 2015-16 and \$6.319 million in 2016-17. The increase in income primarily relates to additional GPO to cover costs associated with preparing and conducting the 2016 ACT Legislative Assembly election.

Financial position

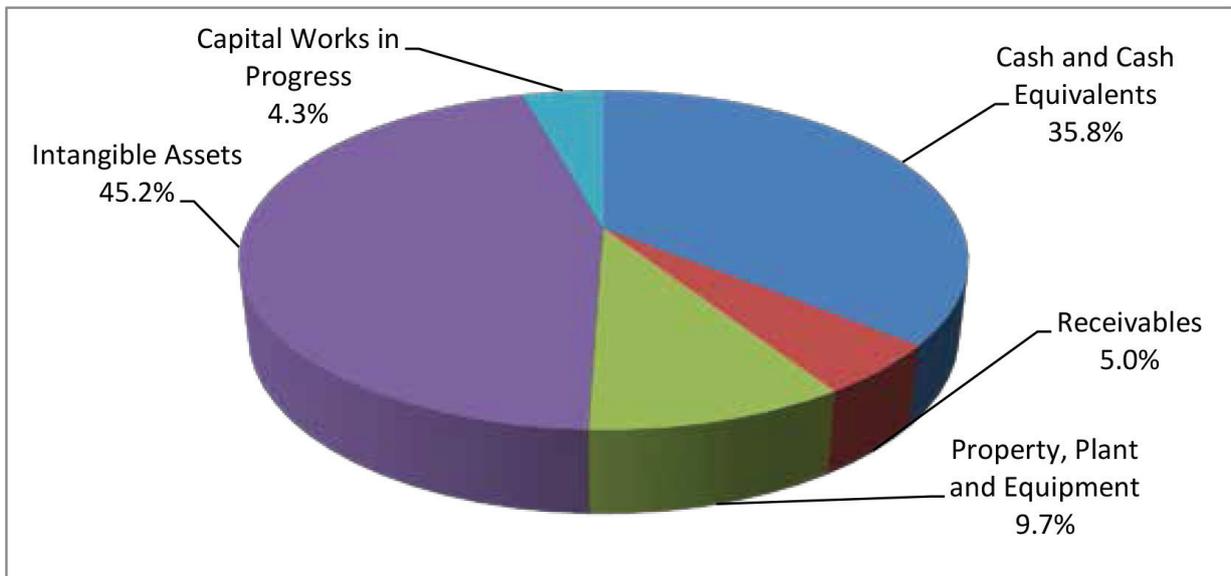
Total assets

Components of total assets

Figure 3 shows the components of the Commission's Total Assets as at 30 June 2015. The main components were:

- Intangible assets of \$0.613 million (45.2%)
- Cash and cash equivalents of \$0.486 million (35.8%); and
- Plant and equipment of \$0.131 million (9.7%).

Figure 4 — Total assets as at 30 June 2015



Comparison to budget

The Commission's total assets at 30 June 2015 were \$1.356 million and this was \$0.148 million (12.3%) higher than budget. The higher than budgeted result primarily relates to cash and cash equivalents being higher than anticipated and this reflects employee expenses being lower than budget and expenses incurred before 30 June 2015 that were not payable until after 30 June 2015.

Future trends

Total assets held by the Commission are expected to reduce in the out years. The expected reduction in assets primarily relates to the amortisation of the Commission's information, communication and technology (ICT) systems.

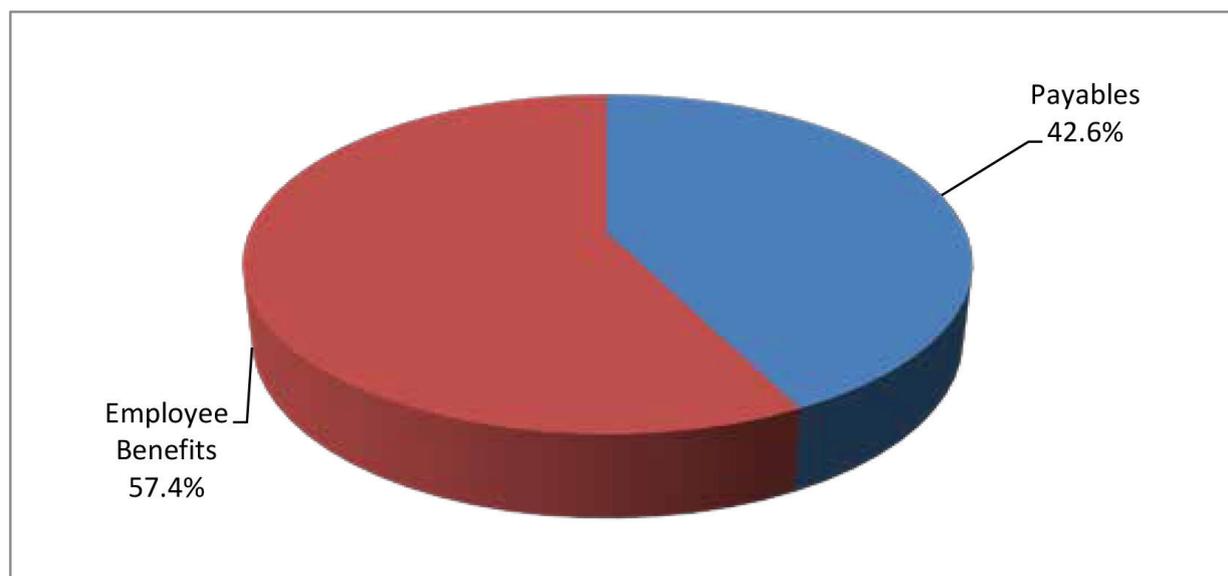
Total liabilities

Components of total liabilities

Figure 4 shows the components of the Commission's total liabilities as at 30 June 2015. The components were:

- Employee benefits of \$0.302 million (57.4%); and
- Payables of \$0.224 million (42.6%).

Figure 5 — Total liabilities as at 30 June 2015



Comparison to budget

The Commission's total liabilities at 30 June 2015 were \$0.526 million and this was \$0.149 million (39.5%) higher than budget. The higher than budgeted result primarily relates to accrued payments that were not payable until after 30 June 2015.

Future trends

Total liabilities owed by the Commission are expected to remain relatively consistent over the out years.

C.2 Financial statements



AUDITOR-GENERAL AN OFFICER
OF THE ACT LEGISLATIVE ASSEMBLY 

A15/30

Mr Phillip Green
Electoral Commissioner
Ground Floor, North Building
CIVIC SQUARE ACT 2608

Dear Mr Green

**AUDIT REPORT – ACT ELECTORAL COMMISSION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015**

The Audit Office has completed the audit of the financial statements of the ACT Electoral Commission for the year ended 30 June 2015.

I have attached the audited financial statements and unqualified audit report.

Yours sincerely


Dr Maxine Cooper
Auditor-General
18 August 2015

c.c. Mr Ro Spence, Deputy Electoral Commissioner
Mr Scott Hickey, Chief Finance Officer

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INDEPENDENT AUDIT REPORT ACT ELECTORAL COMMISSION

To the Members of the ACT Legislative Assembly

Report on the financial statements

The financial statements of the ACT Electoral Commission for the year ended 30 June 2015 have been audited. These comprise the operating statement, balance sheet, statement of changes in equity, cash flow statement, statement of appropriation and accompanying notes.

Responsibility for the financial statements

The Electoral Commissioner is responsible for the preparation and fair presentation of the financial statements in accordance with the *Financial Management Act 1996*. This includes responsibility for maintaining adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and the accounting policies and estimates used in the preparation of the financial statements.

The auditor's responsibility

Under the *Financial Management Act 1996*, I am responsible for expressing an independent audit opinion on the financial statements of the ACT Electoral Commission.

The audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurance that the financial statements are free of material misstatement.

I formed the audit opinion following the use of audit procedures to obtain evidence about the amounts and disclosures in the financial statements. As these procedures are influenced by the use of professional judgement, selective testing of evidence supporting the amounts and other disclosures in the financial statements, inherent limitations of internal control and the availability of persuasive rather than conclusive evidence, an audit cannot guarantee that all material misstatements have been detected.

Although the effectiveness of internal controls is considered when determining the nature and extent of audit procedures, the audit was not designed to provide assurance on internal controls.

The audit is not designed to provide assurance on the appropriateness of budget information included in the financial statements or to evaluate the prudence of decisions made by the ACT Electoral Commission.

Electronic presentation of the audited financial statements

Those viewing an electronic presentation of the financial statements should note that the audit does not provide assurance on the integrity of information presented electronically, and does not provide an opinion on any other information which may have been hyperlinked to or from this report. If users of the report are concerned with the inherent risks arising from the electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.

Independence

Applicable independence requirements of Australian professional ethical pronouncements were followed in conducting the audit.

Audit opinion

In my opinion, the financial statements of the ACT Electoral Commission for the year ended 30 June 2015:

- (i) are presented in accordance with the *Financial Management Act 1996*, Australian Accounting Standards and other mandatory financial reporting requirements in Australia; and
- (ii) present fairly the financial position of the ACT Electoral Commission as at 30 June 2015 and the results of its operations and cash flows for the year then ended.

This audit opinion should be read in conjunction with other information disclosed in this report.



Dr Maxine Cooper
Auditor-General

18 August 2015

ACT Audit Office - Independent audit report

Statement of responsibility

In my opinion, the financial statements are in agreement with the ACT Electoral Commission's (the Commission's) accounts and records and fairly reflect the financial operations of the Commission for the year ended 30 June 2015 and the financial position of the Commission on that date.



Phillip Green
Electoral Commissioner
ACT Electoral Commission
14/08/2015

Statement of Chief Finance Officer

In my opinion, the financial statements have been prepared in accordance with generally accepted accounting principles, and are in agreement with the ACT Electoral Commission's accounts and records and fairly reflect the financial operations of the Commission for the year ended 30 June 2015 and the financial position of the Commission on that date.



Scott Hickey
Chief Finance Officer
ACT Electoral Commission
14/08/2015

Operating statement for the year ended 30 June 2015

Income	Note No.	Actual 2015 \$'000	Original budget 2015 \$'000
Revenue			
Government payment for outputs	4	2,387	2,425
User charges - ACT Government	5	48	-
User charges - Non-ACT Government	5	23	20
Interest	6	2	-
Total revenue		2,460	2,445
Total income		2,460	2,445
Expenses			
Employee expenses	7	968	1,144
Superannuation expenses	8	164	219
Supplies and services	9	1,023	1,070
Depreciation and amortisation	10	295	306
Total expenses		2,450	2,739
Operating surplus/(deficit)		10	(294)
Total comprehensive surplus/(Deficit)		10	(294)

The above operating statement should be read in conjunction with the accompanying notes.

Balance sheet as at 30 June 2015

Current Assets	Note No.	Actual 2015 \$'000	Original budget 2015 \$'000
Cash and cash equivalents	14	486	68
Receivables	15	68	-
Total current assets		554	68
Non-current assets			
Property, plant and equipment	16	131	129
Intangible assets	17	613	778
Capital works in progress	18	58	233
Total non-current assets		802	1,140
Total assets		1,356	1,208
Current liabilities			
Payables	19	224	90
Employee benefits	20	285	267
Total current liabilities		509	357
Non-current liabilities			
Employee benefits	20	17	20
Total non-current liabilities		17	20
Total liabilities		526	377
Net assets		830	831
Equity			
Accumulated funds		830	831
Total equity		830	831

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of changes in equity for the year ended 30 June 2015

For the year ended 30 June 2015	Note No.	Accumulated funds actual 2015 \$'000	Asset revaluation surplus actual 2015 \$'000	Total equity actual 2015 \$'000	Original budget 2015 \$'000
Balance at the beginning of the reporting period		-	-	-	-
Comprehensive income					
Operating surplus/(deficit)		10	-	10	(294)
Total comprehensive income		10	-	10	(294)
For the year ended 30 June 2015	Note No.	Accumulated funds actual 2015 \$'000	Asset revaluation surplus actual 2015 \$'000	Total equity actual 2015 \$'000	Original budget 2015 \$'000
Transactions involving owners affecting accumulated funds		-	-	-	-
Capital injections		111	-	111	286
Net assets transferred in as part of an administrative restructure	21	709	-	709	839
Total transactions involving owners affecting accumulated funds		820	-	820	1,125
Balance at the end of the reporting period		830	-	830	831

The above statement of changes should be read in conjunction with the accompanying notes.

Cash flow statement for the year ended 30 June 2015

Cash flows from operating activities	Note No.	Actual 2015 \$'000	Original budget 2015 \$'000
Receipts			
Government payment for outputs		2,387	2,425
User charges - ACT Government		8	-
User charges - Non-ACT Government		3	20
Interest received		2	-
Goods and services tax collected from customers		14	-
Goods and services tax input credits from the Australian Taxation Office		77	-
Total receipts from operating activities		2,491	2,445
Payments	Note No.	Actual 2015 \$'000	Original budget 2015 \$'000
Employee		1,047	1,156
Superannuation		164	219
Supplies and services		940	1,070
Goods and services tax paid to suppliers		97	-
Total payments from operating activities		2,247	2,445
Net cash inflows from operating activities	25	243	-
Cash flows from investing activities	Note No.	Actual 2015 \$'000	Original budget 2015 \$'000
Payments			
Purchase of property, plant and equipment and capital works in progress		58	233
Total payments from investing activities		58	233
Net cash (outflows) from investing activities		(58)	(233)
Cash flows from financing activities	Note No.	Actual 2015 \$'000	Original budget 2015 \$'000
Receipts			
Capital injections		111	286
Receipts of transferred cash balances		190	15
Total receipts from financing activities		301	301
Net cash inflows from financing activities		301	301
	Note No.	Actual 2015 \$'000	Original budget 2015 \$'000
Net increase/(decrease) in cash and cash equivalents held		486	68
Cash and cash equivalents at the beginning of the reporting period		-	-
Cash and cash equivalents at the end of the reporting period	14	486	68

The above cash flow statement should be read in conjunction with the accompanying notes.

Controlled statement of appropriation for the year ended 30 June 2015

Controlled	2015 original budget \$'000	2015 total appropriated \$'000	2015 appropriation drawn \$'000
Government payment for outputs	2,425	2,387	2,387
Capital injections	286	286	111
Total controlled appropriation	2,711	2,673	2,498

The above controlled statement of appropriation should be read in conjunction with the accompanying notes.

Column heading explanations

The *original budget* column shows the amounts that appear in the cash flow statement in the budget papers. This amount also appears in these financial statements, in the cash flow statement.

The *total appropriated* column is inclusive of all appropriation variations occurring after the original budget.

The *appropriation drawn* is the total amount of appropriation received by the Commission during the year. This amount also appears in these financial statements, in the cash flow statement.

Variances between 'original budget' and 'total appropriated'

Government payment for outputs

The difference between the total appropriated and the appropriation drawn is due to changes during 2014-15 in the economic parameters used by Chief Ministers, Treasury and Economic Development Directorate for calculating superannuation costs and this reduced the funds the Commission was permitted to draw down.

Capital injections

The difference between the total appropriated and the appropriation drawn is primarily due to delays in the upgrade of the information, communication and technology (ICT) systems for the 2016 election. These delays were primarily due to the project manager position being temporarily vacant while a suitable applicant was recruited. The upgrade of the ICT Systems will be completed within the required timeframe.

Controlled note index

Note 1 - Objectives of the ACT Electoral Commission

Note 2 - Summary of significant accounting policies

Note 3 - Change in accounting policy and estimates

Income notes

Note 4 - Government payment for outputs

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Note 21 - Restructure of administrative arrangements

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Note 25 - Cash flow reconciliation

Note 26 - Guarantees

Note 27 - Events occurring after balance date

Note 28 - Budgetary reporting - explanation of major variances between actual amounts and original budget amounts.

Notes to and forming part of the financial statements for the year ended 30 June 2015

Note 1. Objectives of the ACT Electoral Commission

Operations and principle activities

The ACT Electoral Commission (the Commission) is an independent statutory authority with responsibility for:

- The conduct of elections and referendums for the ACT Legislative Assembly;
- The determination of electoral boundaries for the ACT; and
- The provision of electoral advice and services to a wide range of clients.

The ACT Electoral Commission comprises three statutory office holders - a part-time Chairperson, a full-time Electoral Commissioner and another part-time member. The members of the Electoral Commission are independent officers of the ACT Legislative Assembly. The Commission reports to the Assembly through the Speaker.

The Electoral Commissioner is the chief executive officer of the ACT Electoral Commission. The Commissioner is assisted by officers employed under the *Public Sector Management Act 1994* and the *Electoral Act 1992*.

Note 2. Summary of significant accounting policies

2.1 Basis of preparation

The *Financial Management Act 1996* (FMA) requires the preparation of annual financial statements.

The FMA and the *Financial Management Guidelines* issued under the Act, requires the Commission's financial statements to include:

- (i) An operating statement for the year;
- (ii) A balance sheet at the end of the year;
- (iii) A statement of changes in equity for the year;
- (iv) A cash flow statement for the year;
- (v) A statement of appropriation for the year;
- (vi) A summary of the significant accounting policies adopted for the year; and
- (vii) Such other statements necessary to fairly reflect the financial operations of the Commission during the year and its financial position at the end of the year.

These general purpose financial statements have been prepared to comply with 'Generally Accepted Accounting Principles' (GAAP) as required by the FMA. The financial statements have been prepared in accordance with:

- (i) Australian accounting standards; and
- (ii) ACT accounting and disclosure policies.

The financial statements have been prepared using the accrual basis of accounting, which recognises the effects of transactions and events when they occur. The financial statements have also been prepared according to the historical cost convention and amortised cost of assets.

These financial statements are presented in Australian dollars, which is the Commission's functional currency.

The Commission is an individual reporting entity.

2.2 The reporting period

These financial statements state the financial performance, changes in equity and cash flows of the Commission for the year ending 30 June 2015 together with the financial position of the Commission as at 30 June 2015.

2.3 Comparative figures

Budget figures

To facilitate a comparison with the budget papers, as required by the *Financial Management Act 1996*, budget information for 2014-15 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the 2014-15 budget papers.

Prior year comparatives

There are no prior year comparatives as the Commission's financial information prior to 1 July 2014 was included in the Justice and Community Safety Directorate's financial statements.

2.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000). Use of the "-" symbol represents zero amounts or amounts rounded up or down to zero.

2.5 Revenue recognition

Revenue is recognised at the fair value of the consideration received or receivable in the operating statement. All revenue is recognised to the extent that it is probable that the economic benefits will flow to the Commission and the revenue can be reliably measured. In addition, the following specific recognition criteria must also be met before revenue is recognised.

Government appropriations

Government payment for outputs are recognised as revenues when the Commission receives the funding. Control over appropriated funds is obtained upon the receipt of cash.

Capital injections are equity contributed by the ACT Government which are recognised upon the receipt of cash.

Rendering of services

Revenue from the rendering of services is recognised when the stage of completion of the transaction at the reporting date can be measured reliably and the costs of rendering those services can be measured reliably.

Interest

Interest revenue is recognised using the effective interest method.

2.6 Waivers of debt

Debts that are waived under section 131 of the *Financial Management Act 1996*, or in accordance with other relevant legislative provisions where applicable are expensed during the year in which the right to payment was waived. Further details of waivers are disclosed at *Note 11- Waivers, impairment losses and write-off*.

2.7 Current and non-current items

Assets and liabilities are classified as current or non-current in the balance sheet and in the relevant notes. Assets are classified as current where they are expected to be realised within 12 months after the reporting date. Liabilities are classified as current when they are due to be settled within 12 months after the reporting date or the Commission does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Assets or liabilities which do not fall within the current classification are classified as non-current.

2.8 Cash and cash equivalents

For the purposes of the cash flow statement and the balance sheet, cash includes cash at bank and cash on hand.

Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

2.9 Receivables

Accounts receivable (including trade receivables and other trade receivables) are initially recognised at fair value and are subsequently measured at amortised cost, with any adjustments to the carrying amount being recorded in the operating statement.

Trade receivables arise in the normal course of selling goods and services to other agencies and to the public. Trade receivables are payable within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Other receivables arise outside the normal course of selling goods and services to other agencies and to the public. Other trade receivables are payable within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

The allowance for impairment losses represents the amount of trade receivables and other receivables the Commission estimates will not be paid. The allowance for impairment losses is based on objective evidence and a review of overdue balances. The factors that the Commission considers as objective evidence of impairment include:

- a. Becoming aware of financial difficulties of debtors;
- b. Becoming probable that the debtor will not make payment;
- c. Default payment; or
- d. Debts more than 90 days overdue.

The amount of the allowance is the difference between an asset's carrying amount and the present value of the estimated future cash flows, discounted at the original effective interest rate. Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial. The amount of the allowance is recognised in the operating statement. The allowance for impairment losses is written-back against the receivables account when the Commission ceases action to collect the debt as it considers that it will cost more to recover the debt than the debt is worth.

2.10 Acquisition and recognition of property, plant and equipment

Property, plant and equipment is initially recorded at cost. Cost includes the purchase price, directly attributable costs and the estimated cost of dismantling and removing the item (where, upon acquisition, there is a present obligation to remove the item).

Where property, plant and equipment is acquired at no cost, or minimal cost, cost is its fair value as at the date of acquisition. However, property, plant and equipment acquired at no cost or minimal cost as part of a restructuring of administrative arrangements is measured at the transferor's net book value.

Property, plant and equipment with a minimum value of \$5,000 (ex GST) is capitalised.

2.11 Measurement of property, plant and equipment after initial recognition

Property, plant and equipment is measured at cost.

2.12 Intangible assets

The Commission's intangible assets are comprised of internally generated and externally acquired software for internal use.

Externally acquired software is recognised and capitalised when:

- a. It is probable that the expected future economic benefits that are attributable to the software will flow to the Commission;
- b. The cost of the software can be measured reliably; and
- c. The acquisition cost is equal to or exceeds \$50,000 (ex GST).

Internally generated software is recognised when it meets the general recognition criteria outlined above and where it also meets the specific recognition criteria relating to intangible assets arising from the development phase of an internal project.

Capitalised software has a finite useful life. Software is amortised on a straight-line basis over its useful life, over a period generally not exceeding 5 years. Intangible assets are measured at cost.

2.13 Depreciation and amortisation of non-current assets

Non-current assets, with a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential. The useful life commences when an asset is ready for use. Amortisation is used in relation to intangible assets and depreciation is applied to physical assets such as plant and equipment.

All depreciation is calculated after first deducting any residual value which remain for each asset.

Depreciation/amortisation for non current assets is determined as follows:

	Depreciation/amortisation method	Useful life years
Leasehold improvements	Straight line	2-10
Plant and equipment	Straight line	2-10
Externally purchased intangibles	Straight line	4-5
Internally generated intangibles	Straight line	4-5

The useful lives of all major assets held are reassessed on an annual basis.

2.14 Payables

Payables are a financial liability and are initially recognised at fair value based on the transaction cost and subsequent to initial recognition at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement. All amounts are normally settled within 30 days after the invoice date.

Payables consists of trade payables and accrued expenses.

Trade payables represent the amounts owing for goods and services received prior to the end of the reporting period and unpaid at the end of the reporting period and relating to normal operations of the Commission.

Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received by the period end.

2.15 Employee benefits

Employee benefits include:

- Short-term employee benefits such as the following, if expected to be settled wholly before twelvemonths after the end of the annual reporting period in which the employees render the services - wages and salaries, annual leave loading, and applicable on-costs;
- Other long-term benefits such as long service leave and annual leave; and
- Termination benefits.

On-costs include annual leave, long service leave, superannuation and other costs that are incurred when employees take annual leave and long service leave.

Wages and salaries

Accrued wages and salaries are measured at the amount that remains unpaid to employees at the end of the reporting period.

Annual and long service leave

Annual and long service leave including applicable on-costs that are not expected to be wholly settled before twelve months after the end of the reporting period when the employees render the related service are measured at the present value of estimated future payments to be made in respect of services provided by employees up to the end of the reporting period.

Consideration is given to the future wage and salary levels, experience of employee departures and periods of service. At the end of each reporting period, the present value of future annual leave and long service leave payments is estimated using market yields on Commonwealth Government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows.

Annual leave liabilities have been estimated on the assumption that they will be wholly settled within three years.

In 2014-15, the rate used to estimate the present value of long service leave is 104.2% and the rate used for annual leave is 101.0%.

The long service leave liability is estimated with reference to the minimum period of qualifying service. For employees with less than the required minimum period of seven years of qualifying service, the probability that employees will reach the required minimum period has been taken into account in estimating the provision for long service leave and applicable oncosts.

The provision for annual leave and long service leave includes estimated on-costs. As these on-costs only become payable if the employee takes annual and long service leave while in service, a probability that employees will take annual and long service leave while in service has been taken into account in estimating the liability for on cost.

The significant judgements and assumptions included in the estimation of annual and long service leave liabilities include an assessment by an actuary. The Australian Government Actuary performed this assessment in May 2014. The assessment by an actuary is performed every five years. However it may be performed more frequently if there is a significant contextual change in the parameters underlying the 2014 report. The next actuarial review is expected to be undertaken by May 2019. Further information about this estimate is provided in *Note 2.20 - Significant accounting judgements and estimates*.

Annual leave and long service leave liabilities are classified as current liabilities in the Balance Sheet where there are no unconditional rights to defer the settlement of the liability for at least 12 months. Conditional long service leave liabilities are classified as non-current because the Commission has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

2.16 Superannuation

The Commission receives funding for superannuation payments as part of the government payment for outputs. The Commission then makes payments on a fortnightly basis to the territory banking account to cover the Commission's superannuation liability for the Commonwealth Superannuation Scheme (CSS) and the Public Sector Superannuation Scheme (PSS). This payment covers the CSS and PSS employer contribution but does not include the productivity component. The productivity component is paid directly to ComSuper by the Commission. The CSS and PSS are defined benefit superannuation plans meaning that the defined benefits received by employees are based on the employee's years of service and average final salary.

Superannuation employer contribution payments for the CSS and PSS are calculated, by taking the salary level at an employee's anniversary date and multiplying it by the actuarially assessed nominal CSS and PSS employer contribution rate for each employee. The productivity component payments are calculated by taking the salary level, at an employee's anniversary date, and multiplying it by the employer contribution rate (approximately 3%) for each employee.

Superannuation payments have also been made directly to superannuation funds for those members of the Public Sector who are part of superannuation accumulation schemes. This includes the Public Sector Superannuation Scheme Accumulation Plan (PSSAP) and schemes of employee choice.

Superannuation payments for the PSSAP are calculated by taking the salary level, at the employee's anniversary date, and multiplying it by the appropriate employer contribution rate. Superannuation payments for fund of choice arrangements are calculated by taking an employee's salary each pay and multiplying it by the appropriate employer contribution rate.

The superannuation provision account recognises the total Territory superannuation liability for the CSS and PSS, and ComSuper is recognised in the Chief Minister, Treasury and Economic Development Directorate's superannuation provision account and the external schemes recognise the superannuation liability for the PSSAP and other schemes respectively. This superannuation liability is not recognised at individual agency level.

The ACT Government is liable for the reimbursement of the emerging costs of benefits paid each year to members of the CSS and PSS in respect of the ACT Government service provided after 1 July 1989. These reimbursement payments are made from the superannuation provision account.

2.17 Equity contributed by the ACT Government

Contributions made by the ACT Government, through its role as owner of the Commission are treated as contributions of equity.

Increases or decreases in net assets as a result of administrative restructures are also recognised in equity.

2.18 Insurance

The Commission insures its risks through the ACT Insurance Authority. The excess payable, under this arrangement, varies depending on each class of insurance held.

2.19 Budgetary reporting

Explanations of major variances between the 2014-15 original budget and the 30 June 2015 actual results are discussed in *Note 28 - Budgetary reporting - explanation of major variances between actual amounts and original budget amounts*.

The definition of 'major variances' is provided in *Note 2.20 - Significant accounting judgements and estimates budgetary - reporting*.

Original budget refers to the original budgeted financial statements presented to the Legislative Assembly in a form that is consistent with the Commission's annual financial statements. The 2014-15 budget numbers have not been audited.

Budgetary reporting is disclosed for the Commission's financial statements with the exception of statement of changes in equity as relevant line items are included in other financial statements.

2.20 Significant accounting judgements and estimates

In the process of applying the accounting policies listed in this note, the Commission has made the following judgements and estimates that have the most significant impact on the amounts recorded in the financial statements:

- Employee benefits: significant judgements have been applied in estimating the liability for employee benefits. The estimated liability for annual and long service leave requires consideration of the future wage and salary levels, probability that leave will be taken in service and periods of service. The estimate also includes an assessment of the probability that employees will meet the minimum service period required to qualify for long service leave and that on-costs will become payable. Further information on this estimate is provided in *Note 2.15 - Employee benefits*.
- Budgetary reporting: significant judgements have been applied in determining what variances are considered as 'major variances' requiring explanations in *Notes 28 Budgetary reporting - explanation of major variances between actual amounts and original budget amounts*. Variances are considered to be major variances if both of the following criteria are met:
 - The line item is a significant line item: the line item actual amount accounts for more than 10% of the relevant associated category (income, expenses and equity totals) or sub-element (e.g. current abilities and receipts from operating activities totals) of the financial statements; and

- The variances (original budget to actual) are greater than plus (+) or minus (-) 10% for the budget for the financial statement line item.

Further information on this is provided in *Note 2.19 Budgetary reporting*.

2.21 Taxation

The Commission is liable for Goods and Services Tax (GST) and Fringe Benefits Tax (FBT).

2.22 Impact of accounting standards issued but yet to be applied

It is expected that new and revised accounting standards and interpretations issued by the Australian Accounting Standards Board that apply to future reporting periods will not have a material financial impact on the Commission's future financial statements.

Note 3. Change in accounting policy and estimates

Change in accounting policy and estimates

The Commission had no changes in accounting policy and accounting estimates during the reporting period.

Note 4. Government payment for outputs

Government Payment for Outputs (GPO) is revenue received from the ACT Government to fund the costs of delivering outputs. The ACT Government pays GPO appropriation on a fortnightly basis.

Revenue form the ACT Government	2015 \$'000
Government payment for outputs	2,387
Total government payment for outputs	2,387

Note 5. User charges

User charge revenue is derived by providing goods and services to other ACT Government agencies and to the public. User charge revenue is not part of the ACT Government appropriation and is paid by the users of the goods and services. This revenue is driven by consumer demand and is commercial in nature.

User charges - ACT Government	2015 \$'000
Professional services	48
Total user charges - ACT Government	48
User charges - Non-ACT Government	2015 \$'000
Other	23
Total user charges - Non-ACT Government	23
Total user charges	71

Note 6. Interest

Revenue from non-ACT Government entities	2015 \$'000
Other interest revenue	2
Total interest revenue from non-ACT Government entities	2
Total interest revenue	2

Note 7. Employee expenses

Employee expenses	2015 \$'000
Wages and salaries	1,012
Annual leave expense ^(a)	(39)
Long service leave expense ^(a)	(12)
Comcare premium	7
Total employee expenses	968

(a) The annual leave and long service leave negative expenses are the difference between the annual leave and long service leave liability balances transferred to the Commission on 1 July 2014 from the Justice and Community Safety Directorate as part of the restructure of administrative arrangements and the balance of these liabilities at 30 June 2015. For further information on employee benefits transferred in the restructure of administrative arrangements refer to Note 21 - Restructure of administrative arrangements.

The negative leave expenses reflect the transfer of leave liabilities to other ACT Government agencies due to interagency employee transfers and annual leave and long service leave taken for the year exceeding what was accrued in 2014-15.

Note 8. Superannuation expenses

Superannuation expenses	2015 \$'000
Superannuation contributions to the Territory banking account	114
Productivity benefit	15
Superannuation to external providers	35
Total superannuation expenses	164

Note 9. Supplies and services

Supplies and services	2015 \$'000
Computing, information technology and telecommunications	123
Accommodation, rent, hire and utilities	88
Professional services	101
Service agreements ^(a)	255
Office supplies, minor equipment and advertising	70
Administrative expenditure funding to political parties ^(b)	356
Other expenses	30
Total supplies and services	1,023

a) Service agreement expenses relate to the maintenance of the ACT's electoral roll. The ACT's electoral roll is maintained under a joint arrangement with the Australian Electoral Commission.

b) Administrative expenditure funding is provided to political parties with Members elected to the Legislative Assembly (MLAs) and non-party MLAs, if any. These payments are intended to help parties and non-party MLAs meet the administrative cost of running their offices and complying with the disclosure requirements of the ACT's Electoral Act. Administrative funding payments cannot be used for electoral expenditure in relation to an ACT, federal, state or local government elections.

Note 10. Depreciation and amortisation

Depreciation	2015 \$'000
Plant and equipment	4
Leasehold improvements	16
Total depreciation	20
Amortisation	2015 \$'000
Intangible assets	275
Total amortisation	275
Total depreciation and amortisation	295

Note 11. Waivers, impairment losses and write-offs

A waiver is the relinquishment of a legal claim to a debt. The write-off of a debt is the accounting action taken to remove a debt from the books but does not relinquish the legal right of the Commission to recover the amount. The write-off of debts may occur for reasons other than waivers.

No waivers, impairment losses or write-offs have occurred during the reporting period for the Commission

Note 12. Act of grace payments

There were no act of grace payments made during the reporting period from the Commission account, pursuant to section 130 of the *Financial Management Act 1996*.

Note 13. Auditor's remuneration

Auditor's remuneration consists of financial audit services provided to the Commission by the ACT Audit Office.

Audit Services	2015 \$'000
Audit fees paid to the ACT Audit office	32
Total audit services	32

No other services were provided by the ACT Audit Office.

Note 14. Cash and cash equivalents

The Commission held a bank account with Westpac Bank and as part of the whole of ACT Government banking arrangements, the Commission received interest revenue on this account.

Cash and cash equivalents	2015 \$'000
Cash at bank	485
Cash on hand	1
Total cash and cash equivalents	486

Note 15. Receivables

Current receivables	2015 \$'000
Trade receivables	61
Less: Allowance for impairment losses	-
	61
GST receivable	7
Total current receivables	68

Ageing of receivables	Not overdue	Past due			Total
		Less than 30 days	30 to 60 days	Greater than 60 days	
2015	\$'000	\$'000	\$'000	\$'000	\$'000
Not impaired ^(a) receivables	27	41	-	-	68
Impaired receivables	-	-	-	-	-

(a) 'Not impaired' refers to net receivables (that is gross receivables less impaired receivables).

Classification of ACT Government/Non-ACT Government receivables

Receivables with ACT Government entities	
Net trade receivables	50
Total receivables with ACT Government entities	50
Receivables with non-ACT Government entities	
Net trade receivables	11
Net goods and services tax receivable	7
Total receivables with non-ACT Government entities	18
Total receivables	68

Note 16. Property, plant and equipment

Property, plant and equipment includes the following classes of assets - leasehold improvements and plant and equipment.

Plant and equipment includes office and computer equipment, furniture and fittings, other mechanical and electronic equipment, and libraries.

Leasehold improvements	2015 \$'000
Leasehold improvements at cost	129
Less: Accumulated depreciation	(16)
Total written-down value of leasehold improvement	113
Plant and equipment	2015 \$'000
Plant and equipment at cost	22
Less: Accumulated depreciation	(4)
Total written-down value of plant and equipment	18
Total written-down value of property, plant and equipment	131

Reconciliation of property, plant and equipment

The following table shows the movement of property, plant and equipment during 2014-15.

Carrying amount at the beginning of the reporting period	Leasehold improvements \$'000	Plant and equipment \$'000	Total \$'000
Carrying amount at the beginning of the reporting period	-	-	-
Additions	-	-	-
Depreciation	(16)	(4)	(20)
Acquisition through administrative restructuring ^(a)	129	22	151
Carrying amount at the end of the reporting period	113	18	131

a) From 1 July 2014, the ACT Electoral Commission was budgeted directly and the Electoral Commissioner was given all the powers and responsibilities of a director-general under the Financial Management Act. Previously, the Commission was funded within the Justice and Community Safety Directorate (JACS) and reported to the Attorney General. Acquisitions through administrative restructuring recognises the value of assets transferred to the Commission from JACS under the revised arrangements.

Note 17. Intangible assets

The Commission has internally generated software and externally purchased software.

Internally generated software	2015 \$'000
Computer software at cost	809
Less: accumulated amortisation	(257)
Total internally generated software	552
Externally purchased software	2015 \$'000
Computer software at cost	79
Less: accumulated amortisation	(18)
Total externally purchased software	61
Total intangible assets	613

Reconciliation of intangible assets

The following table shows the movement of each class of intangible assets distinguishing between internally generated and externally purchased intangibles from the beginning to the end of 2014-15.

	Internally generated software \$'000	Externally purchased software \$'000	Total \$'000
Carrying amount at the beginning of the reporting Period	-	-	-
Additions	-	-	-
Disposal	-	-	-
Amortisation	(257)	(18)	(275)
Acquisition through administrative restructuring ^(a)	809	79	888
Carrying amount at the end of the reporting period	552	61	613

a) From 1 July 2014, the ACT Electoral Commission was budgeted directly and the Electoral Commissioner was given all the powers and responsibilities of a director-general under the Financial Management Act. Previously, the Commission was funded within the Justice and Community Safety Directorate (JACS) and reported to the Attorney General. Acquisitions through Administrative Restructuring recognises the value of assets transferred to the Commission from JACS under the revised arrangements.

Note 18. Capital works in progress

Capital works in progress are assets being constructed over periods of time in excess of the present reporting period. These assets often require extensive installation work or integration with other assets, and contrast with simpler assets that are ready for use when acquired, such as motor vehicles and equipment. Capital works in progress are not depreciated as the Commission is not currently deriving any economic benefit from them.

Assets which are under construction may include plant and equipment, leasehold improvements and software.

	2015 \$'000
Computer software ^(a)	58
Total capital works in progress	58

a) Computer software under construction relates to enhancements to ICT systems for the 2016 Election.

Reconciliation of capital works in progress

The following table shows the movement of capital works in progress during 2014-15.

	Software works in progress \$'000
Carrying amount at the beginning of the reporting period	-
Additions	58
Carrying amount at the end of the reporting period	58

Note 19. Payables

Current payables	2015 \$'000
Trade payables	120
Accrued expenses	104
Total current payables	224

Payables are aged as follows:

	2015 \$'000
Not overdue	224
Total payables	224

Classification of ACT Government/non-ACT Government payables

Payables with ACT Government entities	2015 \$'000
Trade payables	3
Accrued expenses	60
Total payables with ACT Government entities	63
Payables with non-ACT Government entities	2015 \$'000
Trade payables	117
Accrued expenses	44
Total payables with non-ACT Government entities	161
Total payables	224

Note 20. Employee benefits

As at 30 June 2015, the Commission employed 8 full-time equivalent (FTE) staff.

Current employee benefits	2015 \$'000
Annual leave	86
Long service leave	157
Accrued salaries	42
Total current employee benefits	285

Non-current employee benefits	2015 \$'000
Long service leave	17
Total non-current employee benefits	17
Total employee benefits	302

Estimate of when leave is payable

Estimated amount payable within 12 months	2015 \$'000
Annual leave	74
Long service leave	25
Accrued salaries	42
Total employee benefits payable within 12 months	141

Estimated amount payable after 12 months	2015 \$'000
Annual leave	12
Long service leave	149
Total employee benefits payable after 12 months	161
Total employee benefits	302

Note 21. Restructure of administrative arrangements

Restructures of administrative arrangements 2014-15

Assets and liabilities

The assets and liabilities transferred from the Justice and Community Safety Directorate as part of the 1 July 2014 restructuring of administrative arrangements were as follows:

Assets	Transferred amounts 2014-2015 \$'000
Cash and cash equivalents	189
Assets	1,041
Total assets transferred	1,230
Liabilities	Transferred amounts 2014-2015 \$'000
Payables	158
Employee benefits	363
Total liabilities transferred	521
Total net assets transferred	709

Note 22. Financial instruments

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The majority of the Commission's financial assets are held in floating interest rate arrangements. However, the Commission has no financial liabilities that are subject to a floating interest rate. This means that the Commission's only exposure is to movements in interest receivable. The weighted average interest rate was 3.10 percent for the year ended 30 June 2015.

Sensitivity analysis

A sensitivity analysis has not been undertaken for the interest rate risk of the Commission as it has been determined that the possible impact on income and expenses or total equity from fluctuations in interest rates is immaterial.

Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur financial loss. The Commission's credit risk is limited to the amount of the financial assets it holds net of any provision for impairment.

Nearly all receivables consist of fees charged to ACT Government entities and other entities with strong credit histories. These agencies and entities are generally required by legislation to pay the fees charged by the Commission.

Credit risk is therefore considered to be low with no significant concentrations of credit risk.

Liquidity risk

Liquidity risk is the risk that the Commission will encounter difficulties in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The main source of cash to pay these obligations is appropriation from the ACT Government which is paid on a fortnightly basis during the year. The Commission manages its liquidity risk by forecasting appropriation drawdown requirements to enable payment of anticipated obligations.

The Commission's exposure to liquidity risk is not considered material based on the current assessment of risk.

Price risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether these changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

The Commission holds no financial instruments that are subject to price risk. Accordingly, a sensitivity analysis has not been undertaken.

The following table sets out the Commission's maturity analysis for financial assets and liabilities as well as the exposure to interest rates, including the weighted average interest rates by maturity period as at 30 June 2015. All financial assets and liabilities which have a floating interest rate or are non-interest bearing will mature in one year or less. All amounts appearing in the following maturity analysis are shown on an undiscounted cash flow basis.

Financial assets	Note No.	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
				1 year or less	Over 1 year to 5 years \$'000	More than 5 years \$'000		
Cash and cash equivalents	14	3.10%	485	-	-	-	1	486
Receivables ^(a)	15		-	-	-	-	61	61
Total financial assets			485	-	-	-	62	547

Financial liabilities	Note No.	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
				1 year or less	Over 1 year to 5 years \$'000	More than 5 years \$'000		
Payables	19		-	-	-	-	120	120
Total financial liabilities			-	-	-	-	120	120
Net financial assets/ (liabilities)			485	-	-	-	(58)	427

(a) Receivables above exclude GST receivable.

Carrying amount of each category of financial asset and financial liability

Financial assets	2015 \$'000
Cash and cash equivalents	486
Receivables ^(a)	61
Financial liabilities	2015 \$'000
Financial liabilities measured at amortised cost	120

(a) Receivables above exclude GST receivable.

The Commission does not have any financial assets in the 'available for sale' category, the 'financial assets at fair value through profit and loss' category or the 'held to maturity' category and as such, these categories are not included above. Also, the Commission does not have any financial liabilities in the 'financial liabilities at fair value through profit and loss' category, and as such, this category is not included above.

Note 23. Commitments

Capital commitments contracted at reporting date that have not been recognised as liabilities, are payable as follows:

Capital commitments	2015 \$'000
Within one year	37
Later than one year but not later than five years	12
Total capital commitments	49

Other commitments contracted at reporting date that have not been recognised as liabilities, are payable as follows:

Other commitments	2015 \$'000
Within one year	634
Later than one year but not later than five years	1,220
Later than five years	8
Total other commitments	1,862

Non-cancellable operating lease commitments are payable as follows:

Operating lease commitments	2015 \$'000
Within one year	76
Later than one year but not later than five years	320
Total operating lease commitments	396

Note 24. Contingent liabilities and contingent asset

The Commission has no contingent liabilities and assets as at 30 June 2015.

Note 25. Cash flow reconciliation

(a) Reconciliation of cash and cash equivalents at the end of the reporting period in the cash flow statement to the equivalent items in the balance sheet.	2015 \$'000
Total cash and cash equivalents recorded in the balance sheet	486
Cash and cash equivalents at the end of the reporting period as recorded in the cash flow statement	486
(b) Reconciliation of the net cash inflows from operating activities to the operating (deficit).	2015 \$'000
Operating surplus	10
Add/(less) non-cash items	
Depreciation of property, plant and equipment	20
Amortisation of intangibles	275
Net increase in liabilities from administrative arrangement	(519)
Net cash outflow before changes in operating assets and liabilities	(214)
Changes in operating assets and liabilities	2015 \$'000
(Increase) in receivables	(68)
Increase in payables	223
Increase in employee benefits	302
Net changes in operating assets and liabilities	457
Net cash inflows from operating activities	243

Note 26. Guarantees

There were no guarantees entered into by the Commission in 2014-15.

Note 27. Events occurring after balance due

There were no material events occurring after the balance date, which would affect the financial statements as at 30 June 2015.

Note 28. Budgetary reporting - explanations of major variances between actual amounts and original budget amounts

The following are brief explanations of major line item variances between budget estimates and actual outcomes. Variances are considered to be major variances if both of the following criteria are met:

- a. The line item is a significant line item: the line item actual amount accounts for more than 10% of the relevant associated category (income, expenses and equity totals) or sub-element (e.g. current liabilities and receipts from operating activities totals) of the financial statements; and
- b. The variances (original budget to actual) are greater than plus (+) or minus (-) 10% of the budget for the financial statement line item.

Note: # in the line item variance % column represents a variance that is greater than 999 per cent or less than -999 per cent.

Original budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2014-15 budget statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

Operating statement line items	Actual 2014-15 \$'000	Original budget 2014 -15 \$'000	Variance \$'000	Variance %
Employee expenses ^(a)	968	1,144	(176)	-15%

Variance explanation

- a. *Employee expenses - The budget variance of \$176,000 primarily relates to two positions being temporarily vacant. One position remained vacant at 30 June 2015 due to the Commission having insufficient space to accommodate the additional position.*

Balance sheet line items	Actual 2014-15 \$'000	Original budget 2014 -15 \$'000	Variance \$'000	Variance %
Cash and cash equivalents ^(b)	486	68	418	615%
Current receivables ^(c)	68	-	68	#
Intangible assets ^(d)	613	778	(165)	-21%
Current payables ^(e)	224	90	134	149%

Variance explanation

- b. *Cash and cash equivalents - the budget variance of \$418,000 primarily relates to employee expenses being lower than anticipated and accrued expenses that were not payable until after 30 June 2015.*
- c. *Current receivables - the budget variance of \$68,000 primarily relates to the provision of client driven services that were not included in the 2014-15 budget, as the provision of these services was not confirmed at the time of developing the budget.*
- d. *Intangible assets - the budget variance of \$165,000 is due to delays in the upgrade of the information, communication and technology (ICT) systems for the 2016 election.*
- e. *Current payables - the budget variance of \$134,000 relates to expenses that were incurred before 30 June 2015, but the invoices were not payable until after 30 June 2015.*

Statement of changes in equity

These line items are covered in other financial statements.

Cash flow statement line items	Actual 2014-15 \$'000	Original budget 2014 -15 \$'000	Variance \$'000	Variance %
Supplies and services ^(f)	940	1,070	(130)	-12%
Purchase of property, plant and equipment ^(g)	58	233	(175)	-75%
Capital injections ^(h)	111	286	(175)	-61%
Receipts of transferred cash balances ⁽ⁱ⁾	190	15	175	#

Variance explanation

- f. *Supplies and services - the budget variance of \$130,000 relates to expenses that were incurred before 30 June 2015, but the invoices were not payable until after 30 June 2015.*
- g. *Purchase of property, plant and equipment - The budget variance of \$175,000 is due to delays in the upgrade of the ICT systems for the 2016 election. These delays were primarily due to the project manager position being temporarily vacant while a suitable applicant was recruited.*
- h. *Capital injections - The budget variance of \$175,000 is primarily due to delays in the upgrade of ICT systems for the 2016 election. Due to the project being delayed the capital funds have been rolled forward to 2015-16.*
- i. *Receipts of transferred cash balances - the budget variance of \$175,000 relates to cash transferred from the Justice and Community Safety Directorate to cover liabilities that were transferred under the revised administrative arrangements that were effective from 1 July 2014.*

C.3 Capital works

In 2014/2015, the Commission received capital funding of \$0.444 million over 3 years. This capital injection will fund the upgrade of the ACT Electoral Commission's mission critical ICT business systems to ensure readiness for the 2016 ACT Legislative Assembly election. Upgrades commenced from 1 July 2014 and development stage is expected to be completed by August 2016.

The ICT project is a work in progress with total expenditure for the current year amounting to \$0.058 million.

Table 26 – Reconciliation schedule

Reconciliation of total current year financing	Amount \$'000
Current year capital works financing	233
Add: Financing for other capital project	53
Less: Rollovers	-175
Capital injections in 2014/2015 financial statements	111
Reconciliation of total current year expenditure to capital injection	Amount \$'000
Current year capital works expenditure	58
Add: Capital injections relating to other capital project	53
Capital injections in 2014/2015 financial statements	111
Reconciliation of current year expenditure to purchase of property, plant, equipment	Amount \$'000
Current year capital works expenditure	58
Add: Expenditure relating to other capital projects	53
Less: Net accrued capital expenses	-53
Cash flow from investing activities in 2014/2015 financial statements	58

C.4 Asset management

Assets managed

The Commission managed assets with a total value of \$0.802 million as at 30 June 2015.

Table 27 – Assets managed

Asset	Total \$'000	Appropriate measure	Total asset (in unit)
Leasehold improvement	113	Number of properties	1
Plant and equipment	18	Number of plant and equipment	2
Total Property, plant and equipment	131		
Software	613	Number of assets	8
Work in progress	58		
Total Non-current assets	802		

From 1 July 2014 the members of the ACT Electoral Commission became independent officers of the ACT Legislative Assembly, following amendments to the Electoral Act by the *Officers of the Assembly Legislation Amendment Act 2013*. Acquisition of assets through administrative restructuring recognises the value of assets transferred to the Commission from the Justice and Community Safety Directorate (JACS). Assets with a total value of \$1.039 million were transferred and recognised in the Commission's financial statements. Under the revised arrangement the following assets were added to the Commission's asset register:

Table 28 – Assets added in 2014/2015

No of assets	Asset Class	Asset details	Total \$'000
1	Leasehold improvement	Fit out for Ground Floor, North Building	129
2	Plant and equipment	Barcode scanners and ballot paper counting machine	22
8	Computer software	Includes 8 election ICT system software	888
11			1,039

During 2014/2015 no assets were removed from the Commission's asset register.

On 30 June 2015 the Commission had no properties which were not being used by the agency or had been identified as potentially surplus.

Assets maintenance and upgrade

Asset upgrades are funded and reported through the capital works program. See **Capital works** on page 95.

For plant and equipment, the expenditure on repairs and maintenance was \$2,016 which represented 7.79% of the asset replacement value.

The Commission did not conduct an audit of its assets in 2014/2015.

Office accommodation

The Commission employed 8 regular employees in 2014/2015 occupying 160 m² at the Ground Floor, North Building at 180 London Circuit Civic Square. The average area occupied by each employee is 20 m². There were no staff employed in a non-office environment.

C.5 Government contracting

In 2014/2015, the Commission engaged the contractors listed in Table 29 to provide services that exceeded \$25,000 over the life of the contract. The following information is taken from the ACT Government Contracts Register.

Table 29 – External sources of labour and services 2014/2015

Contract No.	Description of contract	Contractor	Amount	Execution date	Expiry date
EC2014-003	Redistribution of electoral boundaries online mapping application	SQUIZ Australia Pty Ltd	\$50,000	4/9/2014	31/10/2015
RS04022015	Provision of TIGER Redevelopment	Donald Francis O'Connor	\$95,000	4/2/2014	31/10/2016

C.6 Statement of performance

The Commission is not required to prepare an annual statement of performance under the Financial Management Act.

Discussion of the Commission's performance indicators is included in this report under **Performance indicators** on page 7 and under **Performance analysis** from pages 13 to 46.

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