

PIEC0001012 - Compliance Review Schedule 2023 to 2027

Overview

The ACT Electoral Commission (Elections ACT) conducts regular compliance reviews of electoral financial disclosures made by political parties, associated entities, MLAs and other political entities in the ACT to ensure that disclosure obligations under the *Electoral Act 1992* are being met.

The purpose of publishing the compliance review program is to provide political entities with an overview of the proposed timetable and to ensure political entities are aware that financial records and documents will be reviewed for compliance on a regular basis.

It should be noted that the compliance review schedule is intended to be indicative only. Elections ACT reserves the right to alter the schedule at any time and may include additional reviews should the Commissioner consider it necessary in order to maintain the integrity of the funding and disclosure scheme.

This schedule should be read in conjunction with the Review and Compliance Policies.

Compliance Review schedule

2023-2024 Review

No.	Compliance review focus	Months
1.	Disclosure returns review <ul style="list-style-type: none"> Ensuring that the 2022-2023 Annual returns were lodged by the 31 August 2023 deadline. Ensuring compliant reporting of gifts received of \$1000 or more for period from 1 April 2023 to 30 September 2023. Ensuring any additional gifts received after reaching the \$1,000 threshold is disclosed, regardless of value. Reviewing quarterly administration funding payments to ensure they were not used to incur expenditure for any ACT, federal, state or local government election. Reviewing anonymous gifts of up to \$1,000 to ensure they have not exceeded a total of \$25,000 in a financial year. Examining payments, or sums of payments, between associated parties to ensure that payments received of more than \$10,000 in a financial year from a related party, are not used for the purposes of incurring ACT electoral expenditure. Review of recordkeeping practices to ensure they are of a satisfactory standard, including recording and accounting of sub-branch transactions. 	October 2023
2.	Prohibited donor review <ul style="list-style-type: none"> Ensuring that no gifts have been made by a prohibited donor, and no gifts from a prohibited donor have been accepted by a political entity, in the period 1 April 2023 to 30 September 2023. Reviewing accounts to ensure funds received from a prohibited donor into a federal election account have not been used for any purpose other than a federal electoral purpose nor have they been transferred out of the federal election account into a different account. 	October/November 2023
3.	Disclosure returns review <ul style="list-style-type: none"> Ensuring compliant reporting of gifts received of \$1000 or more for period from 1 October 2023 to 28 February 2024. Ensuring any additional gifts received after reaching the \$1,000 threshold is disclosed, regardless of value. Reviewing quarterly administration funding payments to ensure they were not used to incur expenditure for any ACT, federal, state or local government election. Reviewing anonymous gifts of up to \$1,000 to ensure they have not exceeded a total of \$25,000 in a financial year. Examining payments, or sums of payments, between associated parties to ensure that payments received of more than \$10,000 in a financial year from a related party, are not used for the purposes of incurring ACT electoral expenditure. Review of recordkeeping practices to ensure they are of a satisfactory standard, including recording and accounting of sub-branch transactions. 	March/April 2024

4.	Prohibited donor review <ul style="list-style-type: none">▪ Ensuring that no gifts have been made by a prohibited donor, and no gifts from a prohibited donor have been accepted by a political entity, in the period 1 October 2023 to 31 March 2024.▪ Reviewing accounts to ensure funds received from a prohibited donor into a federal election account have not been used for any purpose other than a federal electoral purpose nor have they been transferred out of the federal election account into a different account.	April 2024

2024-2025 Review

No.	Compliance review focus	Months
5.	2024 pre-election compliance review <ul style="list-style-type: none"> Ensuring compliant reporting of gifts received of \$1000 or more during the period of 1 March 2024 to 30 June 2024. Ensuring any additional gifts received after reaching the \$1,000 threshold have been disclosed, regardless of value. Reviewing quarterly administration funding payments to ensure they were not used to incur expenditure for any ACT, federal, state or local government election. Reviewing anonymous gifts of up to \$1,000 to ensure they have not exceeded a total of \$25,000 in a financial year. Examining electoral expenditure to ensure that it has not exceeded the expenditure cap per political entity. Examining payments, or sums of payments, between associated parties to ensure that payments received of more than \$10,000 in a financial year from a related party, are not used for the purposes of incurring ACT electoral expenditure. Review of recordkeeping practices to ensure they are of a satisfactory standard, including recording and accounting of sub-branch transactions. 	July 2024
6.	Prohibited donor review <ul style="list-style-type: none"> ensuring that no gifts have been made by a prohibited donor, and no gifts from a prohibited donor have been accepted by a political entity, in the period 1 April 2024 to 31 July 2024. Reviewing accounts to ensure funds received from a prohibited donor into a federal election account have not been used for any purpose other than a federal electoral purpose nor have they been transferred out of the federal election account into a different account. 	August 2024
7.	2024 election compliance review <ul style="list-style-type: none"> Ensuring compliant reporting of gifts received of \$1000 or more for the period of 1 July 2024 to 31 October 2024. 	November 2024
8.	Prohibited donor review <ul style="list-style-type: none"> Ensuring that no gifts have been made by a prohibited donor, and no gifts from a prohibited donor have been accepted by a political entity, including non-party candidates, in the period 1 August 2024 to 31 October 2024. Reviewing accounts to ensure funds received from a prohibited donor into a federal election account have not been used for any purpose other than a federal electoral purpose nor have they been transferred out of the federal election account into a different account. 	November 2024

No.	Compliance review focus	Months
9.	Disclosure returns review <ul style="list-style-type: none"> Ensuring that the 2023-2024 Annual returns were lodged by the 31 August 2024 deadline. Ensuring that the 2024 Election returns were lodged by the 18 December 2024 deadline. Ensuring compliant reporting of gifts received of \$1000 or more for the period of 1 November 2024 to 31 January 2025. Ensuring any additional gifts received after reaching the \$1,000 threshold is disclosed, regardless of value. Reviewing quarterly administration funding payments to ensure they were not used to incur expenditure for any ACT, federal, state or local government election. Reviewing anonymous gifts of up to \$1,000 to ensure they have not exceeded a total of \$25,000 in a financial year. Examining electoral expenditure to ensure that it has not exceeded the expenditure cap per political entity. Examining payments, or sums of payments, between associated parties to ensure that payments received of more than \$10,000 in a financial year from a related party, are not used for the purposes of incurring ACT electoral expenditure. Review of recordkeeping practices to ensure they are of a satisfactory standard, including recording and accounting of sub-branch transactions. 	February 2025
10.	Prohibited donor review <ul style="list-style-type: none"> Ensuring that no gifts have been made by a prohibited donor, and no gifts from a prohibited donor have been accepted by a political entity, including non-party candidate in the period 1 November 2024 to 31 March 2025. Reviewing accounts to ensure funds received from a prohibited donor into a federal election account have not been used for any purpose other than a federal electoral purpose nor have they been transferred out of the federal election account into a different account. 	February 2025

2025-2026 Review

No.	Compliance review focus	Months
11.	Disclosure returns review <ul style="list-style-type: none"> Ensuring that the 2024-2025 Annual returns were lodged by the 31 August 2025. Ensuring compliant reporting of gifts received of \$1000 or more for period from 1 February 2025 to 30 September 2025. Ensuring any additional gifts received after reaching the \$1,000 threshold is disclosed, regardless of value. Reviewing quarterly administration funding payments to ensure they were not used to incur expenditure for any ACT, federal, state or local government election. Reviewing anonymous gifts of up to \$1,000 to ensure they have not exceeded a total of \$25,000 in a financial year. Examining payments, or sums of payments, between associated parties to ensure that payments received of more than \$10,000 in a financial year from a related party, are not used for the purposes of incurring ACT electoral expenditure. Review of recordkeeping practices to ensure they are of a satisfactory standard, including recording and accounting of sub-branch transactions. 	October 2025
12.	Prohibited donor review <ul style="list-style-type: none"> Ensuring that no gifts have been made by a prohibited donor, and no gifts from a prohibited donor have been accepted by a political entity, in the period 1 April 2025 to 31 September 2025. Reviewing accounts to ensure funds received from a prohibited donor into a federal election account have not been used for any purpose other than a federal electoral purpose nor have they been transferred out of the federal election account into a different account. 	October/November 2025
13.	Disclosure returns review <ul style="list-style-type: none"> Ensuring compliant reporting of gifts received of \$1000 or more for period from 1 October 2025 to 28 February 2026. Ensuring any additional gifts received after reaching the \$1,000 threshold is disclosed, regardless of value. Reviewing quarterly administration funding payments to ensure they were not used to incur expenditure for any ACT, federal, state or local government election. Reviewing anonymous gifts of up to \$1,000 to ensure they have not exceeded a total of \$25,000 in a financial year. Examining payments, or sums of payments, between associated parties to ensure that payments received of more than \$10,000 in a financial year from a related party, are not used for the purposes of incurring ACT electoral expenditure. Review of recordkeeping practices to ensure they are of a satisfactory standard, including recording and accounting of sub-branch transactions. 	March/April 2026

No.	Compliance review focus	Months
14.	<p>Prohibited donor review</p> <ul style="list-style-type: none"> ▪ Ensuring that no gifts have been made by a prohibited donor, and no gifts from a prohibited donor have been accepted by a political entity, in the period 1 October 2025 to 31 March 2026. ▪ Reviewing accounts to ensure funds received from a prohibited donor into a federal election account have not been used for any purpose other than a federal electoral purpose nor have they been transferred out of the federal election account into a different account. 	April/May 2026

2026-2027 Review

No.	Compliance review focus	Months
15.	Disclosure returns review <ul style="list-style-type: none"> Ensuring that the 2025-2026 Annual returns were lodged by the 31 August 2026 deadline. Ensuring compliant reporting of gifts received of \$1000 or more for period from 1 January 2026 to 31 September 2026. Ensuring any additional gifts received after reaching the \$1,000 threshold is disclosed, regardless of value. Reviewing quarterly administration funding payments to ensure they were not used to incur expenditure for any ACT, federal, state or local government election. Reviewing anonymous gifts of up to \$1,000 to ensure they have not exceeded a total of \$25,000 in a financial year. Examining payments, or sums of payments, between associated parties to ensure that payments received of more than \$10,000 in a financial year from a related party, are not used for the purposes of incurring ACT electoral expenditure. Review of recordkeeping practices to ensure they are of a satisfactory standard, including recording and accounting of sub-branch transactions. 	October 2026
16.	Prohibited donor review <ul style="list-style-type: none"> Ensuring that no gifts have been made by a prohibited donor, and no gifts from a prohibited donor have been accepted by a political entity, in the period 1 April 2026 to 31 October 2026. Reviewing accounts to ensure funds received from a prohibited donor into a federal election account have not been used for any purpose other than a federal electoral purpose nor have they been transferred out of the federal election account into a different account. 	November 2026
17.	Disclosure returns review <ul style="list-style-type: none"> Ensuring compliant reporting of gifts received of \$1000 or more for period from 1 October 2026 to 28 February 2027. Ensuring any additional gifts received after reaching the \$1,000 threshold is disclosed, regardless of value. Reviewing quarterly administration funding payments to ensure they were not used to incur expenditure for any ACT, federal, state or local government election. Reviewing anonymous gifts of up to \$1,000 to ensure they have not exceeded a total of \$25,000 in a financial year. Examining payments, or sums of payments, between associated parties to ensure that payments received of more than \$10,000 in a financial year from a related party, are not used for the purposes of incurring ACT electoral expenditure. Review of recordkeeping practices to ensure they are of a satisfactory standard, including recording and accounting of sub-branch transactions. 	March/April 2027

No.	Compliance review focus	Months
18.	Prohibited donor review <ul style="list-style-type: none"> Ensuring that no gifts have been made by a prohibited donor, and no gifts from a prohibited donor have been accepted by a political entity, in the period 1 November 2026 to 31 March 2027. Reviewing accounts to ensure funds received from a prohibited donor into a federal election account have not been used for any purpose other than a federal electoral purpose nor have they been transferred out of the federal election account into a different account. 	April/May 2027