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ACT
ELECTORAL
COMMISSION

**ANNUAL
REPORT**
2021/2022

**ANNUAL REPORT
2021/2022**

ACT ELECTORAL COMMISSION

The ACT Electoral Commission acknowledges the traditional custodians of the Canberra region. The ACT Electoral Commission wishes to acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

Contact for this report

General enquiries about this report should be directed to:

Physical office:	Ground Floor, 3 Constitution Avenue, Civic ACT 2601
Postal address:	PO Box 272, Civic Square ACT 2608
Phone:	02 6205 0033
Web:	www.elections.act.gov.au
Email:	elections@act.gov.au

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Freedom of information requests can be made by emailing: elections@act.gov.au

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Information about the ACT Electoral Commission and an electronic version of this annual report can be found on the website: www.elections.act.gov.au.

Mrs Joy Burch MLA
Speaker
Legislative Assembly for the ACT
London Circuit
CANBERRA ACT 2601

Dear Madam Speaker

Part A: ACT Electoral Commission Annual Report 2021/2022 Transmittal Certificate

This annual report has been prepared under section 7A 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 2021/2022 financial year.

Section 8(2)(b) 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.

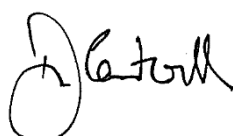
We certify that the attached annual report is an honest and accurate account and that all material information on the operations of the ACT Electoral Commission has been included for the period 1 July 2021 to 30 June 2022. The Electoral Commissioner hereby certifies that fraud prevention has been managed in accordance with the *Public Sector Management Standards 2016, 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 reporting year.

Mr Philip Moss AM was a member of the ACT Electoral Commission for the 2021/2022 reporting period up to his retirement from the role on 6 June 2022, and has approved this Annual Report.



David W Kalisch
Chairperson
4 October 2022



Damian Cantwell AM CSC
Electoral Commissioner
4 October 2022



Ed Killesteyn PSM
Member
4 October 2022

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Contents

PART A	ACT Electoral Commission Annual Report 2021/2022 Transmittal Certificate	ii
Tables		v
Figures		vi
Glossary		vii
PART B		1
B.1	Organisation overview	2
B.2	Performance analysis	13
B.3	Scrutiny	46
B.4	Risk management	48
B.5	Internal audit	48
B.6	Fraud prevention	48
B.7	Freedom of information	49
B.8	Community engagement activities	49
B.9	Aboriginal and Torres Strait Islander reporting	49
B.10	Workplace health and safety	50
B.11	Human resources management	51
B.12	Ecologically sustainable development	56
PART C		59
C.1	Financial management analysis	60
C.2	Financial statements	66
C.3	Capital works	95
C.4	Asset management	97
C.5	Government contracting	98
C.6	Statement of performance	100

Tables

TABLE 1 — Members of the ACT Electoral Commission	4
TABLE 2 — Elections ACT Corporate Plan 2018-2022	6
TABLE 3 — Performance indicators	7
TABLE 4 — Interstate and international elections	16
TABLE 5 — Aboriginal and Torres Strait Islander Elected Body election timetable 2021	16
TABLE 6 — Candidates for Aboriginal and Torres Strait Islander Elected Body election	17
TABLE 7 — Details of enterprise agreement ballots.....	19
TABLE 8 — Other enterprise agreement ballots	20
TABLE 9 — Other elections.....	21
TABLE 10 — Enrolment activity – ACT electoral roll.....	27
TABLE 11 — Enrolment by age group	28
TABLE 12 — Electoral education sessions.....	31
TABLE 13 — Equipment loans and professional advice.....	32
TABLE 14 — Registered political parties as at 30 June 2022	33
TABLE 15 — Payment of administrative funding 2021/2022	36
TABLE 16 — Summary of receipts, payments and debts of ACT registered parties from annual returns	37
TABLE 17 — Sources of funding received by the ACT Parliamentary parties in 2019/2020	38
TABLE 18 — Sources of funding received by the ACT Parliamentary parties in 2020/2021	38
TABLE 19 — Records Disposal Schedules used by the ACT Electoral Commission	42
TABLE 20 — Elections ACT Learning and Development Activities.....	53
TABLE 21 — Workforce data: Headcount	54
TABLE 22 — Workforce data: Classification group	54
TABLE 23 — Workforce data: Employment category.....	54
TABLE 24 — Workforce data: Age group.....	55
TABLE 25 — Workforce data: Gender	55
TABLE 26 — Workforce data: Agency profile.....	55
TABLE 27 — Workforce data: Equity and diversity.....	55
TABLE 28 — Stationary energy usage	56
TABLE 29 — Transport fuel usage.....	57
TABLE 30 — Water usage	57
TABLE 31 — Resource efficiency and waste.....	58
TABLE 32 — Greenhouse gas emissions	58
TABLE 33 — Capital works managed	95
TABLE 34 — Reconciliation schedule	96
TABLE 35 — Assets managed	97
TABLE 36 — Office accommodation 2021/2022	98
TABLE 37 — External sources of labour and services 2021/2022	98
TABLE 38 — ATSIPP performance measure 2021/2022.....	99

Figures

FIGURE 1 — Elections ACT organisational structure chart	45
FIGURE 2 — Components of expenses 2021-22	61
FIGURE 3 — Components of income 2021-22.....	62
FIGURE 4 — Total assets at 30 June 2022	63
FIGURE 5 — Total liabilities at 30 June 2022	64

Glossary

ACT	Australian Capital Territory
ACTPS	Australian Capital Territory Public Service
AEC	Australian Electoral Commission
ALP	Australian Labor Party (ACT Branch)
ATSIEB	Aboriginal and Torres Strait Islander Elected Body
ATSIPP	Aboriginal and Torres Strait Islander Procurement Policy
CIT	Canberra Institute of Technology
CMTEDD	Chief Minister, Treasury and Economic Development Directorate
Commission	ACT Electoral Commission
Commissioner	Electoral Commissioner
CPI	Consumer Price Index
DDTS	Digital, Data and Technology Solutions (The ACT Government information/communication technology management agency - formerly Shared Services ICT or SSICT)
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>
ESP	Enterprise Sustainability Platform
eVACS®	Electronic voting and counting system®
FAQs	Frequently Asked Questions
FOI	Freedom of Information
FTE	Full-time Equivalent
Greens	The ACT Greens
Hare-Clark	The proportional representation electoral system used in the ACT
HPE	Hewlett Packard Enterprise
ICT	Information/Communication Technology
JACSD	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
NAIDOC	National Aborigines and Islanders Day Observance Committee
Party	A political party registered under the Electoral Act
Redistribution	A redistribution of electoral boundaries
SERBIR	Senior Executive Responsible for Business Integrity Risk
WHS	Workplace Health and Safety

PART B

Organisation overview and performance

B.1	Organisation overview.....	2
B.2	Performance analysis.....	13
B.3	Scrutiny.....	46
B.4	Risk management	48
B.5	Internal audit	48
B.6	Fraud prevention.....	48
B.7	Freedom of information	49
B.8	Community engagement activities	49
B.9	Aboriginal and Torres Strait Islander reporting	49
B.10	Workplace health and safety.....	50
B.11	Human resources management	51
B.12	Ecologically sustainable development	56

B.1 Organisation overview

Introduction

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

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 annual report is a joint report covering the operations of the ACT Electoral Commission and the operations of the 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 Commissioner.

Key activities undertaken in 2021/2022 are described in **Performance highlights**.

Roles, functions and services

The most important function undertaken by the Commission and Elections ACT is to conduct elections for the ACT Legislative Assembly.

The Commission is responsible under the Electoral Act for:

- reporting to the Assembly on matters relating to elections referred to it by the Assembly;
- providing information and advice related to elections to the Assembly, the Executive, the Head of Service, Directors-General, territory authorities, political parties, Members of the Legislative Assembly (MLAs) and candidates;
- conducting education and information programs relating to elections;
- conducting electoral 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 making the final determination of electoral boundaries and names of electorates (sitting as the Augmented Electoral Commission, convened by the Chairperson of the Commission) in concluding the four yearly redistribution process; and sitting as a review body where appeals are made challenging decisions made by the Commissioner or the Commissioner's delegates.

The Commissioner serves in a dual capacity as both a member of the Commission with associated functions, roles and responsibilities; and as a Statutory Office Holder with independent powers and functions. The Commissioner is also the Chief Executive Officer of the Commission.

The Commissioner manages the operations of the Commission under the strategic guidance and direction of the full Commission and undertakes the Commission's operational functions as the Commission's delegate, including the conduct of ballots. The Commissioner also has specific functions under the Electoral Act and other legislation that are given solely to the Commissioner, including:

- most of the procedures related to the conduct of ACT Legislative Assembly elections;
- registration of political parties;
- administering the election funding, expenditure and financial disclosure scheme;
- Chairperson of the Redistribution Committee which makes the initial proposed redistribution of electoral boundaries and names of electorates after considering public suggestions and comments, prior to considerations of any objections and final determination by the Augmented Electoral Commission;
- maintenance of the ACT electoral roll in conjunction with the Australian Electoral Commission (AEC) as Joint Roll Partner.

The Commissioner is assisted by staff employed under the *Public Sector Management Act 1994* and under the Electoral Act. 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.

Legislative framework

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

- *Aboriginal and Torres Strait Islander Elected Body Act 2008*;
- *Australian Capital Territory (Legislative Assembly) Act 2014*;
- *Electoral Act 1992*;
- *Electoral Regulation 1993*;
- *Magistrates Court (Electoral Infringement Notices) Regulation 2012*;
- *Proportional Representation (Hare-Clark) Entrenchment Act 1994*; and
- *Referendum (Machinery Provisions) Act 1994*.

Organisational structure

The ACT Electoral Commission consists of a Chairperson, the Commissioner and a Member. The Speaker is responsible for appointing commission members as officers of the Legislative Assembly. The members of the Commission are employed on terms and conditions determined by the ACT Remuneration Tribunal.

TABLE 1 — Members of the ACT Electoral Commission

Ms Dawn Casey	Chairperson	Appointed on 20 April 2017 until 9 September 2021
Mr David Kalisch	Chairperson	Appointed on 10 September 2021 until 9 September 2026
Mr Damian Cantwell AM CSC	Electoral Commissioner	Appointed on 1 November 2017 until 31 October 2022
Mr Philip Moss AM	Member	Appointed on 7 June 2017 until 6 June 2022
Mr Ed Killesteyn PSM	Member	Appointed on 6 September 2022 until 5 September 2027

The Commission wishes to acknowledge and commend the service provided by Mr Moss in his role as Member of the Commission over the last five years. The contribution by Mr Moss during this period greatly benefitted the work of the Commission.

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. 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 the reporting period in 2021/2022, by 8 permanent full-time officers, 3 permanent part-time officers, 4 temporary contract officers and 2 temporary transfer officers employed under the Public Sector Management Act. An additional 19 casuals were employed under the Electoral Act to work on a casual basis to undertake tasks to assist the Commissioner as necessary.

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

Elections ACT's Corporate Plan, purpose, vision and values

Elections ACT's purpose is to deliver independent, innovative and accessible electoral services to the ACT community.

Elections ACT's most important function is to conduct elections for the Legislative Assembly. The next election will be held on 19 October 2024.

Elections ACT provides services and advice to a wide and diverse range of clients, including ACT electors, the Speaker, the Special Minister of State, MLAs, political parties, election candidates, ACT Government agencies, the media and special interest groups.

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.

The Elections ACT 2018-2022 corporate plan includes a vision statement as well as a statement of values. The vision articulates Elections ACT's longstanding commitment to enabling a strong, inclusive and trusted democracy in the ACT. The corporate plan will be refreshed during the next reporting period.

The values statement expands upon the ACTPS values and behaviours of respect, integrity, collaboration and innovation. The values statement also recognises the special nature of Elections ACT's role as an independent electoral authority, by including transparency, accountability, inclusiveness, high quality service delivery and impartiality.

The corporate plan is set out 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 2018-2022

TABLE 2 — Elections ACT Corporate Plan 2018-2022

Our vision	An ACT community actively engaged in a strong, inclusive and trusted democracy.
Our purpose	To deliver independent, innovative and accessible electoral services to the ACT community.
Our values	Respect Integrity Collaboration Innovation Transparency Accountability Inclusiveness High quality service delivery Impartiality
Objective 1	Conduct fair and open elections and referendums
Key result areas:	1.1 Elections and referendum services for the ACT Legislative Assembly 1.2 Elections and referendum services for other agencies
Objective 2	Provide high quality electoral information, education, advice and services
Key result areas:	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
Objective 3	Employ efficient and accountable governance and business support systems
Key result areas:	3.1 Financial management 3.2 Records management 3.3 Information/communication technology management
Objective 4	Foster a strong and positive values-based culture for our workforce
Key result areas:	4.1 Human resources management

The *Corporate Plan 2018-2022* is underpinned by more detailed operational plans.

Performance indicators

Formal budget paper performance indicators

From 1 July 2014, following the establishment of the Commission members as officers of the Legislative Assembly, the Commission was no longer required to include performance indicators in the budget papers.

For the purpose of its annual reports, the Commission has adopted the range of performance indicators listed below.

Agency performance indicators

The Commission maintains the following performance indicators for reporting purposes. Further discussion of the Commission's performance against these measures is included in **Performance analysis**.

TABLE 3 — Performance indicators

OBJECTIVE 1 Conduct fair and open elections and referendums			
Goals	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	The 2020 election result was finalised six days after polling day. This is the earliest possible finalisation date.
High level of voter turnout at ACT Legislative Assembly elections ¹	Turnout as a percentage of eligible elector population ²	>90% of eligible elector population in an election year ³	Turnout at the 2020 election was 89.2% of eligible elector population
Increase voter turnout at Legislative Assembly elections ¹	Participation rates (% voter turnout to eligible elector population)	Increase over time	Turnout 2020 election: 89.2% Turnout 2016 election: 88.3% Turnout 2012 election: 83.9% Turnout 2008 election: 87.7% Turnout 2004 election: 86.7%
Increase formal voting at Legislative Assembly elections ¹	Formal voting rates	Increase over time	Formal voting 2020 election: 98.6% Formal voting 2016 election: 97.5% Formal voting 2012 election: 96.5% Formal voting 2008 election: 96.2% Formal voting 2004 election: 97.4%
Deliver service within timeline targets	Timelines met ⁴	All timelines met	All timelines met as per footnote 4 below

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

NOTE 2: 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 Australian Bureau of Statistics. 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 ABS citizen population figures 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.

NOTE 3: The performance measure for turnout as a percentage of eligible elector population was increased to 90% following the 2016 election. The measure in place for the 2016 election was 88%. The 2020 election was the first election following the Commission's decision to increase the performance measure percentage target.

NOTE 4: Elections ACT's timeline targets are:

- All statutory deadlines are 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;
 - General elections and referendums for the ACT Legislative Assembly (where a recount is needed): within 21 days from polling day;
 - 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
 - Other elections and referendums where the ACT Electoral Commission is responsible for providing election results: within one week from the close of the poll.

OBJECTIVE 2

Provide high quality electoral information, education, advice and services

Goals	Measures	Target	Outcomes
High level of electoral enrolment	Enrolment rate	>95% of eligible population	Enrolment at the end of the reporting period was 97.7% of the eligible population.
Maintain high client satisfaction	Feedback from clients/electors	All clients express satisfaction	98% of voters surveyed expressed satisfaction with their overall voting experience; all 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 did not occur during the reporting year. The most recent redistribution commenced in October 2018 and concluded in August 2019. All relevant statutory requirements were met.

OBJECTIVE 3

Employ efficient and accountable governance and business support systems

Goals	Measures	Target	Outcomes
Manage costs within budget allocations	Budget met	Expenditure within allocation	Operating result was a surplus of \$0.51m for 2021/2022 noting that of the total appropriation amount of \$4.090m, only \$3.591m was drawn
Manage and improve ICT business systems	Absence of ICT business systems failures	No ICT business systems failures	No ICT business systems failures were identified

OBJECTIVE 4

Foster a strong and positive values based culture for our workplace

Goals	Measures	Target	Outcomes
Maintain high staff satisfaction ⁵	Staff survey	High staff satisfaction	Moderate overall satisfaction levels were recorded in the 2020 election staff survey from a low number of respondents. Likely factors influencing responses include the impacts of COVID-19, high workloads during an especially demanding election, and late legislative amendments impacting the delivery plan.

NOTE 5: Due to the small number of staff permanently employed at Elections ACT, to maintain anonymity the Commission only engages in formal staff satisfaction surveys in election years when the number of staff increases.

Performance highlights

The key focus of 2021/2022 was consolidation of lessons from the ACT Legislative Assembly election in October 2020, and preparation for the next election to be held on 19 October 2024.

Other notable aspects of the reporting period included:

- Conduct of a recount to fill the casual vacancy in the ACT Legislative Assembly Electorate of Murrumbidgee following the resignation of Mrs Giulia Jones on 2 June 2022, with Mr Ed Cocks officially declared as the successful candidate on 22 June 2022;
- Conduct of the 2021 election of members to the Aboriginal and Torres Strait Islander Elected Body, with the election result declared on 22 July 2021;
- Advising the Government and Legislative Assembly Members on the recommendations for legislative change made by the Electoral Commission and the Standing Committee on Justice and Community Safety as part of the Inquiry into the 2020 ACT Election and Electoral Act;
- Ongoing work to update Elections ACT ICT election systems for the 2024 elections;
- Fee-for-service elections for Woden Community Service, Legal Aid Commission (ACT), National Press Club Board of Directors and ACT Ambulance Service Emergency Operations Roster Ballot, in addition to 21 ballots relating to ACT Public Service enterprise agreements (details in Fee-for-service electoral services section);
- The conduct of early voting services for State and Territory elections for:
 - South Australian state general election 2022; and
 - Tasmanian Legislative Council elections – Elwick, Huon and McIntyre 2022.
- Delivery of electoral education programs by Elections ACT's Education and Information Officers, adjusted due to the impact of COVID-19 restrictions. Face-to-face sessions were limited to one seminar for public sector graduates, one professional development session for educators and two online school sessions reaching over 560 participants.

Other activities during the reporting period included:

- An Internal audit activity into Governance of the Commission, due for completion in the next reporting period;
- Continuation of waste reduction and recycling practices with processes reviewed and updated in the next reporting year once settled into the permanent accommodation;
- Elections ACT recognised by Healthier Work for its continued commitment to workplace health and wellbeing.

Outlook

The focus of 2022/2023 will be on continued preparations to deliver the highest possible trusted, transparent, secure and accessible election for the ACT Legislative Assembly in October 2024. Key activities include:

- undertaking the process of redistribution of electoral boundaries for the ACT;
- enhancements to the functionality, security, integrity and reliability of electoral ICT systems and processes;
- modernisation of electoral services;
- administration and enforcement of financial disclosure scheme functions, including monitoring of compliance with disclosure obligations by political participants and prohibited donor legislation;
- implementing legislative changes arising from potential Electoral Act amendments;
- occupation of a permanent office in Nara Centre early in the reporting period;
- implementation of outcomes of an internal organisational review to ensure Elections ACT remains capable to meet future demands;
- conducting non-parliamentary elections, including the ACT Government enterprise agreement ballots.

The 2024 election will be delivered in an increasingly challenging environment reflective of growing community expectations of electoral services, potential continued impacts of the COVID pandemic, and increased potential for the undermining of public confidence in democratic processes through foreign interference, misinformation and disinformation amplified through the pervasiveness of social media.

Planning will also commence for the conduct of the Aboriginal and Torres Strait Islander Elected Body election scheduled for NAIDOC week, the first week in July 2024.

The Commission will continue to provide advice to the Speaker, the Government and Members of the Legislative Assembly on electoral matters as required. Elections ACT will continue its usual program of conducting fee-for-service elections, conducting audits of compliance with the election financial disclosure scheme and provision of electoral education and information services to the ACT schools and community, within COVID restrictions.

The Commission will continue to play an active role within the Electoral Council of Australia and New Zealand (ECANZ), with a focus on initiatives to strengthen electoral integrity of Australia's electoral systems, data and processes. Actions to further raise participation of Aboriginal and Torres Strait Islander people will continue as a priority.

Internal accountability

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

The full Commission sets strategic directions and approves reports to the Legislative Assembly.

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 four-person redistribution committee, with responsibility for taking public submissions and proposing electoral boundaries. The ACT Electoral 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 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 for longer than five working days.

The Commission's management structure is described under Figure 1, Organisational Structure. Details of the Commission's corporate and operational plans can be found at Table 2, Elections ACT Corporate Plan 2018-2022. Details of the Commission's performance reporting arrangements can be found at Table 3, Performance Indicators.

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

The Elections ACT ICT steering committee serves as the primary means of coordinating ICT related actions between Elections ACT and the ACT Government's Digital, Data and Technology Solutions (DDTS) to enable Legislative Assembly and other elections. It oversees and provides guidance to ICT related projects in preparation for each election. It consists of the Electoral Commissioner, the Deputy Electoral Commissioner, the Elections ACT elections operations manager and senior representatives from DDTS. Specialist advisors may be invited to assist the committee in its work. Terms of Reference for this committee were updated to reflect changes within DDTS and operation of the Committee to ensure ICT-related preparations remain on track for the 2024 election.

In accordance with previous determinations by the Electoral Commission, internal audit functions continue to be undertaken by contracted professional audit service providers. These internal audits are 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.

As scheduled in the Strategic Internal Audit Plan (SIAP) established in the previous reporting period, an internal audit into Governance and Management Oversight Arrangements of the Commission will be completed in the next reporting period.

Contact officer

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

ACT Electoral Commission

Ground Floor, 3 Constitution Avenue, Canberra City ACT 2601

TELEPHONE (02) 6205 0033

OR WRITE TO PO Box 272, Civic Square ACT 2608

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 2021/2022 to achieve the Commission's goals.

Objective 1

Conduct fair and open elections and referendums

KEY RESULT AREA 1.1

Elections and referendum services for the ACT Legislative Assembly

The conduct of the 2020 ACT Legislative Assembly election

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 electoral legislation. This Report on the ACT Legislative Assembly Election 2020, was presented to the Speaker on 21 April 2021 and tabled in the Assembly on 23 April 2021, is available at the Elections ACT website at www.elections.act.gov.au/publications/election_specific_publications.

The report includes detailed analysis of the conduct of the 2020 election and makes recommendations for changes to electoral legislation with a view to preparations for and the conduct of the 2024 ACT Legislative Assembly election.

The report was considered by the Standing Committee on Justice and Community Safety as part of the Inquiry into the 2020 ACT Election and Electoral Act, with the Committee's report published in August 2021.

The Electoral Commission tabled its response to the Committee Report through the Speaker on 13 December 2021.

The Government tabled its initial response to the Committee report on 14 December 2021 and published a supplementary response on 24 March 2022.

The Committee's report, together with the Electoral Commission's detailed response of 13 December 2021 to each of the Committee report recommendations and the Government's responses, can be viewed at www.parliament.act.gov.au/parliamentary-business/in-committees/committees/jcs/inquiry-into-2020-act-election-and-the-electoral-act.

The Commission noted that the Committee had agreed, or closely agreed, with 17 of the 24 recommendations made in the Commission's 2020 Election Report and made four recommendations that addressed several of the non-legislative areas for improvement highlighted by the Commission.

The Commission's responses (as further detailed at the link above) to the Committee's report recommendations of particular impact on the Commission's planning and actions for the 2024 election, and in supporting the integrity and accessibility of the election, are as follows:

- That s136B *Electoral Act 1992* be amended to provide that any elector may vote during the early voting period without the need to declare they are unable to attend a polling place on election day - *Supported by the Commission to encourage voter participation and enhance accessibility.*
- That s136B *Electoral Act 1992* be amended to establish an early voting period of 2 weeks (outside periods of public health emergency) - *Opposed by the Commission to avoid negative impacts on voter accessibility, wait times, queues and postal vote services.*
- That early voting centres be limited to one per electorate for elections conducted during ordinary circumstances (outside periods of public health emergency) – *Opposed by the Commission to avoid negative impacts on voter accessibility, wait times, queues and flexibility of service delivery by the Commission.*
- That the e-voting system incorporate a voter-verifiable paper record, so the voter can check that their vote was recorded as they intended - *Opposed by the Commission to avoid unwarranted distrust, delays and costs to a well proven, trusted electronic voting and counting system already subject to independent testing, certification and public scrutiny.*
- That the Electoral Act be amended to require a public audit of randomly selected paper records of electronic votes, to compare each ballot against its electronic record and check for discrepancies - *Opposed by the Commission to avoid unwarranted distrust, delays and costs to a well proven, trusted electronic voting and counting system already subject to independent testing, certification and public scrutiny.*
- That ACT Government assess the benefits and risks of providing an online voting system for overseas voters outside periods of public health emergency, and report to the Assembly by March 2022 - *Supported by the Commission to encourage and facilitate the greatest level of overseas voter accessibility and participation in the electoral process.*
- ACT Government investigate the feasibility of allowing people who are already on the ACT electoral roll to notify change of address up to 6pm on polling day - *Opposed by the Commission to avoid undue risks and impacts on electoral integrity, scrutiny processes, voter queues, wait times and administration of declaration votes; and*
- The Electoral Act be amended to extend the timeframe for reporting electoral expenditure from seven to 21 days - *Opposed by the Commission as this is taken to be a misunderstanding by the Committee of legislative provisions related to reporting of gifts as opposed to expenditure, and to avoid diminishing due to transparency of gift reporting by political entities during an election.*

Non-voter administration following the 2020 ACT Legislative Assembly election

In December 2020 following the conduct of the 2020 ACT Legislative Assembly election, Elections ACT issued apparent failure to vote notices to 23,845 electors who were recorded as having not voted at the election.

In March 2021 and June 2021, Elections ACT sent reminder notices to those electors who had failed to reply to earlier notices.

In August 2021, at the conclusion of the required three step notification process, the ACT Electoral Commissioner summonsed 2,185 electors to appear at the ACT Magistrates Court for failing to vote in the election, with prosecution of these cases to be undertaken by the ACT Office of the Director of Public Prosecutions (DPP). Court dates were initially scheduled for September 2021 however these were adjourned to March 2022 by the ACT Magistrates Court due to the ACT COVID-19 lockdown.

Prior to the hearings, if an elector paid the due \$20 penalty for not voting, or provided a reason with supporting documentation for failing to vote considered by the Commissioner and DPP to be valid and sufficient, the DPP arranged for the charge to be withdrawn.

A total of 998 cases were thus resolved either prior to or during the court hearing through charges being withdrawn. Court proceedings for the remaining cases commenced on 22 March 2022 under the authority and responsibility of the ACT Magistrates Court.

Casual vacancy in the ACT Legislative Assembly

On 2 June 2022, the Speaker of the ACT Legislative Assembly informed the Electoral Commissioner that Mrs Giulia Jones MLA, Member for the Electorate of Murrumbidgee, had formally resigned from the Assembly.

On 10 June 2022, the Commissioner published a notice in *The Canberra Times* inviting unsuccessful candidates who stood for the Murrumbidgee electorate at the 2020 election to apply to contest the vacancy. At 12:30 pm on 20 June 2022, the Commissioner publicly declared that six candidates had applied.

As more than one candidate had applied to contest the vacancy, the Commissioner conducted a recount of the ballot papers counted for Mrs Jones at the 2020 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 4,183 votes, Mr Ed Cocks had received 4481.847141 votes. The count of votes to decide the vacancy was conducted in a matter of minutes using the eVACS® system.

KEY RESULT AREA 1.2 Elections and referendum services to other agencies

Interstate elections

Elections ACT provided over-the-counter pre-poll voting, postal vote applications, postal ballot papers and enquiry services for interstate electoral authorities in 2021-22. Details of these elections are shown in table 4.

Issuing votes and handling enquiries for other electoral jurisdictions at election times provides valuable opportunities for training and benchmarking between jurisdictions.

TABLE 4 — Interstate and international elections

Election	Assistance provided	Polling services provided	Polling day	Votes
South Australian state general election	Pre-poll voting	07/03/2022 – 18/03/2022	19 March 2022	195
Tasmanian Legislative Council elections (Elwick, Huon and McIntyre)	Pre-poll voting	11/04/2022 – 06/05/2022	7 May 2022	7

Statutory elections

In addition to elections for the ACT Legislative Assembly, the Electoral Commission is legislatively required to conduct elections for the Aboriginal and Torres Strait Islander Elected Body.

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 three years. The first election for the Elected Body was held in 2008. Subsequent elections have been held in 2011, 2014 and 2017. The Aboriginal and Torres Strait Islander Elected Body election was due to be held during the 2020/2021 reporting period, with preparations commencing in May 2020 and voting conducted in July 2020. However, due to the Public Health Emergency declared in 2020, the Minister for Aboriginal and Torres Strait Islander Affairs, Ms Rachel Stephen-Smith MLA, deferred the ACT Aboriginal and Torres Strait Islander Elected Body elections for 12 months, commencing in May, just prior to the reporting period, and running until July 2021.

The fifth election for the Elected Body commenced in the previous annual reporting period and was concluded during this reporting period in accordance with the timetable below:

TABLE 5 — Aboriginal and Torres Strait Islander Elected Body election timetable 2021

Election event	Date
Election state date and nominations open	Monday 17 May 2021
Nominations close	12 noon, Tuesday 1 June 2021
Nominations of candidates declared and order on ballot papers decided	12 noon, Wednesday 2 June 2021
Electoral rolls close	5 pm, Monday 21 June 2021
Polling start date	9 am, Saturday 3 July 2021

Polling close date	6 pm, Saturday 10 July 2021
Scrutiny starts	Wednesday 21 July 2021
Election declared	Thursday 22 July 2021

At the declaration of nominations on 2 June 2021, the Electoral Commission announced that eighteen candidates were contesting the seven vacant positions on the Elected Body.

The 18 candidates, listed in alphabetical order, for the 2021 election were:

TABLE 6 — Candidates for Aboriginal and Torres Strait Islander Elected Body election

Number	Name	Number	Name
1	Deanne Booth	10	Oliver Kickett
2	Margaret Blackman	11	Paula McGrady
3	Jo Chivers	12	Kartika Medcraft-Smith
4	Lynnice Church	13	Neville Perkins
5	Karen Demmery	14	Brooke Rigney
6	Leah House	15	Jackson Taylor-Grant
7	Ross Fowler	16	Patrick Vann
8	Jacob Keed	17	Maurice Walker
9	Tanya Michelle Keed	18	Helen Wright

Candidates were able to submit a candidate statement and photo for publication on the Elections ACT website. Eleven of the eighteen candidates provided a statement and photo for publication.

Voting for the election took place during the week starting Saturday 3 July 2021 and concluded on Saturday 10 July 2021 and the polling period deliberately aligned with NAIDOC week. Any Aboriginal person or Torres Strait Islander aged 18 or over, living in the ACT, was eligible to vote in the election.

Voting locations were set up at major ACT NAIDOC events including the NAIDOC Ball and NAIDOC Family Day. Other polling places were used across the ACT during the polling period.

Arrangements for polling at the Alexander Maconochie Centre (AMC) were made through the Justice and Community Safety Directorate (JACSD) and the Office for Aboriginal and Torres Strait Islander Affairs (OATSIA). The 2021 election was the third time that polling had been offered inside the AMC. Copies of the candidate statements and candidate photos were supplied to JACSD staff for distribution and posting at the facility. At the time of polling at the AMC on Wednesday 7 July 2021, 101 detainees identified as being an Aboriginal person or Torres Strait Islander. Of the 101 potential electors, a total of 19 cast a vote.

Postal voting was also available for the election. A total of 35 applications for postal votes were received. 17 postal vote certificate envelopes containing ballot papers were returned to the Commission. 16 were admitted to the count. One postal vote was rejected due to being signed after 10 July.

40 declaration votes were received during voting at the election. Of the 40 declaration votes, one declaration vote was rejected due to the voter not being listed on the ACT electoral roll and not providing the required proof of ACT residency within the legislated timeframe.

The scrutiny for the election, conducted using the Hare-Clark electoral system, took place on Wednesday 21 July 2021 and was conducted by Commission staff. One scrutineer, appointed by a candidate, was present throughout. The scrutiny was also observed by a staff member from the OATSIA Office.

212 ordinary votes were admitted to the count, which when combined with the 39 admitted declaration votes and 16 admitted postal votes, provided 267 ballot papers admitted to the count. No ballot papers were deemed informal. The quota for election was set at 34 votes.

Candidates were elected in the following order:

- Tanya Michelle Keed
- Lynnice Church
- Maurice Walker
- Margaret Blackman
- Jo Chivers
- Leah House
- Paula McGrady

Aboriginal and Torres Strait Islander Elected Body casual vacancy

There were no casual vacancies in the Aboriginal and Torres Strait Islander Elected Body during the reporting period.

Fee-for-service electoral services

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

Enterprise Agreement Ballots

Elections ACT conducted twenty-one enterprise agreement ballots as part of a bulk round for ACT public sector entities and Calvary Hospital between 8 November and 10 December 2021. Assistance was provided with printing and posting of ballot access notices; preparation and printing of ballot papers for postal ballots; postal voting; preparation of emails for use in the netVote system; electronic voting; and conduct of the scrutiny. Details of the elections are shown below:

TABLE 7 — Details of enterprise agreement ballots

Election	Polls closed	Results Provided	Votes
Ballot Group 1			
ACT Public Sector Legal Professionals Enterprise Agreement 2021-2022 ballot	16 November 2021	17 November 2021	98
ACT Public Sector Support Services Enterprise Agreement 2021-2022 (Calvary)	16 November 2021	17 November 2021	10
ACT Public Sector Support Services Enterprise Agreement 2021-2022	16 November 2021	17 November 2021	162
ACT Public Sector Administrative & Related Classifications Enterprise Agreement 2021-2022 (Calvary)	16 November 2021	17 November 2021	62
ACT Public Sector Administrative & Related Classifications Enterprise Agreement 2021-2022	16 November 2021	17 November 2021	3,277
Ballot Group 2			
ACT Public Sector Office of Legislative Assembly Enterprise Agreement 2021-2022	24 November 2021	25 November 2021	37
ACT Public Sector Cultural Facilities Corporate Enterprise Agreement 2021-2022	24 November 2021	25 November 2021	76
ACT Public Sector Correctional Officers Enterprise Agreement 2021-2022	24 November 2021	25 November 2021	79
ACT Public Sector ACT Ambulance Service Enterprise Agreement 2021-2022	24 November 2021	25 November 2021	127
ACT Public Sector Nursing and Midwifery Enterprise Agreement 2020-2022 (Calvary)	24 November 2021	25 November 2021	268
ACT Public Sector Nursing and Midwifery Enterprise Agreement 2020-2022	24 November 2021	25 November 2021	985

TABLE 7 — Details of enterprise agreement ballots (continued)

Election	Polls closed	Results Provided	Votes
Ballot Group 3			
ACT Public Sector Medical Practitioners Enterprise Agreement 2021-2022 (Calvary)	1 December 2021	2 December 2021	23
ACT Public Sector Medical Practitioners Enterprise Agreement 2021-2022	1 December 2021	2 December 2021	181
ACT Legislative Assembly Members' Staff Enterprise Agreement 2021-2022	1 December 2021	2 December 2021	77
Transport Canberra Operations (ACTION) Enterprise Agreement 2021-2022	1 December 2021	2 December 2021	395
ACT Public Sector Infrastructure Services Enterprise Agreement 2021-2022 (Calvary)	1 December 2021	2 December 2021	0
ACT Public Sector Infrastructure Services Enterprise Agreement 2021-2022	1 December 2021	2 December 2021	189
ACT Public Sector Technical and Other Professional Enterprise Agreement 2021-2022 (Calvary)	1 December 2021	2 December 2021	6
ACT Public Sector Technical and Other Professional Enterprise Agreement 2021-2022	1 December 2021	2 December 2021	528
ACT Public Sector Health Professional Enterprise Agreement 2021-2022 (Calvary)	10 December 2021	10 December 2021	41
ACT Public Sector Health Professional Enterprise Agreement 2021-2022	10 December 2021	10 December 2021	414
Total			7035

Separately, Elections ACT also conducted enterprise agreement ballots for the Woden Community Service and the Legal Aid Commission (ACT) in 2021/2022. Assistance was provided with preparation and printing of ballot papers for postal ballots; postal voting; preparation of emails for use in the netVote system; electronic voting; and conduct of the scrutiny. Details are shown below:

TABLE 8 — Other enterprise agreement ballots

Election	Polls closed	Results Provided	Votes
Woden Community Service	17 December 2021	17 December 2021	139
Legal Aid Commission (ACT)	18 March 2022	18 March 2022	62
Total			201

Other elections

Elections ACT also assisted with an election for the National Press Club Board of Directors; and a ballot for the ACT Ambulance Service Emergency Operations Roster in 2021/2022. Both elections were conducted through the online fee-for-service voting system, netVote, and used a preferential voting system to select the winning candidate. Details of these elections are shown in Table 9.

TABLE 9 — Other elections

Election	Vacancies	Candidates	Polls Closed	Result provided	Votes
National Press Club Board of Directors	5	11	2 December 2021	3 December 2021	189
ACT Ambulance Service Emergency Operations Roster Ballot	1	4	29 April 2022	29 April 2022	183
Total	6	15			372

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 count process.

Information service

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

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

Publications

The following items were published and/or updated in 2021/2022:

- ACT Electoral Commission Annual Report 2020/2021;
- Election funding, expenditure and financial disclosure 2021/2022 handbook and related forms;
- Ban on gifts from property developers fact sheet;
- Inaccurate and misleading electoral advertising fact sheet;
- Gift disclosure fact sheet;
- ACT Electoral Commission response to the Standing Committee on Justice and Community Safety Inquiry Report on the 2020 ACT Election and Electoral Act.

In addition, the following publications/information sheets are available from the Commission:

- ACT Electoral Commission Annual Reports since 1992/1993;
- Election statistics for the 1989, 1992, 1995, 1998, 2001, 2004, 2008, 2012, 2016 and 2020 elections;
- Reports on the conduct of the election and the operation of the Electoral Act for the 1995, 1998, 2001, 2004, 2008, 2012, 2016 and 2020 elections;
- Electoral Compendium 1989–2017
- The 2001 ACT Legislative Assembly Election: Electronic Voting and Counting System Review;
- The 2004 ACT Legislative Assembly Election: Electronic Voting and Counting System Review;
- Election guides and Information for voters pamphlets for the 2004, 2008, 2012, 2016 and 2020 elections;
- Scrutineer Information handbooks for the 2004, 2008, 2012, 2016 and 2020 elections;
- Candidate Information handbooks for the 2004, 2008, 2012, 2016 and 2020 elections;

- Redistribution reports, public submissions and statistics for the 1993, 1996, 2000, 2003, 2007, 2011, 2015 and 2019 redistributions;
- Information brochure on voting in the ACT for new citizens;
- Maps of ACT electorates;
- Various electoral enrolment and voting forms;
- Information fact sheets;
- A series of fact sheets for primary students;
- Customer commitment statement;
- Freedom of information statement; and
- Electronic voting and counting data from the 2001, 2004, 2008, 2012, 2016 and 2020 ACT elections available for free download from the Elections ACT website.

Internet

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

Information and services provided on the website in 2021/2022 included:

- General information about the Commission and Elections ACT;
- Access to an online facility to reply to apparent failure to vote notices, including facility to pay the prescribed penalty;
- Information on the process of redistribution of the electoral boundaries for the October 2024 ACT Legislative Assembly elections;
- Details of past ACT Legislative Assembly elections, casual vacancies and referendums;
- Media releases;
- The party register, including details on the registration of political parties;
- Information on the election funding, expenditure and financial disclosure scheme, including compliance review information;
- Financial disclosure returns including gift returns, election returns and annual returns;
- General electoral information in languages other than English and a facility to translate all website content into other languages;
- 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 services, and other enrolment information;
- Printable copies of the Commission's publications; and
- Links to electoral legislation, other electoral bodies and ACT agencies.

Elections ACT is committed to making its website accessible to as many people as possible. To this end, Elections ACT endeavours to meet the standard for accessibility under Web Content Accessibility Guidelines Version 2 (WCAG 2.0) developed by the World Wide Web Consortium (W3C). This level of accessibility is in line with other ACT Government agencies.

Advice

Providing advice to the Speaker, the Special Minister for State, Legislative Assembly Committees, MLAs and the public is one of the Commission's most significant responsibilities.

Examples of advice provided during the year include:

- Advising the Government and Legislative Assembly Members on electoral matters, and in particular the recommendations for legislative change made by the Electoral Commission and the JACS Committee;
- Responding to the report by the Standing Committee on Justice and Community Safety Inquiry into the 2020 ACT Election and the Electoral Act;
- A submission to the Standing Committee on Justice and Community Safety Inquiry into the *Electoral Amendment Bill 2021* on the matter of lowering the voting age;
- Consulting the Speaker and the Standing Committee on Justice and Community Safety on the Commission's 2021/2022 budget;
- Appearing before the Standing Committee on Justice and Community Safety in relation to the Commission's 2020/2021 annual report and the *2021/2022 Appropriation Bill (Estimates)*;
- Appearing at the Inquiry into the *Financial Management Amendment Bill 2021 (No 2)* conducted by the Standing Committee on Public Accounts; and
- Providing advice to political parties and MLAs on the requirements of the electoral expenditure, funding and disclosure scheme.

For more information on Assembly Committee Inquiries held during the year, see **Scrutiny**.

Electoral legislation

No significant amendments to the Electoral Act were passed during 2021/2022.

However, the *Electoral Amendment Act 2020*, originally tabled as the *Electoral Amendment Bill 2018* on 29 November 2018 and passed by the Assembly on 27 August 2020, became effective at the start of the reporting period from 1 July 2021.

The Act provided for a range of amendments to the *Electoral Act 1992* including:

- Introducing an objects clause to outline the intended purposes of the Act;
- Prohibiting gifts from property developers and their close associates;
- Amending the definition of gift to include the first \$250 of a contribution in a single fundraising event;
- Amending the timeframe for reporting of gifts received over \$1,000; and
- Introducing 'truth in political advertising' legislation.

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 Commission pays the AEC a yearly fee for maintaining the joint roll, based on a national per elector rate. This rate is adjusted yearly for CPI and is reviewed every three years.

The fee set for 2021/2022 was \$0.901 per elector (up from \$0.868 per elector in 2020/2021).

Joint roll payments for the year totalled \$275,228 (excluding GST).

Completeness and accuracy of the ACT electoral roll

The proportion of electoral enrolments as a percentage of estimated eligible population (EEP) is known as the enrolment rate. The ACT Electoral Commission's ongoing performance indicator aimed at demonstrating that the ACT has secured a high level of completeness and accuracy in its electoral roll is an estimated eligible population target of greater than 95%. As at 30 June 2022, the ACT enrolment rate was 97.7%, steady from the same time in the previous reporting period.

Enrolment activity is summarised in the tables which follow in this section. The information in these tables shows, once again, that the level of enrolment in the ACT has historically fluctuated according to ACT and federal election cycles.

Enrolment rates in the ACT have traditionally been higher for the ACT compared to other jurisdictions. However, the continued success of the Australian Electoral Commission's Federal Direct Enrolment and Update (FDEU) program has had the effect of improving the elector enrolment rate of most other jurisdictions to the point that many are now matching, and in some cases surpassing the rate within the ACT. Also, in an effort to improve the accuracy of estimated enrolment figures and to minimise the likelihood of enrolment rates greater than 100 per cent, in 2021/2022, the AEC, with the agreement of Elections ACT, adjusted downwards the ACT's enrolment rate following a review of the enrolment eligible population used in its derivation. This adjustment reflects a revisiting of the 2016 ABS estimates of Census coverage and improvements to the calculation of Australian citizen population.

While the ACT continues to display relatively high enrolment rates, estimated eligible population figures must be treated with caution as they continue to be based on various assumptions about residency and eligibility.

The eligible population estimate is calculated by the AEC using data provided by the Australian Bureau of Statistics (ABS). Current calculations are based on the 2016 Census using annually revised ABS Estimated Eligible Population data. The Commission notes that the ABS has re-benchmarked the estimated resident population data for the ACT following

the 2021 Census and this will be reflected in population estimates used in the next reporting period.

The AEC projects eligible population data forward to the relevant time and adjusts for British Subjects, those of unsound mind, overseas electors and new citizens since the last census.

This process, together with definitional, data collection, processing and other AEC-ABS differences may lead to small inconsistencies between the eligible population and enrolment counts.

As at 30 June 2021, it is estimated that the elector enrolment rate in the ACT was 97.7%, compared to a national rate of 97.3%. The highest enrolment rate displayed at this time was New South Wales at 98.4%, while the lowest was in the Northern Territory at 88.6%.

Table 10 shows enrolment activity in the ACT, including total additions and deletions, across the 2021/2022 reporting period

Table 11 – Enrolment by age group continues to demonstrate the effect that periodic electoral events have on enrolment rates among newly eligible young Australians. At the end of the reporting period last year, the enrolment rate for 18 year olds was estimated to be just 56.7%, having fallen from a considerable high of 83.5% at the conclusion of the ACT election. On 30 June 2022, six weeks after the federal election held on 18 May 2022, the enrolment rate for 18 year olds had again risen to an estimated 80.2%. This statistic provides an important insight into the effectiveness of an electoral event in ensuring that eligible young people are enrolled to vote into the future. Statistics such as this indicate that once the incentive of an impending electoral event has passed, 18-19 year olds are less likely to enrol and it is not until a new electoral event is on the horizon, that the youth of the ACT once again mobilise to enrol. Accordingly, ensuring that ACT electors are enrolled in time for each ACT Legislative Assembly and federal election remains the key goal for both the ACT Electoral Commission and the AEC.

TABLE 10 — Enrolment activity – ACT electoral roll

	2019/2020		2020/2021		2021/2022	
Enrolment at 1 July		295,197		299,695		305,261
Additions		+18,599		+19,884		+26,433
New enrolment	7,292		7,657		9,238	
Re-enrolment	1,015		895		859	
Re-instatement	16		21		1	
Transfer into the ACT	10,276		11,311		16,335	
Movements within the ACT						
Transfers between electorates	11,334		12,772		13,455	
Changes within electorates	13,797		16,152		16,652	
No change enrolment ¹	2,556		6,050		12,109	
Adjustments²		+3		-84		-168
Previous federal only	+25		+20		+32	
Voters to provisional	0		0		-1	
Now federal only	-22		-104		-199	
Other (+/-)	0		0		0	
Deletions		-14,104		-14,234		-18,343
Objections ³	-2,098		-967		-246	
Deaths	-1,917		-1,696		-1,915	
Duplications	-209		-90		-23	
Cancellations	-3		-80		-135	
Transfers out of the ACT	-9,877		-11,401		-16,024	
Enrolment at 30 June		299,695		305,261		313,183
Enrolment rate at 30 June		98.4%		97.8%		97.7%

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 11 — Enrolment by age group

	17/10/2020	17/10/2020	30/06/2021	30/06/2021	30/06/2022	30/06/2022
Age group	Number enrolled and entitled to vote	Enrolment rate	Number enrolled and entitled to vote	Enrolment rate	Number enrolled and entitled to vote	Enrolment rate
18	3,832	83.5	2,635	56.7%	3,916	80.2%
19	4,397	91.8	4,206	89.9%	4,740	81.9%
20-24	26,249	97.1	25,568	96.4%	25,923	86.3%
25-29	28,397	104.6	27,915	99.0%	28,572	95.5%
30-34	30,047	99.7	29,686	96.9%	30,018	97.7%
35-39	31,881	99.8	31,852	97.7%	32,351	99.0%
40-44	28,582	101.2	29,124	98.9%	30,241	99.0%
45-49	27,924	100.6	27,533	99.9%	27,602	99.0%
50-54	24,588	97.7	25,251	97.3%	26,114	99.0%
55-59	22,864	99.4	22,771	97.5%	22,403	99.0%
60-64	20,209	100.5	20,295	97.8%	20,695	99.0%
65-69	17,372	100.8	17,490	98.5%	17,596	99.0%
70+	39,658	101.4	40,935	99.0%	43,012	99.0%
Total	306,000	99.9	305,261	97.8%	313,183	97.7%

NOTE: The estimated eligible population is calculated using figures supplied by the Australian Bureau of Statistics (ABS) together with updates and adjustments by the AEC. As the population figures provided by the ABS lag current enrolment figures by several quarters due to data availability and processing-related reasons, the AEC projects the ABS populations forward to the same point in time and adjusts for British Subjects, those of unsound mind, overseas electors and new citizens since the last Census.

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 electoral legislation, best practice in the management of elections and other matters of common interest. The ACT Electoral Commissioner attended several ECANZ meetings held remotely in 2021/2022, covering the following issues:

- The conduct of state and territory electoral events under COVID-19 conditions, including the need for responsive legislative amendments and funding variations;
- Initiatives to address challenges to the electoral integrity of Australia's electoral systems, data and processes;
- Cyber security related risks to elections including contributions to the federal Inter-jurisdictional Working Group on Electoral Integrity and Security;
- Engagement with social media companies including establishment of online social media protocols during elections;
- Initiatives to enhance participation in the electoral processes by Aboriginal and Torres Strait Islander people; and
- Implementation of strategies to further support people with disabilities to enrol and vote.

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 are aware 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
- 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.

The school and community education programs have been significantly impacted during 2021/2022 due to the ongoing public health emergency. Face to face school and community programs were suspended in August 2021 due to ACT lockdown measures. Programs resumed in December 2021, were suspended again at the commencement of the school year in February 2022. Face to face programs are yet to recommence in 2022.

The focus of the school and community education programs is to increase understanding of the Hare-Clark electoral system used in the ACT and the importance of electoral engagement in a democracy. To deliver these programs, including the development and maintenance of electoral education resources, Elections ACT has employed two dedicated electoral education/information officers. The retirement of one of the officers in 2022 currently leaves one education/information officer who is assisted, when required, by casual electoral educators who are employed to support the education program on a needs basis.

In normal circumstances, many of the education presentations are conducted in collaboration with the Legislative Assembly's Education Office and take place in the Assembly building. This allows access to some of the recently elected MLAs and the Chamber where legislation is debated. Participants at these sessions experience a hands-on mock Hare-Clark election, as used for the ACT Legislative Assembly elections, from voting through to the counting of the votes. Outreach education sessions are also offered to schools and community groups. Evaluations by teachers and participants consistently rate the sessions highly.

The Commission, in collaboration with the ACT Legislative Assembly, continues to provide a Teacher Quality Institute accredited professional development program for primary, secondary and college teachers entitled 'Democracy Head On'. These sessions are aimed at empowering teachers of Civics and Citizenship education by providing the knowledge and understanding required to conduct a classroom or leadership group election and familiarising them with the useful learning resources available from the Elections ACT website. This is placed in the context of the operation of the Legislative Assembly and the roles and functions of the Members. Only one professional development session was able to be held for teachers in December 2021 and the feedback from participants was very positive.

The Commission also participates in the Legislative Assembly's Education Office public sector seminars, 'Introduction to the Assembly'. These seminars link the role of the public sector to the functioning of the Legislative Assembly and are offered as part of the graduate program as well as to the general public service. A well-received seminar was presented in July 2021, however two further booked seminars were cancelled due to territory lockdown measures/COVID concerns.

Table 12 lists electoral education sessions conducted by Elections ACT staff in 2020/2021 and 2021/2022.

TABLE 12 — Electoral education sessions

Organisation type	Number of participants 2020/2021	Number of participants 2021/2022
Colleges	250	423
Community Groups	0	0
High Schools	50	0
Primary Schools	389	110
Professional Groups	50	34
Migrant English Program	0	0
Total	739	567

Whilst two sessions, the teacher professional development program and the public service seminar, were delivered face to face under COVID-safe arrangements, other education sessions were held remotely via video conferencing. The provision of remote education sessions is a new mode of delivery for the Commission that has far proven quite successful. However, the remote learning program will likely require further development and additional resources if it is to be used as an ongoing mode of presenting electoral education programs.

In addition to electoral education sessions, the Commission maintains a range of resources to assist students, teachers and the community to understand the electoral process in the ACT. Resources include fact sheets, FAQs, videos and interactive activities. Additional resources allow teachers and students to conduct their own electoral projects without direct facilitation by Commission staff. These include procedures for conducting a Hare-Clark election together with templates for ballot papers and other necessary material. Electoral equipment is available for loan along with advice and assistance when requested. The Commission aims to build skills within schools and contribute to students' experience of the democratic process. There was an increase in schools requesting professional advice on how to run their own school elections in 2021/2022 predominately due to the suspension of face-to-face programs.

Table 13 indicates the number of participants in electoral activities that involved borrowed equipment and/or requests for professional assistance and advice in running school elections in 2020/2021 and 2021/2022.

TABLE 13 — Equipment loans and professional advice

Organisation type	Number of participants 2020/2021	Number of participants 2021/2022
Colleges	250	423
High Schools	0	0
Primary Schools	0	375
Total	250	798

While the Commission participates in community events and welcomes opportunities to partner with other organisations to introduce students and members of the community to the ACT electoral system, again the public health emergency has impacted this significantly. Events such as the Seniors Expo, organised by the Council on the Ageing, and the annual Constitutional Convention for Year 11 students, organised in conjunction with the Museum of Australian Democracy (MOAD), the National Archives of Australia and the Legislative Assembly have either been postponed or cancelled for 2021/2022.

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 two years before each scheduled general election for the Assembly.

The most recent redistribution was completed in August 2019. The boundaries determined by the Augmented Electoral Commission for the five electorates of Brindabella, Ginninderra, Kurrajong, Murrumbidgee and Yerrabi were those used at the 2020 ACT Legislative Assembly election.

A copy of the redistribution report is available from the Elections ACT website.

The next redistribution is due to commence in October 2022 with the appointment by the Commission of a Redistribution Committee, and to conclude around August 2023. Several opportunities for public input into the redistribution will be available throughout the process.

Register of political parties

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

There were no new political parties registered during the 2021/2022 financial year. No political parties were deregistered during the reporting year.

As at 30 June 2022, there were 15 parties listed on the register of political parties.

Applications to change the names of the registered officers of the Canberra Progressives Party, The ACT Greens and the Liberal Party of Australia (A.C.T. Division) 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 any of the applications, the register of political parties was amended accordingly.

TABLE 14 — Registered political parties as at 30 June 2022

Party name	Party abbreviation
Animal Justice Party	AJP
Australian Climate Change Justice Party	Socially Just Community Action On Climate
Australian Federation Party Australian Capital Territory	Federation Party Australian Capital Territory
Australian Labor Party (ACT Branch)	ACT Labor
Belco Party (ACT)	Belco Party
Canberra Progressives	CP
David Pollard Independent	David Pollard
Democratic Labour Party (DLP)	Labour DLP
Liberal Democratic Party	Liberal Democrats
Liberal Party of Australia (A.C.T. Division)	Canberra Liberals
Shooters, Fishers and Farmers Party (ACT)	SFF
Sustainable Australia Party - Stop Overdevelopment / Corruption	Sustainable Australia Party
The ACT Greens	The Greens
The Canberra Party	Canberra Party
The Community Action Party (ACT)	Community Action

The ACT's election funding, expenditure and financial disclosure scheme

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

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

Commencing on 1 July 2021, significant changes took effect upon the ACT's financial and disclosure scheme following the commencement of clauses introduced through the passing of the Electoral Amendment Act 2020 on 27 August 2020.

The Act provided for a range of amendments associated with the ACT's financial disclosure scheme including:

Amending the timeframe for reporting of gifts received over \$1,000

From 1 July 2021, the following disclosure periods applied:

- In the period from 36 days before polling day until 30 days after the election is declared (the defined period), if the value of the gift or gifts received from a person reaches \$1,000 in the financial year, the disclosure must be made to the Electoral Commissioner within seven days after the total amount received from the person reaches \$1,000; and
- Outside of the defined period, if the value of the gift or gifts received from a person reaches \$1,000 in the financial year, the disclosure must be made to the Electoral Commissioner within seven days of the end of the month in which the total amount received from the person reached \$1,000. The gift return date is linked to the gift that took the total of gifts received from that organisation or individual to the gift disclosure threshold of \$1,000 or more.

As of 1 July 2021, once the total of gifts received from the same person or organisation reaches the \$1,000 threshold, all further gifts, regardless of their value must be reported within the relevant reporting period. The reporting requirement is no longer staged in increments of \$1,000.

Removal of the specific definitions of fundraising contribution and fundraising event

The removal of the definitions for 'fundraising contribution' and 'fundraising event' means that fundraising contributions of up to and including \$250 are now considered a gift within the definition of gift in section 198AA of the *Electoral Act 1992*.

Ban on gifts from property developers and their close associates

From 1 July 2021, a property developer or close associate of a property developer or a person acting on behalf of a property developer or a close associate is prohibited from giving a gift of any value to a political entity. A political entity is also banned from accepting a gift from a property developer or close associate of a property developer.

While the *Electoral Amendment Act 2020* did not impart its full effect upon the *Electoral Act 1992* until 1 July 2021, the Amendment Act included a transitional provision that meant that during the period from 18 October 2020 (the day following the most recent ACT election) to 30 June 2021 (the day prior to the commencement of the full law), inclusive, if a political entity accepted a gift from or on behalf of a property developer or close associate, and it was not returned within 30 days of its receipt, the political entity was required to pay to the Territory an amount equal to the amount of the gift. Following the full commencement of the law on 1 July 2021, the penalties for a breach of the prohibited donor legislation increased in severity.

Education strategies

Elections ACT undertakes a range of education strategies to ensure that political participants are aware of their obligations under the ACT's election funding, expenditure and financial disclosure scheme.

The election funding and disclosure section on the Commission's website includes a range of detailed information intended to assist political entities to understand the requirements and obligations. Funding and disclosures publications such as manuals, FAQs, policies and factsheets were available in 2021/2022.

Elections ACT publishes a table on its website briefly detailing the nature of any issues arising from reviews of compliance with the disclosure provisions, including 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.

Prior to the commencement of the *Electoral Amendment Act 2020* on 1 July 2021, Elections ACT held a stakeholder briefing on 11 June 2021 aimed at providing political party and associated entity representatives, as well as property developers and their close associates, with information relating to the impact of the new funding and disclosure regulations. Elections ACT also updated funding and disclosure factsheets, manuals and FAQs to reflect the effects of the ACT legislative amendments.

Elections ACT also utilised ACT Government shopfront silverscreens and libraries between 1 July 2021 and 30 September 2021 to display information relating to the impact of the new funding and disclosure regulations, particularly in relation to the ban on gifts from property developers.

Disclosure mechanisms

Approved electronic pro-forma forms are provided to political entities for preparation and submission of the regular disclosure of gifts totalling \$1,000 or more, annual returns, and election returns.

The approved pro-forma forms for relevant disclosure periods can be accessed on the Elections ACT website at

www.elections.act.gov.au/funding_and_disclosure/funding_and_disclosure_forms.

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 every six months by the All Groups Consumer Price Index (CPI) issued by the Australian Bureau of Statistics.

The election funding rate for the 2020 ACT election was set at 862.105 cents per first preference vote received. This amount continues to be indexed by CPI for future elections. The rate for January 2022 to 30 June 2022 was set at \$885.026 cents.

Administrative funding

Registered political parties with Legislative Assembly representation and non-party MLAs (if any) are entitled to receive administrative funding payments under the Electoral Act. These payments are intended to help registered political parties and non-party MLAs meet the administrative cost of running their offices and complying with the financial 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. Where an MLA holds office for only a part of a quarter, the payment is adjusted on a pro rata basis. The administrative funding payment amount is indexed by CPI each year.

The amount set for the 2021 calendar year was \$5,821.64 per MLA per quarter, while the amount for 2022 was set at \$5,996.99.

Parties and non-party MLAs that receive administrative funding are required to maintain an account structure that enables them to demonstrate that the funds received have not been used for electoral expenditure in relation to ACT, federal, state or local government elections.

Administrative payments to parties in 2021/2022 are shown in the table below.

TABLE 15 — Payment of administrative funding 2021/2022

Party	Australian Labor Party (ACT Branch)	Liberal Party of Australia (A.C.T. Division)	The ACT Greens	Total /per year
2021/2022	\$236,372.60	\$211,483.22	\$141,823.56	\$589,679.38

NOTE: Payments for each June quarter are made in the following July, but are 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 2020/2021 financial year by 31 August 2021. Annual returns for 2021/2022 were due to be lodged by 31 August 2022, outside the current reporting period.

The 2020/2021 annual returns were published on the Commission's website on 7 September 2021. These returns included: 16 annual returns received from registered political parties, 33 annual returns from MLAs and two annual returns 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.

The table below shows a summary of the receipts, payments and debts for the three parliamentary parties and the combined other parties for the 2019/2020 and 2020/2021 financial years.

TABLE 16 — Summary of receipts, payments and debts of ACT registered parties from annual returns

Party	2019/2020	2019/2020	2019/2020	2020/2021	2020/2021	2020/2021
	Receipts	Payments	Debts	Receipts	Payments	Debts
ALP	\$2,180,479	\$1,700,673	\$631,636	\$2,280,743	\$2,197,397	\$38,385
LP	\$912,546	\$1,046,704	\$11,242	\$1,613,522	\$2,504,697	\$40,977
Greens	\$562,221	\$392,719	\$13,760	\$800,003	\$675,183	\$32,296
Other	\$7,202	\$1,774	\$0	\$172,401	\$138,427	\$0
Total	\$3,662,447	\$3,141,870	\$656,638	\$4,866,670	\$5,515,704	\$111,658

Public funding of parties compared to private funding

Table 17 shows the sources of funding of the three ACT parliamentary parties represented in the Legislative Assembly for the 2019/2020 and 2020/2021 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 17 — Sources of funding received by the ACT Parliamentary parties in 2019/2020

2019/2020 ⁵	ALP - amount	ALP - % of total received	Liberal Party - amount	Liberal Party - % of total received	ACT Greens - amount	ACT Greens - % of total received
Total received	\$2,180,479		\$ 912,546		\$ 562,221	
Public ¹	\$284,365	13.04%	\$251,247	27.53%	\$298,203	53.04%
Private	\$1,896,114	86.96%	\$ 661,298	72.47%	\$ 264,018	46.96%
Private – disclosed ²	\$1,501,395	79.18%	\$480,581	72.67%	\$87,787	33.25%
Private – undisclosed ³	\$394,719	20.82%	\$ 180,717	27.33%	\$ 176,230	66.75%

TABLE 18 — Sources of funding received by the ACT Parliamentary parties in 2020/2021

2020/2021	ALP - amount	ALP - % of total received	Liberal Party - amount	Liberal Party - % of total received	ACT Greens - amount	ACT Greens - % of total received
Total received	\$2,280,743		\$1,613,522		\$800,003	
Public ¹	\$1,139,832	49.98%	\$1,022,207	63.35%	\$436,234	54.53%
Private	\$1,140,912	50.02%	\$591,315	36.65%	\$363,769	45.47%
Private – disclosed ²	\$784,860	68.79%	\$344,715	58.30%	\$197,286	54.23%
Private – undisclosed ³	\$356,051	31.21%	\$246,600	41.70%	\$166,483	45.77%

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. Elections ACT paid administrative funding to the three ACT registered parliamentary parties in 2019/2020 and 2020/2021.

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.

NOTE 4: In tables 16, 17, and 18, the figures are rounded to the nearest dollar as exported from the electoral management system.

NOTE 5: Figures reported for 2019/2020 may differ from the figures reported for the same period in the 2020/2021 annual report due to the timing of possible amended returns submitted by the relevant political party. Details of compliance issues are available on the Elections ACT website.

Table 18 shows that a proportion of the funding received by registered parties is from payers whose identity is not disclosed. Previous years' 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, associated entity 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.

During the reporting period, if the value of the gift or gifts received from a person reached \$1,000 in the financial year, the disclosure had to be made to the Electoral Commissioner within seven days of the end of the month in which the total amount received from the person reached \$1,000. Any additional gift received from the same person or organisation, of any value, had to be disclosed within seven days of the end of the month in which it was received.

The Commissioner is required to publish these disclosure returns as soon as practicable after receipt. In practice, these returns have been published within 24 hours of lodgement.

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

www.elections.act.gov.au/funding_and_disclosure/financial_disclosure_returns/financial-disclosure-returns-gift-returns

Review of compliance with financial disclosure provisions

Following the introduction of the campaign finance reforms from 1 July 2021, the Commissioner updated the structured program of compliance reviews. The 2021 to 2025 compliance review schedule was published on Elections ACT's website during the reporting period at www.elections.act.gov.au/funding_and_disclosure/monitor_and_compliance2.

The purpose of publishing the compliance review program and the compliance policies is to provide political entities with an overview of the proposed audit timetable, and to remind political entities 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 Commission publishes detailed reports following each compliance review process. The compliance review report detailing the findings associated with the review into 2020 ACT election returns, gift reporting for the period July 2020 through to March 2021 and 2019/2020 annual returns was published on the Elections ACT website in October 2021.

The Commission also undertook a compliance review process investigating 2020/2021 annual returns and the reporting of gifts received covering the period 1 April 2021 to 31 December 2021. The compliance review report associated with this compliance activity had not been finalised or published by the conclusion of the reporting period.

The commencement of prohibited donor legislation, following the passing of *Electoral Amendment Act 2020* on 27 August 2020, introduced the need to conduct an expanded compliance investigation scheme to ensure that political parties were not accepting gifts from property developers or their close associates. Accordingly, in 2021, Elections ACT engaged a new compliance investigation contractor, McGrathNicol, to assist the Commission in the conduct of prohibited donations compliance. Two reviews were conducted during the reporting period, the inaugural review conducted in November 2021, investigating the period from 18 October 2020 until 30 September 2021 and a second review conducted in April and May 2022, reviewing the period 1 October 2021 to 31 March 2022. The two reviews did not identify any issues in the gifts received by the three registered political parties that have representation in the Legislative Assembly and the two registered associated entities: the 1973 Foundation; and the Canberra Labor Club.

Elections ACT also conducted a review, undertaken in January 2022, to review the procedures and mechanisms that political entities have in place to limit the potential for the receipt of prohibited donations. Elections ACT will use the outcome of this review to educate and advise political entities in an effort to limit the potential of prohibited donations into the future.

KEY RESULT AREA 3.1 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 passing 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, the granting of director-general powers to the ACT Electoral Commissioner under the *Financial Management Act 1996*, and the Commission became responsible for publishing its formal financial statements in its annual report.

To assist the Commissioner, a part-time Chief Finance Officer (CFO) is engaged on a contract basis.

Reporting and analysis of the Commission's financial performance in 2021/2022 is included in **Part C – Financial Management Reporting**.

Financial management reporting

The financial statements of the Commission were audited by the office of the ACT Auditor-General in July-August 2022. The Auditor-General did not identify any significant matters during the audit of the financial statements and provided an unqualified audit report.

The Auditor-General's **Independent audit report: ACT Electoral Commission** is included on page 67.

The Commission generates Controlled financial statements. The Controlled financial statements include income, expenses, assets, and liabilities over which the Commission has control. The Territorial items are disclosed as a note in the Controlled financial statements. The Commission does not control income, expenses, assets and liabilities on behalf of the ACT Government relating to these items.

The total controlled operating result for the Commission for 2021/2022 was a surplus of \$0.051 million, noting that of the total appropriation amount of \$4.090 million, only \$3.591 million was drawn. Appropriation of \$0.400 million was rolled over from 2021/2022 into 2022/2023. This rollover is intended for transfer to capital injection to fund further enhancements to the Commission's electoral ICT systems in preparation for the 2024 ACT Legislative Assembly election.

The Commission administers non-voter and other electoral fines and forfeited deposits on behalf of the ACT Government. All fines and deposits are made to a separate Territorial bank account. During 2021/2022, there was \$0.021 million in Non-voter fines collected in the Commission's Territorial bank account relating to the 2020 ACT Legislative Assembly election. These funds were subsequently transferred to the ACT Government during the year.

Records management program

In compliance with the *Territory Records Act 2002*, the Commission has in place a records management program. The ACT Electoral Commission's records management program has been approved by the Electoral Commissioner as the entity's principal officer and submitted to the Director of Territory Records.

Elections ACT's office manager holds the dedicated role of records manager for the agency. All staff in Elections ACT are responsible for records management in relation to their functions.

The records management program is available on the Elections ACT website: www.elections.act.gov.au/publications/corporate_publications. The records management program was last reviewed in 2015/2016. The records management plan was due to be reviewed during the reporting period. However, as 2020 was an election year, the review was postponed until 2021/2022 and due to the ongoing impacts of covid on staffing, the review will now be completed in 2022/2023.

Elections ACT uses the Whole of Government HPE as their Electronic Digital Record Management System (EDRMS), with assistance provided by the Territory Records Office.

Elections ACT continues to move towards a more digital environment and is committed to working with the Territory Records Office to improve the streamlining of digital record keeping processes.

The Commission is still working towards continuous improvement and implementing recommendations from the 2017/2018 internal audit review. Implementation of the recommendations will continue as a priority in the next reporting period.

The Elections ACT Records Disposal Schedules applicable to 2021/2022 were listed on the ACT Legislation Register as follows:

TABLE 19 — Records Disposal Schedules used by the ACT Electoral Commission

Records disposal schedule name	Effective	Year and number
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

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

Elections ACT has not completed a Record Keeping Maturity Assessment in conjunction with the Territory Records Office during the reporting period, as recommended by the Territory Records Office. It is anticipated that this assessment be conducted in 2022/2023.

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, the ballot paper scanning introduced at the 2008 election and the electronic polling place management and roll mark-off system introduced at the 2012 election. For the 2020 election, Elections ACT built on this record through enhancing the electronic voting and counting system, delivering a new fully electronic and independent telephone voting system for blind and vision impaired voters and introducing an online voting option for electors based overseas.

Capital funding for the development or upgrade of electoral ICT systems was provided in the Commission's 2018/2019, 2019/2020, 2020/2021 and 2021/2022 budgets.

The Commission is now undertaking work to upgrade these election systems ahead of the 2024 ACT Legislative Assembly election. The work conducted in 2021/2022 includes:

- The election management system (TIGER) – developing a web-based system;
- The Electronic Voting and Counting system (eVACS®) – upgrading functionality of the system based on lessons learned from the 2020 election; and
- The Legislative Assembly Polling Place and Election Results Display System (LAPPERDS) - upgrading functionality of the system based on lessons learned from the 2020 election.

ICT resources

Digital, Data and Technology Services (DDTS), the ACT Government information technology management agency, continued to provide ICT ongoing support to Elections ACT in 2021/2022. This included advice on cyber security roadmap activities, such as strengthening cyber security measures in election ICT systems and advice on roll out of cyber security awareness training within the organisation. DDTS also assisted through scoping of future election ICT hardware requirements and through high level participation in ICT steering group meetings.

Internet

Elections ACT continued to maintain and update the Elections ACT website during 2021/2022. The Elections ACT website address is www.elections.act.gov.au.

All ordinary updating and maintenance of the Elections ACT website is undertaken in-house. For more detail on the Elections ACT website see **Information service**.

Objective 4

Foster a strong and positive values-based culture for our workforce

KEY RESULT AREA 4.1

Human resources management

Election staffing and human resource developments

Elections ACT is an agency with a small permanent workforce; these staff are employed under the *Public Sector Management Act 1994*.

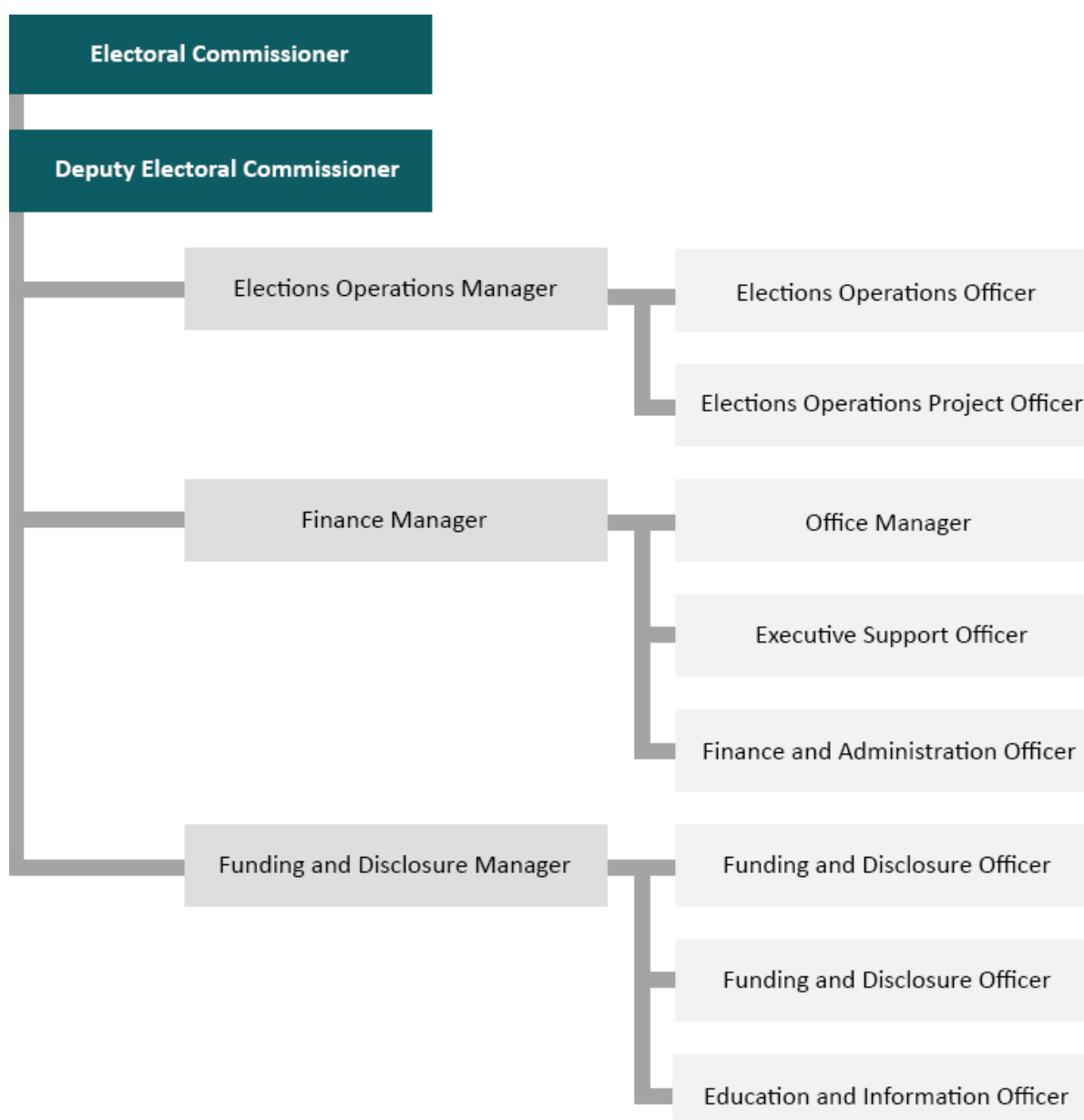
The Commissioner may also employ casual staff and engage consultants under the *Electoral Act 1992*, on terms and conditions determined by the Commission. Elections ACT maintains an in-house database of applicants for casual and temporary employment.

During the 2021/2022 reporting period, the Deputy Electoral Commissioner position had a work value assessment completed by an external consultant. The resulting assessment placed the Deputy Electoral Commissioner within the Executive Band 1, Level 1.3 and the position was upgraded from a Senior Officer Grade A to an Executive Band Level 1.3. This position was advertised and recruited to with the successful applicant placed on a five year fixed term contract in February 2022.

Elections ACT uses the whole of ACT Government panel for the provision of and access to the Employee Assistance Provider, on a fee-for-service arrangement.

The following graphic shows the organisational chart for Elections ACT as at 30 June 2022.

FIGURE 1 — Elections ACT organisational structure chart - permanent & temporary officers - 30 June 2022



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 Public Sector Standards Commissioner 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 2021/2022, no public interest disclosures related to the Commission or Elections ACT were lodged.

B.3 Scrutiny

Inquiry into Annual and Financial Reports 2020-2021

The Electoral Commissioner, Deputy Electoral Commissioner and Chief Financial Officer represented the Commission at the Inquiry into Annual and Financial Reports 2020-2021 hearings conducted by the Standing Committee on Justice and Community Safety on 22 February 2022, in relation to the Commission's 2020/2021 Annual Report.

The Committee published its report at:

www.parliament.act.gov.au/data/assets/pdf_file/0004/2005069/JCS-Report-6-Inquiry-into-Annual-and-Financial-Reports-2020-21.pdf

The report noted that a range of matters related to the Electoral Commission were discussed including scrutiny of electronic voting, staff satisfaction and recruitment prior to elections, non-voter statistics, cyber security risks to e-voting, sharing of lessons learnt from the conduct of elections during a pandemic, and school and community education programs.

The Committee recommended that the ACT Government increase funding to the Commission for the conduct of education services to the community, related to democracy.

Inquiry into the *Financial Management Amendment Bill 2021 (No 2)*

The Electoral Commissioner represented the Commission at the *Inquiry into the Financial Management Amendment Bill 2021 (No 2)* conducted by the Standing Committee on Public Accounts on 18 February 2022. The Commission's submission to the Committee is at:

www.parliament.act.gov.au/data/assets/pdf_file/0005/1943564/Submission-5-ACT-Electoral-Commission.pdf

The committee published its report on 25 February 2022 at:

www.parliament.act.gov.au/data/assets/pdf_file/0005/1956803/PAC-Report-6-Inquiry-into-the-Financial-Management-Amendment-Bill-2021-No-2.pdf

Inquiry into the *Electoral Amendment Bill 2021*

The Electoral Commissioner and Deputy Commissioner represented the Commission at the Inquiry into the *Electoral Amendment Bill 2021* conducted by the Standing Committee on Justice and Community Safety on 3 February 2022. The Commission's submission to the Committee is at:

www.elections.act.gov.au/data/assets/pdf_file/0009/1946970/ACT-Electoral-Commission-Submission-to-the-ACT-Legislative-Assembly-JACS-Inquiry-into-the-Electoral-Amendment-Bill-2021.pdf

The Committee published its report on 16 February 2022 at:

www.parliament.act.gov.au/data/assets/pdf_file/0007/1951063/JCS-Report-4-Inquiry-into-the-Electoral-Amendment-Bill-2021-with-Dissenting-report-from-Mr-Braddock-MLA.pdf

Inquiry into the Appropriation Bill 2021-2022 and Appropriation (Office of the Legislative Assembly) Bill 2021-2022

The Electoral Commissioner, Deputy Electoral Commissioner and Chief Financial Officer represented the Commission at the Estimates hearings conducted by the Standing Committee on Justice and Community Safety on 18 October 2021.

The report noted that a range of matters related to the Electoral Commission discussed including overall funding level, IT upgrades and security, Aboriginal and Torres Strait Islander Elected Body (ATSIEB) election; implementation of JACS Committee recommendations in the report on the Inquiry into the 2020 ACT Election and the Electoral Act, truth in political advertising provisions, funding for civics and democracy education, lowering the voting age, organisational review of Elections ACT, modernisation of electoral services, and redistribution of electoral boundaries.

The Committee published its report on 10 November 2021 at:

www.parliament.act.gov.au/data/assets/pdf_file/0009/1898928/JCS-Report-3-Appropriation-Bill-2021-2022-and-Appropriation-Office-of-the-Legislative-Assembly-Bill-2021-2022.pdf

Auditor-General reports

The ACT Auditor-General did not publish any reports or recommendations directly related to the Commission in 2021/2022.

Ombudsman reports

The ACT Ombudsman did not publish any reports or recommendations directly related to the Commission in 2021/2022.

B.4 Risk management

The Commission maintains a Risk Management Framework and Policy (2019) and Risk Management Plan (2020) to manage strategic risks related to the Commission's functions. Reviews of strategic risks to the Commission included cyber and foreign interference to electoral and democratic processes, and permanent office accommodation for Elections ACT, both ongoing themes from the previous reporting period.

The Commission will undertake a refresh of the Strategic Risk Register in the next reporting period as part of preparations for the 2024 Legislative Assembly election, informed by a review by Elections ACT of the Operational Risk Register.

B.5 Internal audit

During the 2021/2022 reporting period, the Commission commenced and concluded an internal audit activity into Electoral Commission Governance and the Chief Executive Financial Instructions.

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 these are appropriately managed, when reported. The fraud and corruption prevention plan is a requirement of the *Public Sector Management Standards 2016* 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 2021/2022.

B.7 Freedom of information

Section 24 of the *Freedom of Information Act 2016* (the FOI Act) requires agencies to make open access information publicly available unless the information is contrary to the public interest information.

A list of available publications is included on the Elections ACT website at www.elections.act.gov.au/about_us/freedom_of_information.

The Commission received and finalised within the relevant timeframe, one FOI Access Application in 2021/2022.

The ACT Electoral Commission's FOI disclosure log is available from its website.

B.8 Community engagement activities

Elections ACT had no community engagement activities to report during the reporting period.

B.9 Aboriginal and Torres Strait Islander reporting

The *Aboriginal and Torres Strait Islander Elected Body Act 2008* provides for the Electoral Commission to conduct elections for the Aboriginal and Torres Strait Islander Elected Body (ATSIEB) every three years. The first election for the Elected Body was held in 2008. Subsequent elections have been held in 2011, 2014 and 2017.

The fifth election for the Elected Body was originally scheduled to be held during the 2020/2021 reporting period. However, due to the Public Health Emergency declared in 2020, the Minister for Aboriginal and Torres Strait Islander Affairs, Ms Rachel Stephen-Smith MLA, deferred the 2020 ACT Aboriginal and Torres Strait Islander Elected Body elections for 12 months. Accordingly, the ATSIEB election commenced in May 2021 and concluded on 22 July 2021.

Further details on this Aboriginal and Torres Strait Islander activity can be viewed at **Statutory elections** on page 16.

Elections ACT encourages individuals who identify as Aboriginal and Torres Strait Islander to apply for temporary, permanent or casual positions available within our organisation.

The Aboriginal and Torres Strait Islander Procurement Policy, established in May 2019, encourages Territory officers to seek quotes from relevant Aboriginal and Torres Strait Islander enterprises whenever possible. Elections ACT takes this policy into consideration as part of any procurement process.

B.10 Workplace health and safety

Elections ACT is committed to providing a safe and healthy workplace and maintaining the health, safety and welfare of its employees. Elections ACT considers workplace health and safety (WHS) principles and practices in all activities and occupational health and safety are managed in accordance with the provisions of the *Work Health and Safety Act 2011 (WHS Act)*.

Elections ACT has adopted the whole of government WHS policy statement and had access to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) WHS personnel in 2021/2022.

Elections ACT has two fire wardens and a health and safety representative. Elections ACT is currently utilising the network of first aid officers available within our shared tenancy until we move to our permanent office space in the 2022/2023 reporting year when a designated first aid officer will be allocated.

During the 2021/2022 reporting period, Elections ACT did not receive any notices under the WHS Act, and there were no notifiable incidents.

Elections ACT continued to manage the WHS challenges caused by COVID-19 during the 2021/2022 reporting year. Elections ACT updated its COVID safety plan to reflect current health directions and advice, to ensure staff were aware of their responsibilities. Elections ACT maintained flexible working arrangements for staff during the reporting period, to ensure the needs of Elections ACT and of staff could be catered for.

In the 2018/2019 financial year, Elections ACT was recognised for its commitment to creating a healthy workplace by the Healthier Work Recognition Scheme. In 2021/2022, Elections ACT continued to maintain silver status through this scheme. Elections ACT's current focus areas are:

- Encouraging physical activities;
- Promoting healthy diets and mindfulness; and
- Improving social and emotional wellbeing.

Incoming mail continues to be scanned by the ACT Government mail services team prior to being opened by Elections ACT staff.

No workers compensation claims were made under the *Work Health and Safety Act 2011* during the reporting period.

B.11 Human resources management

A summary of the ACT Electoral Commission's human resources management can be found under **Key result area 4.1 – Human resources management**.

Enterprise Agreements

The *ACT Public Service Administrative and Related Classifications Enterprise Agreement 2021-2022* was approved by Fair Work Australia on 13 December 2021 and became operational 20 December 2021. This agreement covers Elections ACT staff employed under the *Public Sector Management Act 1994*.

The terms and conditions of temporary staff employed under the *Electoral Act 1992* were reviewed in 2021. The terms and conditions were endorsed by the three-person Commission and commenced on 10 June 2021.

Australian Workplace Agreements

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

Attraction and retention special employment arrangements

Elections ACT had one Attraction and Retention Incentive agreement that expired during the 2021/2022 reporting year.

Continuous improvement

Elections ACT is committed to fostering an environment of continuous improvement and providing satisfying work and development opportunities to staff.

In 2021/2022, the Commissioner continued to implement a Staff Training, Education and Planning (STEP) program, with staff participating in STEP days to ensure Elections ACT is prepared individually and organisationally for the challenges and opportunities ahead.

Permanent staff are encouraged to pursue secondments to other agencies and to contribute to international, interstate and national electoral projects to develop new skills through on-the-job training and external training courses.

Elections ACT promotes collaboration with other directorates and electoral commissions through staff attendance at various national workshops and conferences throughout the year, including ECANZ meetings for the election staff community of practice and indigenous electoral participation working group.

Elections ACT staff were provided with the opportunity to undertake a range of learning and development activities in this reporting year (see **Learning and development**).

Elections ACT staff regularly participate in decision-making forums and strategic planning workshops. Where appropriate, staff are invited to brief the Commission on subjects in which they hold expertise, to develop their skills and confidence.

Learning and development

The equivalent of \$2,000 per FTE is allocated within the Commission's budget in support of agreed corporate and individual learning requirements. However, in 2021/2022, due to COVID restrictions, Elections ACT staff participated in a limited number of formal and informal learning and development activities. Some training activities were undertaken virtually through webinars.

Elections ACT continued to organise the Staff Training and Planning (STEP) Program. This program provides corporate trainings to all staff on key issues. In 2021/2022, the STEP program has included a Mental Resilience training.

Elections ACT encourages professional development to all staff members. In 2021/2022, the ACTPS Studies Assistance Program was provided to a staff member who undertook a professional development course with a professional accounting body.

Table 20 provides a summary of learning and development activities completed during 2021/2022.

TABLE 20 — Elections ACT Learning and Development Activities

Initiative	No. of Participants
Finance	
Ethics and Governance (CPA Program) ¹	1
Information Technology	
Cyber Security	13
Microsoft Teams e-Learning	1
Government Specific	
ACTPS SES induction	1
National Security Policymaking (ANU)	1
Work Health and Safety	
Stress Better	1
The Art & Practices of Self-compassion & Reflection	1
Re-entry Anxiety (Converge Webinar)	1
Are You Suffering from Covid-19 Burnout (Converge Webinar)	2
Climate anxiety and stress (converge webinar)	1
Mental Resilience Training	10
COVID Pandemic Data Science Review (Converge Webinar)	1
Other	
Financial Well-being in Retirement	1
General Awareness Performance Management and Development e-Learning	1

NOTE 1: Approved under the ACTPS Study Assistance Program

Workforce details

The following tables set out details of permanent and temporary staff employed during 2021/2022, including the Electoral Commissioner. As required by the annual report directions, the figures presented are as at 30 June 2022. The tables do not include the two part-time Commission members or casual staff employed during the year who were not employed as at 30 June 2022.

TABLE 21 — Workforce data: Headcount

Headcount	Female	Male	Total
FTE by gender	7.7	4.0	11.7
Headcount by gender	9	4	13
% of workforce (headcount)	69.2%	30.8%	100.0%

TABLE 22 — Workforce data: Classification group

Classification group	Female	Male	Total
Administrative officers	7	1	8
Executive Officer	0	1	1
Senior officers	2	1	3
Statutory office holders	0	1	1
Total	9	4	13

TABLE 23 — Workforce data: Employment category

Employment category	Female	Male	Total
Casual	0	0	0
Permanent full-time	5	2	7
Permanent part-time	3	0	3
Temporary full-time ^{1,2}	1	2	3
Temporary part-time	0	0	0
Total	9	4	13

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

NOTE 2: The Deputy Electoral Commissioner is classed as being a temporary full-time employee as an Executive employed for a fixed term.

TABLE 24 — Workforce data: Age group

Age Group	Female	Male	Total
Under 25			
25-34			
35-44			
45-54			
55 and over			
Total	9	4	13

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

TABLE 25 — Workforce data: Gender

Gender	Average length of service
Female	12.5
Male	7.8
Total	11

TABLE 26 — Workforce data: Agency profile

Agency	FTE	Headcount
ACT Electoral Commission	11.7	13
Total	11.7	13

TABLE 27 — Workforce data: Equity and 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
Headcount	0	5	0	5
% of total staff	0	38.5	0	38.5

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.12 Ecologically sustainable development

The ACT Electoral Commission is committed to the principles of ecologically sustainable development (ESD) as set out in the *Environment Protection Act 1997* and required by the *Climate Change and Greenhouse Gas Reduction Act 2010*.

There was no requirement for the Commission to provide the Commissioner for the Environment with assistance in the preparation of the State of the Environment Report, nor did the Commissioner carry out investigations or make any recommendations in relation to the activities of the Commission during 2021/2022.

The Commission continued with its established practices for waste reduction and recycling, developed over the previous eight years as an accredited ACTSmart agency. These include waste streaming to divert all paper, cardboard, soft and hard plastics, comingled materials, batteries, printer cartridges and organics from landfill. Energy consumption was minimised where possible. All new staff received information and training in the sustainable practices of the organisation.

In June 2021, Elections ACT relocated to a temporary office on Level 2, 5CA (formerly known as Customs House), 5 Constitution Avenue. This tenancy was an interim measure prior to another temporary office relocation in March 2022 to Level 5, 3 Constitution Avenue. These two temporary offices were provided while the ACT Electoral Commission waited for the completion and refurbishment of the permanent office accommodation on Level 1 with a Ground Floor shopfront in the Nara Centre, 3 Constitution Avenue.

In aligning with the ACT Government's commitment to achieving carbon neutrality by 2020, the ACT Electoral Commission's operational consumption of resources for 2021/2022 is outlined below and compared with the data for 2020/2021.

TABLE 28 — Stationary energy usage

Stationary energy usage	Unit	2021/2022	2020/2021	Percentage change
Electricity use	Kilowatt hours	24,843	n/a	n/a
Natural gas use	Megajoules	52,598	n/a	n/a
Diesel	Kilolitres	n/a	n/a	n/a

Stationary energy usage data is sourced from the Enterprise Sustainability Platform (ESP), maintained by ACT Government. The ESP provides continuously updated, accurate and auditable water, energy (electricity and gas), and greenhouse gas emissions data and utility billing cost information.

Data for electricity and natural gas usage in 2020/2021, during the Commission's occupancy of Level 6, 221 London Circuit, was unable to be provided by the building's owner. Accordingly, a meaningful percentage change is unable to be calculated.

TABLE 29 — Transport fuel usage

Transport fuel usage	Unit	2021/2022	2020/2021	Percentage change
Electric vehicles	Number	0	0	n/a
Hybrid vehicles	Number	0	0	n/a
Hydrogen vehicles	Number	0	0	n/a
Total number of vehicles	Number	0	19	n/a
Fuel use – petrol	Kilolitres	0	0.49	n/a
Fuel use – diesel	Kilolitres	0	0.83	n/a
Fuel use – liquid petroleum gas (LPG)	Kilolitres	0	0	n/a
Fuel use – compressed natural gas (CNG)	Gigajoules	0	0	n/a

The Commission does not usually maintain agency vehicles on which to report. However, as 2020 was an Election year, a number of vehicles are acquired through lease or hire to support election preparations. In the first half of 2020/2021, a total of 19 vehicles were hired for periods ranging from several days to several months. As most of these vehicles were commercial vans or small trucks, diesel fuel was used.

Data on fuel use is taken from a combination of fuel receipts, petty cash records and hire agreement records. As one supplier was unable to provide fuel use data, the above is considered incomplete.

TABLE 30 — Water usage

Water usage	Unit	2021/2022	2020/2021	Percentage change
Water use	Kilolitres	53	23	n/a

The ACT Electoral Commission was in temporary accommodation in Customs House from 1 July 2021 to March 2022 and Level 5, Nara Centre from March 2022 to 30 June 2022.

The ACT Electoral Commission has been allocated 8.33% of the total water usage at Customs House and 8.68% of the total water usage at the Nara Centre.

Water usage data for 2020/2021, during the Commission's occupancy of Level 6, 221 London Circuit, was unable to be provided by the building's owner. Accordingly, a meaningful percentage change cannot be calculated.

TABLE 31 — Resource efficiency and waste

Resource efficiency and waste	Unit	2021/2022	2020/2021	Percentage change
Reams of paper purchased	Reams	0	82	-100
Recycled content of paper purchased	Percentage	0	98.8	-100
Waste to landfill	Litres	2815.75	n/a	n/a
Co-mingled material recycled	Litres	2572.55	n/a	n/a
Paper and cardboard recycled (incl. secure paper)	Litres	2,830	49,600	-94.29
Organic material recycled	Litres	3.87	1399.4	-99.72

Following an ACT election, the Commission is required to maintain and store ballot papers until the commencement of the following election period. This requirement accounts for the significant increase in paper and cardboard recycled in 2020/2021 as 2016 ballot papers were securely recycled following the legislative commencement of the 2020 ACT election in September 2020. In addition, polling place cardboard equipment following the 2020 election, if not retained by the school in which polling was located, was recycled after the election in 2020.

Data for waste to landfill and co-mingled material recycled in 2020/2021 during the Commission's occupancy of Level 6, 221 London Circuit was unable to be provided by the building's owner. Accordingly, a meaningful percentage change is unable to be calculated.

TABLE 32 — Greenhouse gas emissions

Greenhouse gas emissions		2021/2022	2020/2021	Percentage change
Emissions from natural gas use (non-transport)	Tonnes CO2-e	2.71	n/a	n/a
Emissions diesel use (non-transport)	Tonnes CO2-e	n/a	n/a	n/a
Emissions from transport fuel use	Tonnes CO2-e	n/a	3	n/a
Total emissions	Tonnes CO2-e	2.71	3	-9.66

Emissions data for natural gas use (non-transport) and diesel use (non-transport) in 2020/2021 during the Commission's occupancy of Level 6, 221 London Circuit was unable to be provided by the building's owner. Accordingly, a meaningful percentage change is unable to be calculated.

Emissions data from transport fuel use is considered incomplete; see note accompanying Table 29, Transport fuel usage.

PART C

Financial management reporting

C.1	Financial management analysis	60
C.2	Financial statements	66
C.3	Capital works	95
C.4	Asset management	97
C.5	Government contracting	98
C.6	Statement of performance	100

C.1 Financial management analysis

General overview

Objectives

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;
- determination of electoral boundaries for the ACT; and
- 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 a part-time Member. The members of the Commission are independent officers of the ACT Legislative Assembly. The Commission reports to the Legislative Assembly through the Speaker.

The Electoral Commissioner is also the Chief Executive Officer of the Commission. The Commissioner is assisted by officers employed under the *Public Sector Management Act 1994* and the *Electoral Act 1992*.

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 strategic 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's strategic 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 2021-22 and the forward estimates contained in the 2022-23 Budget Statements.

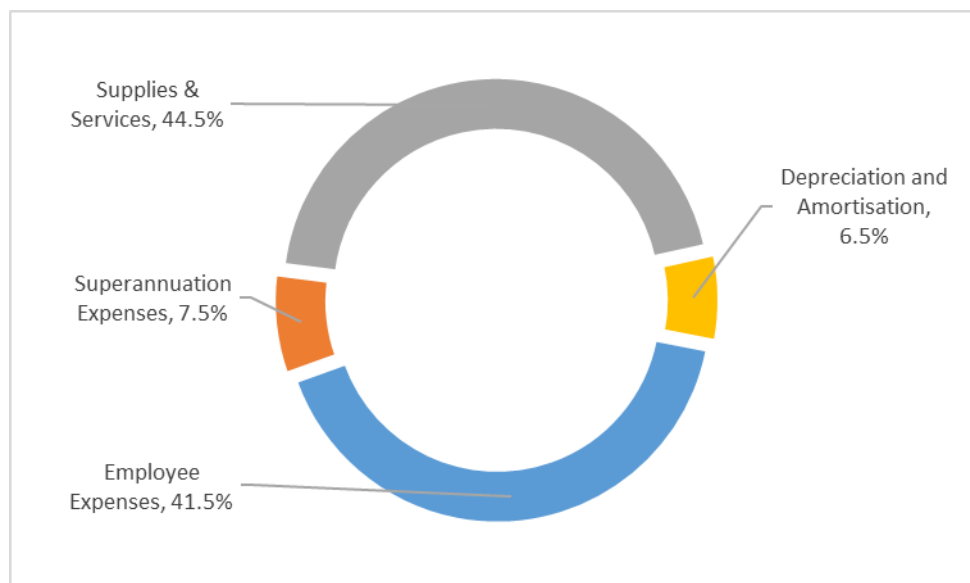
1 Total expenses

1.1 Components of expenses

Figure 2 shows the components of the Commission's expenses for 2021-22. The main components were:

- supplies and services of **\$1.748 million** (44.5 percent); and
- employee expenses of **\$1.627 million** (41.5 percent).

FIGURE 2 — Components of expenses 2021-22



1.2 Comparison to budget

Total expenses were **\$3.924 million** and were **\$0.528 million** (11.9 percent) lower than budget. The lower than budgeted result mainly relates to employee expenses being \$0.439 million lower than budget due to recruitment delays and staff taking annual and long service leave without backfill.

1.3 Comparison to 2020-21 actuals

Total expenses were **\$3.924 million** and were **\$7.559 million** (65.8 percent) lower than the 2020-21 expenses. The decrease in expenses is consistent with the Commission's four-year election cycle expenditure, with ACT Legislative Assembly elections held once every four years and the most recent election being held in October 2020.

1.4 Future trends

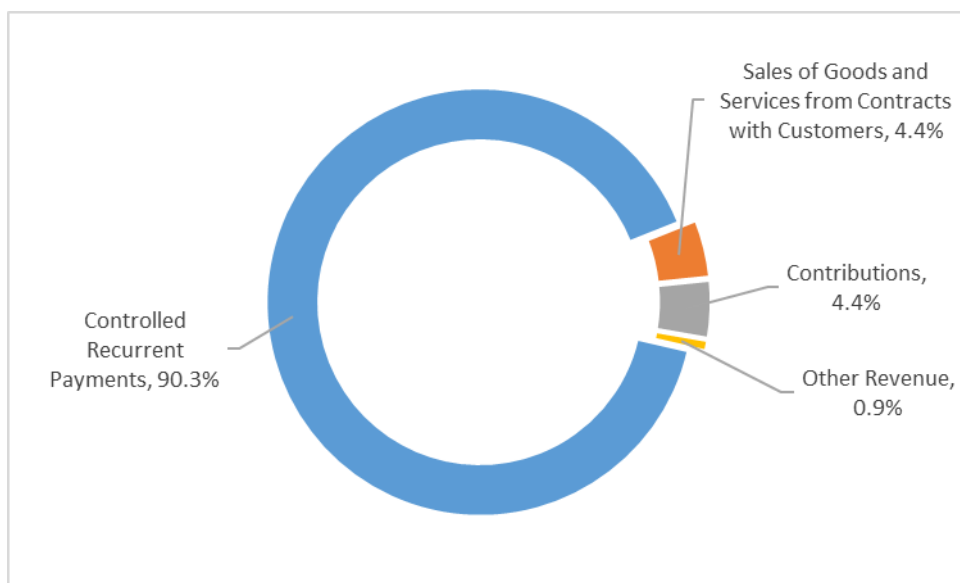
Total expenses are expected to increase by **\$0.895 million** (18.6 percent) in 2022-23 to **\$4.819 million**. The increase in expenses for 2022-23 is consistent with the Commission's four-year election cycle expenditure, with the next ACT Legislative Assembly election scheduled in 2024.

2 Total income

2.1 Components of income

Figure 3 shows the components of the Commission's income for 2021-22. The Commission's main source of income is Controlled Recurrent Payments (CRP), which accounts for **\$3.591 million** (90.3 percent) of the Commission's total income.

FIGURE 3 — Components of income 2021-22



2.2 Comparison to budget

Income for the year was **\$3.975 million** and was **\$0.274 million** (6.4 percent) below budget. The lower than budgeted result is mainly due to the Commission not drawing all of its 2021- 22 CRP, as it had sufficient funds available to meet its operational requirements.

2.3 Comparison to 2020-21 actuals

Total income was **\$3.975 million** and was **\$7.647 million** (65.8 percent) lower than the 2020- 21 income. The decrease in income is consistent with the Commission's four-year election cycle funding, with ACT Legislative Assembly elections held once every four years and the most recent election being held in October 2020.

2.4 Future trends

Total income is expected to increase by **\$0.480 million** (10.8 percent) in 2022-23 to **\$4.455 million**. The increase in income for 2022-23 is consistent with the Commission's four-year election cycle funding to cover expected increases in expenditure for 2022-23, with the next ACT Legislative Assembly election scheduled in 2024.

Financial position

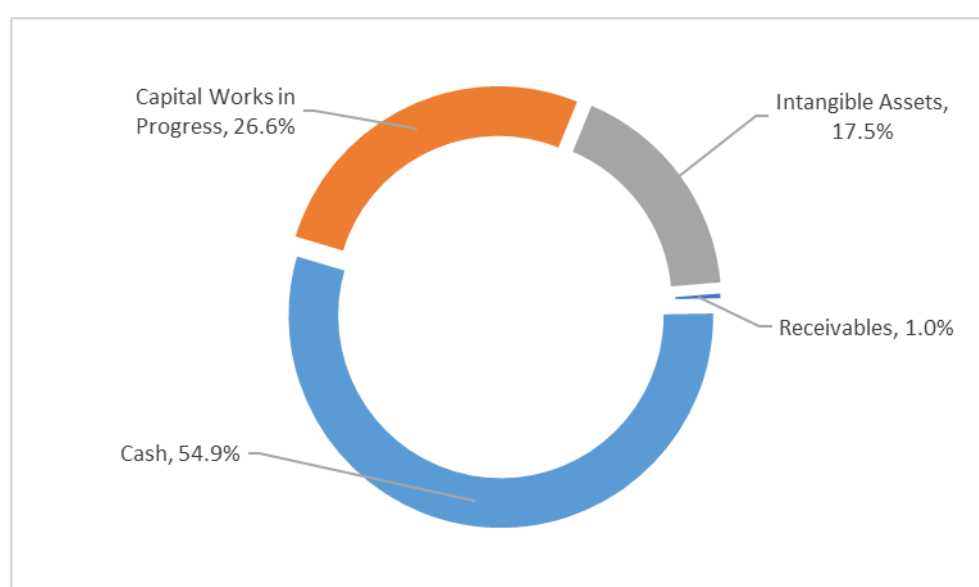
3 Total assets

3.1 Components of total assets

Figure 4 shows the components of the Commission's total assets at 30 June 2022. The main components were:

- cash of **\$1.562 million** (54.9 percent);
- capital works in progress of **\$0.757 million** (26.6 percent); and
- intangible assets of **\$0.498 million** (17.5 percent).

FIGURE 4 — Total assets at 30 June 2022



3.2 Comparison to budget

The Commission's total assets at 30 June 2022 were **\$2.846 million** and were **\$0.539 million** (15.9 percent) below the budget. This variance mainly relates to delays in the enhancement of the Commission's electoral information systems, due to the Commission investing additional time on defining the business requirements for these projects. This also resulted in no capital injection being drawn in 2021-22 and therefore the overall lower than budgeted total assets.

3.3 Comparison to 30 June 2021 actuals

Total assets at 30 June 2022 were **\$2.846 million** and were **\$0.114 million** (3.9 percent) lower than at 30 June 2021. This decrease in assets mainly relates to the amortisation of intangible assets.

3.4 Future trends

Total assets are expected to increase by **\$0.133 million** (4.5 percent) in 2022-23 to **\$2.979 million**. The increase in assets for 2022-23 mainly relates to the enhancement of the Commission's electoral information systems.

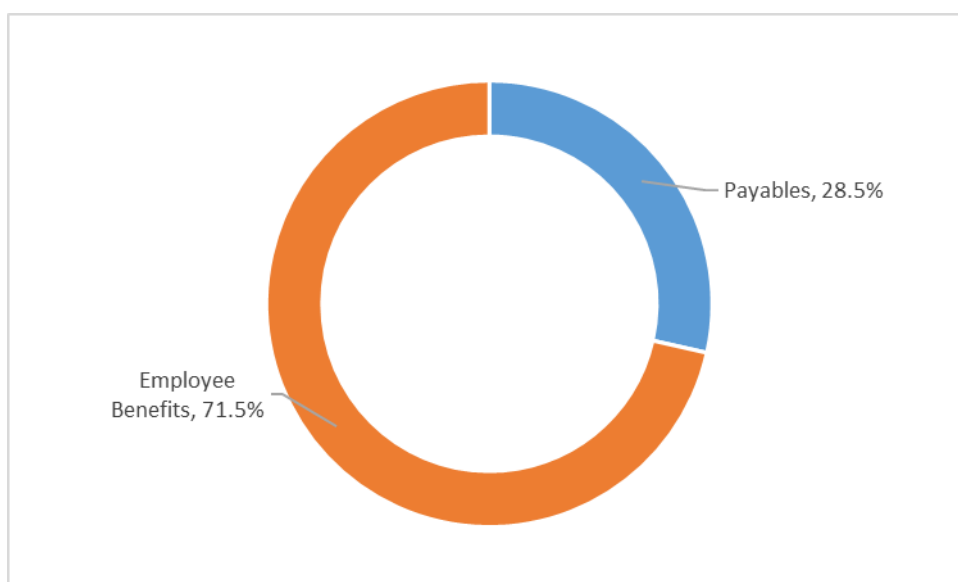
4 Total liabilities

4.1 Components of total liabilities

Figure 5 shows the components of the Commission's total liabilities at 30 June 2022. The components were:

- employee benefits of **\$0.604 million** (71.5 percent); and
- payables of **\$0.241 million** (28.5 percent).

FIGURE 5 — Total liabilities at 30 June 2022



4.2 Comparison to budget

At 30 June 2022, the Commission's total liabilities were **\$0.845 million** and were **\$0.152 million** (15.2 percent) below budget. This variance mainly relates to lower payables and employee benefits and is not unusual, with the Commission having minimal influence over suppliers submitting invoices for payment, or staff requesting leave.

4.3 Comparison to 30 June 2021 actuals

Total liabilities at 30 June 2022 were **\$0.845 million** and were **\$0.165 million** (16.3 percent) lower than at 30 June 2021. The variance mainly related to the lower payables and employee benefits as mentioned above.

4.4 Future trends

Total liabilities are expected to increase by **\$0.138 million** (14.0 percent) in 2022-23 to **\$0.983 million**.

C.2 Financial statements

Financial Statements

For the Year Ended

30 June 2022

ACT Electoral Commission

INDEPENDENT AUDITOR'S REPORT

To the Members of the ACT Legislative Assembly

Opinion

I have audited the financial statements of the ACT Electoral Commission (Commission) for the year ended 30 June 2022 which comprise the:

- Controlled financial statements – operating statement, balance sheet, statement of changes in equity, statement of cash flows and controlled statement of appropriation;
- Notes to the financial statements, including a summary of significant accounting policies and other explanatory information; and
- Schedule of income, expenses, assets and liabilities on behalf of the Territory (Note 14).

In my opinion, the financial statements:

- (i) present fairly, in all material respects, the Commission's financial position as at 30 June 2022, and its financial performance and cash flows for the year then ended; and
- (ii) are presented in accordance with the *Financial Management Act 1996* and comply with Australian Accounting Standards.

Basis for opinion

I conducted the audit in accordance with the Australian Auditing Standards. My responsibilities under the standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of this report.

I am independent of the Commission in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (Code). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Commission for the financial statements

The Electoral Commissioner is responsible for:

- preparing and fairly presenting the financial statements in accordance with the *Financial Management Act 1996* and relevant Australian Accounting Standards;
- determining the internal controls necessary for the preparation and fair presentation of the financial statements so that they are free from material misstatements, whether due to error or fraud; and
- assessing the ability of the Commission to continue as a going concern and disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting in preparing the financial statements.

Auditor's responsibilities for the audit of the financial statements

Under the *Financial Management Act 1996*, the Auditor-General is responsible for issuing an audit report that includes an independent opinion on the financial statements of the Commission.

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the Commission's internal controls;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commission;
- conclude on the appropriateness of the Commission's use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in this report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of this report. However, future events or conditions may cause the Commission to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether they represent the underlying transactions and events in a manner that achieves fair presentation.

I communicated with the Electoral Commissioner regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.

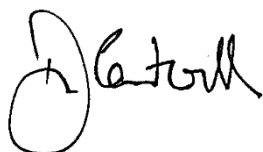


Ajay Sharma
Assistant Auditor-General, Financial Audit
12 August 2022

ACT ELECTORAL COMMISSION
Financial Statements
For the Year Ended 30 June 2022

Statement of Responsibility

In my opinion, the ACT Electoral Commission's financial statements fairly reflect the financial operations for the year ended 30 June 2022 and its financial position on that date.

A handwritten signature in black ink, appearing to read 'D Cantwell', with a large circular flourish on the left side.

Damian Cantwell AM CSC

Electoral Commissioner

ACT ELECTORAL COMMISSION

12 August 2022

ACT ELECTORAL COMMISSION
Financial Statements
For the Year Ended 30 June 2022

Statement by the Chief Finance Officer

In my opinion, the ACT Electoral Commission's financial statements have been prepared in accordance with the Australian Accounting Standards, are in agreement with its accounts and records and fairly reflect its financial operations for the year ended 30 June 2022 and its financial position on that date.



Scott Hickey

Chief Finance Officer

ACT Electoral Commission

12 August 2022

ACT ELECTORAL COMMISSION

Content of Financial Statements

Financial Statements

Operating Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Appropriation

Overview Notes

Note	1	Objectives of the ACT Electoral Commission
Note	2	Basis of Preparation of the Financial Statements

Expense Notes

Note	3	Employee and Superannuation Expenses
Note	4	Supplies and Services

Asset Notes

Note	5	Cash
Note	6	Intangible Assets
Note	7	Capital Works in Progress

Liability Notes

Note	8	Payables
Note	9	Employee Benefits

Other Notes

Note	10	Financial Instruments
Note	11	Capital and Other Expenditure Commitments
Note	12	Related Party Disclosures
Note	13	Budgetary Reporting
Note	14	Schedule of Income, Expenses, Assets and Liabilities on Behalf of the Territory

ACT Electoral Commission

Operating Statement

For the Year Ended 30 June 2022

		Actual	Original	Actual
	Note	2022	Budget	2021
	No.	\$'000	\$'000	\$'000
Income				
Controlled Recurrent Payments	#	3,591	4,090	11,269
Sales of Goods and Services from Contracts with Customers		175	26	54
Contributions		175	117	284
Other Revenue		34	16	15
Total Income		3,975	4,249	11,622
Expenses				
Employee Expenses	3	1,627	2,066	3,913
Superannuation Expenses	3	294	304	459
Supplies and Services	4	1,748	1,880	6,942
Depreciation and Amortisation	6	255	202	169
Total Expenses		3,924	4,452	11,483
Operating Result		51	(203)	139
Total Comprehensive Result		51	(203)	139

The above Operating Statement should be read in conjunction with the accompanying notes.

Refer to the Statement of Appropriation

ACT Electoral Commission
Balance Sheet
As at 30 June 2022

		Actual	Original	Actual
	Note	2022	Budget	2021
	No.	\$'000	\$'000	\$'000
Current Assets				
Cash	5	1,562	1,387	1,402
Receivables		29	39	41
Other Assets		-	7	7
Total Current Assets		1,591	1,433	1,450
Non-Current Assets				
Intangible Assets	6	498	1,091	277
Capital Works in Progress	7	757	861	1,233
Total Non-Current Assets		1,255	1,952	1,510
Total Assets		2,846	3,385	2,960
Current Liabilities				
Payables	8	241	347	366
Employee Benefits	9	586	615	609
Total Current Liabilities		827	962	975
Non-Current Liabilities				
Employee Benefits	9	18	35	35
Total Non-Current Liabilities		18	35	35
Total Liabilities		845	997	1,010
Net Assets		2,001	2,388	1,950
Equity				
Accumulated Funds		2,001	2,388	1,950
Total Equity		2,001	2,388	1,950

The above Balance Sheet should be read in conjunction with the accompanying notes.

ACT Electoral Commission
Statement of Changes in Equity
For the Year Ended 30 June 2022

	Accumulated Funds Actual 2022 \$'000	Total Equity Actual 2022 \$'000	Original Budget 2022 \$'000
Balance at 1 July 2021	1,950	1,950	1,950
Comprehensive Income			
Operating Result	51	51	(203)
Total Comprehensive Result	51	51	(203)
Transactions Involving Owners Affecting Accumulated Funds			
Capital Injections	-	-	643
Total Transactions Involving Owners Affecting Accumulated Funds	-	-	643
Balance at 30 June 2022	2,001	2,001	2,388

	Accumulated Funds Actual 2021 \$'000	Total Equity Actual 2021 \$'000
Balance at 1 July 2020	1,434	1,434
Comprehensive Income		
Operating Result	139	139
Total Comprehensive Result	139	139
Transactions Involving Owners Affecting Accumulated Funds		
Capital Injections	377	377
Total Transactions Involving Owners Affecting Accumulated Funds	377	377
Balance at 30 June 2021	1,950	1,950

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

ACT Electoral Commission
Statement of Cash Flows
For the Year Ended 30 June 2022

		Actual	Original Budget	Actual
	Note	2022	2022	2021
	No.	\$'000	\$'000	\$'000
Cash Flows from Operating Activities				
Receipts				
Controlled Recurrent Payments		3,591	4,090	11,269
Sales of Goods and Services from Contracts with Customers		191	25	44
Interest Received		14	16	15
Goods and Services Tax Collected from Customers		1	-	3
Goods and Services Tax Input Tax Credits from the Australian Taxation Office (ATO)		91	-	410
Total Receipts from Operating Activities		3,889	4,131	11,741
Payments				
Employees		1,667	2,080	3,848
Superannuation		294	303	459
Supplies and Services		1,582	1,763	6,627
Goods and Services Tax Paid to Suppliers		84	-	421
Total Payments from Operating Activities		3,627	4,146	11,355
Net Cash Inflows/(Outflows) from Operating Activities	5	262	(15)	386
Cash Flows from Investing Activities				
Payments				
Purchase of Property, Plant and Equipment		102	643	626
Total Payments from Investing Activities		102	643	626
Net Cash (Outflows) from Investing Activities		(102)	(643)	(626)
Cash Flows from Financing Activities				
Receipts				
Capital Injections		-	643	377
Total Receipts from Financing Activities		-	643	377
Net Cash Inflows from Financing Activities		-	643	377
Net Increase/(Decrease) in Cash		160	(15)	137
Cash at the Beginning of the Reporting Period		1,402	1,402	1,265
Cash at the End of the Reporting Period	5	1,562	1,387	1,402

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

ACT ELECTORAL COMMISSION

Statement of Appropriation

For the Year Ended 30 June 2022

Description and Material Accounting Policies relating to Controlled Recurrent Payments

Controlled Recurrent Payments (CRP) are revenue received from the ACT Government to fund the costs of delivering outputs.

CRP are recognised when the Commission gains control over the funding which is obtained upon the receipt of cash, given they do not contain enforceable and sufficiently specific performance obligations as defined by AASB 15.

Capital injection appropriations are not recognised as income, but instead are recognised as equity injections and a cash inflow which is used to purchase/build an asset(s) or to reduce a liability(s).

Column Heading Explanations

The Original Budget column shows the amounts that appear in the Statement of Cash Flows in the Budget Papers. This amount also appears in the Statement of Cash Flows.

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 appears in the Statement of Cash Flows.

	Original Budget 2022 \$'000	Total Appropriated 2022 \$'000	Appropriation Drawn 2022 \$'000	Appropriation Drawn 2021 \$'000
Controlled				
Controlled Recurrent Payments (CRP)	4,090	4,090	3,591	11,269
Capital Injections	643	643	-	377
Total Controlled Appropriation	4,733	4,733	3,591	11,646

The above Statement of Appropriation is to be read in conjunction with the accompanying notes.

	CRP \$'000	Capital Injections \$'000
Reconciliation of Appropriation for 2021-22		
Original Appropriation for 2021-22	4,090	643
Total Appropriated	4,090	643
Undrawn Funds	499	643
Total Appropriation Drawn	3,591	-

Controlled Recurrent Payments (CRP)

Variances between '2021-22 Appropriation Drawn' and '2020-21 Appropriation Drawn'

The decrease of \$7,678,000 between the 2021-22 *Appropriation Drawn* and 2020-21 *Appropriation Drawn* is consistent with the Commission's four-year election cycle funding, with ACT Legislative Assembly elections held once every four years and the most recent election being held in October 2020.

Variances between 'Total Appropriated' and 'Appropriation Drawn'

The difference of \$499,000 between the *Total Appropriated* and the *Appropriation Drawn* is mainly due to the Commission carrying forward undrawn 2020-21 CRP of \$837,000 into 2021-22 under the budget protocols for Officers of the Legislative Assembly agreed between the Treasurer and Speaker. The carrying forward of undrawn CRP between financial years under these budget protocols provides the Commission with greater flexibility in the management of its budget and supports the independence principles established by the *Electoral Act 1992*. The Commission did not draw all of its 2021-22 CRP appropriation, as it had sufficient funds available to meet its operational requirements.

ACT ELECTORAL COMMISSION
Statement of Appropriation
For the Year Ended 30 June 2022

Capital Injections

Variances between '2021-22 Appropriation Drawn' and '2020-21 Appropriation Drawn'

The decrease of \$377,000 between the *2021-22 Appropriation Drawn* and *2020-21 Appropriation Drawn* mainly relates to delays in the enhancement of the Commission's electoral information systems, due to the Commission investing additional time on defining the business requirements for these projects.

Variances between 'Total Appropriated' and 'Appropriation Drawn'

The difference of \$643,000 between the *Total Appropriated* and the *Appropriation Drawn* mainly relates to delays in the enhancement of the Commission's electoral information systems, due to the Commission investing additional time on defining the business requirements for these projects.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 1. OBJECTIVES OF THE ACT ELECTORAL COMMISSION

Operations and Principal 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;
- determination of electoral boundaries for the ACT; and
- 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 also the Chief Executive Officer of the Commission. The Commissioner is assisted by officers employed under the *Public Sector Management Act 1994* and the *Electoral Act 1992*.

NOTE 2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

LEGISLATIVE REQUIREMENTS

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

The FMA and the *Financial Management Guidelines* issued under the ACT, requires a 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 Statement of Cash Flows for the year;
- v. a Statement of Appropriation for the year;
- vi. the material accounting policies adopted for the year (excluding Other Comprehensive Income);
- vii. other statements as 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 Australian Accounting Standards 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.

ACCRUAL ACCOUNTING

The financial statements have been prepared using the accrual basis of accounting. The financial statements are prepared according to historical cost convention, except for financial instruments which are valued at fair value in accordance with (re)valuation policies applicable to the Commission during the reporting period.

CURRENCY

These financial statements are presented in Australian dollars.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS - CONTINUED

INDIVIDUAL NOT-FOR-PROFIT REPORTING ENTITY

The Commission is an individual not-for-profit reporting entity.

REPORTING PERIOD

These financial statements state the financial performance, changes in equity and cash flows of the Commission for the year ended 30 June 2022 together with the financial position of the Commission as at 30 June 2022.

COMPARATIVE FIGURES

Budget Figures

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2021-22 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the Budget Papers.

Prior Year Comparatives

Comparative information has been disclosed in respect of the previous period for amounts reported in the financial statements, except where an Australian Accounting Standard does not require comparative information to be disclosed. Where the presentation or classification of items in the financial statements is amended, the comparative amounts have been reclassified where practical. Where a reclassification has occurred, the nature, amount and reason for the reclassification is provided.

Rounding

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

GOING CONCERN

The 2021-22 financial statements have been prepared on a going concern basis as the Commission has been funded in the ACT Government 2022-23 Budget and the Budget Papers include forward estimates for the Commission.

IMPACT OF ACCOUNTING STANDARDS ISSUED BUT YET TO BE APPLIED

There is no material impact of Australian Accounting Standards issued that apply to the future reporting periods.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 3. EMPLOYEE AND SUPERANNUATION EXPENSES

Description and Material Accounting Policies Relating to Employee and Superannuation Expenses

Employee Expenses include:

- short-term employee benefits such as wages and salaries, annual leave loading, and applicable on-costs, if expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the services;
- 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.

(See Note 9 Employee Benefits for accrued wages and salaries, and annual and long service leave).

Employees of the Commission will have different superannuation arrangements due to the type of superannuation schemes available at the time of commencing employment, including both defined benefit and defined contribution superannuation scheme arrangements.

For employees who are members of the defined benefit Commonwealth Superannuation Scheme (CSS) and Public Sector Superannuation Scheme (PSS) the Commission makes employer superannuation contribution payments to the Territory Banking Account at a rate determined by the Chief Minister, Treasury and Economic Development Directorate. The Commission also makes productivity superannuation contribution payments on behalf of these employees to the Commonwealth Superannuation Corporation, which is responsible for administration of the schemes.

For employees who are members of defined contribution superannuation schemes (the Public Sector Superannuation Scheme Accumulation Plan (PSSAP) and schemes of employee choice) the Commission makes employer superannuation contribution payments directly to the employees' relevant superannuation fund.

All defined benefit employer superannuation contributions are recognised as expenses on the same basis as the employer superannuation contributions made to defined contribution schemes. The accruing superannuation liability obligations are expensed as they are incurred and extinguished as they are paid.

	2022	2021
	\$'000	\$'000
Wages and Salaries	1,648	3,855
Annual Leave	4	36
Long Service Leave	(26)	12
Superannuation Contributions to the Territory Banking Account	164	149
Productivity Benefit	14	15
Superannuation to External Providers	116	295
Other Employee Benefits and On-Costs	2	10
Total Employee Expenses and Superannuation Expenses	1,921	4,372
Split of Employee and Superannuation Expenses		
Total Employee Expenses	1,627	3,913
Total Superannuation Expenses	294	459
Total Employee Expenses and Superannuation Expenses	1,921	4,372

Total Employee and Superannuation Expenses – the decrease of \$2,451,000 mainly relates to a reduction of temporary and casual staff after the ACT Legislative Assembly election in October 2020.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 4. SUPPLIES AND SERVICES

Description and Material Accounting Policies Relating to Supplies and Services

General - Supplies and Services

Purchases of Supplies and Services generally represent the day-to-day running costs incurred in normal operations, recognised in the reporting period in which they these expenses are incurred.

Professional Services

Professional services include the fees for contractors and consultants that are engaged by the Commission to provide specific services, for matters where the Commission does not have specific expertise or internal resources available. This includes legal expenses related to legal services received free of charge from the ACT Government Solicitor's Office (GSO). The GSO advises the Commission of the fair value of the services provided and the value is included in Professional Services.

Auditor Service Fees

Auditor's Remuneration is paid to the ACT Audit Office for the audit of the Commission's financial statements. The audit fees for the audit of the 2021-22 financial statements is \$41,000 (2020-21: \$36,000). No other services were provided by the ACT Audit Office.

Administrative Expenditure Funding to Political Parties – this item includes:

- i. payments made under the *Electoral Act 1992* to political parties with representation in the Assembly to support the party with meeting their financial disclosure reporting obligations; and
- ii. election funding payments made to parties and non-party candidates who achieved at least 4% of the total number of formal first preference votes cast in the relevant electorate during ACT Legislative Assembly elections.

	2022	2021
	\$'000	\$'000
Supplies and Services		
Computing, Information Technology and Telecommunications	144	263
Accommodation, Rent, Hire and Utilities	126	1,061
Professional Services	371	907
Auditor's Remuneration	41	36
Service Agreements	418	748
Office Supplies, Minor Equipment and Advertising	48	776
Administrative Expenditure Funding to Political Parties	590	2,672
Other Expenses	10	479
Total Supplies and Services	1,748	6,942

Total Supplies and Services – the decrease of \$5,194,000 relates to reduced resource requirements and administrative expenditure to political parties following the ACT Legislative Assembly elections that were held in October 2020. This reduction in expenditure is consistent with the Commission's four-year election cycle expenditure pattern.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

ASSET NOTE

Material Accounting Policies – Assets

Assets – Current and Non-Current

Assets are classified as current where they are expected to be realised within 12 months after the reporting date. Assets, which do not fall within the current classification, are classified as non-current.

NOTE 5. CASH

Description and Material Accounting Policies Relating to Cash

Cash

The Commission holds a bank account with the Westpac Bank as part of the whole-of-government banking arrangements. The Commission receives interest on the cash held in this account.

Cash includes cash at bank and cash on hand.

(a) Cash

	2022	2021
	\$'000	\$'000
Cash at Bank	1,561	1,401
Cash on Hand	1	1
Total Cash	1,562	1,402

The increase of \$160,000 is mainly due to the Commission's 2021-22 operating cash inflow being higher than anticipated.

(b) Reconciliation of Cash at the End of the Reporting Period in the Statement of Cash Flows to the Equivalent Items in the Balance Sheet

Total Cash Recorded in the Balance Sheet	1,562	1,402
Cash at the End of the Reporting Period as Recorded in the Statement of Cash Flows	1,562	1,402

(c) Reconciliation of the Operating Result to Net Cash Inflows from Operating Activities

Operating Result	51	139
Add Non-Cash Items		
Depreciation of Property, Plant and Equipment	-	19
Loss of Asset Disposal	-	38
Amortisation of Intangibles	255	150
Cash Inflows Before Changes in Operating Assets and Liabilities	306	346
Changes in Operating Assets and Liabilities		
Decrease/(Increase) in Receivables	12	(19)
(Decrease) in Payables	(15)	(12)
(Decrease)/Increase in Employee Benefits	(41)	71
Net Changes in Operating Assets and Liabilities	(44)	40
Net Cash Inflows from Operating Activities	262	386

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 6. INTANGIBLE ASSETS

Description and Material Accounting Policies Relating to Intangible Assets

The Commission has internally generated software and externally purchased software. The internally generated software relates to the Commission's electoral information systems.

Recognition

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 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.

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.

Measurement

Intangible Assets are measured at cost.

Amortisation

Capitalised software and other intangibles have a finite useful life. Amortisation is applied to intangible assets. Software is amortised on a straight-line basis over its useful life, over 5 years.

Impairment

The Commission assesses, at each reporting date, whether there is any indication that an intangible asset may be impaired. Intangible assets are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. However, intangible assets that are not yet available for use are tested annually for impairment regardless of whether there is an indication of impairment, or more frequently if events or circumstances indicate they might be impaired.

	Internally Generated Software \$'000	Externally Purchased Software \$'000	Total \$'000
Reconciliation of Intangible Assets 2021-22			
Carrying Amount at the Beginning of the Reporting Period	204	73	277
Additions	476	-	476
Amortisation	(237)	(18)	(255)
Carrying Amount at the End of the Reporting Period	443	55	498
Carrying Amount at the End of the Reporting Period, represented by:			
Gross Book Value	1,890	230	2,120
Accumulated Amortisation	(1,447)	(175)	(1,622)

Total Intangible Assets – The increase of \$221,000 mainly relates to the capitalisation of enhancements to the Commission's electoral information systems used to conduct the ACT Legislative Assembly elections.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 6. INTANGIBLE ASSETS - CONTINUED

	Internally Generated Software \$'000	Externally Purchased Software \$'000	Total \$'000
Reconciliation of Intangible Assets 2020-21			
Carrying Amount at the Beginning of the Reporting Period	320	91	411
Additions	16	-	16
Amortisation	(132)	(18)	(150)
Carrying Amount at the End of the Reporting Period	204	73	277
Carrying Amount at the End of the Reporting Period, represented by:			
Gross Book Value	1,414	230	1,644
Accumulated Amortisation	(1,210)	(157)	(1,367)

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 7. CAPITAL WORKS IN PROGRESS

Description and Material Accounting Policies Relating to 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 include computer software.

Reconciliation of Capital Works in Progress 2021-22

	Software Works in Progress \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	1,233	1,233
Additions	-	-
Capital Works in Progress Completed and Transferred to Intangible Assets	(476)	(476)
Carrying Amount at the End of the Reporting Period	757	757

Total Capital Works in Progress – The decrease of \$476,000 relates to the capitalisation of enhancements to the Commission's electoral information systems used to conduct the ACT Legislative Assembly elections.

Reconciliation of Capital Works in Progress 2020-21

	Software Works in Progress \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	733	733
Additions	516	516
Capital Works in Progress Completed and Transferred to Intangible Assets	(16)	(16)
Carrying Amount at the End of the Reporting Period	1,233	1,233

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

LIABILITY NOTES

Material Accounting Policies – Liability

Liabilities – Current and Non-Current

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. Liabilities, which do not fall within the current classification, are classified as non-current.

NOTE 8. PAYABLES

Description and Material Accounting Policies Relating to Payables

Total current payables are amounts payable for goods and services provided to the Commission prior to the end of the reporting period and are recognised at the amount to be paid for these goods and services when the liabilities are settled.

Payables 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 now normally settled within 14 days after the invoice date given the ACT government accelerated the payments of invoices for local enterprises recognising the importance of cash flow to small and medium enterprises given the COVID-19 pandemic.

Payables include Accrued Expenses.

	2022	2021
	\$'000	\$'000
Current Payables		
Accrued Expenses	241	366
Total Current Payables	241	366

Total Current Payables – The \$125,000 decrease mainly relates to the payment of enhancements to the Commission's electoral information systems and election cycle related costs.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 9. EMPLOYEE BENEFITS

Description and Material Accounting Policies Relating to Employee Benefits Liabilities

ACCRUED WAGES & 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 end, 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 they will be wholly settled within three years. This financial year the rate used to estimate the present value of future:

- annual leave payments is 101.8% (100.2% in the previous financial year); and
- payments for long service leave is 95.3% (108.7% in the previous financial year).

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 7 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 on-costs.

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.

Significant judgements have been applied in estimating the annual and long service leave liabilities, given that the Commission uses the Whole-of-Government present value, probability and on-cost factors. These factors are issued by ACT Treasury and apply to all ACT Government Agencies. ACT Treasury organises an actuarial review to be undertaken every three by the Australian Government Actuary to estimate each of these factors. The latest assessment was undertaken in December 2021, with the next review expected to be undertaken by early 2025.

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.

SUPERANNUATION LIABILITY

The employer superannuation benefits payable to the Commission's employees, who are members of the defined benefit CSS or PSS Schemes, are recognised in the financial statements of the Superannuation Provision Account.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 9. EMPLOYEE BENEFITS – CONTINUED

At 30 June 2022, the Commission employed 12 Full Time Equivalent (FTE) staff (30 June 2021: 15 FTE staff).

Current Employee Benefits	2022	2021
	\$'000	\$'000
Annual Leave	240	237
Long Service Leave	305	314
Accrued Salaries	41	58
Total Current Employee Benefits	586	609
Non-Current Employee Benefits		
Long Service Leave	18	35
Total Non-Current Employee Benefits	18	35
Total Employee Benefits	604	644

Estimated Amount Payable within 12 months		
Annual Leave	126	110
Long Service Leave	28	27
Accrued Salaries	41	58
Total Employee Benefits Payable within 12 months	195	195
Estimated Amount Payable after 12 months		
Annual Leave	114	127
Long Service Leave	295	322
Total Employee Benefits Payable after 12 months	409	449
Total Employee Benefits	604	644

Total Employee Benefits – The decrease of \$40,000 relates to the decrease in FTE and an increase in staff taking leave, with 2021-22 being a non-ACT Legislative Assembly election year.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 10. FINANCIAL INSTRUMENTS

Material Accounting Policies Relating to Financial Instruments

Details of the material accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability are disclosed in the note to which they relate. In addition to these policies, the following are also accounting policies relating to financial assets and liabilities.

Financial assets as subsequently measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss on the basis of both:

- (a) the business model for managing the financial assets; and
- (b) the contractual cash flow characteristics of the financial assets.

The following are the classification of the Commission's financial assets under AASB 9:

Items	Business Model Held to collect principal and interest/sell	Solely for payment of Principal and Interest SPPI Test (basic lending characteristics)	Classification
Cash	Held to collect	Yes	Amortised cost
Accounts Receivables	Held to collect	Yes	Amortised cost

Financial liabilities are measured at amortised cost.

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.

A greater proportion of financial assets are held in floating interest rate arrangements, compared to financial liabilities that are subject to floating interest rates. This means that the Commission is not significantly exposed to movements in interest payable; however, it is exposed to movements in interest receivable. Interest rates have been stable during the year ended 30 June 2022 and, as such, have resulted in no increase in the amount of interest received.

Interest rate risk for financial assets is managed by the Commission by trying to hold only investing in floating interest rate investments that are low risk. Interest rate risk for financial liabilities is not actively managed by the Commission mainly by having fixed rate or non-interest-bearing financial liabilities with relatively even maturity profiles, which limits the exposure to of the Commission to movements in interest rates as there is an immaterial amount of financial liabilities which are exposed to a floating interest rate. There have been no changes in risk exposure or processes for managing risk since last financial reporting period.

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 a financial loss. The Commission's credit risk is limited to the amount of the financial assets it holds net of any allowance for impairment. The Commission's credit risk is managed by investing surplus funds with a high credit quality financial institution (Westpac Bank).

Credit risk is therefore considered to be low.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 10. FINANCIAL INSTRUMENTS - CONTINUED

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.

Carrying Amount of Financial Assets and Financial Liabilities

The carrying amount of financial assets and financial liabilities approximate their fair value.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 11. CAPITAL AND OTHER EXPENDITURE COMMITMENTS

Capital Commitments

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

	2022	2021
	\$'000	\$'000
Capital Commitments - Intangible Assets		
Within one year	303	289
Total Capital Commitments	303	289

Capital commitments relate to enhancements to electoral information systems contracted at reporting date that have not been recognised as liabilities and are payable as above.

Other Commitments

	2022	2021
	\$'000	\$'000
Within one year	1,250	1,094
Later than one year but not later than five years	2,286	2,890
Later than five years	1	1
Total Other Commitments	3,537	3,985

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

Total Other Commitments - The decrease of \$448,000 mainly relates to a decreased commitment for administrative expenditure funding to political parties, with Members elected to the Legislative Assembly (MLAs) for four-year terms.

All amounts shown in the commitment note are inclusive of GST.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 12. RELATED PARTY DISCLOSURES

Description and Material Accounting Policies Relating to Related Party Disclosures

A related party is a person that controls or has significant influence over the reporting entity, or is a member of the Key Management Personnel (KMP) of the reporting entity or its parent entity, and includes their close family members and entities in which the KMP and/or their close family members individually or jointly have controlling interests.

KMP are those persons having authority and responsibility for planning, directing and controlling the activities of the Commission, directly or indirectly.

KMP of the Commission are the part-time Chairperson, full-time Commissioner and part-time member.

This note does not include typical citizen transactions between the KMP and the Commission that occur on terms and conditions no different to those applying to the general public.

(A) KEY MANAGEMENT PERSONNEL

A.1 Compensation of Key Management Personnel

All of the KMP of the Commission are employed and compensated by the Commission.

Compensation by the Commission to KMP is set out below.

	2022	2021
	\$'000	\$'000
Short-term employee benefits	335	332
Post employment benefits	37	36
Other long-term benefits	7	7
Total Compensation by the Commission to KMP	379	375

A.2 Transactions with Key Management Personnel and parties related to Key Management Personnel

There were no transactions with KMP or parties related to KMP that were material to the financial statements of the Commission.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 13. BUDGETARY REPORTING

SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

Significant judgements have been applied in determining what variances are considered 'major variances'. Variances are considered major if both of the following criteria are met:

- The line item is a significant line item: where either the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or more than 10% of the sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and
- The variances (original budget to actual) are greater than plus (+) or minus (-) 10% and \$500,000 of the budget for the financial statement line item.

Operating Statement Line Items	Actual	Original	Variance	Variance
	2021-22	Budget		
	\$'000	2021-22	\$'000	%
Controlled Recurrent Payments (CRP) ^a	3,591	4,090	(499)	(12.2)

Variance Explanations

- Controlled Recurrent Payments – The variance of \$499,000 is mainly due to the Commission reprofiling undrawn 2020-21 CRP into 2021-22 under the budget protocols for Officers of the Legislative Assembly agreed between the Treasurer and Speaker. The reprofiling of undrawn CRP under these budget protocols provides the Commission with greater flexibility in the management of its budget and supports the independence principles established by the *Electoral Act 1992*. The Commission did not draw all of its 2021-22 CRP, as it had sufficient funds available to meet its operational requirements.

Balance Sheet Line Items	Actual	Original	Variance	Variance
	2021-22	Budget		
	\$'000	2021-22	\$'000	%
Intangible Assets ^b	498	1,091	(593)	(54.4)

Variance Explanations

- Intangible Assets – The variance of \$593,000 mainly relates to delays in the enhancement of the Commission's electoral information systems, due to the Commission investing additional time on defining the business requirements for these projects.

Statement of Changes in Equity

Variance explanations for these line items are covered in other financial statements.

Statement of Cash Flows Line Items	Actual	Original	Variance	Variance
	2021-22	Budget		
	\$'000	2021-22	\$'000	%
Controlled Recurrent Payments ^c	3,591	4,090	(499)	(12.2)

Variance Explanations

- Controlled Recurrent Payments - The variance of \$499,000 is mainly due to the Commission reprofiling undrawn 2020-21 CRP into 2021-22 under the budget protocols for Officers of the Legislative Assembly agreed between the Treasurer and Speaker. The reprofiling of undrawn CRP under these budget protocols provides the Commission with greater flexibility in the management of its budget and supports the independence principles established by the *Electoral Act 1992*. The Commission did not draw all of its 2021-22 CRP, as it had sufficient funds available to meet its operational requirements.

ACT ELECTORAL COMMISSION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

NOTE 14. SCHEDULE OF INCOME, EXPENSES, ASSETS AND LIABILITIES ON BEHALF OF THE TERRITORY

The Commission administers non-voter and other electoral fines and forfeited candidate deposits on behalf of the ACT Government. The Commission does not control any income, expenses, assets and liabilities related to these items. All fines and deposits are made to a separate Territorial bank account.

Budget figures are not included for income, expenses, assets and liabilities on behalf of the Territory, as the Commission does not budget for fees and fines relating to the ACT Legislative Assembly elections due to the extreme uncertainty in estimating these amounts.

During 2021-22, there was \$21,000 in Non-voter fines collected in the Commission's Territorial bank account relating to the 2020 ACT Legislative Assembly election. These funds were subsequently transferred to the ACT Government during the year.

	2022	2021
	\$'000	\$'000
Territorial Items		
Territorial Cash Balance at the Beginning of the Reporting Period	1	-
Territorial Income receipts for non-voter fines and forfeited candidate deposits	21	192
Transfer Payments to the ACT Government	(22)	(191)
Territorial Cash Balance at the End of the Reporting Period	-	1
Payables	-	1
Current Liabilities at the End of the Reporting Period	-	1
Net Assets	-	-

No other assets or liabilities on behalf of the Territory were held by the Commission at 30 June 2022.

C.3 Capital works

The Commission continued to progress with ICT development or enhancement to a number of Electoral business systems during the 2021/2022 reporting period.

The Commission conducted a review of its Election Management System (EMS), TIGER after the 2016 ACT Legislative Assembly election. The TIGER system is a custom-built ICT business system that supports all administrative tasks associated with planning, preparing, and conducting an ACT Legislative Assembly election. Funding to support the modernisation of the TIGER system, with capital and recurrent components, was approved during the 2018/2019 Budget Review process. The Commission also contributed \$0.300 million of its accumulated funds towards the capital costs for the project. The TIGER modernisation project experienced some delays through the 2021/2022 reporting period.

Following the 2020 ACT Legislative Assembly election and subsequent performance review of the ICT electoral systems, a requirement for continual refinement has been identified. Controlled recurrent payments appropriation of \$0.380 million was transferred to capital injection to support update of Electronic voting (eVACS®), Legislative Assembly Polling Place and Election Result Display System (LAPPERDS), Overseas electronic voting (OSEV) and NetVote system. The procurement process is taking longer than anticipated, therefore a rollover of the project funding into 2022/2023 financial year is required to complete the project.

TABLE 33 — Capital works managed

Project	Estimated completion date	Actual completion date	Project value	Prior year expenditure	Current year expenditure	Total expenditure to date
Work in progress- New Electoral management system	June 2023		\$895,000	\$632,500	\$0	\$632,500
Completed works – Electronic voting	June 2021	July 2021	\$476,812	\$476,812	\$0	\$476,812

TABLE 34 — Reconciliation schedule

Reconciliation of total current year financing	Amount \$'000
Current year capital works financing	643
Add: Financing for other capital project	0
Less: Net movement-rollovers and re-profiling	608
Less: Undrawn fund intended for sec16B rollover	35
Capital injections in 2021/2022 financial statements	0
Reconciliation of total current year expenditure to capital injection	Amount \$'000
Current year capital works expenditure	0
Less: Capital contribution from accumulated funds	0
Capital injections in 2021/2022 financial statements	0
Reconciliation of current year expenditure to purchase of property, plant, AND equipment	Amount \$'000
Current year capital works expenditure	0
Add: Net accrued capital expenses	102
Cash outflow from investing activities in 2021/2022 financial statements	102

C.4 Asset management

The Commission managed assets with a total value of \$1.255 million as at 30 June 2022.

TABLE 35 — Assets managed

Asset	Total \$'000	Appropriate measure	Total asset (in unit)
Plant and equipment	0	Number of plant and equipment	1
Total property, plant, and equipment	0		
Software	498	Number of software	15
Work in progress	757		
Total non-current assets	1,255		
Total assets	1,255		

During 2021/2022 a single software asset, the Electoral Commission's eVACS® System upgrade was added to the Commission's asset register.

The Commission held no unused or potentially surplus properties as at 30 June 2022.

Assets maintenance and upgrade

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

There was nil expenditure on repairs and maintenance on plant and equipment assets.

The Commission did not conduct an audit of its assets in 2021/2022.

Office accommodation

The Commission employed up to 16 employees (including temporary & casual employees) occupying 479 m² at the following sites:

TABLE 36 — Office accommodation 2021/2022

Building Name	Number of staff	Area occupied	Period occupied
Level 5, Nara Centre, 3 Constitution Ave, Canberra City	13	479 m ²	March 2022 to June 2022
Level 2, Customs House, 5 Constitution Ave, Canberra City	16	160 m ²	July 2021 to March 2022

The average area occupied by each employee was 19.97 m². The combined floor plan of accommodation with majority of employees working from home allowed for appropriate social distancing provisions to be implemented under a COVID-19 environment.

These two temporary staging offices were provided to the Commission while awaiting completion of its permanent accommodation on Level 1, Nara Centre.

C.5 Government contracting

The online ACT Government Contracts Register records contracts with suppliers of goods, services and works with a value of \$25,000 or more, inclusive of GST.

A full search of the ACT Electoral Commission contracts notified with an execution date from 1 July 2021 to 30 June 2022 can be made at www.tenders.act.gov.au/contract/search.

In 2021/2022, the Commission engaged the contractors listed in Table 37 to provide services that have a value of \$25,000 (including GST) or more over the life of the contract. The following information is an extract from the ACT Government Contracts Register.

TABLE 37 — External sources of labour and services 2021/2022

Contract No.	Description of contract	Contractor	Amount	Execution Date	Expiry Date
WO#ACN211776 (Panel 2019.29912.21036)	Compliance investigations	McGrathNicol	\$197,102	1/11/2021	1/11/2023
WO#ACN211912 (Panel 2019.29912.21029)	Review of organisational structure, staff roles & responsibilities of Elections ACT	Fyusion Asia Pacific Pty Ltd	\$82,553	28/2/2022	12/4/2022
EC2022-01	Recruitment, selection & appointment of the ACT Electoral Commission part-time member	NGS Global	\$39,600	11/5/2022	30/7/2022

Aboriginal and Torres Strait Islander Procurement Policy

TABLE 38 — ATSIPP performance measure 2021/2022

No.	ATSIPP Performance Measure	Result
1	The number of unique Aboriginal and Torres Strait Islander Enterprises that respond to Territory tender and quotation opportunities issued from the Approved Systems.	0
2	The number of unique Aboriginal and Torres Strait Islander Enterprises attributed a value of Addressable Spend in the financial year.	3
3	Percentage of the financial year's Addressable Spend that is spent with Aboriginal and Torres Strait Islander Enterprises – target 2.0%.	2.53%

NOTE: The number of unique Aboriginal and Torres Strait Islander Enterprises attributed a value of Addressable Spend in the financial year mainly relate to the conduct of 2021 Aboriginal and Torres Strait Islander Elected Body (ATSIEB) election. The Commission continues to look for opportunities to support ATSIPP enterprises.

Creative Services Panel

The Creative Services Panel is a whole of government arrangement for the purchase of creative services, including:

From 1 July 2021 to 30 September 2021

- Advertising
- Marketing
- Communications and engagement
- Digital
- Graphic design
- Photography and video
- Media buying.

From 1 October 2021 to 30 June 2022

- Communications and engagement

During 2021/2022, the Commission spent a total of \$0.018 million through the panel. This includes advertising for the 2021 Aboriginal and Torres Strait Islander Elected Body (ATSIEB) election and recruitment of Deputy Electoral Commissioner executive position.

C.6 Statement of performance

The Commission is not required to prepare an annual statement of performance under the *Financial Management Act 1996*.

Discussion of the Commission's performance indicators is included in this report under Performance indicators and under Performance analysis.

Alphabetical index

A

Aboriginal and Torres Strait Islander Elected Body (ATSIEB) v, vii, 3, 9, 10, 15, 16, 17, 18, 47, 49, 99

Australian Electoral Commission (AEC) vii, 3, 8, 23, 25, 26, 28, 38

C

Casual vacancy 8, 9, 15, 18

Corporate Plan v, 4, 5, 6, 11

Cyber Security 29, 43, 46, 53

D

Digital, Data and Technology Solutions (DDTS) vii, 12, 43

E

Ecologically sustainable development iv, 1, 56

Election Funding 3, 5, 6, 22, 23, 34, 35, 36, 81

Electoral Act ii, vii, viii, 2, 3, 4, 9, 10, 11, 13, 14, 22, 24, 32, 33, 34, 35, 36, 37, 39, 44, 47, 51, 60, 76, 78, 81, 93

Electoral Council of Australia and New Zealand (ECANZ) vii, 11, 29

Electoral education v, 5, 6, 9, 10, 29, 30, 31

Electoral expenditure 14, 24, 34, 36

Electoral roll v, viii, 3, 5, 14, 16, 18, 25, 27, 29

Electronic voting and counting system (eVACS®) vii, 14, 22, 43, 95, 97

Enrolment v, 6, 8, 23, 25, 26, 27, 28, 29

Environment 10, 42, 51, 56, 98

F

Financial statements iv, 41, 59, 60, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 96

Fraud Prevention ii, iv, 1, 48

Freedom of information (FOI) i, iv, vii, 1, 23, 49

H

Hare-Clark vii, 3, 18, 29, 30, 31

I

ICT vii, 8, 9, 10, 12, 41, 43, 95

International elections v, 16

Internet 21, 23, 43

Interstate elections v, 15

J

Joint roll viii, 3, 25

Justice and Community Safety vii, 9, 13, 17, 22, 24, 46, 47

L

Learning and development v, 51, 52, 53

M

Members of the Legislative Assembly (MLA) ii, viii, 2, 5, 10, 15, 16, 24, 30, 34, 36, 37, 47, 49, 91

O

Officers of the Legislative Assembly ii, 2, 4, 7, 76, 93

P

Performance analysis iv, 1, 5, 7, 13, 100

Performance indicators v, 7, 11, 100

Political parties v, 2, 3, 5, 8, 11, 23, 24, 33, 36, 37, 40, 81, 91

Public interest disclosure 45, 48

R

Redistribution viii, 3, 5, 8, 10, 11, 23, 32, 47

Referendums 2, 3, 6, 7, 8, 13, 23, 42, 60, 78

S

Staffing 4, 42, 44

W

Workplace health and safety (WHS) iv, viii, 1, 50