

# ACT Electoral Commission

Annual Report 2025–2026



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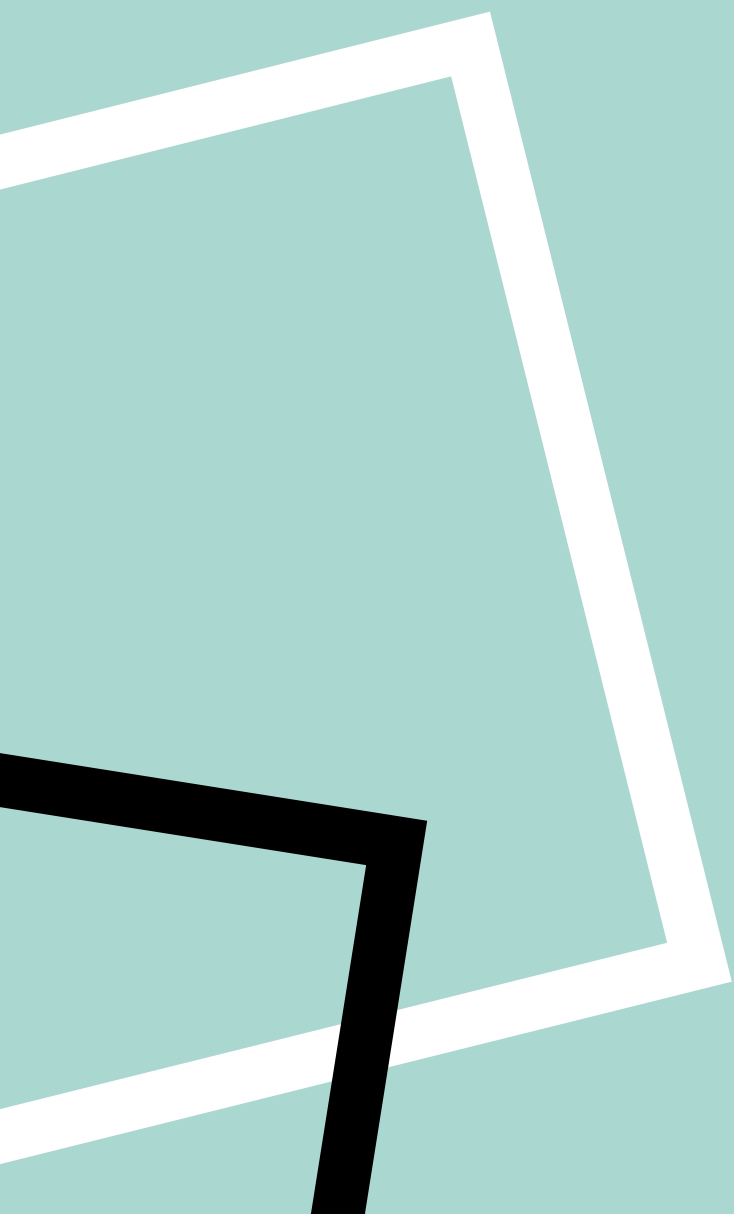
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### Acknowledgement of Country

The ACT Electoral Commission acknowledges the Ngunnawal people as the traditional custodians of the ACT and recognises any other people or families with connection to the lands of the ACT and region. We acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

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# Transmittal certificate

Dear Mr Speaker,

The ACT Electoral Commission (the Commission) is pleased to present its report for the year ended 30 June 2026.

This report has been prepared in accordance with section 7A of the *Annual Reports (Government Agencies) Act 2004*. It includes an account of the operation and management of the Commission during the 2025-2026 financial year.

Section 8(2)(b) of the *Annual Reports (Government Agencies) Act 2004* provides that the Chief Minister's Annual Report Directions do not apply to officers of the ACT Electoral Commission or the Legislative Assembly. Nevertheless, the Commission has endeavoured to comply with the Chief Minister's Annual Report Directions insofar as they are relevant to the Commission.

The structure and content of this annual report align with the strategic priorities outlined in the Commission's Corporate Plan 2023-2027.

The report outlines the work of the Commission, 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. References in this report to Elections ACT refer to both the Electoral Commissioner and the staff.

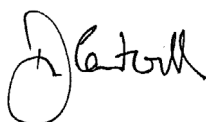
The Commission certifies that the annual report is a complete, honest and accurate account of its operations for the period 1 July 2025 to 30 June 2026. The Electoral Commissioner hereby certifies that fraud prevention has been managed in accordance with Part 2 of the *Public Sector Management Standards 2016*.

Section 15 of the *Annual Reports (Government Agencies) Act 2004* requires that you present the report to the Legislative Assembly within 15 weeks after the end of the reporting year.



**David W Kalisch**  
Chairperson

10 September 2026



**Damian Cantwell AM CSC**  
Electoral Commissioner

10 September 2026



**Ed Killesteyn PSM**  
Member

10 September 2026

# Foreword

## **The 2025-2026 reporting year was one of consolidation, organisational development and future preparation.**

Following the 2024 ACT Legislative Assembly election, Elections ACT focused on post-election review activities, strengthening governance and assurance arrangements, and progressing the capabilities, systems and planning required to support future electoral events. This work occurred against a backdrop of increasing public expectations, rapid technological change and evolving risks to electoral integrity.

Throughout the year, the Commission remained focused on its purpose of delivering trusted, transparent, secure and accessible electoral services. Elections ACT continued to administer the ACT funding, expenditure and financial disclosure scheme, deliver electoral education and stakeholder engagement programs, and support electoral participation across the community.

A significant focus during the reporting period was strengthening the foundations that underpin public confidence in elections. Elections ACT updated its risk management arrangements, continued implementation of the Electoral Integrity Framework, expanded environmental scanning activities and further developed assurance approaches across key electoral processes.

During the reporting period, the ACT Auditor-General commenced a performance audit examining Elections ACT's identification and management of electoral integrity risks, including governance, assurance and preparations for the 2028 ACT Legislative Assembly election. The Commission welcomed this independent examination as an important contribution to continuous improvement, accountability and public confidence in the Territory's electoral system.

The year also saw continued progress in the modernisation of Elections ACT's electoral systems, including further development of the TIGER election management system and the Financial Disclosure Portal. In parallel, Elections ACT commenced work to identify the workforce, technology and organisational capabilities required to support the forthcoming redistribution process and preparation for the 2028 ACT Legislative Assembly election.

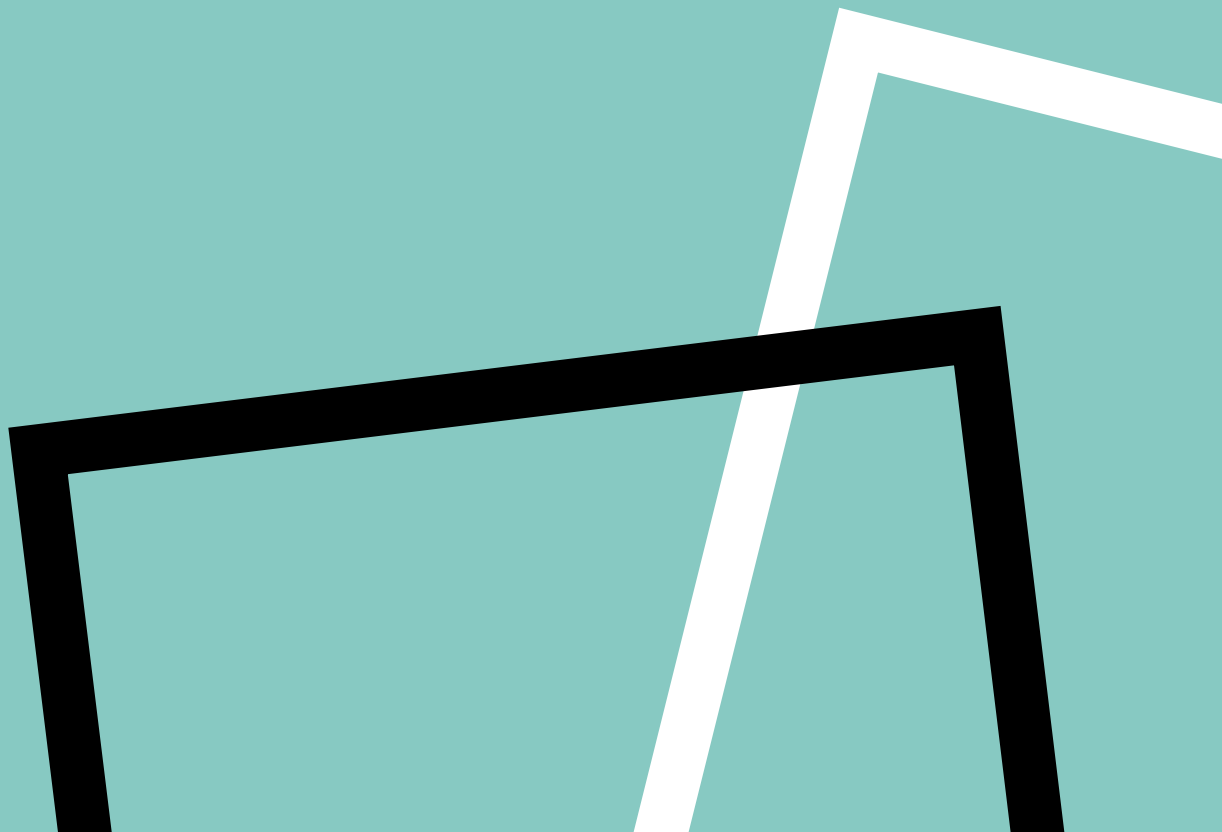
The Commission also continued to engage constructively with the Legislative Assembly inquiry into the operation of the 2024 ACT election and the *Electoral Act 1992*, while continuing the administration of the ACT's political finance and disclosure framework.

Subsequent to the reporting period, the ACT Audit Office advised the Commission of its intention to issue an unmodified audit opinion on the Commission's 2025-2026 financial statements and reported no significant audit findings. This outcome reflects the Commission's ongoing commitment to sound governance, accountability and stewardship of public resources.

As the electoral cycle progresses, the Commission's focus will increasingly turn to redistribution, organisational readiness and continued improvement in electoral service delivery. The Commission remains committed to maintaining public confidence in the ACT's democratic institutions and ensuring electoral services continue to be trusted, transparent, secure and accessible for all members of the ACT community.

# Part A

## Organisational overview and key achievements



## Part A

# Organisational overview and key achievements

### Introduction

The Commission is an independent statutory authority established under the *Electoral Act 1992* (the Electoral Act). It is responsible for the conduct of elections and referendums for the ACT Legislative Assembly and the provision of electoral advice and services. This includes administration of the ACT election funding, expenditure and financial disclosure scheme by the Commissioner.

The members of the Commission are independent officers of the ACT Legislative Assembly. Under the Electoral Act and other territory laws, members of the Commission have complete discretion in relation to their functions. The Commission does not have an operational reporting relationship with the Speaker of the Assembly.

### Our organisational structure

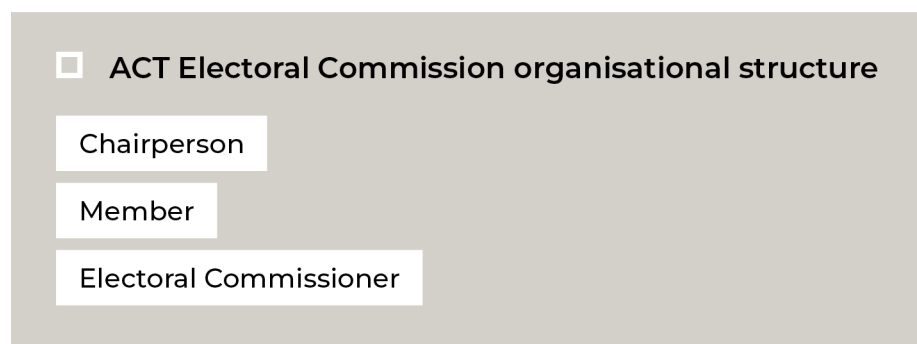
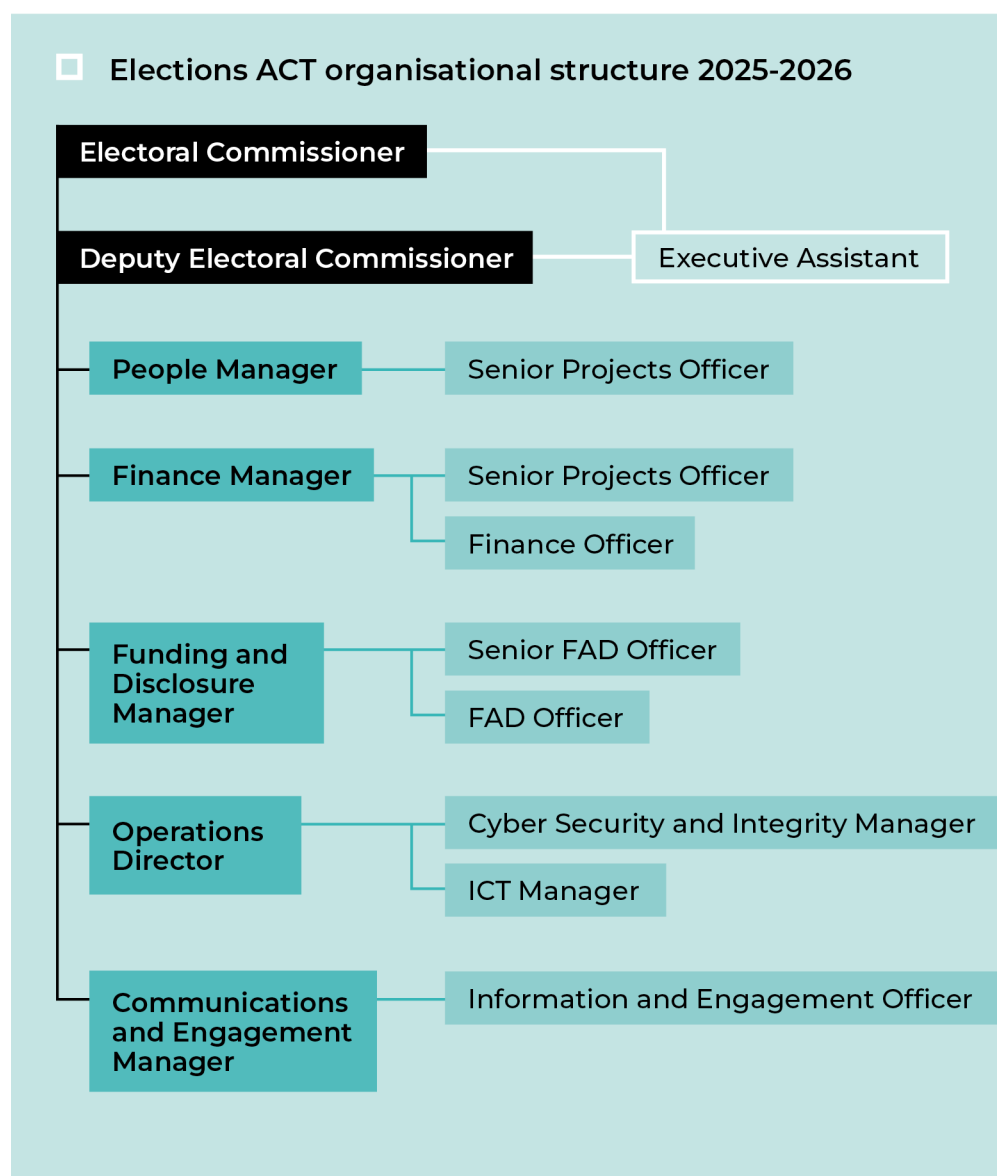
The Commission comprises a part-time Chairperson, a full-time Electoral Commissioner (the Commissioner) and a part-time member.

The Commissioner is assisted by staff employed under the *Public Sector Management Act 1994* and the *Electoral Act 1992*.

The operating title for the office of the Commissioner and the Commissioner's staff is Elections ACT.

The Commission, the Commissioner and Elections ACT have complementary and interrelated roles and responsibilities, with some remaining distinct.

FIGURE 1 Organisational structure



## Our purpose, roles and values

### Our purpose

The Commission's purpose is to deliver the highest possible standard of trusted, transparent, secure and accessible electoral services.

### Our roles

The Commission conducts elections for the ACT Legislative Assembly and provides electoral services for a variety of other clients in accordance with the *Electoral Act 1992*. The Augmented Electoral Commission determines the final electoral boundaries and names in the four-yearly ACT redistribution process.

As part of providing the ACT community with high-quality electoral services, the Commission provides related advice, information and reports. The Commissioner administers the funding, expenditure and disclosure scheme.

TABLE 1 Roles and responsibilities of the Electoral Commission and the Electoral Commissioner

| Electoral Commission                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Electoral Commissioner                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Executes the Commission's responsibilities under the <i>Electoral Act 1992</i>.</p> <p>Sets the strategic direction for the Commission and Elections ACT.</p> <p>Provides collegiate support to the Electoral Commissioner and the Commissioner's senior staff.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>Executes the Commissioner's responsibilities under the <i>Electoral Act 1992</i>.</p> <p>Executes dual responsibilities as Chief Executive Officer of the Commission and as a member of the Commission.</p> <p>Advises the Commission of matters relevant in development and provision of timely strategic guidance to Elections ACT.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <p>Agrees budget proposals for the Commission in accordance with the ACT Legislative Assembly Budget Protocols.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>Acts as Agency Head of Elections ACT, with responsibilities under the <i>Financial Management Act 1996</i> and the <i>Public Sector Management Act 1994</i>.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <p>Provides guidance to and monitors performance and compliance of the Commissioner and Elections ACT.</p> <p>Sets the risk management framework (including risk appetite) for the Commission and monitors the risk management practices of Elections ACT.</p> <p>Acts as an audit committee and approves Elections ACT's Strategic Internal Audit Program.</p> <p>Establishes the Augmented Electoral Commission under the chair of the Chairperson in determination of final electoral boundaries and names in the four yearly ACT redistribution process.</p> <p>Provides advice to the ACT Legislative Assembly on electoral matters, including through the provision of election reports and special reports.</p> <p>Acts as the review and notification authority for internally reviewable decisions of the Commissioner.</p> | <p>Executes responsibilities for the effective and efficient delivery of electoral services, including by:</p> <ul style="list-style-type: none"> <li>conducting ballots for the ACT Legislative Assembly and other prescribed persons and organisations</li> <li>registering political parties</li> <li>administering the election funding, expenditure and financial disclosure scheme</li> <li>maintaining the ACT electoral roll in conjunction with the Australian Electoral Commission (joint roll)</li> <li>chairing the ACT Electoral Commission's Redistribution Committee, which provides initial proposals for the redistribution of electoral boundaries and names for consideration by the community and then the Augmented Electoral Commission</li> <li>delivering community electoral information and education services.</li> </ul> |
| <p>Provides an annual report to the Speaker of the Legislative Assembly for presentation to the Assembly.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p>Represents the Commission at Legislative Assembly committees and inquiries.</p> <p>Acts as the Commission's spokesperson and in day-to-day operational dealings with the ACT Government and other stakeholders.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

## Our values

The Commission operates in accordance with the following clear and accountable values:

- **RESPECT** We treat others with sensitivity, courtesy, and understanding. We value diverse perspectives and foster trust through genuine rapport.
- **INTEGRITY** We act with honesty, fairness, and a strong commitment to ethical conduct.
- **COLLABORATION** We promote open engagement and transparent information-sharing to deliver high-quality, accessible electoral services.

- **INNOVATION** We seek out smarter, more effective ways to deliver electoral services, guided by thoughtful and responsible risk management.
- **INDEPENDENCE** We make decisions and act free from external influence, upholding the autonomy of the Commission.
- **IMPARTIALITY** We operate with neutrality, ensuring fairness and objectivity in all our work.
- **ACCOUNTABILITY** We take responsibility for our actions and maintain transparency as the foundation of public trust in electoral services.

## Key achievements

During 2025-2026, the Commission continued to strengthen the integrity, capability and resilience of the ACT electoral system while progressing preparations for future electoral events. Key achievements included:

- **Legislative and parliamentary engagement:** Assisted the Legislative Assembly inquiry into the operation of the 2024 ACT election and the *Electoral Act 1992*, providing advice and information to support consideration of future reforms.
- **Electoral integrity and assurance:** Continued implementation of the Electoral Integrity Framework, strengthening the Commission's approach to identifying, managing and assuring electoral integrity risks across key electoral activities.
- **Risk management and governance:** Reviewed and updated the Commission's Risk Management Framework and supporting operational risk arrangements, including a comprehensive review of the operational risk register and enhanced environmental scanning activities.
- **Performance audit commencement:** Supported the commencement of an ACT Auditor-General performance audit examining Elections ACT's identification and management of electoral integrity risks and preparations for the 2028 ACT Legislative Assembly election.
- **ICT modernisation:** Progressed redevelopment of the TIGER election management system, including deployment of additional operational modules, and advanced development and testing of the Financial Disclosure Portal.
- **Funding and disclosure administration:** Continued administration of the ACT funding, expenditure and financial disclosure scheme, including compliance activities, stakeholder education and implementation of real-time disclosure requirements.
- **Organisational capability:** Completed an independent organisational and workforce review to identify future operating requirements and critical capability needs, while continuing investment in workforce capability, governance and wellbeing initiatives.
- **Accessible and inclusive electoral services:** Continued initiatives supporting accessibility, disability inclusion, multicultural engagement and Aboriginal and Torres Strait Islander participation in democratic processes.

- **Electoral event administration:** Successfully administered casual vacancy processes for the ACT Legislative Assembly and the Aboriginal and Torres Strait Islander Elected Body in accordance with legislative requirements.
- **Future readiness:** Commenced planning and capability activities to support the forthcoming redistribution process and preparation for the 2028 ACT Legislative Assembly election.

## Outlook 2026-2027

The 2026-2027 reporting year will mark the transition from post-election consolidation to active preparation for the next major phase of the ACT electoral cycle.

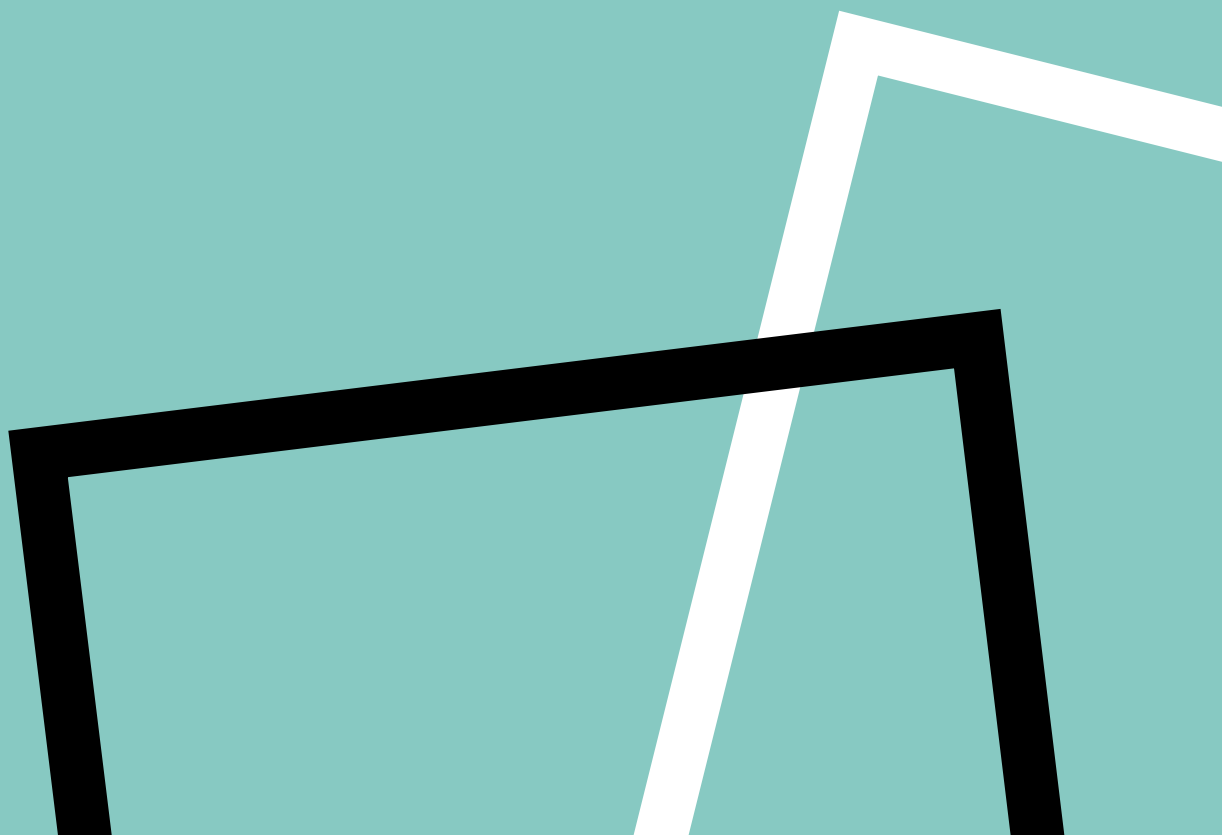
A key focus will be commencement of the ACT electoral redistribution process, together with continued preparation for the 2028 ACT Legislative Assembly election. The Commission will continue to strengthen the capability, systems and governance arrangements required to deliver trusted, transparent, secure and accessible electoral services in an increasingly complex operating environment.

Elections ACT will continue implementation of its ICT modernisation program, including further development of the TIGER election management system and deployment of the Financial Disclosure Portal. Work will also continue to strengthen assurance, cyber security, information management and organisational resilience across critical electoral systems and processes, including preparedness for emerging technology, misinformation and disinformation risks.

The Commission will continue to monitor emerging electoral integrity risks and support the ACT Auditor-General's performance audit examining Elections ACT's identification and management of electoral integrity risks. The Commission will also consider opportunities for continuous improvement arising from the Legislative Assembly inquiry into the 2024 ACT election and the *Electoral Act 1992*, and from the findings of the Auditor-General's performance audit, as appropriate.

Through these activities, the Commission will continue to focus on maintaining public confidence in the ACT's democratic institutions and on ensuring electoral services remain trusted, transparent, secure and accessible for all members of the ACT community. This includes continued emphasis on accessibility, stakeholder engagement, electoral participation and workforce readiness as preparations for the next electoral cycle accelerate.

**Part B**  
**Performance**



## Part B

### Performance

#### Post-election review and future preparedness

While the 2024 ACT Legislative Assembly election was conducted in October 2024, election-related activities remained a significant focus during 2025-2026. During the reporting period, Elections ACT completed a range of post-election review, assurance, compliance and implementation activities arising from the election and associated legislative reforms.

The Commission continued to support the Legislative Assembly inquiry into the operation of the 2024 ACT election and the *Electoral Act 1992*, providing information and assistance to support consideration of future electoral reforms. Elections ACT also continued post-election compliance activities, including administration of the funding, expenditure and financial disclosure scheme and implementation of reforms introduced for the 2024 election.

During the year, Elections ACT reviewed the performance of electoral systems, operational arrangements and accessibility initiatives introduced at the 2024 election. Lessons identified through election evaluation activities, stakeholder feedback, compliance processes and inquiry proceedings informed organisational planning, system modernisation activities and preparations for future electoral events.

The Commission's assessment remains that the 2024 ACT Legislative Assembly election was delivered in accordance with legislative requirements and Elections ACT's Service Delivery Plan, maintaining high levels of accessibility, transparency and public confidence in the integrity of the electoral process. Further information on the conduct and outcomes of the election is contained in the Commission's *Report on the ACT Legislative Assembly Election 2024*.

#### Administration of electoral reforms

During 2025-2026, Elections ACT continued to administer and embed electoral reforms that were introduced for the 2024 ACT Legislative Assembly election. These reforms affected a broad range of electoral activities, including political finance regulation, disclosure obligations, electoral participation, electoral communications and election administration.

A significant focus during the reporting period was the ongoing administration of reforms relating to political finance disclosure and prohibited donors. Elections ACT continued to support political participants through the provision of advice, education materials and stakeholder engagement activities, while undertaking compliance and assurance activities associated with the strengthened legislative framework. Development and testing of the Financial Disclosure Portal also progressed during the year to support future administration of disclosure requirements.

The Commission also continued to assist the Legislative Assembly inquiry into the operation of the 2024 ACT election and the *Electoral Act 1992*. This provided an opportunity to consider the practical operation of reforms introduced for the 2024 election and identify potential improvements to the ACT's electoral framework.

Through these activities, Elections ACT continued to support transparency, electoral integrity and public confidence in the ACT electoral system while ensuring that legislative reforms were effectively integrated into ongoing electoral administration.

## Our performance in 2025–2026

The Commission ensures that the activities and outcomes of its work are aligned closely with its three strategic priorities by establishing key performance indicators (KPIs). The three strategic priorities and supporting KPIs and outcomes are:

### STRATEGIC PRIORITY ONE:

Deliver trusted, transparent, secure and accessible electoral services

### Actions

To deliver on this priority, the Commission will:

- deliver electoral events in accordance with legislated requirements and Elections ACT's Service Delivery Plan;
- ensure high levels of functionality, security, integrity and reliability for electoral ICT systems and processes;
- maximise opportunities for electoral participation by all eligible electors; and
- undertake formal evaluations of the conduct of elections to identify key areas to improve delivery of services.

### Key performance indicators

The KPIs are:

- electoral services are delivered in line with legislated requirements and Elections ACT's Service Delivery Plan;
- high levels of electors and other stakeholder satisfaction with the conduct of elections; and
- high levels of functionality, security, integrity and reliability of our electoral ICT systems and processes.

### Outcomes

During 2025–2026, the Commission continued to strengthen the integrity, security, accessibility and resilience of the ACT electoral system.

The Commission:

- continued implementation of the Electoral Integrity Framework, strengthening the Commission's approach to identifying, managing and assuring electoral integrity risks across key electoral activities;

- successfully administered statutory casual vacancy processes for the ACT Legislative Assembly and the Aboriginal and Torres Strait Islander Elected Body. This included the conduct of the casual vacancy process following the resignation of Mr Shane Rattenbury MLA, resulting in the election of Ms Rebecca Vassarotti to the Legislative Assembly, and the conduct of two ATSIEB casual vacancy processes, ensuring continuity of representation and compliance with legislative requirements;
- reviewed and updated the Commission's Risk Management Framework and supporting operational risk arrangements, including a comprehensive review of the operational risk register;
- expanded environmental scanning activities to improve awareness of emerging risks and trends affecting electoral administration and electoral integrity;
- supported the commencement of an ACT Auditor-General performance audit examining Elections ACT's identification and management of electoral integrity risks and preparations for the 2028 ACT Legislative Assembly election;
- continued modernisation of the TIGER election management system, with additional operational modules deployed during the reporting period;
- progressed development and testing of the Financial Disclosure Portal to improve transparency, usability and administration of the ACT funding and disclosure scheme;
- continued close engagement with ACT Government agencies, other Australian and New Zealand electoral commissions, vendors, independent advisers and security partners to strengthen capability, security and electoral readiness;
- completed post-election review, assurance and implementation activities arising from the 2024 ACT Legislative Assembly election, with lessons identified informing future planning and system development;
- maintained high levels of accessibility and participation through ongoing stakeholder engagement, education and inclusion initiatives; and
- continued preparations for future electoral events, including the forthcoming redistribution process and the 2028 ACT Legislative Assembly election.

## STRATEGIC PRIORITY TWO:

Engage the community and stakeholders to promote electoral awareness, participation and compliance.

### Actions

The Commission will:

- provide education initiatives that enhance community and stakeholder knowledge of ACT electoral processes and strengthen confidence in the integrity of those processes;
- undertake public information and awareness activities that encourage participation in elections and reinforce trust in electoral results;
- implement information, education and support initiatives to help stakeholders understand and meet their compliance responsibilities, including obligations arising from prohibited donor provisions and misleading political advertising laws;
- deliver an education program that improves the community and stakeholder's understanding of and trust in ACT electoral processes; and
- deliver an information, education and support campaign to inform stakeholders of their compliance obligations and new legislation related to prohibited donors and misleading political advertising.

### Key performance indicators

The KPIs are:

- high levels of participation in elections, including in sectors of the community with traditionally low turnout rates;
- a continuing low level of informal votes;
- high levels of community awareness and understanding of our public awareness campaigns; and
- high levels of compliance by relevant stakeholders with legislative obligations, where it is within the influence of Elections ACT.

### Outcomes

The Commission delivered in several key areas, including:

#### Information services

- Provided electoral information to the public in a variety of ways, including:
  - publishing printed and electronic information booklets and pamphlets;
  - providing information over the counter, by telephone, email, social media and at community events;
  - maintained and updated the Elections ACT website to provide comprehensive and accessible resources;
  - delivered media interviews, led by the Electoral Commissioner, to build public trust, strengthen media relationships, and communicate the Commission's strategic priorities. These efforts supported transparency and responsiveness, reinforcing the Commission's commitment to a trusted, secure, and accessible election; and
  - provided information and advice at community events including at the National Multicultural Festival and school expos.

#### Electoral education programs

- Delivered education programs with a focus on the Hare-Clark voting system and conducted information sessions for over 800 college students and around 500 primary and high school students. Evaluations by teachers and participants consistently rated the education sessions highly.
- Loaned electoral equipment to schools and community groups when requested and provided advice and assistance.
- Delivered three Teacher Quality Institute-accredited professional development programs for primary, secondary and college teachers in collaboration with the ACT Legislative Assembly. The programs focused on Teaching Democracy, Civics and Citizenship in the ACT. Teachers consistently rated the Commission's contribution to the programs highly and indicated they would apply the knowledge and ideas gained in to their classrooms.
- As part of the ACT Legislative Assembly's *Assembly 101* public course, delivered sessions on the ACT's Hare-Clark electoral system featuring a hands-on mock election.

- Delivered a seminar on the Hare-Clark system for ACT government employees.
- Produced a variety of resources aimed at assisting the community, schools and teachers to understand the ACT's electoral process. These resources include fact sheets, easy English guides with answers to frequently asked questions, videos and interactive activities.

## Accessibility and inclusion

The Commission continued to promote equitable access to electoral services and democratic participation for all members of the ACT community. Elections ACT recognises that some electors may experience barriers to participation and remains committed to delivering services that are accessible, inclusive and responsive to community needs.

During 2025-2026, Elections ACT continued implementation of its Accessibility and Inclusion Plan and incorporated accessibility considerations into service delivery, communications, education and organisational planning activities. The Commission also continued to engage with stakeholders and representative groups to better understand barriers to participation and identify opportunities for improvement.

Key activities undertaken during the reporting period included:

- continuing the development and review of accessible electoral information and communication materials;
- supporting implementation of the Commission's Accessibility and Inclusion Plan and Disability Inclusion obligations;
- participating in ACT Government accessibility and disability inclusion initiatives to strengthen organisational capability and awareness;
- incorporating lessons identified from accessibility measures implemented at the 2024 ACT Legislative Assembly election into future planning activities; and
- maintaining a focus on accessible electoral services as preparations progress for future electoral events, including the ACT redistribution process and the 2028 ACT Legislative Assembly election.

Through these activities, the Commission continued to support its strategic objective of maximising opportunities for electoral participation and ensuring electoral services remain accessible to all members of the ACT community.

## Funding and disclosure

The Commission continued to administer the ACT funding, expenditure and financial disclosure scheme, supporting transparency and accountability in the Territory's political process. Activities during the reporting period included compliance reviews, assessment of potential prohibited donor matters, publication of disclosure returns, stakeholder education and advice, and continued development of systems to support effective administration of the scheme. The Commission also progressed implementation of reforms introduced in recent years, including real-time disclosure obligations and prohibited donor provisions.

The Commission:

- Commenced one compliance review during 2025-2026 examining gift returns and annual disclosure returns lodged under the ACT funding and disclosure scheme. At the time of reporting, the review remained in progress and will be finalised during 2026-2027.
- Assessed two matters relating to potential prohibited donors. Following further examination, neither matter was found to warrant regulatory action under the prohibited donor provisions.
- As part of Elections ACT's education strategy for funding and disclosure:
  - briefed political parties on the application of the ACT's funding and disclosure scheme and the development of a Financial Disclosure Portal;
  - provided advice to political entities, MLAs and other interested parties on funding and disclosure requirements; and
  - released an updated and comprehensive suite of funding and disclosure publications, including fact sheets, guides with answers to frequently asked questions, forms and handbooks.
- Released annual disclosure returns for the 2024-2025 financial year on 7 September 2025. These contain the financial disclosure of donations received and expenditure incurred during 2024-2025. The 2024-2025 annual returns included disclosure by 16 political parties, 26 MLAs, two non-party MLAs and three associated entities.
- Performed annual reporting on the sources of funding provided to the parliamentary parties. This reporting is

always a year in arrears because the Commission does not receive data until after the end of each financial year. Table 2 shows the sources of private and public funding for the five ACT parties with representatives in the ACT Legislative Assembly in the 2024-2025 financial

year. Table 3 presents the sources of public and private funding received by the two non-party Members of the ACT Legislative Assembly during the 2024-2025 financial year.

TABLE 2 Sources of funding received by the ACT parliamentary parties in 2024-2025

| 2024-2025                          | Australian Labor Party (ACT Branch) (\$) | Total received (%) | Fiona Carrick Independent (\$) | Total received (%) | Independents for Canberra (\$) | Total received (%) | Liberal Party of Australia (A.C.T. Division) (\$) | Total received (%) | The ACT Greens (\$) | Total received (%) |
|------------------------------------|------------------------------------------|--------------------|--------------------------------|--------------------|--------------------------------|--------------------|---------------------------------------------------|--------------------|---------------------|--------------------|
| Total received                     | 2,693,335.49                             |                    | 106,807.81                     |                    | 354,761.70                     |                    | 1,806,339.88                                      |                    | 1,080,316.12        |                    |
| Public <sup>1</sup>                | 1,226,238.57                             | 45.53              | 85,717.81                      | 80.25              | 244,343.94                     | 68.88              | 1,177,012.06                                      | 65.16              | 653,731.72          | 60.51              |
| Private                            | 1,467,096.92                             | 54.47              | 21,090.00                      | 19.75              | 110,417.76                     | 31.12              | 629,327.82                                        | 34.84              | 426,584.40          | 39.49              |
| Private - disclosed <sup>2</sup>   | 1,126,567.19                             | 76.79              | 11,050.00                      | 52.39              | 110,417.76                     | 100.00             | 486,644.40                                        | 77.33              | 217,709.75          | 51.04              |
| Private - undisclosed <sup>3</sup> | 340,529.73                               | 23.21              | 10,040.00                      | 47.61              | 0.00                           | 0.00               | 142,683.42                                        | 22.67              | 208,874.65          | 48.96              |

TABLE 3 Sources of funding received by the ACT non-party MLAs in 2024-2025\*

| 2024-2025                          | Thomas Emerson MLA (\$) | Total received (%) | Elizabeth Kikkert MLA (\$) | Total received (%) |
|------------------------------------|-------------------------|--------------------|----------------------------|--------------------|
| Total received                     |                         | 6,645.16           |                            | 2,947.20           |
| Public <sup>1</sup>                |                         | 4,181.36           |                            | 2,947.20           |
| Private                            |                         | 2,463.80           |                            | 0.00               |
| Private - disclosed <sup>2</sup>   |                         | 1,116.00           |                            | 0.00               |
| Private - undisclosed <sup>3</sup> |                         | 1,347.80           |                            | 0.00               |

Notes for Table 2 and Table 3:

- \* The sources of funding received by ACT non-party MLAs in 2024-2025 and reported for Ms Kikkert and Mr Emerson reflect that both MLAs were members of a party grouping for part of the financial year. Ms Kikkert was an independent MLA from 10 September 2024 to 19 October 2024. Mr Emerson became an independent MLA on 6 February 2025 and remained independent for the remainder of the financial year.
- 1 The ACT Electoral Commission and the Australian Electoral Commission provide all public funding. In election years, parties can receive public funding payments and refunds of candidates' nomination deposits. As the 2024 ACT Legislative Assembly election was held during the 2024-2025 financial year, the ACT Electoral Commission made public funding payments and refunded candidates' nomination deposits to eligible participants. Elections ACT also provided administrative funding to the five ACT-registered parliamentary parties and the two non-party MLAs.
- 2 Private disclosed sources of funding include the total amount declared where the identity of the person or organisation making the payment, and the amount, is disclosed.
- 3 Private undisclosed sources of funding include 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. The figures are rounded to the nearest dollar.

## How administrative funding is paid

Administrative funding is paid directly to political parties at a rate set per calendar year.

The amount set for 2025 was \$6,968.93 per MLA per quarter. In 2026, the amount set was \$7,194.38 per MLA per quarter, paid to each political party as detailed in the table below.

TABLE 4 Administrative funding paid to political parties and non-party MLA in 2025-2026\*

| Party and non-party MLA                      | Funding      |
|----------------------------------------------|--------------|
| Australian Labor Party (ACT Branch)          | \$283,266.20 |
| Liberal Party of Australia (A.C.T. Division) | \$252,804.98 |
| The ACT Greens                               | \$111,725.30 |
| Fiona Carrick Independent                    | \$28,326.62  |
| Tom Emerson non-party MLA                    | \$28,326.62  |
| Leanne Castley non-party MLA                 | \$2,134.60   |

The **total** administrative funding payment paid during 2025-2026 was **\$706,584.32**

\* The administrative funding for the four quarters September 2025, December 2025, March 2026 and June 2026 quarters were adjusted on a pro rata basis to reflect changes in parliamentary representation and party status during the period. These adjustments arose from Mr Rattenbury's resignation from the ACT Legislative Assembly on 15 May 2026, the election of Ms Vassarotti as his replacement on 5 June 2026, and Ms Castley's resignation from the Canberra Liberals party grouping, after which she sat as a non-party MLA from 4 June 2026.

The Commission published complete information of funding and disclosure returns, compliance and investigation reviews, forms and publications on the Elections ACT website at: [www.elections.act.gov.au/funding-disclosures-and-registers](http://www.elections.act.gov.au/funding-disclosures-and-registers)

## Party registration

The Commission maintained the register of political parties in accordance with the *Electoral Act 1992* and processed applications for registration, cancellation and party name changes during the reporting period. As at 30 June 2026, 14 political parties were registered in the ACT.

The Commission:

→ maintained the register of political parties, including:

- cancelled the registration of Independents for Canberra, on request by the party secretary, with effect from 10 July 2025;
- cancelled the registration of First Nation Party, on request by the party secretary, with effect from 12 September 2025;

- registered Australian Multicultural Party on 30 September 2025;
- the Sustainable Australia Party - Stop Overdevelopment / Corruption changed its party name to the Affordable Housing Now - Sustainable Australia Party on 2 December 2025; and
- registered The Canberra Socialists on 29 April 2026.

→ published the register of political parties and information on how parties can register on the Elections ACT website at: [www.elections.act.gov.au/funding-disclosures-and-registers/register-of-political-parties](http://www.elections.act.gov.au/funding-disclosures-and-registers/register-of-political-parties).

### STRATEGIC PRIORITY THREE:

## Foster a high-performing team in Elections ACT

### Actions

#### The Commission will:

- align Elections ACT with its strategic priorities;
- employ efficient and accountable governance, business support and human resources systems and policies;
- build and sustain a diverse, capable, trained and resilient workforce; and
- foster a positive values-based culture, and a safe, respectful workplace.

### Key performance indicators

#### The KPIs are:

- costs are managed within budget allocations;
- financial, human resources and record management systems comply with relevant legislation and policy;
- high levels of staff satisfaction; and
- continued high levels of diversity and inclusion in our workforce.

### Outcomes

During 2025-2026, Elections ACT continued to strengthen its organisational capability, governance arrangements and workforce readiness to support the delivery of trusted, transparent, secure and accessible electoral services. A key focus during the reporting period was ensuring the organisation remained well positioned to meet future challenges, including the forthcoming redistribution process and preparation for the 2028 ACT Legislative Assembly election.

Key outcomes included:

- completion of an independent organisational and workforce review to identify the future operating model, capability requirements and critical roles required to support Elections ACT's functions;
- implementation of targeted workforce wellbeing initiatives aligned with Elections ACT's Mental Health Strategy, supporting employee wellbeing, engagement and organisational resilience;
- strengthening workforce governance through the review and implementation of workforce policies, employment practices and compliance activities;
- investment in workforce capability through training, professional development, secondments and cross-jurisdictional collaboration opportunities;
- further development of performance and development processes to support individual growth, accountability and organisational performance;
- continued implementation of governance and assurance activities, including internal audits and ongoing compliance with corporate governance frameworks; and
- maintenance of financial, workforce and records management systems to support effective and accountable administration of the Commission's functions.

## Aboriginal and Torres Strait Islander Elected Body elections

The seven-member Aboriginal and Torres Strait Islander Elected Body (ATSIEB) represents Aboriginal and Torres Strait Islander people living in the ACT and supports them to actively engage in decision-making that will affect their lives and futures.

### ATSIEB Casual Vacancy

During the reporting period, two casual vacancies arose on the Elected Body.

On 9 April 2026, the ATSIEB Chairperson formally advised the Electoral Commissioner of the resignation of Ms Vicki Bradley, creating a vacancy.

In accordance with the *Aboriginal and Torres Strait Islander Elected Body Act 2008*, the Commissioner conducted a recount of ballot papers on 30 April 2026. As a result of the recount, Ms Samantha Jayne Keaton was declared elected to fill the vacancy.

On 13 May 2026, the ATSIEB Chairperson formally advised the Electoral Commissioner of the resignation of the newly elected Ms Samantha Jayne Keaton.

In accordance with the *Aboriginal and Torres Strait Islander Elected Body Act 2008*, as only one candidate applied to contest the vacancy, on 29 May 2026 the Commissioner declared Ms Tucky Tania Cooley as elected to fill the vacancy.

## ACT Legislative Assembly Casual Vacancy

On 15 May 2026, Mr Shane Rattenbury MLA for Kurrajong resigned from the ACT Legislative Assembly, creating a casual vacancy.

In accordance with the *Electoral Act 1992*, the Electoral Commissioner conducted the statutory casual vacancy process to fill the vacancy. Following the declaration of eligible candidates and a recount of the votes received by Mr Rattenbury at the 2024 ACT Legislative Assembly election, Ms Rebecca Vassarotti received a majority of preferences and was declared elected to the Legislative Assembly on 5 June 2026.

Elections ACT administered the casual vacancy process in accordance with legislative requirements, ensuring continuity of representation and maintaining the integrity of the electoral process.

## Other jurisdiction elections

Elections ACT provided electoral services for other electoral commissions on two occasions in 2025-2026.

These services included over-the-counter pre-poll voting and responses to enquiries. Such support to other jurisdictions provided valuable opportunities for training and benchmarking of service standards.

Details of services provided to other commissions in 2025-2026 are shown in Table 5.

TABLE 5 Other jurisdiction elections supported by Elections ACT

| Election                               | Staging assistance provided | Polling services provided            | Polling day       | Votes |
|----------------------------------------|-----------------------------|--------------------------------------|-------------------|-------|
| NSW state by-election (Kiama district) | Pre-poll voting             | 8 September 2025 - 12 September 2025 | 13 September 2025 | 7     |
| South Australia state general election | Pre-poll voting             | 16 March 2026 - 20 March 2026        | 21 March 2026     | 272   |

### Fee-for-service electoral services

The Commission is authorised to provide services for determined fees. Elections ACT conducts elections and provides electoral services for external organisations under this mandate. Elections ACT conducted two fee-for-service ballots in 2025-2026. Table 6 shows the fee-for-service ballots that Elections ACT conducted in 2025-2026.

TABLE 6     Other elections

| Election                                                          | Polls closed    | Results provided | Votes |
|-------------------------------------------------------------------|-----------------|------------------|-------|
| National Press Club of Australia Board of Directors Election 2025 | 1 December 2025 | 3 December 2025  | 196   |
| CIT Board Elected Staff Member Election 2026                      | 10 March 2026   | 10 March 2026    | 260   |

### Enterprise agreement ballots

Elections ACT did not conduct any enterprise agreement ballots during this period.

### Electoral Council of Australia and New Zealand

The Electoral Council of Australia and New Zealand (ECANZ) is the principal forum through which Australian and New Zealand electoral commissions collaborate on matters affecting electoral administration, electoral integrity and democratic participation. ECANZ supports information sharing, capability development and collaboration across jurisdictions, helping electoral commissions respond to common challenges and identify opportunities for continuous improvement.

During 2025-2026, Elections ACT participated actively in ECANZ meetings, working groups and Communities of Practice. Discussions focused on a range of emerging issues affecting electoral management bodies, including electoral integrity, misinformation and disinformation, accessibility, Indigenous electoral participation, workforce capability, funding and disclosure reforms, electoral systems modernisation and preparations for future electoral events.

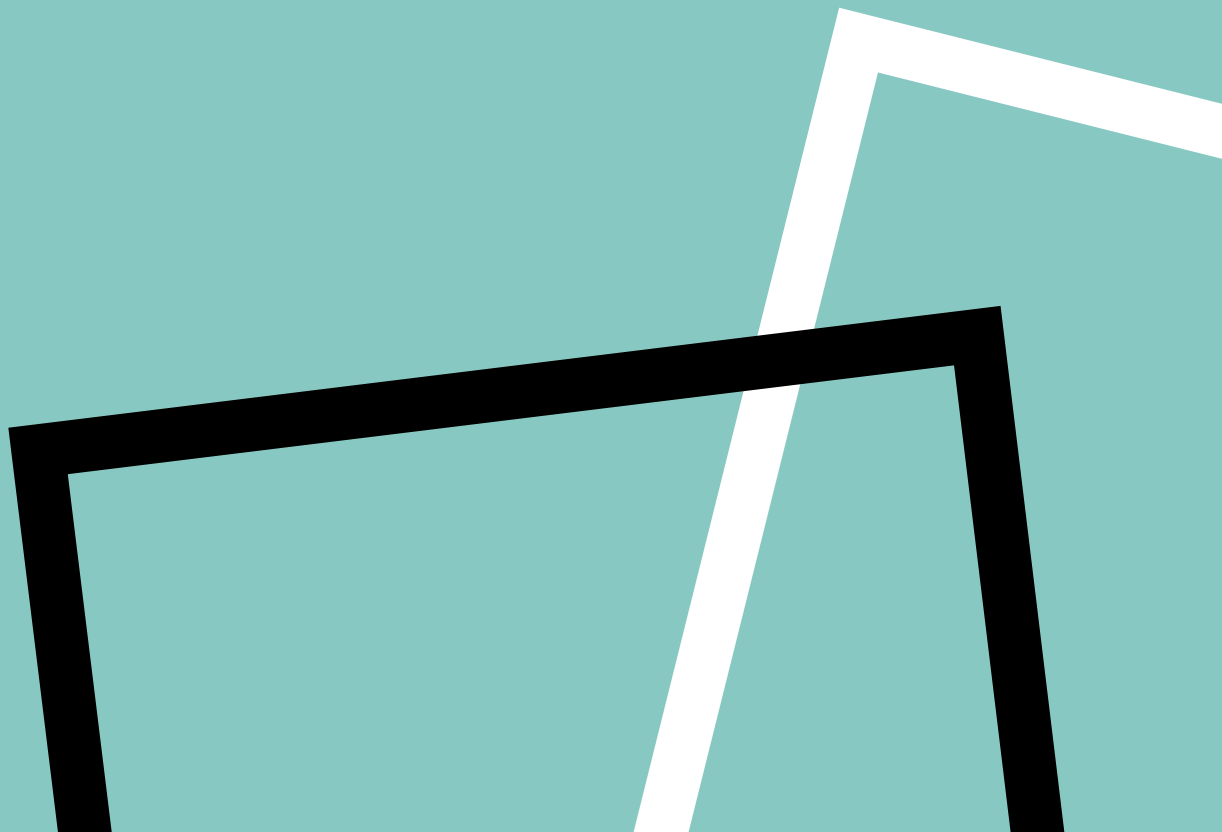
Elections ACT contributed to cross-jurisdictional work on electoral integrity and electoral roll data protection and supported sharing of lessons and emerging practices across Australian and New Zealand electoral commissions. The Commission also participated in discussions examining emerging threats to democratic institutions and opportunities for greater collaboration in responding to evolving risks in the electoral environment.

During the reporting period, Elections ACT established and chaired the ECANZ Human Resources, Training and Work Health and Safety Community of Practice, supporting collaboration on workforce capability, training, workforce mobility and election workforce management across jurisdictions. In October 2025, the Deputy Electoral Commissioner was appointed as Chair of the Deputy Electoral Commissioners Forum, which provides strategic coordination and leadership of ECANZ Communities of Practice and working groups. In February 2026, the Electoral Commissioner was elected Deputy Chair of ECANZ. Collectively, these appointments reflect Elections ACT’s growing leadership role within the Australasian electoral administration community.

Participation in ECANZ assists Elections ACT to remain informed of emerging trends, evolving risks and leading practice in electoral administration and contributes to the Commission’s commitment to delivering trusted, transparent, secure and accessible electoral services for the ACT community.

# Part C

## Management, governance and accountability



## Part C

### Management, governance and accountability

#### Scrutiny

##### **Inquiry into the operation of the 2024 ACT election and the *Electoral Act 1992***

The Commissioner and Deputy Electoral Commissioner represented the Commission at the Inquiry into the operation of the 2024 ACT election and the Electoral Act 1992 (the inquiry) conducted by the Standing Committee on the Integrity Commission and Statutory Office Holders, on 27 November 2025.

Contributions to the inquiry drew substantially on the findings of the Electoral Commission's Report on the ACT Legislative Assembly Election 2024, tabled on 30 June 2025. Through the conduct of the election, the comprehensive post-election evaluation and subsequent reporting, the Electoral Commission has continued to contribute to the ongoing improvement of the ACT's electoral system. The report concluded that the 2024 election was successfully delivered while identifying a range of operational, legislative and technology-related matters that may warrant further consideration to strengthen electoral integrity, transparency, accessibility, participation and organisational resilience in future elections.

Matters identified for consideration included electoral funding and disclosure arrangements, political party registration processes, protection of electoral roll information, emerging risks associated with artificial intelligence and misinformation, electoral ICT modernisation, civics and citizenship education, and opportunities to further support electoral participation and public confidence.

Consistent with established electoral administration practice, the Commission considers it desirable that any electoral law reforms arising from the inquiry or election report be settled at least 12 months in advance of the 2028 ACT Legislative Assembly election. Early resolution of legislative settings provides certainty for electors, candidates and political parties, and supports effective planning, system development, stakeholder education and implementation activities.

The Commission's submission to the inquiry is at: [www.elections.act.gov.au/elections/previous-assembly-elections/2024-election](http://www.elections.act.gov.au/elections/previous-assembly-elections/2024-election)

The inquiry published an interim inquiry report on 22 January 2026.

The inquiry published the final inquiry report on 10 June 2026.

## **Inquiry into the Appropriation Bill 2025–2026 and Appropriation (Office of the Legislative Assembly) Bill 2025–2026**

The Commissioner, Deputy Electoral Commissioner and Chief Financial Officer represented the Commission at the ACT Legislative Assembly Select Committee on Estimates 2025–2026 hearings on 23 July 2025.

The committee's report made no recommendations specific to the Electoral Commission or to the relevant budget statements.

## **Inquiry into Annual and Financial Reports 2024–2025**

The Commissioner and Deputy Electoral Commissioner represented the Commission at the ACT Legislative Assembly Inquiry into Annual and Financial Reports 2024–2025 hearings on 10 November 2025. The hearings were conducted by the Assembly's Standing Committee on the Integrity Commission and Statutory Office Holders.

The committee's report noted that matters relating to the Commission that were discussed included the Commission's report on the 2024 ACT election, fee-for-service elections, the early voting period for the 2024 ACT election, Administration funding and population projections for the electorate boundary redistribution.

The Committee recommended that the ACT Electoral Commission ensure that the Australian Bureau of Statistics is appraised of concerns regarding the population projections of the ACT insofar as they are used to inform electorate redistributions.

The Commission addressed this recommendation.

## **Risk management**

The Commission recognises that effective risk management is fundamental to maintaining public confidence in the ACT electoral system and supporting the delivery of trusted, transparent, secure and accessible electoral services. Risk management is embedded within the Commission's governance, decision-making and operational processes and supports the identification, assessment, treatment and monitoring of risks that may affect the achievement of organisational objectives.

During 2025–2026, Elections ACT reviewed and updated its Risk Management Framework and supporting operational risk management arrangements to ensure continued alignment with the organisation's strategic objectives and operating environment. This work included review of strategic and operational risks, strengthening risk assessment processes, enhancing monitoring and reporting arrangements, and building organisational capability through targeted risk management training delivered to all staff.

A significant focus during the reporting period was the continued implementation of the Electoral Integrity Framework and the expansion of environmental scanning activities to support awareness of emerging risks and trends affecting electoral administration. These activities strengthened the Commission's understanding of evolving integrity risks and informed organisational planning, assurance activities and future preparedness initiatives.

The Commission continued to monitor risks associated with electoral integrity, cyber security, information management, workforce capability, organisational resilience and the delivery of future electoral events. Risk management activities informed ongoing planning for the ACT electoral redistribution process and preparation for the 2028 ACT Legislative Assembly election.

Through these activities, the Commission continued to strengthen its risk management maturity and organisational resilience in support of its statutory functions and strategic objectives.

## Internal audit

The Commission maintains an internal audit program as an important component of its governance and assurance framework. Internal audit activities provide independent assurance on the effectiveness of governance, risk management and internal control arrangements and support continuous improvement across the organisation.

During 2025-2026, Elections ACT continued to implement its internal audit program in accordance with the approved Internal Audit Plan. A significant internal audit undertaken during the reporting period examined data protection controls relating to electoral roll information, including governance arrangements, legislative obligations, security controls and data-sharing arrangements with external recipients. The audit was commissioned in response to evolving risks in the electoral environment and recommendations arising from the Legislative Assembly inquiry into the 2024 ACT election and the *Electoral Act 1992*.

Findings and recommendations arising from internal audit activities were monitored through established governance arrangements, with management actions implemented to address identified improvement opportunities. Internal audit outcomes also informed the Commission's broader risk management, assurance and organisational improvement activities.

Together with external audit, risk management and assurance activities, the internal audit program contributes to the Commission's commitment to sound governance, accountability and continuous improvement.

## Fraud prevention and detection

The Commission is committed to maintaining high standards of integrity, accountability and stewardship in the administration of electoral processes and public resources. Fraud and corruption risks are managed through a combination of governance arrangements, internal controls, assurance activities, staff awareness and ongoing monitoring processes.

During 2025-2026, Elections ACT continued to maintain fraud prevention and detection arrangements consistent with ACT Government requirements and the Commission's broader governance, risk management and assurance frameworks. Fraud and corruption risks were considered as part of organisational risk management processes and were supported by financial controls, segregation of duties, delegations, procurement controls, records management practices and staff awareness activities.

The Commission's internal audit, risk management and assurance activities also contributed to the identification and management of fraud-related risks by providing oversight of controls and highlighting opportunities for continuous improvement.

No incidents of fraud were identified or reported during the reporting period.

## Freedom of Information

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

Table 7 shows the Freedom of Information requests received and processed between 1 July 2025 and 30 June 2026. All requests were finalised within the reporting period.

An FOI application can be submitted to the FOI Information Officer by:

- email to [elections@act.gov.au](mailto:elections@act.gov.au)
- post to ATTN: FOI Information Officer, GPO Box 172, CANBERRA ACT 2601.

A list of FOI-related publications and the Commission's FOI disclosure log can be found at: <https://www.elections.act.gov.au/about-the-commission/freedom-of-information>.

TABLE 7 Operations undertaken during 2025-2026 under the *Freedom of Information Act 2016*

| Operation                                                                                                                                                            | Number |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| <b>Open Access Information - Section 96 (3)(a) (i), (ii) and (iii)</b>                                                                                               |        |
| Number of decisions to publish Open Access information.                                                                                                              | 3      |
| Number of decisions not to publish Open Access information.                                                                                                          | 0      |
| Number of decisions not to publish a description of Open Access information withheld.                                                                                | 0      |
| <b>FOI Applications received and decision type - Section 96 (3)(a) (iv), (vii), (viii) and (ix)</b>                                                                  |        |
| Number of access applications received.                                                                                                                              | 1      |
| Number of applications where access to all information requested was given.                                                                                          | 1*     |
| Number of applications where access to only some of the information requested was given (partial release).                                                           | 0      |
| Number of applications where access to information was refused.                                                                                                      | 0      |
| <b>FOI processing timeframe - Section 96 (3)(a)(v) and (vi); Section 96 (3)(d)</b>                                                                                   |        |
| Total applications decided within the time to decide under section 40.                                                                                               | 1      |
| Applications not decided within the time to decide under section 40.                                                                                                 | 0      |
| Number of days taken to decide over the time to decide in section 40 for each application.                                                                           | 0      |
| <b>Amendment to personal information - Section 96 (a)(x) and Section 96 (3)(e)</b>                                                                                   |        |
| Number of requests made to amend personal information, and the decisions made (e.g., amended, refused, notation added to record, other).                             | Nil    |
| <b>Reviews - Section 96 (3)(b); Section 96 (3)(c)</b>                                                                                                                |        |
| Number of applications made to Ombudsman under section 74 and the results of the application (e.g., affirmed, varied, set aside, and substituted, withdrawn, other). | Nil    |
| Number of applications made to ACAT under section 84 and the results of the application (e.g., affirmed, varied, set aside, and substituted, withdrawn, other).      | Nil    |
| <b>Fees - Section 96 (3)(f)</b>                                                                                                                                      |        |
| Total charges and application fees collected from access applications.                                                                                               | Nil    |

\*The agency did not hold any information relevant to the request. As a result, no documents were provided in response to the FOI application.

## Aboriginal and Torres Strait Islander reporting

### **Progress in implementing both the National Agreement and the ACT Agreement**

The ACT Electoral Commission recognises the Closing the Gap framework and its application to statutory office holders. The Commission applies the principles of the framework in a manner consistent with its statutory role and independence, including by building cultural capability, applying culturally informed approaches to electoral service delivery where this supports participation, working with the Aboriginal and Torres Strait Islander Elected Body (ATSIEB) and community partners, and aligning relevant policies and practices with the intent of the framework. This approach is consistent with the Commission's broader strategic direction and Service Delivery Guidance 2028.

During 2025-2026, Elections ACT continued to consider the principles of the National Agreement on Closing the Gap within the scope of its electoral functions. As a small statutory authority with specialised responsibilities, the Commission's contribution is focused on supporting participation in democratic processes and access to electoral services for Aboriginal and Torres Strait Islander peoples.

During the reporting period, all executives completed cultural capability training and staff were supported to undertake ACT Public Service Cultural Awareness Training. Elections ACT also continued to work collaboratively with ATSIEB and community partners to inform service delivery, community engagement activities and future electoral planning.

The Commission contributes to the Closing the Gap principles through the planning and delivery of elections, including elections for the Aboriginal and Torres Strait Islander Elected Body. Planning for future ACT Legislative Assembly and ATSIEB elections includes consideration of culturally appropriate electoral information, accessible electoral services, targeted communications and community engagement approaches that support participation and inclusion.

These activities will continue to inform preparations for future electoral events, including the 2028 ACT Legislative Assembly election, with the objective of supporting culturally responsive service delivery, improved accessibility and stronger participation in democratic processes.

## *Disability Inclusion Act 2024* reporting

Elections ACT is committed to ensuring that people with disability can participate fully in the ACT's democratic processes and access electoral services on an equitable basis. The Commission recognises accessibility and inclusion as important contributors to electoral participation, public confidence and representative democracy.

During 2025-2026, Elections ACT continued to implement its Disability Inclusion commitments through service delivery, stakeholder engagement, organisational planning and workforce capability activities. Accessibility considerations were incorporated into electoral information, communication materials, planning processes and future electoral preparations.

The Commission also continued to consider lessons identified from the delivery of the 2024 ACT Legislative Assembly election and to engage with stakeholders to identify opportunities to improve accessibility and inclusion in future electoral events. This work will inform preparations for the ACT redistribution process and the 2028 ACT Legislative Assembly election.

Through these activities, Elections ACT continued to support equitable access to electoral services and democratic participation for people with disability across the ACT community.

## Multicultural initiatives

Elections ACT recognises the cultural and linguistic diversity of the ACT community and is committed to supporting equitable participation in democratic processes for people from culturally and linguistically diverse backgrounds. The Commission seeks to ensure electoral information and services are accessible, inclusive and responsive to community needs.

During 2025-2026, Elections ACT continued to support participation through the provision of accessible electoral information, stakeholder engagement and community education activities. The Commission also considered the needs of culturally and linguistically diverse communities as part of its communication, service delivery and future election planning activities.

Elections ACT continued to work collaboratively with community organisations, ACT Government partners and stakeholders to improve awareness of electoral processes and identify opportunities to reduce barriers to participation. These activities contribute to the Commission's objective of ensuring all members of the ACT community can participate confidently in democratic processes.

The Commission will continue to consider multicultural engagement and participation as part of preparations for future electoral events, including the ACT redistribution process and the 2028 ACT Legislative Assembly election.

## Period Products and Facilities (Access) Act reporting

In accordance with the *Period Products and Facilities (Access) Act 2023*, free period products are available in public buildings. The nearest location for Elections ACT staff to access these products is 220 London Circuit.

## Workplace health and safety

Elections ACT recognises that a safe, healthy and inclusive workplace is fundamental to organisational capability, workforce resilience and the successful delivery of electoral services. Elections ACT is committed to providing a safe, healthy and respectful workplace that supports the physical and psychological wellbeing of all employees.

- During 2025-2026, Elections ACT recorded one reportable injury incident, which was notified to the regulator in accordance with Part 3, section 38 of the *Work Health and Safety Act 2011*.
- Elections ACT continued to implement initiatives under its Mental Health Strategy 2023-2027 and Health and Wellbeing Program to support employee wellbeing, workforce resilience and a positive workplace culture.
- The agency continued to monitor and assess workplace health risks, including communicable diseases, in line with advice from relevant public health authorities.
- Workplace health and safety functions were supported by a dedicated WHS Manager, an elected Health and Safety Representative, three Fire Wardens, two First Aid Officers and two Mental Health First Aid Officers.
- Elections ACT promotes a psychologically and physically safe workplace through access to the Employee Assistance Program, wellbeing resources, flexible work arrangements and reasonable workplace adjustments where required.
- Managers continued to build capability in supporting employee wellbeing, managing psychosocial risks and fostering a safe and inclusive workplace.
- Staff are encouraged to actively engage in maintaining their own health and wellbeing and to contribute to a positive, respectful and supportive workplace culture.

# Human resource management

- During 2025-2026, Elections ACT continued to strengthen workforce capability, organisational resilience and workforce readiness in support of future electoral events, including the ACT redistribution process and preparation for the 2028 ACT Legislative Assembly election. Elections ACT’s average length of service remained high at 10.5 years, reflecting workforce stability, retention of critical electoral capability and the preservation of organisational knowledge.
- Elections ACT maintained a broad range of human resource management functions during the reporting period, including workforce planning, recruitment, onboarding, employee relations, performance management, workplace health and safety, policy development, payroll and employment administration, and workforce reporting. These activities supported the effective management of the workforce, ensured compliance with legislative and policy requirements, and contributed to the delivery of the Commission’s strategic and operational objectives.
- The *ACT Public Service Administrative and Related Classifications Enterprise Agreement 2023-2026*, approved by the Fair Work Commission on 13 September 2023, expired in March 2026. During the reporting

period, Elections ACT actively participated in whole-of-government enterprise bargaining negotiations and will continue to contribute to the process until a replacement agreement is approved by the Fair Work Commission.

- The terms and conditions of employment for temporary staff engaged under the *Electoral Act 1992* were reviewed and updated, with the revised arrangements taking effect from 1 January 2026.
- Elections ACT is committed to building a capable, adaptable and resilient workforce through ongoing learning and development. All staff participate in a comprehensive induction program and complete mandatory training, including work health and safety, first aid, and fire warden training. Employees are also supported to undertake role-specific and professional development opportunities to strengthen individual capability, enhance organisational performance and support career development.

## Workforce data

The following tables set out the details of the permanent and temporary staff employed during 2025-2026, including the Commissioner. The tables do not include the two part-time Commission members or casual staff employed during the year.

TABLE 8      **Workforce headcount\***

|                     | Female   | Male     | Non-Binary | Total |
|---------------------|----------|----------|------------|-------|
| FTE by Gender       | withheld | withheld | withheld   | 15.74 |
| Headcount by Gender | withheld | withheld | withheld   | 16    |

\* The Annual Report excludes personal information, such as employee classification by gender, employment category, and age, due to privacy reasons and the small number of staff at Elections ACT. The ACT Electoral Commission is not bound by the Annual Report Directions as officers of the Legislative Assembly and uses Annual Report Directions only as a guideline.

TABLE 9 Workforce by classification group\*

| Classification Group     | Female   | Male     | Non-Binary | Total     |
|--------------------------|----------|----------|------------|-----------|
| Administrative Officers  | withheld | withheld | withheld   | 7         |
| Executive Officers       | withheld | withheld | withheld   | 1         |
| Senior Officers          | withheld | withheld | withheld   | 7         |
| Statutory Office Holders | withheld | withheld | withheld   | 1         |
| <b>Total</b>             |          |          |            | <b>16</b> |

\* The Annual Report excludes personal information, such as employee classification by gender, employment category, and age, due to privacy reasons and the small number of staff at Elections ACT. The ACT Electoral Commission is not bound by the Annual Report Directions as officers of the Legislative Assembly and uses Annual Report Directions only as a guideline.

TABLE 10 Workforce employment category\*

| Employment Category                | Female   | Male     | Non-Binary | Total     |
|------------------------------------|----------|----------|------------|-----------|
| Permanent Full-time                | withheld | withheld | withheld   | 13        |
| Permanent Part-time                | withheld | withheld | withheld   | 1         |
| Temporary Full-time <sup>1,2</sup> | withheld | withheld | withheld   | 2         |
| Temporary Part-time                | withheld | withheld | withheld   | 0         |
| <b>Total</b>                       |          |          |            | <b>16</b> |

\* The Annual Report excludes personal information, such as employee classification by gender, employment category, and age, due to privacy reasons and the small number of staff at Elections ACT. The ACT Electoral Commission is not bound by the Annual Report Directions as officers of the Legislative Assembly and uses Annual Report Directions only as a guideline.

1 As a statutory office holder employed for a fixed term, the Commissioner is classed as a temporary full-time employee.

2 As an executive employed for a fixed term, the Deputy Electoral Commissioner is classed as a temporary full-time employee.

TABLE 11 Workforce by age group\*

| Age Group    | Female   | Male     | Non-Binary | Total     |
|--------------|----------|----------|------------|-----------|
| Under 25     | withheld | withheld | withheld   |           |
| 25-34        | withheld | withheld | withheld   |           |
| 35-44        | withheld | withheld | withheld   |           |
| 45-54        | withheld | withheld | withheld   |           |
| 55 and over  | withheld | withheld | withheld   |           |
| <b>Total</b> |          |          |            | <b>16</b> |

\* The Annual Report excludes personal information, such as employee classification by gender, employment category, and age, due to privacy reasons and the small number of staff at Elections ACT. The ACT Electoral Commission is not bound by the Annual Report Directions as officers of the Legislative Assembly and uses Annual Report Directions only as a guideline.

TABLE 12 Workforce gender\*

| Gender                   | Female   | Male     | Non-Binary | Total |
|--------------------------|----------|----------|------------|-------|
| Average years of service | withheld | withheld | withheld   | 10.5  |

\* The Annual Report excludes personal information, such as employee classification by gender, employment category, and age, due to privacy reasons and the small number of staff at Elections ACT. The ACT Electoral Commission is not bound by the Annual Report Directions as officers of the Legislative Assembly and uses Annual Report Directions only as a guideline.

TABLE 13 Workforce by agency profile

| Agency                   | Full-time equivalent | Headcount |
|--------------------------|----------------------|-----------|
| ACT Electoral Commission | 15.74                | 16        |
| <b>Total</b>             | <b>15.74</b>         | <b>16</b> |

TABLE 14 Workforce equity and diversity

|                                          | Headcount | % of Total Staff |
|------------------------------------------|-----------|------------------|
| Aboriginal and/or Torres Strait Islander | 0         | 0.00%            |
| Culturally & Linguistically Diverse      | 6         | 37.5%            |
| People with a disability                 | 2         | 12.5%            |

TABLE 15 Workforce gender pay gap\*

| Classification Group    | Female Avg Salary | Male Avg Salary | Pay Gap |
|-------------------------|-------------------|-----------------|---------|
| Administrative Officers | 109,712           | 0               | 0.0%    |
| Senior Officers         | 139,666           | 149,965         | 6.9%    |

\* Executive Officer and Statutory Office Holder positions are filled by two males and removed from the table. Given the small number of staff employed by Elections ACT and the small sample size, this data was not statistically valid or reliable.

The tables showing workforce recruitment and separation data are not included in this report. Given the small number of staff employed by Elections ACT and the small sample size, this data was not statistically valid or reliable.

## Ecologically sustainable development

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

Elections ACT's permanent office accommodation footprint represents 7.3 per cent of the total floor space within the Nara Centre, and Ecologically Sustainable Development (ESD) performance data is apportioned on this basis. Accordingly, reported waste, emissions, water consumption and resource use may be affected by the activities of other tenants, regardless of Elections ACT's own sustainability initiatives. Following the additional accommodation required to support the 2024 ACT Legislative Assembly election, Elections ACT returned to its permanent office footprint in 2025-2026, resulting in lower waste generation, emissions, water consumption and overall resource use compared with the previous reporting period.

The following explanatory notes for the 2025-2026 Emissions and Utility Reporting tables were provided by the Enterprise Sustainability Team within the Climate Change, Energy and Water Division of the City and Environment Directorate:

1. Data for this reporting period was extracted at 9am on 3 August 2026. At the time of data extraction, the Enterprise Sustainability Platform had 97.68% actual data, 1.68% estimated data, and 0.64% accrued date.
2. Note that some data reported for in the 2024-2025 table may differ from figures reported in the 2024-2025 Annual Report. These differences are due to utility invoice data entering the system after the data extraction date and retrospective updates to agency occupancy.
3. Emissions reported include Scope 1 and Scope 2 emissions only. Scope 1 are direct emissions from sources owned and operated by the government, including emissions from transport fuel, fossil fuel gas and refrigerants. Scope 2 emissions from mains electricity is considered zero in the ACT due to the ACT's 100% renewable electricity supply.
4. Emission factors used to calculate natural gas and fleet fuel are based on the latest National Greenhouse Accounts factors.
5. Refrigerant data across ACT Government is progressively being updated as new assets are identified and documented, current data is therefore limited and accuracy will be improved in future reporting years.

TABLE 16 Stationary energy usage

| Stationary energy usage                     | Unit           | 2025-2026 | 2024-2025 | Percentage change |
|---------------------------------------------|----------------|-----------|-----------|-------------------|
| Electricity use                             | Kilowatt hours | 41,326    | 45,471    | -9.12%            |
| Fossil fuel gas use (non-transport)         | Megajoules     | 173,506   | 150,160   | 15.55%            |
| Diesel use (non-transport, e.g. generators) | Kilolitres     | n/a       | n/a       | n/a               |
| Liquid Petroleum Gas                        | Kilolitres     | n/a       | n/a       | n/a               |

TABLE 17 Transport fuel usage

| Transport fuel usage                      | Unit   | 2025-2026 | 2024-2025 | Percentage change |
|-------------------------------------------|--------|-----------|-----------|-------------------|
| Zero Emissions Vehicles (ZEV)             | Number | 0         | 0         | n/a               |
| Plug-in Hybrid Electric Vehicles (PHEV)   | Number | 0         | 0         | n/a               |
| Hybrid Electric Vehicles (HEV)            | Number | 0         | 2         | -100%             |
| Internal Combustion Engine (ICE) vehicles | Number | 0         | 17        | -100%             |

TABLE 18 Water usage

| Water usage | Unit       | 2025-2026 | 2024-2025 | Percentage change |
|-------------|------------|-----------|-----------|-------------------|
| Water use   | Kilolitres | 107       | 108       | -1.22%            |

TABLE 19 Resource efficiency and waste

| Resource efficiency and waste                         | Unit       | 2025-2026 | 2024-2025 | Percentage change |
|-------------------------------------------------------|------------|-----------|-----------|-------------------|
| Reams of paper purchased                              | Reams      | 50        | 15        | 233%              |
| Recycled content of paper purchased                   | Percentage | 100       | 100       | 0                 |
| Waste to landfill                                     | Litres     | 2,851.59  | 3357.74*  | -15.07            |
| Co-mingled material recycled                          | Litres     | 610.53    | 1440.97*  | -57.63            |
| Paper and cardboard recycled (including secure paper) | Litres     | 1025.15   | 1179.84*  | -13.11            |
| Organic material recycled                             | Kilos      | 67.22     | 68.50     | 8.62              |

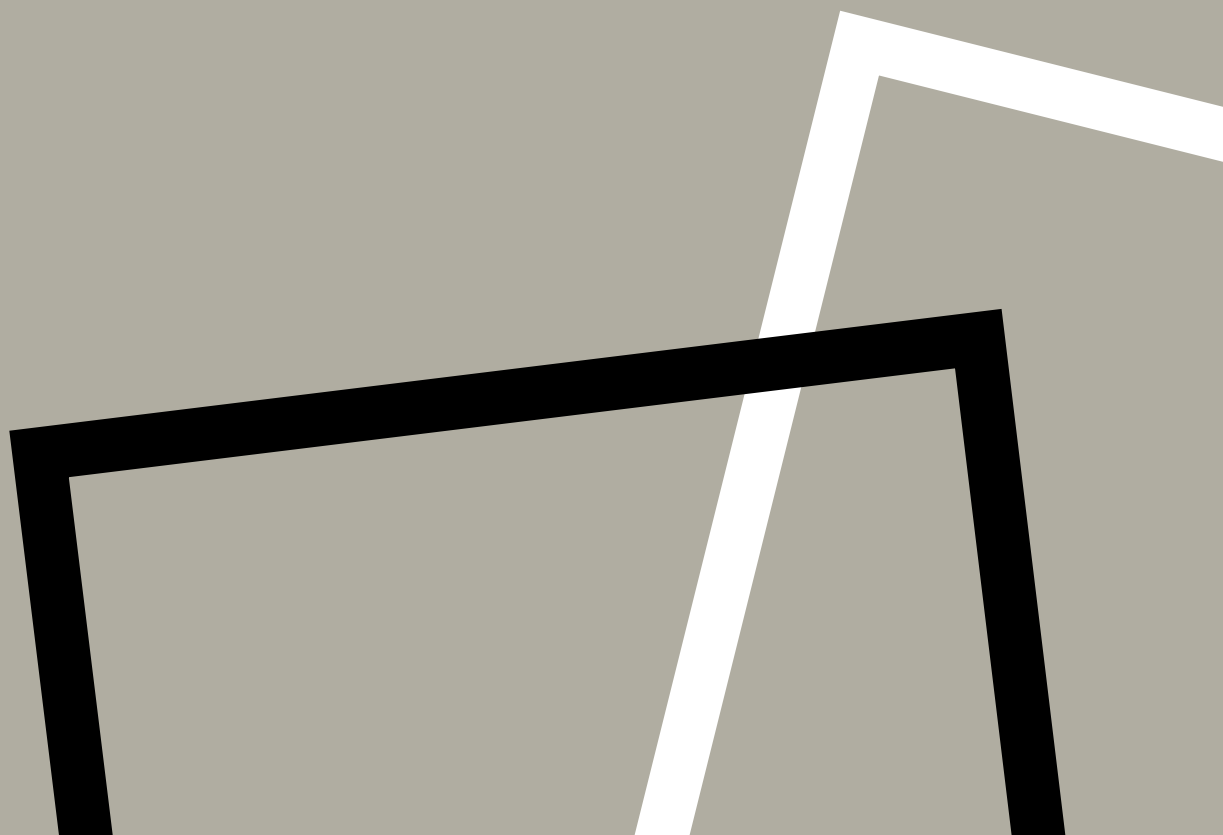
\* The 2024-2025 resource efficiency and waste figures published in the 2024-2025 Annual Report were incorrect. The comparative 2024-2025 figures presented in this report have been revised to reflect the correct data.

TABLE 20 Greenhouse gas emissions

| Greenhouse gas emissions                                           | Unit                           | 2025-2026   | 2024-2025   | Percentage change |
|--------------------------------------------------------------------|--------------------------------|-------------|-------------|-------------------|
| Emissions from fossil fuel gas use (non-transport)                 | Tonnes CO <sub>2</sub> -e      | 8.94        | 7.74        | 15.50%            |
| Emissions from diesel use                                          | Tonnes CO <sub>2</sub> -e      | 0           | 0.82        | -100%             |
| Emissions from petrol and E10 use                                  | Tonnes CO <sub>2</sub> -e      | 0           | 0           | 0                 |
| Emissions from Compressed Natural Gas (transport) where applicable | Tonnes CO <sub>2</sub> -e      | 0           | 0           | 0                 |
| Emissions from refrigerants                                        | Tonnes CO <sub>2</sub> -e      | 0           | 0           | 0                 |
| <b>Total emissions</b>                                             | <b>Tonnes CO<sub>2</sub>-e</b> | <b>8.94</b> | <b>8.56</b> | <b>4.44%</b>      |

**Part D**

**Financial statements**



## Financial management and analysis

**Management discussion and analysis**  
**ACT Electoral Commission**  
**For the year ended 30 June 2026**

### Financial performance

The following financial information is based on the Commission's audited Financial Statements for 2025-2026 and the forward estimates contained in the 2026-2027 Budget Statements.

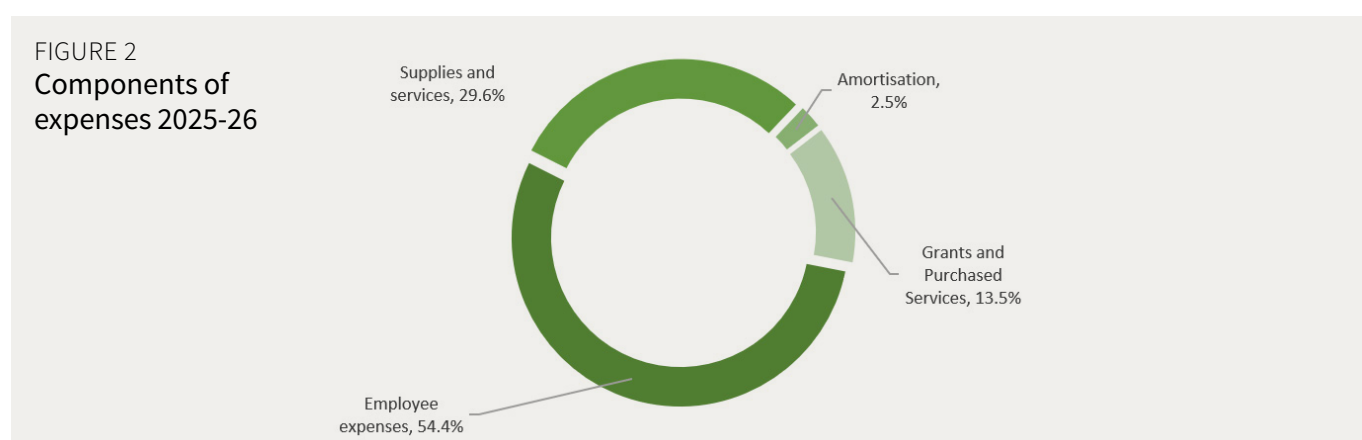
## Operating results

### 1 Total expenses

#### 1.1 Components of expenses

Figure 2 shows the components of the Commission's expenses for 2025-26. The main components were:

- employee expenses of **\$2.849 million** (54.4 percent);
- supplies and services of **\$1.553 million** (29.6 percent); and
- grants and purchased services of **\$0.707 million** (13.5 percent).



#### 1.2 Comparison to 2025-26 budget

Total expenses for 2025-26 were **\$5.238 million**, broadly in line with the published budget. The main variance was amortisation, which was \$0.297 million (69.7 percent), below budget following the Commission's decision to extend the estimated useful life of its electoral management systems from 10 to 20 years in the prior year, reducing amortisation on these intangible assets.

#### 1.3 Comparison to 2024-25 actuals

Total expenses were **\$8.462 million** (61.8 percent) lower than in 2024-25. This decrease reflects the Commission's four-year election cycle, with considerably lower expenditure than in 2024-25 when the Commission conducted the ACT Legislative Assembly election.

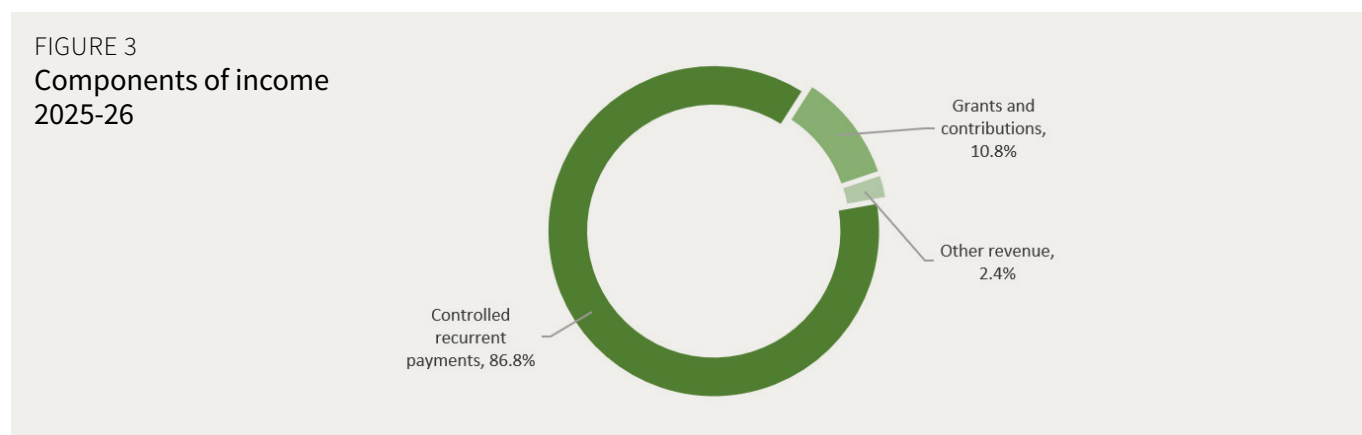
#### 1.4 Future trends

Total expenses are expected to increase by **\$0.694 million** (13.2 percent) in 2026-27 to **\$5.932 million**. This increase in expenses for 2026-27 mainly reflects additional funding to engage staff to address critical operational capacity and capability gaps.

## 2 Total income

### 2.1 Components of income

Figure 3 shows the components of the Commission's income for 2025-26. The Commission's main source of income is Controlled Recurrent Payments (CRP), which accounts for **\$4.653 million** (86.8 percent) of the Commission's total income.



### 2.2 Comparison to 2025-26 budget

Total income for 2025-26 was **\$5.358 million** and was consistent with the published budget.

### 2.3 Comparison to 2024-25 actuals

Total income was **\$7.509 million** (58.4 percent) lower than the 2024-25 income. This decrease reflects the Commission's four-year election cycle funding, with considerably lower CRP income than in 2024-25 when the Commission conducted the 2024 ACT Legislative Assembly election.

### 2.4 Future trends

Total income is expected to increase by **\$0.218 million** (4.1 percent) in 2026-27 to **\$5.576 million**.

## 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 2026. The main components were:

- intangible assets of **\$2.141 million** (63.8 percent); and
- cash of **\$1.210 million** (36.0 percent).

FIGURE 4  
Total assets at  
30 June 2026



#### 3.2 Comparison to 2025-26 budget

Total assets at 30 June 2026 were **\$3.357 million**, which was \$0.425 million (14.5 percent) above budget. The variance mainly reflects higher intangible assets following the Commission's decision to extend the useful life of its electoral management systems from 10 to 20 years in the prior year, reducing amortisation costs.

#### 3.3 Comparison to 30 June 2025 actuals

Total assets at 30 June 2026 were **\$0.267 million** (8.6 percent) higher than at 30 June 2025. The increase was mainly due to a higher cash balance from the year-end capital injection received to fund payroll costs for the first pay period in 2026-27, ending 1 July 2026.

#### 3.4 Future trends

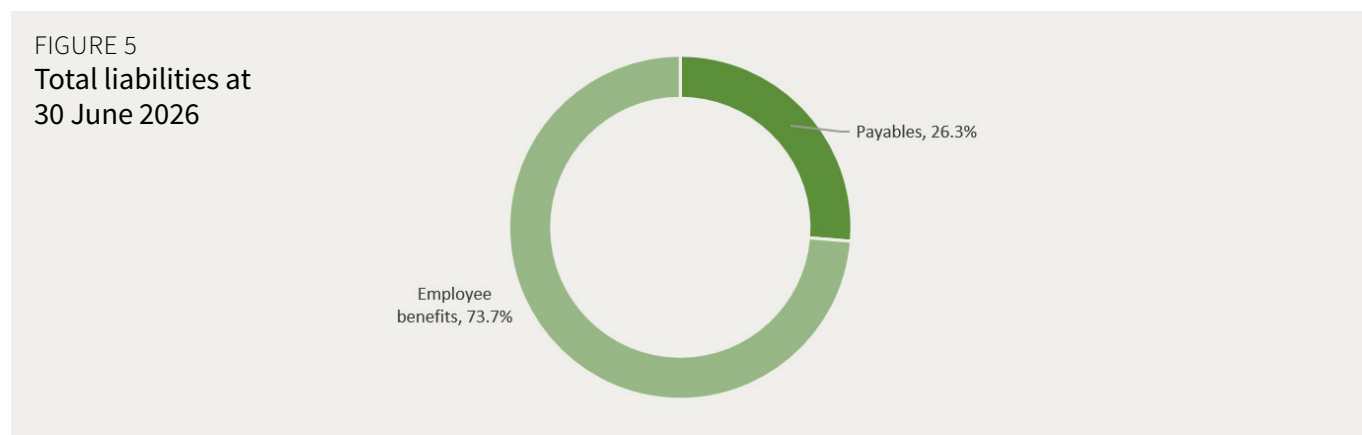
Total assets are expected to decrease by **\$0.047 million** (1.4 percent) in 2026-27 to **\$3.310 million**.

## 4 Total liabilities

### 4.1 Components of total liabilities

Figure 5 shows the components of the Commission's total liabilities at 30 June 2026. The components were:

- employee benefits of **\$0.880 million** (73.7 percent); and
- payables of **\$0.314 million** (26.3 percent).



### 4.2 Comparison to 2025-26 budget

At 30 June 2026 the Commission's total liabilities were **\$1.194 million** and were consistent with budget.

### 4.3 Comparison to 30 June 2025 actuals

Total liabilities at 30 June 2026 were consistent with the balances at 30 June 2025.

### 4.4 Future trends

Total liabilities are expected to increase by **\$0.036 million** (3.0 percent) in 2026-27 to **\$1.230 million**.

## **FINANCIAL STATEMENTS OF ACT ELECTORAL COMMISSION**

**For the Year Ended 30 June 2026**

## 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 2026 which comprise the statement of responsibility, statement by Chief Finance Officer, operating statement, balance sheet, statement of changes in equity, statement of cash flows, statement of appropriation and notes to the financial statements, including a summary of significant accounting policies, other explanatory information and schedule of income, expenses, assets and liabilities on behalf of the Territory (Note 16).

In my opinion, the financial statements:

- i. present fairly, in all material respects, the Commission's financial position as at 30 June 2026, 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 Commissioner 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.



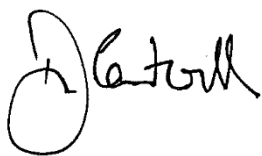
**Clea Lewis**

Assistant Auditor-General, Financial Audit  
12 August 2026

## **ACT ELECTORAL COMMISSION FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026**

### **Statement of Responsibility**

In my opinion, the ACT Electoral Commission's financial statements fairly reflect the financial operations for the year ended 30 June 2026 and its financial position on that date.

A handwritten signature in black ink, appearing to read 'D Cantwell', with a large loop at the start of the first name.

**Damian Cantwell AM CSC**

Electoral Commissioner

ACT Electoral Commission

16 July 2026

## **ACT ELECTORAL COMMISSION FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026**

### **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 2026 and the financial position on that date.



**Scott Hickey**

Chief Finance Officer

ACT Electoral Commission

16 July 2026

# ACT ELECTORAL COMMISSION

## Content of Financial Statements

### For the Year Ended 30 June 2026

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|------|---|--------------------------|

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**ACT ELECTORAL COMMISSION**  
**Operating Statement**  
**For the Year Ended 30 June 2026**

|                                   |      | Actual       | Original     | Actual        |
|-----------------------------------|------|--------------|--------------|---------------|
|                                   | Note | 2026         | Budget       | 2025          |
|                                   | No.  | \$'000       | \$'000       | \$'000        |
| <b>Income</b>                     |      |              |              |               |
| Controlled Recurrent Payments     | #    | 4,653        | 4,798        | 12,312        |
| Grants and Contributions Income   | 4    | 577          | 612          | 395           |
| Other Revenue                     |      | 128          | 44           | 160           |
| <b>Total Income</b>               |      | <b>5,358</b> | <b>5,454</b> | <b>12,867</b> |
| <b>Expenses</b>                   |      |              |              |               |
| Employee Expenses                 | 5    | 2,849        | 3,015        | 4,995         |
| Supplies and Services             | 6    | 1,553        | 1,721        | 5,163         |
| Amortisation                      |      | 129          | 426          | 275           |
| Grants and Purchased Services     | 7    | 707          | 718          | 3,267         |
| <b>Total Expenses</b>             |      | <b>5,238</b> | <b>5,880</b> | <b>13,700</b> |
| <b>Operating Result</b>           |      | <b>120</b>   | <b>(426)</b> | <b>(833)</b>  |
| <b>Total Comprehensive Result</b> |      | <b>120</b>   | <b>(426)</b> | <b>(833)</b>  |

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

# Refer to the Statement of Appropriation

**ACT ELECTORAL COMMISSION**  
**Balance Sheet**  
**As at 30 June 2026**

|                                      | Note<br>No. | Actual<br>2026<br>\$'000 | Original<br>Budget<br>2026<br>\$'000 | Actual<br>2025<br>\$'000 |
|--------------------------------------|-------------|--------------------------|--------------------------------------|--------------------------|
| <b>Current Assets</b>                |             |                          |                                      |                          |
| Cash                                 | 8           | 1,210                    | 1,068                                | 978                      |
| Receivables                          |             | 6                        | 98                                   | 24                       |
| <b>Total Current Assets</b>          |             | <b>1,216</b>             | <b>1,166</b>                         | <b>1,002</b>             |
| <b>Non-Current Assets</b>            |             |                          |                                      |                          |
| Intangible Assets                    | 9           | 2,141                    | 1,766                                | 2,088                    |
| <b>Total Non-Current Assets</b>      |             | <b>2,141</b>             | <b>1,766</b>                         | <b>2,088</b>             |
| <b>Total Assets</b>                  |             | <b>3,357</b>             | <b>2,932</b>                         | <b>3,090</b>             |
| <b>Current Liabilities</b>           |             |                          |                                      |                          |
| Payables                             | 10          | 314                      | 394                                  | 389                      |
| Employee Benefits                    | 11          | 852                      | 902                                  | 893                      |
| <b>Total Current Liabilities</b>     |             | <b>1,166</b>             | <b>1,296</b>                         | <b>1,282</b>             |
| <b>Non-Current Liabilities</b>       |             |                          |                                      |                          |
| Employee Benefits                    | 11          | 28                       | 30                                   | 18                       |
| <b>Total Non-Current Liabilities</b> |             | <b>28</b>                | <b>30</b>                            | <b>18</b>                |
| <b>Total Liabilities</b>             |             | <b>1,194</b>             | <b>1,326</b>                         | <b>1,300</b>             |
| <b>Net Assets</b>                    |             | <b>2,163</b>             | <b>1,606</b>                         | <b>1,790</b>             |
| <b>Equity</b>                        |             |                          |                                      |                          |
| Accumulated Funds                    |             | 2,163                    | 1,606                                | 1,790                    |
| <b>Total Equity</b>                  |             | <b>2,163</b>             | <b>1,606</b>                         | <b>1,790</b>             |

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

**ACT ELECTORAL COMMISSION**  
**Statement of Changes in Equity**  
**For the Year Ended 30 June 2026**

|                                                                        | Accumulated<br>Funds<br>Actual<br>2026<br>\$'000 | Total<br>Equity<br>Actual<br>2026<br>\$'000 | Original<br>Budget<br>2026<br>\$'000 |
|------------------------------------------------------------------------|--------------------------------------------------|---------------------------------------------|--------------------------------------|
| <b>Balance at 1 July 2025</b>                                          | <b>1,790</b>                                     | <b>1,790</b>                                | <b>1,720</b>                         |
| <b>Comprehensive Income</b>                                            |                                                  |                                             |                                      |
| Operating Result                                                       | 120                                              | 120                                         | (426)                                |
| <b>Total Comprehensive Result</b>                                      | <b>120</b>                                       | <b>120</b>                                  | <b>(426)</b>                         |
| <b>Transactions Involving Owners Affecting Accumulated Funds</b>       |                                                  |                                             |                                      |
| Capital Injections <sup>#</sup>                                        | 253                                              | 253                                         | 312                                  |
| <b>Total Transactions Involving Owners Affecting Accumulated Funds</b> | <b>253</b>                                       | <b>253</b>                                  | <b>312</b>                           |
| <b>Balance at 30 June 2026</b>                                         | <b>2,163</b>                                     | <b>2,163</b>                                | <b>1,606</b>                         |

|                                                                        | Accumulated<br>Funds<br>Actual<br>2025<br>\$'000 | Total<br>Equity<br>Actual<br>2025<br>\$'000 |
|------------------------------------------------------------------------|--------------------------------------------------|---------------------------------------------|
| <b>Balance at 1 July 2024</b>                                          | <b>2,348</b>                                     | <b>2,348</b>                                |
| <b>Comprehensive Income</b>                                            |                                                  |                                             |
| Operating Result                                                       | (833)                                            | (833)                                       |
| <b>Total Comprehensive Result</b>                                      | <b>(833)</b>                                     | <b>(833)</b>                                |
| <b>Transactions Involving Owners Affecting Accumulated Funds</b>       |                                                  |                                             |
| Capital Injections <sup>#</sup>                                        | 275                                              | 275                                         |
| <b>Total Transactions Involving Owners Affecting Accumulated Funds</b> | <b>275</b>                                       | <b>275</b>                                  |
| <b>Balance at 30 June 2025</b>                                         | <b>1,790</b>                                     | <b>1,790</b>                                |

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

<sup>#</sup> Refer to the Statement of Appropriation.

**ACT ELECTORAL COMMISSION**  
**Statement of Cash Flows**  
**For the Year Ended 30 June 2026**

|                                                                                       |      | Actual       | Original<br>Budget | Actual        |
|---------------------------------------------------------------------------------------|------|--------------|--------------------|---------------|
|                                                                                       | Note | 2026         | 2026               | 2025          |
|                                                                                       | No.  | \$'000       | \$'000             | \$'000        |
| <b>Cash Flows from Operating Activities</b>                                           |      |              |                    |               |
| <b>Receipts</b>                                                                       |      |              |                    |               |
| Controlled Recurrent Payments                                                         |      | 4,653        | 4,798              | 12,312        |
| Other                                                                                 |      | 128          | 43                 | 232           |
| Goods and Services Tax Input Tax Credits from the Australian<br>Taxation Office (ATO) |      | 128          | -                  | 361           |
| <b>Total Receipts from Operating Activities</b>                                       |      | <b>4,910</b> | <b>4,841</b>       | <b>12,905</b> |
| <b>Payments</b>                                                                       |      |              |                    |               |
| Employee Payments                                                                     |      | 2,880        | 3,027              | 4,996         |
| Supplies and Services                                                                 |      | 1,021        | 1,109              | 4,850         |
| Grants and Purchased Services                                                         |      | 703          | 718                | 3,267         |
| Goods and Services Tax Paid to Suppliers                                              |      | 110          | -                  | 370           |
| <b>Total Payments from Operating Activities</b>                                       |      | <b>4,714</b> | <b>4,854</b>       | <b>13,483</b> |
| <b>Net Cash Inflows/(Outflows) from Operating Activities</b>                          | 8    | <b>196</b>   | <b>(13)</b>        | <b>(578)</b>  |
| <b>Cash Flows from Investing Activities</b>                                           |      |              |                    |               |
| <b>Payments</b>                                                                       |      |              |                    |               |
| Purchase of Intangibles                                                               |      | 217          | 211                | 445           |
| <b>Total Payments from Investing Activities</b>                                       |      | <b>217</b>   | <b>211</b>         | <b>445</b>    |
| <b>Net Cash (Outflows) from Investing Activities</b>                                  |      | <b>(217)</b> | <b>(211)</b>       | <b>(445)</b>  |
| <b>Cash Flows from Financing Activities</b>                                           |      |              |                    |               |
| <b>Receipts</b>                                                                       |      |              |                    |               |
| Capital Injections                                                                    |      | 253          | 312                | 275           |
| <b>Total Receipts from Financing Activities</b>                                       |      | <b>253</b>   | <b>312</b>         | <b>275</b>    |
| <b>Net Cash Inflows from Financing Activities</b>                                     |      | <b>253</b>   | <b>312</b>         | <b>275</b>    |
| <b>Net Increase/(Decrease) in Cash</b>                                                |      | <b>232</b>   | <b>88</b>          | <b>(748)</b>  |
| Cash at the Beginning of the Reporting Period                                         |      | 978          | 980                | 1,726         |
| <b>Cash at the End of the Reporting Period</b>                                        | 8    | <b>1,210</b> | <b>1,068</b>       | <b>978</b>    |

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

## ACT ELECTORAL COMMISSION

### Statement of Appropriation

### For the Year Ended 30 June 2026

#### 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<br>Budget<br>2026<br>\$'000 | Total<br>Appropriated<br>2026<br>\$'000 | Appropriation<br>Drawn<br>2026<br>\$'000 | Appropriation<br>Drawn<br>2025<br>\$'000 |
|---------------------------------------|--------------------------------------|-----------------------------------------|------------------------------------------|------------------------------------------|
| <b>Controlled</b>                     |                                      |                                         |                                          |                                          |
| Controlled Recurrent Payments (CRP)   | 4,798                                | 4,798                                   | 4,653                                    | 12,312                                   |
| Capital Injections                    | 312                                  | 312                                     | 253                                      | 275                                      |
| <b>Total Controlled Appropriation</b> | <b>5,110</b>                         | <b>5,110</b>                            | <b>4,906</b>                             | <b>12,587</b>                            |

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

| Reconciliation of Appropriation for 2025-26 | CRP<br>\$'000 | Capital<br>Injections<br>\$'000 |
|---------------------------------------------|---------------|---------------------------------|
| Original Appropriation for 2025-26          | 4,798         | 312                             |
| <b>Total Appropriated</b>                   | <b>4,798</b>  | <b>312</b>                      |
| Undrawn Funds                               | (145)         | (59)                            |
| <b>Total Appropriation Drawn</b>            | <b>4,653</b>  | <b>253</b>                      |

**ACT ELECTORAL COMMISSION**  
**Statement of Appropriation Continued**  
**For the Year Ended 30 June 2026**

**Controlled Recurrent Payments (CRP)**

**Variance between '2025-26 Controlled Recurrent Payments Appropriation Drawn' and '2024-25 Controlled Recurrent Payments Appropriation Drawn'**

The decrease in CRP of \$7.659 million is consistent with the Commission's normal election cycle funding requirements and the Commission drawing additional funding in 2024-25 to conduct the ACT Legislative Assembly election.

## ACT ELECTORAL COMMISSION

### Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2026

#### NOTE 1. OBJECTIVES OF THE ACT ELECTORAL COMMISSION

##### Operations and Principal Activities

The ACT Electoral Commission (the Commission) is a not-for-profit 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 the Chief Executive Officer of the Commission. The Electoral Commissioner is assisted by officers employed under the *Public Sector Management Act 1994* and the *Electoral Act 1992*.

#### NOTE 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

##### LEGISLATIVE REQUIREMENTS

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

The FMA and the *Financial Management Guidelines* issued under the ACT, requires officers of the Assembly's financial statements to include:

- i. an Operating Statement for the year;
- ii. a Balance Sheet at the end of the year;
- iii. a Statement of Changes in Equity for the year;
- iv. a Statement of Cash Flows for the year;
- v. a Statement of Appropriation for the year; and
- vi. 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 in accordance with Australian Accounting Standards (as required by the FMA), supplemented by following the 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, which is the Commission's functional currency.

##### 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 2026 together with the financial position of the Commission as at 30 June 2026.

**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2026**

**NOTE 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS – CONTINUED**

**COMPARATIVE FIGURES**

*Budget Figures*

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2025-26 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the Budget Papers/Budget Addendum.

*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 2025-26 financial statements have been prepared on a going concern basis as the Commission has been funded in the ACT Government 2026-27 Budget and the Budget Papers include forward estimates for the Commission.

**NOTE 3. IMPACT OF ACCOUNTING STANDARDS ISSUED BUT YET TO BE APPLIED**

All Australian Accounting Standards and Interpretations issued but yet to be applied are applicable to future reporting periods and will be adopted from their application date.

Standards and Interpretations issued but yet to be applied have been assessed as not being relevant to the Commission or will have an immaterial financial impact on the Commission. However, AASB 18 *Presentation and Disclosure in Financial Statements* (applicable 1 January 2027 for for-profit public sector agencies or applicable 1 January 2028 for not-for-profit public sector agencies) does contain some major presentation/disclosure changes that will impact on the Commission including:

- that operating, investing and financing categories as well as additional subtotals have to be included in the Commission's operating statement;
- the disclosure of management-defined performance measures and reconciliations of these measures with the subtotals required by AASB Standards; and
- enhanced requirements for the grouping (aggregation and disaggregation) of information in the financial statements and in the notes.

The AASB has issued an exposure draft (ED 338 *Application of AASB 18 and AASB 107 by Superannuation and Not-for-Profit Entities and Operating Cash Flow Reconciliation*) that outlines modifications to AASB 18 for not-for-profit public sector entities. If these modifications in the exposure draft are adopted, they will effectively enable the Commission to continue to broadly apply the existing disclosure requirements contained in AASB 101 *Presentation of Financial Statements*. However, as this exposure draft is not yet finalised, the impact on the Commission's financial statements from the adoption of AASB 18 cannot be determined at this time.

**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2026**

## INCOME NOTES

### Material Accounting Policies – Income

#### Income Recognition

Revenue is recognised in accordance with *AASB 15 Revenue from Contracts with Customers* where the contract is enforceable and contains sufficiently specific performance obligations, otherwise income is in the scope of *AASB 1058 Income of Not-for-Profit Entities*.

## NOTE 4. GRANTS AND CONTRIBUTIONS

### Description and Material Accounting Policies relating to Grants and Contributions Income

#### General Grants and Contributions Accounting Policy

Where the Commission receives an asset or services for significantly less than fair value then the transaction is in the scope of *AASB 1058 Income of Not-for-Profit Entities* and income is recognised on receipt of the asset/services. The related expense and/or asset is recognised in the line item to which it relates, when the services are received.

Goods and services received free of charge from ACT Government agencies are recognised as resources received free of charge, whereas goods and services received free of charge from entities external to the ACT Government are recognised as grants, donations or contributions.

All the services listed below are recognised in the Operating Statement or Balance Sheet as appropriate as services received free of charge given they are reliably measurable and would have been purchased if not provided to the Commission free of charge.

#### Resources Received Free of Charge from ACT Government Entities

|                                                |                                      | 2026<br>\$'000 | 2025<br>\$'000 |
|------------------------------------------------|--------------------------------------|----------------|----------------|
| Received From                                  | Service Provided                     |                |                |
| Justice and Community Safety Directorate       | Legal Services                       | 113            | 170            |
| CMTEDD - Shared Services                       | Finance and Human Resources Services | 74             | 132            |
| Infrastructure Canberra                        | Rent and Outgoings                   | 303            | -              |
| Digital Canberra                               | ICT Services                         | 87             | 93             |
| <b>Total Resources Received Free of Charge</b> |                                      | <b>577</b>     | <b>395</b>     |

The \$0.182 million increase primarily relates to rent and outgoings provided by Infrastructure Canberra. In 2024-25, the Commission received appropriation for these services and paid Infrastructure Canberra on invoice. From 2025-26, Infrastructure Canberra is funded directly by the ACT Government and provides these services to the Commission free of charge.

# ACT ELECTORAL COMMISSION

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2026

#### EXPENSE NOTES

#### NOTE 5. EMPLOYEE EXPENSES

##### Description and Material Accounting Policies Relating to Employee Expenses

Employee expenses comprise all costs incurred in relation to employing staff including wages and salaries, fringe benefits tax, leave entitlements, annual leave loading, termination payments, workers' compensation insurance premiums, accrued flextime, non-monetary benefits, and other employee benefits and on-cost expenses.

Wages and salaries are recognised in the reporting period when the employee renders services to the Commission. They are measured based on the amount paid to employees during the year as well as any wages and salaries due to employees that remain unpaid at the end of the financial year.

##### *Superannuation Expense*

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.

|                                                               | <b>2026</b>   | <b>2025</b>   |
|---------------------------------------------------------------|---------------|---------------|
|                                                               | <b>\$'000</b> | <b>\$'000</b> |
| Wages and Salaries                                            | 2,451         | 4,336         |
| Annual Leave Expense                                          | (64)          | 19            |
| Long Service Leave Expense                                    | 26            | 59            |
| Superannuation Contributions to the Territory Banking Account | 200           | 198           |
| Productivity Benefit                                          | 16            | 16            |
| Superannuation to External Providers                          | 220           | 367           |
| <b>Total Employee Expenses</b>                                | <b>2,849</b>  | <b>4,995</b>  |

The \$2.146 million decrease in Total Employee Expenses mainly reflects that temporary staff engaged for the 2024 Legislative Assembly election were no longer required. The Commission's average full-time equivalent (FTE) staffing level was 17.54 FTE in 2025-26 (2024-25: 21.8 FTE). The Commission also employed 600 casual staff in 2024-25 to support the Legislative Assembly election.

## ACT ELECTORAL COMMISSION

### Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2026

#### NOTE 6. 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 these expenses are incurred. Supplies and Services are measured at the amount paid or payable, or where Supplies and Services have been provided free of charge, they are measured at their fair value at the time they are provided.

###### *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 consists of financial audit services provided to the Commission by the ACT Audit Office. The Commission's audit fees for the audit of its 2025-26 financial statements is \$0.048 million (\$0.045 million 2024-25). No other services were provided by the ACT Audit Office.

|                                                          | 2026<br>\$'000 | 2025<br>\$'000 |
|----------------------------------------------------------|----------------|----------------|
| <b>Supplies and Services</b>                             |                |                |
| Computing, Information Technology and Telecommunications | 174            | 1,128          |
| Accommodation, Rent, Hire and Utilities                  | 304            | 1,087          |
| Professional Services                                    | 459            | 736            |
| Auditor's Remuneration                                   | 48             | 45             |
| Service Agreements                                       | 420            | 615            |
| Office Supplies, Minor Equipment and Advertising         | 101            | 1,313          |
| Other Expenses                                           | 47             | 239            |
| <b>Total Supplies and Services</b>                       | <b>1,553</b>   | <b>5,163</b>   |

The \$3.610 million decrease in Total Supplies and Services mainly reflects lower resource requirements in 2025-26, as it was not an ACT Legislative Assembly election year. This includes reduced costs for office space and polling locations, ICT systems hosting and support, ballot paper scanning, postage, and advertising.

# ACT ELECTORAL COMMISSION

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2026

#### NOTE 7. GRANTS AND PURCHASED SERVICES

##### Description and Material Accounting Policies Relating to Grants and Purchased Services

Grants are amounts provided to ACT Government agencies and non-ACT Government agencies for general assistance or for a particular purpose. Grants may be for capital, current or recurrent purposes and the name or category reflects the use of the grant. The grants given are usually subject to terms and conditions set out in the contract, correspondence, or by legislation.

Grants are goods, services or assets that are provided to another entity without receiving approximately equal value in return. Grants are measured at the fair value of the transaction, at the time that transaction occurs.

*Administrative Expenditure Funding to Political Parties – this item includes:*

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.

*Election Funding to Political Parties – this item includes:*

Payments of election funding made under the *Electoral Act 1992* to political parties for the “votes cast for a party in an election by the electors of an electorate if the number of eligible votes cast in the party’s favour is at least 4% of the number of eligible votes cast by those electors in that election” – Ref: Part 14, Div 14.3 sec 208(2) of the *Electoral Act 1992*

|                                                         | 2026       | 2025         |
|---------------------------------------------------------|------------|--------------|
|                                                         | \$'000     | \$'000       |
| Administrative Expenditure Funding to Political Parties | 707        | 682          |
| Election Funding to Political Parties                   | -          | 2,585        |
| <b>Total Grants and Purchased Services</b>              | <b>707</b> | <b>3,267</b> |

The \$2.560 million decrease in Total Grants and Purchased Services mainly reflects that 2025-26 was not an ACT Legislative Assembly election year. As a result, the Commission was not required to make election funding payments to eligible political parties.

**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2026**

**ASSET NOTES****NOTE 8. CASH****Description and Material Accounting Policies Relating to Cash***Cash*

The Commission holds a bank account with Westpac Banking Corporation (WBC) 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**

|                                | <b>2026</b>   | <b>2025</b>   |
|--------------------------------|---------------|---------------|
|                                | <b>\$'000</b> | <b>\$'000</b> |
| Deposits Held at Call with WBC | 1,209         | 977           |
| Cash on Hand                   | 1             | 1             |
| <b>Total Cash <sup>a</sup></b> | <b>1,210</b>  | <b>978</b>    |

The \$0.232 million increase in Total Cash mainly reflects the year-end capital injection received to cover payroll costs for the first pay period in 2026-27 (pay fortnight ending 1 July 2026).

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

|                                                                                          |              |            |
|------------------------------------------------------------------------------------------|--------------|------------|
| Total Cash Recorded in the Balance Sheet                                                 | 1,210        | 978        |
| <b>Cash at the End of the Reporting Period as Recorded in the Statement of Cash Flow</b> | <b>1,210</b> | <b>978</b> |

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

|                                                                                   |             |              |
|-----------------------------------------------------------------------------------|-------------|--------------|
| Operating Result                                                                  | 120         | (833)        |
| <b>Add Non-Cash Items</b>                                                         |             |              |
| Amortisation of Intangibles                                                       | 129         | 275          |
| <b>Cash Inflows/(Outflows) Before Changes in Operating Assets and Liabilities</b> | <b>249</b>  | <b>(558)</b> |
| <b>Changes in Operating Assets and Liabilities</b>                                |             |              |
| Decrease in Receivables                                                           | 18          | 63           |
| Decrease in Other Assets                                                          | -           | 1            |
| (Decrease) in Payables                                                            | (40)        | (84)         |
| (Decrease) in Employee Benefits                                                   | (31)        | -            |
| <b>Net Changes in Operating Assets and Liabilities</b>                            | <b>(53)</b> | <b>(20)</b>  |
| <b>Net Cash Inflows/(Outflows) from Operating Activities</b>                      | <b>196</b>  | <b>(578)</b> |

# ACT ELECTORAL COMMISSION

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2026

#### NOTE 9. INTANGIBLE ASSETS

##### Description and Material Accounting Policies Relating to Intangible Assets

The Commission has internally generated software, externally purchased software and software works in progress. The internally generated software relates to the Commission's electoral information systems. Software Works in Progress is software that is in the process of being developed and as such is not yet in use or available for use. That is, software which is not in a location and condition necessary for it to be capable of operating in a manner intended by management. Software Works in Progress does not include Property, Plant and Equipment Capital Work in Progress.

##### Recognition

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.

Software Works in Progress is recognised at the time the software is being built.

##### Measurement

Intangible Assets are measured at cost, which comprises its purchase price and any directly attributable costs of preparing the asset for its intended use.

Software Works in Progress is measured at the cost of constructing the asset. The cost includes direct construction costs (e.g. direct materials and direct labour), and 'directly attributable' costs in bringing the asset to a location and condition ready for use. 'Directly attributable' costs included in Software Works in Progress by the Commission are the cost of initial delivery and handling costs of materials, installation and assembly costs, functional testing and professional fees.

Where intangible assets are acquired at no cost, or minimal cost, its cost is its fair value as at the date of acquisition. However, intangible assets acquired at no or minimal cost as part of a restructuring of administrative arrangements is measured at the transferor's book value.

##### Amortisation

Capitalised software and other intangibles have a finite useful life. Software is amortised on a straight-line basis over its useful life, over a period not exceeding 10 years. Amortisation commences when intangible assets are ready for their intended use.

##### 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.

Amortisation for intangible assets is determined as follows:

| Class of Intangible Asset     | Amortisation Method | Useful Life (Years) |
|-------------------------------|---------------------|---------------------|
| Externally Purchased Software | Straight-line       | 2-10                |
| Internal Generated Software   | Straight-line       | 2-20                |

The useful life of internally generated software was reviewed in 2024-25 as significant enhancements to the Commission's electoral management systems were completed and recognised. Based on the effective life of the software modules these enhancements replaced, it was determined that the useful life of internally generated software is from 2 -20 years (2024-25: 2-20 years).

**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2026**

**NOTE 9. INTANGIBLE ASSETS – CONTINUED**

|                                                                                               | Internally<br>Generated<br>Software<br>\$'000 | Externally<br>Purchased<br>Software<br>\$'000 | Software<br>Works in<br>Progress<br>\$'000 | Total<br>\$'000 |
|-----------------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------|--------------------------------------------|-----------------|
| <b>Reconciliation of Intangible Assets 2025-26</b>                                            |                                               |                                               |                                            |                 |
| <b>Carrying Amount at the Beginning of the Reporting Period</b>                               | <b>1,383</b>                                  | <b>59</b>                                     | <b>646</b>                                 | <b>2,088</b>    |
| Additions                                                                                     | 12                                            | -                                             | 182                                        | 194             |
| Software Works in Progress Completed and Transferred to<br>another class of Intangible Assets | -                                             | -                                             | (12)                                       | (12)            |
| Amortisation                                                                                  | (122)                                         | (7)                                           | -                                          | (129)           |
| <b>Carrying Amount at the End of the Reporting Period</b>                                     | <b>1,273</b>                                  | <b>52</b>                                     | <b>816</b>                                 | <b>2,141</b>    |
| Carrying Amount at the End of the Reporting Period, represented by:                           |                                               |                                               |                                            |                 |
| Gross Book Value                                                                              | 3,382                                         | 298                                           | 816                                        | 4,496           |
| Accumulated Amortisation                                                                      | (2,109)                                       | (246)                                         | -                                          | (2,355)         |
| <b>Carrying Amount at the End of the Reporting Period</b>                                     | <b>1,273</b>                                  | <b>52</b>                                     | <b>816</b>                                 | <b>2,141</b>    |

|                                                                              | Internally<br>Generated<br>Software<br>\$'000 | Externally<br>Purchased<br>Software<br>\$'000 | Software<br>Works in<br>Progress<br>\$'000 | Total<br>\$'000 |
|------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------|--------------------------------------------|-----------------|
| <b>Reconciliation of Intangible Assets 2024-25</b>                           |                                               |                                               |                                            |                 |
| <b>Carrying Amount at the Beginning of the Reporting Period</b>              | <b>153</b>                                    | <b>84</b>                                     | <b>1,629</b>                               | <b>1,866</b>    |
| Additions                                                                    | 1,481                                         | -                                             | -                                          | 1,481           |
| Software Works in Progress Completed and Transferred to<br>Intangible Assets | -                                             | -                                             | (983)                                      | (983)           |
| Amortisation                                                                 | (251)                                         | (25)                                          | -                                          | (276)           |
| <b>Carrying Amount at the End of the Reporting Period</b>                    | <b>1,383</b>                                  | <b>59</b>                                     | <b>646</b>                                 | <b>2,088</b>    |
| Carrying Amount at the End of the Reporting Period, represented by:          |                                               |                                               |                                            |                 |
| Gross Book Value                                                             | 3,371                                         | 298                                           | 646                                        | 4,315           |
| Accumulated Amortisation                                                     | (1,988)                                       | (239)                                         | -                                          | (2,227)         |
| <b>Carrying Amount at the End of the Reporting Period</b>                    | <b>1,383</b>                                  | <b>59</b>                                     | <b>646</b>                                 | <b>2,088</b>    |

# ACT ELECTORAL COMMISSION

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2026

#### LIABILITY NOTES

#### NOTE 10. PAYABLES

##### Description and Material Accounting Policies Relating to Payables

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 30 days.

Payables include Accrued Expenses.

|                               | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------------------------|----------------|----------------|
| <b>Current Payables</b>       |                |                |
| Accrued Expenses              | 314            | 389            |
| <b>Total Current Payables</b> | <b>314</b>     | <b>389</b>     |

#### NOTE 11. EMPLOYEE BENEFITS

##### Description and Material Accounting Policies Relating to Employee Benefits

##### *Accrued Wages and Salaries*

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

##### *Annual and Long Service Leave*

Annual and long service leave, including applicable on-costs, that are not expected to be wholly settled before twelve months after the end of the reporting period when the employees render the related service are measured at present value. The present value is determined based on the estimated future payments to be made in respect of services provided by employees up to the end of the reporting period. Consideration is given to the future wage and salary levels, experience of employee departures and periods of service. At the end of each reporting period, the present value of future annual leave and long service leave payments is estimated using market yields on Commonwealth Government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows.

Annual leave liabilities have been estimated on the assumption 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 98.0% (99.5% in the previous financial year); and
- payments for long service leave is 95.5% (100.1% 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 qualifying service, (i.e. 7 years for employees under 55 years and 1 year for employees 55 years or older), 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.

## ACT ELECTORAL COMMISSION

### Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2026

#### NOTE 11. EMPLOYEE BENEFITS – CONTINUED

On-costs only become payable if the employee takes annual and long service leave while in-service. The probability that employees will take annual and long service leave while in-service has been taken into account in estimating the liability for on-costs.

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 years by the Australian Government Actuary to estimate each of these factors. The latest assessment was undertaken in December 2024 and early 2025, with the next review expected to be undertaken by late 2027.

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.

| Current Employee Benefits                  | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------------------|----------------|----------------|
| Annual Leave                               | 233            | 298            |
| Long Service Leave                         | 512            | 496            |
| Accrued Salaries                           | 107            | 99             |
| <b>Total Current Employee Benefits</b>     | <b>852</b>     | <b>893</b>     |
| <b>Non-Current Employee Benefits</b>       |                |                |
| Long Service Leave                         | 28             | 18             |
| <b>Total Non-Current Employee Benefits</b> | <b>28</b>      | <b>18</b>      |
| <b>Total Employee Benefits</b>             | <b>880</b>     | <b>911</b>     |

|                                                         |            |            |
|---------------------------------------------------------|------------|------------|
| <b>Estimated Amount Payable within 12 months</b>        |            |            |
| Annual Leave                                            | 209        | 187        |
| Long Service Leave                                      | 11         | 9          |
| Accrued Salaries                                        | 107        | 99         |
| <b>Total Employee Benefits Payable within 12 months</b> | <b>327</b> | <b>295</b> |
| <b>Estimated Amount Payable after 12 months</b>         |            |            |
| Annual Leave                                            | 24         | 111        |
| Long Service Leave                                      | 529        | 505        |
| <b>Total Employee Benefits Payable after 12 months</b>  | <b>553</b> | <b>616</b> |
| <b>Total Employee Benefits</b>                          | <b>880</b> | <b>911</b> |

At 30 June 2026, the Commission employed 15.74 Full Time Equivalent (FTE) staff (30 June 2025, 16.74 FTE staff). The reduction of FTEs from 2024-25 was due to staff employed on temporary contracts for the conduct of the 2024 Legislative Assembly election, no longer being required.

# ACT ELECTORAL COMMISSION

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2026

#### NOTE 12. 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.

##### 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 increased during the financial year ended 30 June 2026 and, as such, have resulted in an 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 of the Commission to movements in interest rates. 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 provision for impairment.

Credit risk is managed by the Commission for cash at bank by holding bank balances with the ACT Government's appointed transactional bank, Westpac Banking Corporation (Westpac). S&P Global Ratings has assigned a AA-issuer credit rating to Westpac. A 'AA' credit rating means the obligor has a 'very strong to strong capacity to meet its financial commitments'.

##### 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. To limit its exposure to liquidity risk, the Commission ensures that it does not have a large portion of its financial liabilities maturing in any one reporting period and that, at any particular point in time, it has a sufficient amount of current financial assets to meet its current financial liabilities. Also, the Commission is able to draw down additional Controlled Recurrent Payments in the next reporting period to cover its financial liabilities when they fall due. This ensures the Commission has enough liquidity to meet its emerging financial liabilities.

The Commission's exposure to liquidity risk and the management of this risk has not changed since the previous reporting period.

##### 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 2026**

**NOTE 13. COMMITMENTS**

**Description and Material Accounting Policies Relating to Commitments**

Commitments are a firm intention, but not a present obligation, at the end of the reporting period to incur future expenditure. As such, commitments do not constitute a liability. Commitments usually arise from contracts but can arise from other things like placing an order.

Commitments are measured at their nominal value and are inclusive of GST.

**Capital Commitments**

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

|                                                   | <b>2026</b>   | <b>2025</b>   |
|---------------------------------------------------|---------------|---------------|
|                                                   | <b>\$'000</b> | <b>\$'000</b> |
| <b>Capital Commitments - Intangible Assets</b>    |               |               |
| Within one year                                   | 46            | 520           |
| Later than one year but not later than five years | 10            | -             |
| <b>Total Capital Commitments</b>                  | <b>56</b>     | <b>520</b>    |

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. The decrease of \$0.464 million mainly reflects work being completed on these systems.

**Other Commitments**

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

|                                                   | <b>2026</b>   | <b>2025</b>   |
|---------------------------------------------------|---------------|---------------|
|                                                   | <b>\$'000</b> | <b>\$'000</b> |
| Within one year                                   | 1,602         | 1,547         |
| Later than one year but not later than five years | 3,143         | 3,575         |
| Later than five years                             | 2             | 3             |
| <b>Total Other Commitments</b>                    | <b>4,747</b>  | <b>5,125</b>  |

The \$0.378 million decrease in Total Other Commitments mainly reflects lower commitments for Administrative Expenditure Funding to Political Parties (refer Note 7).

# ACT ELECTORAL COMMISSION

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2026

#### NOTE 14. CONTINGENT LIABILITIES

##### Description and Material Accounting Policies Relating to Contingent Liabilities

###### *Contingent Liabilities*

###### *Legal Claims*

As at 30 June 2026, the Commission had one legal claim against it. The Commission's liability if this claim is successful is limited to \$5,000 (2025: \$5,000) which represents the excess amount payable on this action, as the Commission is covered by insurance provided by the ACT Insurance Authority (ACTIA).

#### NOTE 15. 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:

|                                  | <b>2026</b>   | <b>2025</b>   |
|----------------------------------|---------------|---------------|
|                                  | <b>\$'000</b> | <b>\$'000</b> |
| Short-term employee benefits     | 410           | 361           |
| Post employment benefits         | 53            | 41            |
| Other long-term benefits         | 8             | 7             |
| <b>Total Compensation to KMP</b> | <b>471</b>    | <b>409</b>    |

###### **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 2026**

**NOTE 16. 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.

|                                                                    | <b>2026</b>   | <b>2025</b>   |
|--------------------------------------------------------------------|---------------|---------------|
|                                                                    | <b>\$'000</b> | <b>\$'000</b> |
| <b>Territorial Items</b>                                           |               |               |
| Territorial Income receipts for non-voter fines                    | 44            | 159           |
| Forfeited candidate nomination deposits                            | -             | 24            |
| Interest received                                                  | 1             | 1             |
| Transfer Payments to the ACT Government                            | (45)          | (183)         |
| <b>Territorial Cash Balance at the End of the Reporting Period</b> | <b>-</b>      | <b>1</b>      |
| Payables                                                           | -             | 1             |
| <b>Current Liabilities at the End of the Reporting Period</b>      | <b>-</b>      | <b>1</b>      |
| <b>Net Assets</b>                                                  | <b>-</b>      | <b>-</b>      |

## Government contracting

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

A full search of the Commission's contracts notified with an execution date from 1 July 2025 to 30 June 2026 can be made at <https://www.tenders.act.gov.au/contract/search>.

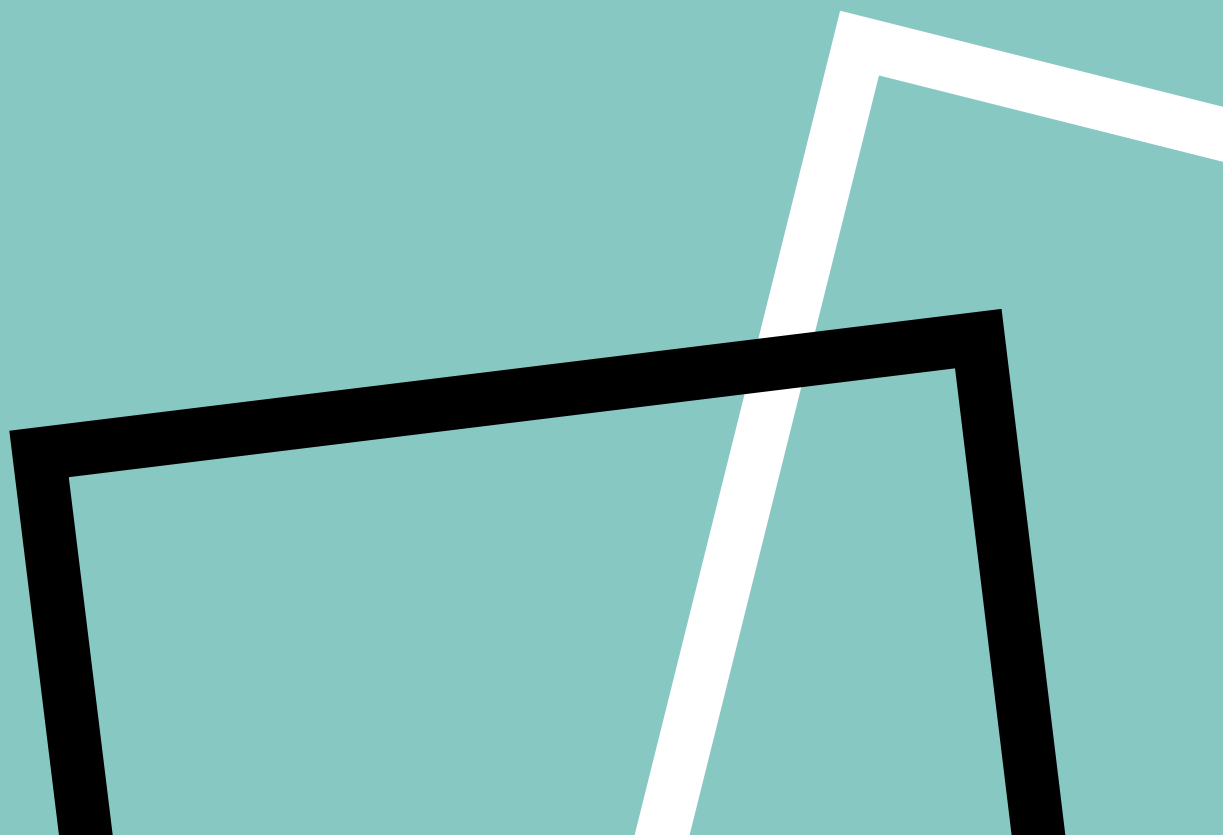
In 2025-2026, the Commission engaged the contractors listed in Table 21 to provide services with a value of \$25,000 (including GST) or more over the life of the contract. The following information is an extract from the ACT Government Contracts Register.

TABLE 21 External sources of labour and services in 2025-2026

| Contract number | Description of contract                                                                                         | Contractor                  | Amount    | Execution date | Expiry date |
|-----------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------|-----------|----------------|-------------|
| PIEC0011263     | Election Management System (TIGER) hosting and support                                                          | Digital Elections Pty Ltd   | \$454,305 | 2/01/2026      | 31/12/2027  |
| PIEC0010576     | Compliance investigation on prohibited donors                                                                   | Clonalvy Nominees Pty Ltd   | \$171,540 | 1/3/2026       | 29/2/2028   |
| PIEC0011344     | Internal audit of data protection controls over electoral roll information held by the ACT Electoral Commission | Stickman Consulting Pty Ltd | \$41,580  | 6/5/2026       | 6/8/2026    |
| PIEC0013266     | ACT Electoral Commission member recruitment                                                                     | Future Leadership           | \$75,900  | 18/6/2026      | 17/6/2028   |

# Part E

**Aids to access**



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## Acronyms and abbreviations

|                                 |                                                                                                             |
|---------------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>ACT</b> . . . . .            | Australian Capital Territory                                                                                |
| <b>ATSIEB</b> . . . . .         | Aboriginal and Torres Strait Islander Elected Body                                                          |
| <b>Commission</b> . . . . .     | ACT Electoral Commission                                                                                    |
| <b>Commissioner</b> . . . . .   | Electoral Commissioner                                                                                      |
| <b>Cth</b> . . . . .            | Commonwealth of Australia                                                                                   |
| <b>Elections ACT</b> . . . . .  | Office of the Electoral Commissioner and staff appointed to assist the Commissioner                         |
| <b>Electoral Act</b> . . . . .  | Electoral Act 1992                                                                                          |
| <b>FOI</b> . . . . .            | freedom of information                                                                                      |
| <b>Hare-Clark</b> . . . . .     | proportional representation electoral system used in the ACT                                                |
| <b>ICT</b> . . . . .            | information and communications technology                                                                   |
| <b>Joint roll</b> . . . . .     | combined ACT and Commonwealth electoral roll maintained under a formal government-to-government arrangement |
| <b>KPI</b> . . . . .            | key performance indicator                                                                                   |
| <b>Legislative Assembly</b> . . | Legislative Assembly for the Australian Capital Territory                                                   |
| <b>MLA</b> . . . . .            | Member of the ACT Legislative Assembly                                                                      |
| <b>Party</b> . . . . .          | a political party registered under the Electoral Act 1992                                                   |
| <b>Redistribution</b> . . . . . | a redistribution of electoral boundaries                                                                    |

**ACT  
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Commission**

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