



Callida  
Consulting

# ACT Electoral Commission

2019/20 Annual Returns

2020 Election Returns

Review of 1 July 2020 to 31 March 2021 Gift Reporting

October 2021

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# 1 Executive Summary

## 1.1 Introduction

The ACT Electoral Commissioner is responsible for the administration and enforcement of the ACT's electoral funding, expenditure and financial disclosure scheme as prescribed by Part 14 of the Electoral Act 1992. The disclosure scheme includes the following components:

- Limits on the amount of electoral expenditure that may be incurred
- Limits on the amount of anonymous gifts that may be received
- Disclosure of the financial transactions of registered political parties, MLAs, associated entities, candidates, third party campaigners and broadcasters and publishers.

Under sections 237 and 237A of the Electoral Act, the Commissioner is authorised to issue an Investigation Notice to an entity's financial representative requiring the financial representative to produce documents or other evidence at a set time and place. Documents or evidence required to facilitate this compliance review include, but are not limited to:

- Financial statements, including any financial records for the relevant period that will provide supporting evidence for the compliance review
- A copy/backup of the financial system or electronic copies of transaction reports from the entity's financial system or the entity's manual accounting records
- Copies of bank statements and other bank information such as deposit books
- Other records as required.

Entities were advised that complete and accurate financial records must be maintained to facilitate accurate disclosure. Through these compliance audits, Elections ACT states that it aims to:

- Maintain the integrity of the funding and disclosure regime
- Further increase transparency of funding and disclosure by key stakeholders
- Assess the accuracy, completeness and reliability of information disclosures
- Identify any instances of failure to comply with the requirements of the Electoral Act;
- Identify issues experienced by electoral participants which are able to be used by Elections ACT to provide targeted guidance to entities
- Identify issues experienced by electoral participants which are able to be used to support legislative review.

Callida Consulting has been contracted by the ACT Electoral Commission to undertake compliance audits of financial records kept by ACT registered political parties and other ACT Election participants in accordance with the Election Funding and Financial Disclosure (FAD) Scheme.

This report details the findings of reviews which were undertaken in the period May to September 2021. The scope of the review for each political entity is contained within the relevant section of the report. The Commission required reviews to be completed for political entities including:

- Registered political parties;
- Associated entities;
- Members of the Legislative Assembly; and
- Third party campaigners.

## 1.2 Qualification

Due to the nature of the activities of political parties and candidates, a substantial amount of their income is derived from voluntary donations and fundraising activities. It is therefore impractical to confirm control over such income until it has been entered into the financial records of the entities. The scope of this review in relation to income is therefore limited to the amounts recorded in the financial systems (manual and IT based) of the entities.

## 1.3 Summary of findings

The scope of the review relevant to each political entity is contained within the relevant sections of this report. Findings have been reported on an exception basis, where no findings are reported, the review did not find anything relevant within the scope of the review.

The findings of the review are summarised as follows:

### **Registered political parties**

#### *2019-20 Annual Returns*

Errors or adjustments were identified in the 2019-20 annual returns for:

- The Liberal Part of Australian (A.C.T. Division)
- The ACT Greens
- The Animal Justice Party
- Liberal Democratic Party.

Details of the nature of the errors are within section 2.1 of this report. All parties have undertaken to submit a revised 2019-20 Annual Return to Elections ACT.

#### *2020 Election Returns*

An error was identified in the 2020 Election Returns for:

- The ACT Greens
- Liberal Democratic Party.

Details of the nature of the errors are within section 2.1 of this report. Both parties have undertaken to submit a revised 2020 Election Return to Elections ACT.

### **Members of the Legislative Assembly**

#### *2019-20 Annual Returns*

A minor adjustment was identified in the return for Elizabeth Kikkert. Details of the nature of the adjustment is within section 2.3 of this report.



## **Non-Party Candidates**

### *2020 Election Returns*

An adjustment to the return for Fuxin Li was identified. Details of the nature of the adjustment is within section 2.4 of this report.

## **Third-Party Campaigners**

### *2020 Election Returns*

Errors or adjustments were identified for:

- Australian Association of Christian Schools
- Australian Christian Lobby
- Christian Schools Australia
- Master Builders Association of the ACT
- The Canberra Racing Club.

Details of the nature of the errors are within section 2.5 of this report.



## 2 Detailed findings

### 2.1 Registered parties

For each of the registered parties reviewed, the following was examined:

- The party's 2019-2020 annual return (where applicable for the reporting period);
- The party grouping's 2020 ACT election return;
- The return of gifts received of \$1,000 or more, covering the period from 1 July 2020 to 31 March 2021;
- Quarterly administration funding payments to ensure that these funds have not been used to incur electoral expenditure for any ACT, federal, state or local government election;
- That the receipt of 'anonymous gifts' has not exceeded \$25,000 in the financial year;
- That parties are not using more than \$10,000 of payments received from associated parties, for the purposes of incurring ACT electoral expenditure in a financial year; and
- That recordkeeping is of a satisfactory standard, including the recording and accounting of sub-branch transactions.

Each of the parties included in the review process is outlined below, with any issues identified on an exception basis.

#### 2.1.1 Australian Labor Party (ACT Branch)

- No issues noted.

#### 2.1.2 Liberal Party of Australia (A.C.T. Division)

- The total receipts recorded in the 2019-20 annual return was understated as it did not include receipts less than \$1,000, or receipts that were identified as anonymous receipts.
- A revised 2019-20 annual return was prepared and provided to rectify the errors.
- No other issues were noted.

#### 2.1.3 The ACT Greens

- Expenditure recorded in the 2020 election return did not include GST. A revised return has been submitted to reflect total expenditure, including GST.
- The 2019-20 Annual Return was prepared based on the information available at the time the disclosure was made to ACT Elections. The review identified that, following the submission of the original return, financial records had been further developed subject to financial audit procedures that allowed for more accurate disclosures. The review identified the following amendments to the return:

Disclosure	Original return	Amended return
Item 1 - Total other receipts	\$395,663.64	\$447,594.64
Item 1 - Total receipts	\$510,289.65	\$562,210.65
Item 3 - Total payments	\$359,293.90	\$392,719.00
Item 4 - Total debts outstanding	\$11,925.67	\$13,670.35

- Sample testing of receipts totalling \$1,000 or more identified one error in the value of a receipt that was disclosed.
- Review of outstanding debts as at 30 June totalling \$1,000 or more identified that one debt disclosed had been paid prior to 30 June 2020 and disclosure was in error.
- The review recommended an amended 2019-20 annual return be prepared and provided to Elections ACT.
- No other issues were noted.

#### 2.1.4 Animal Justice Party

- The 2019-20 annual return has disclosed a net figure of receipts and payments for the period as 'Total gifts of money' of \$2,700. On review of the supporting documentation, the party identified that this was incorrect and provided accurate working.
- Review of the supporting documentation identified the following amendments to the return:

Disclosure	Original return	Amended return
Item 1 – Total gifts of money	\$2,700.00	\$1,988.39
Item 1 – Total other receipts	\$0.00	\$1,944.20
Item 1 – Total receipts	\$2,700.00	\$3,982.59
Item 3 – Total payments	\$0.00	\$1,282.24

- The review recommended an amended 2019-20 annual return be prepared and provided to Elections ACT.
- No other issues were noted.





### 2.1.5 Australian Climate Change Justice Party

- The review of the Australian Climate Change Justice Party did not include the 2019-20 annual return as the party had not been established for this reporting period.
- Record keeping could be improved to reconcile bank statements to amounts disclosed in the 2020 election return.
- No other issues were noted.

### 2.1.6 Australian Federation Party Australian Capital Territory

- The review of the Australian Federation Party Australian Capital Territory did not include the 2019-20 annual return as the party had not been established for this reporting period.
- No issues noted.

### 2.1.7 Belco Party (ACT)

- The party acknowledged issues had been encountered with record keeping as part of the preparations for the 2020 Election Return.
- Not all invoices to support reported expenditure were retained. Records were provided that agreed to the disclosures made in the return.
- The party has undertaken to improve their record keeping practices.
- No other issues were noted.

### 2.1.8 Canberra Progressives

- No issues noted.

### 2.1.9 David Pollard Independent

- No issues noted.

### 2.1.10 Democratic Labour Party (DLP)

- No issues noted.

### 2.1.11 Liberal Democratic Party

- An error was identified in the 2019-20 annual return with \$300 in payments incorrectly recorded. The total payments in the return should be \$0. An amended return was lodged with ACT Elections.
- Review of supporting documentation for the 2020 election return identified errors in the disclosures made. The disclosure should have been:

Disclosure	Original return	Amended return
Production of printed or electronic electoral matter requiring authorisation (for example, how-to-vote cards, posters, pamphlets and internet advertising)	\$156.75	\$190
Producing, broadcasting, publishing or distributing electoral matter, other than material included above (such as direct mailing, including printing and postage, business cards promoting candidacy, T-shirts, badges and buttons, pens, pencils and balloons)	\$4,790.00	\$4,928.85
<b>Total electoral expenditure</b>	<b>\$4,946.75</b>	<b>\$5,118.85</b>

- The review recommended the party provide an amended 2020 election return to Elections ACT.

#### 2.1.12 Shooters, Fishers and Farmers Party (ACT)

- The review of the Shooters, Fishers and Farmers Party (ACT) did not include the 2019-20 annual return as the party had not been established for this reporting period.
- No issues noted.
- Sustainable Australia Party - Stop Overdevelopment / Corruption No issues noted.

#### 2.1.13 The Community Action Party (ACT)

- No issues noted.



## 2.2 Associated entities

For each of the associated entities reviewed, the following was examined:

- The 2019-2020 annual return;
- The 2020 ACT election return;
- The return of gifts received of \$1,000 or more, covering the period from 1 July 2020 to 31 March 2021;
- That the receipt of 'anonymous gifts' has not exceeded \$25,000 in the financial year; and
- That recordkeeping is of a satisfactory standard, including the recording and accounting of sub-branch transactions.

For each of the associated entities included in the review process, any issues identified are provided below, on an exception basis.

### 2.2.1 1973 Foundation

- No issues noted.

### 2.2.2 Canberra Labor Club Ltd

- No issues noted.



## 2.3 Members of the Legislative Assembly (MLAs)

For each of the MLAs reviewed, the following was examined:

- The 2019-2020 MLA annual return;
- The return of gifts received of \$1,000 or more, covering the period from 1 July 2019 to 30 June 2020;
- That recordkeeping is of a satisfactory standard.

For each of the MLAs included in the review process, any issues identified are provided below, on an exception basis.

### 2.3.1 Joy Burch

- No issues noted.

### 2.3.2 Mick Gentleman

- No issues noted.

### 2.3.3 Nicole Lawder

- No issues noted.

### 2.3.4 Mark Parton

- No issues noted.

### 2.3.5 Yvette Berry

- No issues noted.

### 2.3.6 Tara Cheyne

- No issues noted.

### 2.3.7 Elizabeth Kikkert

- A transposition error was noted in the return with gift-in-kind (valued at \$30) reported as a gift of money.
- No other issues noted.

### 2.3.8 Andrew Barr

- No issues noted.



### 2.3.9 Elizabeth Lee

- No issues noted.

### 2.3.10 Shane Rattenbury

- No issues noted.

### 2.3.11 Rachel Stephen-Smith

- No issues noted.

### 2.3.12 Jeremy Hanson

- No issues noted.

### 2.3.13 Giulia Jones

- No issues noted.

### 2.3.14 Chris Steel

- No issues noted.

### 2.3.15 Alistair Coe

- No issues noted.

### 2.3.16 Suzanne Orr

- No issues noted.

### 2.3.17 Michael Pettersson

- No issues noted.



## 2.4 Non-party candidates

For each of the non-party candidates reviewed, the following was examined:

- The 2020 ACT election return;
- The return of gifts received of \$1,000 or more, covering the period from 1 July 2020 to 17 October 2020;
- That the receipt of 'anonymous gifts' has not exceeded \$25,000 in the financial year; and
- That record keeping is of a satisfactory standard.

For each of the non-party candidates included in the review process, any issues identified are provided below, on an exception basis.

### 2.4.1 Li Fuxin

- There was one invoice for expenditure that was incorrectly disclosed across two expenditure categories.
  - An amount of \$4,731.39 was disclosed as "Displaying electoral advertisements at a theatre or other place of entertainment (including production costs)". This should have been disclosed in the category of "Producing, broadcasting, publishing or distributing electoral matter, other than material included above (such as direct mailing, including printing and postage, business cards promoting candidacy, T-shirts, badges and buttons, pens, pencils and balloons)".
- The total expenditure disclosed is accurate.
- No other issues noted.

### 2.4.2 Fiona Carrick

- No issues noted.



## 2.5 Third party campaigners

For each of the third-party campaigners reviewed, the following was examined:

- The 2020 ACT election return.

For each of the third-party campaigners included in the review process, any issues identified are provided below, on an exception basis.

### 2.5.1 Australian Association of Christian Schools

- Expenditure disclosed in the 2020 election return are GST exclusive.
- An invoice for \$33.65 was not included in the total and was considered to be a minor error.
- An amended 2020 election return has not been prepared.
- No other issues were noted.

### 2.5.2 Australian Christian Lobby

- The amount recorded as 'Consultant's or advertising agent's fees in respect of services provided or material used relating to the election' of \$6,600 should have been disclosed within the expenditure category of 'Publishing electoral advertisements in a news publication, including printed and electronic newspapers or periodicals (including production costs)'.
- The total expenditure recorded is accurate.
- No other issues noted.

### 2.5.3 Australian Education Union (ACT)

- No issues noted.

### 2.5.4 Binary Australia

- No issues noted.

### 2.5.5 Canberra Alliance for Participatory Democracy

- No issues noted.

### 2.5.6 Christian Schools Australia

- Expenditure disclosed in the 2020 election return are GST exclusive.
- An amended 2020 election return has not been prepared.
- No other issues noted.



## 2.5.7 Construction Forestry Mining and Energy Union (CFMEU)

- No issues noted.

## 2.5.8 CPSU (PSU Group)

- No issues noted.

## 2.5.9 Master Builders Association of the ACT

- As part of the review and selection of invoices tested, errors to the expenditure disclosures were identified requiring amended disclosures. The revised disclosures were within the following categories:

Disclosure	Original return	Amended return
Production of printed or electronic electoral matter requiring authorisation (for example, how-to-vote cards, posters, pamphlets and internet advertising)	\$300.00	\$245.33
Producing, broadcasting, publishing or distributing electoral matter, other than material included above (such as direct mailing, including printing and postage, business cards promoting candidacy, T-shirts, badges and buttons, pens, pencils and balloons)	\$3,207.87	\$4,797.04
Consultant's or advertising agent's fees in respect of services provided or material used relating to the election	\$3,267.00	\$3,267.00
<b>Total electoral expenditure</b>	<b>\$6,774.87</b>	<b>\$8,309.37</b>

- An amended return was prepared and submitted to Elections ACT.





### 2.5.10 The Canberra Racing Club

- Documentation provided to support the expenditure disclosures did not agree to the totals reported in the 2020 election return. There has been a change of staffing within the organisation and further investigations are underway to locate and confirm the accurate expenditure amounts to be disclosed.
- Review of supporting documentation for the 2020 election return identified errors in the disclosures made. The disclosure should have been:

Disclosure	Original return	Amended return
Broadcasting electoral advertisements (including production costs)	\$0.00	\$429.00
Publishing electoral advertisements in a news publication, including printed and electronic newspapers or periodicals (including production costs)	\$8,690.59	\$4,308.41
Production of printed or electronic electoral matter requiring authorisation (for example, how-to-vote cards, posters, pamphlets and internet advertising)	\$0.00	\$2,662.90
Producing, broadcasting, publishing or distributing electoral matter, other than material included above (such as direct mailing, including printing and postage, business cards promoting candidacy, T-shirts, badges and buttons, pens, pencils and balloons)	\$4,837.19	\$0.00
Consultant's or advertising agent's fees in respect of services provided or material used relating to the election	\$2,721.22	\$5,598.69
Opinion polling and other electoral research undertaken to support the production of electoral matter included at above.	\$83.50	\$0.00
<b>Total electoral expenditure</b>	<b>\$16,332.50</b>	<b>\$12,999.00</b>

### 2.5.11 Unions ACT

- No issues noted.

