

2015/2016
Annual REPORT
ACT Electoral Commission



ACT ELECTORAL COMMISSION OFFICERS
OF THE ACT LEGISLATIVE ASSEMBLY



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Mrs Vicki Dunne MLA
Speaker
ACT Legislative Assembly
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CANBERRA ACT 2601

Dear Madam Speaker

Part A: ACT Electoral Commission annual report 2015/2016 transmittal certificate

This annual report has been prepared under section 6 of the *Annual Reports (Government Agencies) Act 2004*. It includes an account of the operation and the management of the ACT Electoral Commission during the 2015/2016 financial year.

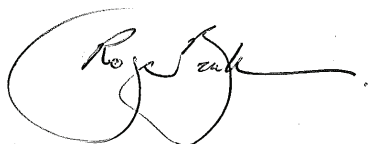
Section 8(2) of the Annual Reports (Government Agencies) Act provides that the Chief Minister's Annual Report Directions do not apply to officers of the Legislative Assembly, including the ACT Electoral Commission. Nevertheless, the Commission has endeavoured to comply with the Chief Minister's Annual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

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

We certify that the attached annual report is an honest and accurate account and that all material information on the operations of the ACT Electoral Commission has been included for the period 1 July 2015 to 30 June 2016.

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

Section 15 of the Annual Reports (Government Agencies) Act requires that you cause a copy of the report to be laid before the Legislative Assembly on the second sitting day after the 15 October 2016 election is held.



Roger Beale AO
Chairperson

12 September 2016



Phillip Green
Electoral Commissioner

12 September 2016



Dawn Casey
Member

12 September 2016

Contents

Part A: Transmittal certificate	iii
Part B: Organisation overview and performance	1
B.1 Organisation overview.....	2
B.2 Performance analysis	14
B.3 Scrutiny	45
B.4 Risk management.....	47
B.5 Internal audit	48
B.6 Fraud prevention	49
B.7 Work health and safety	50
B.8 Human resources management	51
B.9 Ecologically sustainable development	55
Part C: Financial management reporting	59
C.1 Financial management analysis	60
C.2 Financial statements	65
C.3 Capital works	97
C.4 Asset management	98
C.5 Government contracting	99
C.6 Statement of performance	100

Tables

Table 1 — Members of the ACT Electoral Commission	4
Table 2 — Interstate elections.....	17
Table 3 — Aboriginal and Torres Strait Islander Elected Body casual vacancies	17
Table 4 — Australian National University elections	18
Table 5 — Enterprise agreement ballots	18
Table 6 — Other elections	19
Table 7 — Enrolment activity – ACT electoral roll	26
Table 8 — Enrolment by age group	27
Table 9 — Enrolment by age group by electorate as at 30 June 2016	28
Table 10 — Electoral education sessions	30
Table 11 — Equipment loans and professional advice.....	30
Table 12 — Registered political parties as at 30 June 2016	34
Table 13 — Payment of administrative funding 2012/2013 – 2015/2016.....	37
Table 14 — Summary of receipts, payments and debts of ACT registered parties from annual returns	37
Table 15 — Sources of funding received by the ACT parliamentary parties	38
Table 16 — Records Disposal Schedules used by the ACT Electoral Commission:	43
Table 17 — Elections ACT learning and development activities.....	52
Table 18 — Full-time employees & head count	53
Table 19 — Classifications.....	53
Table 20 — Employment category by gender.....	53
Table 21 — Average length of service by gender by age-group.....	53
Table 22 — Total average length of service by gender.....	54
Table 23 — Agency profile	54
Table 24 — Equity and workplace diversity.....	54
Table 25 — Sustainable development performance 2015/2016 and 2014/2015	56
Table 26 — Capital works managed	97
Table 27 — Reconciliation schedule.....	97
Table 28 — Assets managed	98
Table 29 — Office accommodation 2015/2016.....	98
Table 30 — External sources of labour and services 2015/2016.....	99

Figures

Figure 1 — Elections ACT organisation chart – permanent officers – 30 June 2016.....	41
Figure 2 — Components of expenditure 2015-16.....	61
Figure 3 — Components of income 2015-16.....	62
Figure 4 — Total assets as at 30 June 2016.....	63
Figure 5 — Total liabilities as at 30 June 2016.....	64

Glossary

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



Part B: Organisation overview and performance

B.1	Organisation overview	2
B.2	Performance analysis	14
B.3	Scrutiny	45
B.4	Risk management.....	47
B.5	Internal audit	48
B.6	Fraud prevention	49
B.7	Work health and safety	50
B.8	Human resources management	51
B.9	Ecologically sustainable development	55

B.1 Organisation overview

Introduction

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

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

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

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

Key activities undertaken in 2015/2016 are described in **Performance highlights** from page 9.

Roles, functions and services

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

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

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

as registration of political parties and administering the election funding, expenditure and financial disclosure scheme.

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

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

Legislative framework

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

- *Aboriginal and Torres Strait Islander Elected Body Act 2008;*
- *Australian Capital Territory (Legislative Assembly) Act 2014;*
- *Electoral Act 1992;*
- *Electoral Regulation 1993;*
- *Magistrates Court (Electoral Infringement Notices) Regulation 2012;*
- *Proportional Representation (Hare-Clark) Entrenchment Act 1994;*
- *Referendum (Machinery Provisions) Act 1994; and*
- *Veterinary Surgeons Regulation 2015.*

Organisational structure

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

Table 1 — Members of the ACT Electoral Commission

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

Note: This table shows appointments in force on 30 June 2016.

The current Chairperson was reappointed by the Executive under the Electoral Act in January 2012. From 1 July 2014, the Speaker is responsible for appointing Commission Members as officers of the Legislative Assembly. The current Electoral Commissioner was reappointed by the Speaker in March 2015 and the Member of the Commission was reappointed by the Speaker in September 2015.

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

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

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

The Commissioner was assisted throughout 2015/2016 by 8 permanent officers employed under the Public Sector Management Act, together with a number of other staff employed on a temporary basis under the Public Sector Management Act and the Electoral Act, to assist the Commissioner as necessary.

For more information on the Elections ACT staff positions see **Human resources management** on page 40.

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

Elections ACT's mission is:

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

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

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

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

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

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

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

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

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

Elections ACT Corporate plan 2013-2017

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

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

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

Performance indicators

Formal budget paper performance indicators

From 1 July 2014, the Commission is not required to include performance indicators in the budget papers, as a result of the establishment of the Commission members as officers of the Legislative Assembly under amendments made by the *Officers of the Assembly Legislation Amendment Act 2013*.

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

Agency performance indicators

The Commission maintains the following performance indicators for reporting purposes.

Discussion of the Commission's performance against these measures is included in **Performance analysis** from pages 14 to 44.

Goal 1 – Elections and referendums

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

Goal 2 – Information, education, advice and services

Objectives	Measures	Target	Outcomes
High level of electoral enrolment	Participation rate	>95% of eligible population	Enrolment was 99.7% of eligible population ³
Maintain high client satisfaction	Feedback from clients/electors	All clients express satisfaction	All electoral education and fee-for-service election clients expressed satisfaction
Manage registration of political parties	Statutory requirements met	All statutory requirements met	All statutory requirements met
Redraw electoral boundaries for each election	Statutory requirements met	All statutory requirements met	A redistribution of electoral boundaries was completed in 2015/2016, with the final report submitted in July 2015; all relevant statutory requirements were met

Goal 3 – Effective management

Objectives	Measures	Target	Outcomes
Manage costs within budget allocations	Budget met	Expenditure within allocation	Operating result was a deficit of \$0.046 million for 2015/2016 (noting the budgeted operating result was a deficit of \$0.294 million)
Maintain high staff satisfaction	Performance management feedback	High staff satisfaction	Staff satisfaction not formally measured in 2015/2016
Manage and improve ICT business systems	Absence of ICT business systems failures	No ICT business systems failures	No ICT business systems failures were identified

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

Note 2: Elections ACT's timeline targets are:

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

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

Performance highlights

The main focus for the ACT Electoral Commission in 2015/2016 was on preparation for the October 2016 ACT Legislative Assembly election. Notable aspects of the year included:

- Tabling of the report on the conduct of the redistribution of electoral boundaries in the Legislative Assembly, for the first time dividing the ACT into 5 equal-sized electorates in anticipation of the increase in the size of the Assembly to 25 Members at the October 2016 election;
- Undertaking a wide range of tasks in preparation for the conduct of the 2016 election;
- Managing the recruitment and employment of additional staff to undertake election-related activities;
- Undertaking further development and testing of the upgraded ICT election systems to be used at the 2016 election;
- Commencing the capped expenditure period on 1 January 2016 in relation to the October 2016 election, limiting the amount of money political participants can spend on electoral advertising;
- Processing the applications for registration of 7 political parties in the lead-up to the closing date for applications on 30 June 2016;
- Filling a casual vacancy in the Legislative Assembly following the resignation of Ms Mary Porter AM MLA in February 2016;
- Concluding a review of the membership of all registered political parties;
- Establishing a new ACT Disability Advisory Committee to advise the Electoral Commissioner on issues and strategies to ensure people with disabilities are empowered and able to vote;
- Filling 3 casual vacancies in the Aboriginal and Torres Strait Islander Elected Body;
- Moving to larger accommodation in Eclipse House in Canberra City to house the additional staff and equipment needed for the 2016 election; and
- Winning a 2015 ACT Public Service Award for Excellence in Innovation for the development of Australia's first interactive online electorate boundary mapping tool, used at the 2015 redistribution.

Other activities undertaken during the year included:

- Conducting ongoing election financial disclosure scheme compliance reviews;
- Continuing the Commission's non-parliamentary fee-for-service election program: conducting 2 enterprise agreement ballots for ACT government agencies; 2 ballots for the Australian National University; and conducting an election for the National Press Club of Australia;
- Providing pre-poll voting facilities for 2 State by-elections, 2 Tasmanian Legislative Council elections and a Queensland State referendum; and
- Continuing the schools based electoral education program.

Outlook

The principal focus of the Commission and Elections ACT in 2016/2017 will be on final preparations for and conduct of the 2016 Legislative Assembly election.

Important among the preparations for the 2016 election will be the final testing and implementation of the upgraded Elections ACT ICT election systems. These systems include:

- The electronic voting and counting system (eVACs®);
- The integrated Legislative Assembly polling place management and election results display system (LAPPERDS), including the electronic roll mark-off system, ballot paper reconciliation tool, vote count transmission facility and the election results display system;
- The ballot paper scanning system;
- The Elections ACT in-house suite of election management databases (TIGER);
- The online systems for recruiting and training polling officials; and
- The online system for applying for postal votes.

In addition, a range of election processes will be undertaken, including:

- Making arrangements for polling venues, staff, training and materials;
- Finalising and conducting the election information and education campaign, including use of social media, with a particular focus on informing electors of the new electoral boundaries;
- Making arrangements with ACT government agencies for provision of services, including:
 - Access Canberra for phone and counter enquiry services and non-voter penalty payment services;
 - Shared Services Information and Communication Technology (SSICT) for provision of ICT hardware, network services and expert advice;
 - Shared Services Human Resources for payment of casual and temporary staff;
 - Publishing Services for assistance with the information campaign and printing; and
 - Shared Services Procurement for contractual advice;
- Monitoring the Commission's risk register, maintaining a careful review of risks shown by developments in other electoral jurisdictions and ensuring that risks are managed appropriately at all stages of the election process;
- Briefing media, parties and candidates on election matters generally, including the election funding, expenditure and financial disclosure provisions;
- Arranging for the printing of ballot papers and electronic voting barcodes;
- Taking nominations of candidates and conducting the draw for positions on ballot papers;
- Conducting pre-poll voting at 6 locations in Canberra, using electronic voting;
- Arranging for the State and Northern Territory electoral commissions to conduct pre-poll voting at their offices in each capital city;
- Conducting postal voting for electors unable to attend a polling place or pre-poll centre, including for electors interstate and overseas;

- Conducting polling at 81 locations on polling day, 15 October 2016;
- Conducting the scrutiny of votes to determine the election outcome, using a combination of the electronic voting and counting system (eVACs®) and scanning of paper ballots; and
- Declaring the poll to elect 25 Members to the ninth Legislative Assembly of the Australian Capital Territory.

The Commission will again conduct and report on a review of the election. It is anticipated that the report would be presented to the Speaker in early 2017.

The Commissioner intends to undertake a staff satisfaction survey at the completion of the election period, similar to the survey conducted after the 2012 election.

It is expected that the additional Elections ACT staff employed to assist with the election will have completed their duties by the end of November 2016. Elections ACT is planning to move back into its North Building accommodation in December 2016.

The Commission will also implement the campaign finance laws that apply during an election period, including the expenditure cap provisions, reporting of donations within 7 days of receipt in the lead up to polling day, and the receipt and publication of annual returns and election returns submitted by political entities.

After the election is complete, Elections ACT will review its 2013-2017 Corporate Plan and develop its plan for the period 2017-2021.

The Commission notes that the ACT Auditor-General's *Performance Audit Program 2016-17* includes a performance audit of the conduct of the 2016 ACT Legislative Assembly election. The Commission and Elections ACT will work with the Auditor-General's Office on the conduct of this performance audit in 2016/2017.

During 2016/2017 the Commission will continue to provide advice to the Speaker, the Government and Members of the Legislative Assembly on electoral matters as required. Elections ACT will also continue its usual program of conducting fee-for-service elections and provision of electoral education and information services to the ACT community.

As many of the current ACT government agency enterprise agreements expire in 2017, it is possible that some agreement ballots may commence towards the end of the 2016/2017 reporting year. It is anticipated that the Commission's netVote system will be again employed for most of these ballots.

An election for the Aboriginal and Torres Strait Islander Elected Body will be due to be held in 2017.

Internal accountability

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

The full Commission, consisting of the Chairperson, the Electoral Commissioner and the third Member, oversees the operation of the Commission, sets strategic directions and approves reports to the Legislative Assembly.

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

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

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

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

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

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

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

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

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

In 2015/2016 the Commission adopted an internal audit charter and strategy. The Commission determined that the internal audit function will be undertaken by contracted professional internal audit service providers. A work plan has been developed with audits scheduled to commence in 2016/2017. This process will be overseen by the full Commission at a strategic level and implemented by the Electoral Commissioner with the assistance of the Deputy Electoral Commissioner, the chief finance officer and the finance manager.

The Commission also notes that the Auditor-General will be conducting a performance audit on the planning for, and conduct of, the 2016 ACT election.

Contact officer

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

The Electoral Commissioner
ACT Electoral Commission

From 1 July 2016 to 30 November 2016:

Level 9, Eclipse House
197 London Circuit
Canberra City ACT 2601

From 1 December 2016:

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Civic Square, London Circuit
Canberra City ACT 2601

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Or write to:
PO Box 272, Civic Square ACT 2608

Or email:
elections@act.gov.au

Website:
www.elections.act.gov.au

B.2 Performance analysis

This section reports on activities undertaken in each key result area in 2015/2016 to achieve the Commission's goals.

Goal 1 - To conduct high quality elections and referendums

Key result area 1.1

Elections for the ACT Legislative Assembly

Casual vacancy in the ACT Legislative Assembly

On 19 February 2016 the Speaker of the ACT Legislative Assembly informed the Electoral Commissioner that Ms Mary Porter AM MLA had that day resigned her office as Member for the Ginninderra electorate of the Assembly.

On 22 February 2016 the Commissioner published a notice in *The Canberra Times* inviting unsuccessful candidates who stood for the Ginninderra electorate at the 20 October 2012 election to apply to contest the vacancy.

At 12:30 pm on 3 March 2016 the Commissioner publicly declared that 3 candidates had applied to contest the casual vacancy.

As more than one candidate had applied to contest the vacancy, the Commissioner conducted a recount of the ballot papers counted for Ms Porter at the 2012 election immediately after the declaration of the candidates. At the completion of the recount, including the distribution of preferences using the eVACS® electronic counting system, with a quota for election of 4,476 votes, Mr Jayson Hinder had received 8,236 votes. The count of votes to decide the vacancy was conducted in a matter of minutes using the eVACS® system.

Accordingly, the Commissioner declared Mr Hinder elected to the ACT Legislative Assembly for the electorate of Ginninderra on 7 March 2016.

Preparations for the 2016 ACT Legislative Assembly election

A major area of focus for the Commission and Elections ACT in 2015/2016 was the planning and preparation for the 2016 ACT Legislative Assembly election.

By 30 June 2016 development and testing of each of the following key ICT election business systems was nearing completion:

- eVACS® – Elections ACT's electronic voting and counting system;
- The ballot paper scanning system;
- The Legislative Assembly polling place management and election results display system (LAPPERDS);
- TIGER – Elections ACT's election management database system.

Each of these systems has been updated as necessary to facilitate the increase in the size of the Assembly to 25 Members and the adoption of 5 equal-sized electorates at the 2016 election.

Other election preparation activities conducted in 2015/2016 included:

- Conducting briefing sessions for potential parties and candidates;
- Advising political participants on the application of the electoral authorisation provisions and the expenditure cap;
- Processing the applications for registration of 7 political parties in the lead-up to the closing date for applications on 30 June 2016;
- Moving to larger accommodation in Eclipse House in Canberra City in November 2015 to house the additional staff and equipment needed for the 2016 election;
- Recruiting key election officers, including the election materials manager, the staffing manager, the election operations officer and the election ICT officer;
- Reviewing and updating terms and conditions of employment of election staff;
- Establishing a new ACT Disability Advisory Committee to advise the Electoral Commissioner on issues and strategies to ensure people with disabilities are empowered and able to vote;
- Selecting and booking locations for polling places and pre-poll voting centres;
- Publishing a range of handbooks for 2016 election participants, including the candidate information handbook and the election funding, expenditure and financial disclosure handbook;
- Procuring election material, including ballot papers, e-voting barcodes, cardboard polling equipment and ICT equipment to be used for e-voting and LAPPERDS;
- Planning for the election information and education campaign, including preparation of materials, in conjunction with the ACT Government Publishing Services unit;
- Reviewing and updating election fact sheets and the election pages on the Elections ACT website;
- Preparing election information material in a range of community languages;
- Preparing an easy English guide for electors with low literacy levels;
- Preparing election information in formats suitable for electors who are vision impaired;
- Preparing a video to be shown in polling places to inform voters of how to correctly complete ballot papers;
- Reviewing and updating election forms, manuals and training material;
- Consulting with Shared Services Information and Communication Technology (SSICT) on ICT matters, including sourcing of hardware and network services;
- Consulting with Access Canberra regarding provision of phone and counter enquiry services; and
- Working with Australia Post to arrange placement of postal vote application forms in Post Offices.

In 2016 the Commission completed an evaluation of the risks and benefits of providing a tally room at the 2016 election. The Commission noted that all other Australian jurisdictions other than Tasmania had discontinued the provision of a tally room, and that in those other jurisdictions the media have moved to using sets in their own premises on election night. Taking into account the various risks to the management of the election of establishing a tally room off-site on election night, and the security risks inherent in hosting a public event, the Commission decided to discontinue provision of a physical ACT election tally room in favour of provision of a “virtual” online tally room. This decision was communicated to stakeholders in June 2016.

Key result area 1.2

Election and referendum services to other agencies

Interstate elections

Elections ACT provided over-the-counter pre-poll voting, postal vote applications, postal ballot papers and enquiry services for interstate electoral authorities in 2015/2016. Details of these elections are shown in Table 2.

Table 2 — Interstate elections

Election	Polling day	Assistance provided	Votes
Victorian State by-elections (Polwarth District and South-West Coast District)	30/10/2015	Pre-poll voting	8
Queensland – Referendum	18/03/2016	Pre-poll voting	21
Tasmania – Legislative Council (Apsley and Elwick)	7/05/2016	Pre-poll voting	2
Total			31

Statutory elections

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

Aboriginal and Torres Strait Islander Elected Body election

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

Aboriginal and Torres Strait Islander Elected Body casual vacancies

During 2015/2016 three casual vacancies occurred as a result of the resignation of members on the Aboriginal and Torres Strait Islander Elected Body.

In accordance with the *Aboriginal and Torres Strait Islander Elected Body Act 2008*, if a casual vacancy occurs on the Elected Body, all unsuccessful candidates at the previous general election are notified of the vacancy and invited to apply to contest the casual vacancy. A recount of ballot papers received by the vacating member is then conducted.

Table 3 outlines the details of the three casual vacancies undertaken in 2015/2016.

Table 3 — Aboriginal and Torres Strait Islander Elected Body casual vacancies

Name of vacating member	Date of vacancy	Date of countback	Date of declaration of result	Successful candidate
Mr Fred Monaghan	7 July 2015	27 July 2015	28 July 2015	Mr Antony McCulloch
Mr Rod Little	27 November 2015	14 December 2015	15 December 2015	Ms Tjanara Goreng Goreng
Mr Richard Allan	15 February 2016	29 February 2016	1 March 2016	Ms Lynnice Letty Church

ACT Veterinary Surgeons Board elections

Following the commencement of national health professionals boards on 1 July 2010, the only remaining board within the ACT that uses Elections ACT's services for the running of its elections is the ACT Veterinary Surgeons Board. The most recent election for this Board was completed in October 2013. The next election is due to be held in 2017.

Fee-for-service electoral services

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

Australian National University elections

Elections ACT assisted with the annual elections of the ANU Students' Association (ANUSA) and the Australian National University (ANU) Union in 2015/2016.

Polling for the ANUSA elections was conducted from 24-27 August 2015. Final results were determined on 2 September 2015.

Polling for the ANU Union election was conducted from 7-10 March 2016. Results were determined on 11 March 2016.

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

Details of these elections are shown in Table 4.

Table 4 — Australian National University elections

Election	Vacancies	Candidates	Votes
ANU Students' Association annual elections	43	139	2,097
ANU Union election of 4 directors	4	10	729
Total	47	149	2,826

Enterprise agreement ballots

Elections ACT conducted two enterprise agreement ballots for ACT government agencies in 2015/2016.

Both ballots were conducted using the postal system.

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

Table 5 — Enterprise agreement ballots

Election	netVote election	Polls closed	Result provided	Votes
ACT Education and Training – Teaching staff	No	26/08/2015	27/08/2015	1665
ACT Health – Medical practitioners	No	18/12/2015	21/12/2015	352
Total				2,017

Other elections

Elections ACT assisted with the scrutiny of the National Press Club of Australia board of directors election in 2015/2016. Details of this election are shown in Table 6.

Table 6 — Other elections

Election	Vacancies	Candidates	Polls closed	Result provided	Votes
National Press Club of Australia	5	6	27/11/2015	27/11/2015	179
Total	5	6			179

Internet resources for the conduct of elections

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

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

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

Key result area 2.1

Electoral information and advice

Information service

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

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

Publications

The following items were published and/or updated in 2015/2016:

- *ACT Electoral Commission Annual Report 2014/2015;*
- *ACT Legislative Assembly Electoral Boundaries Redistribution 2015: Redistribution report;*
- *Election funding, expenditure and financial disclosure 2015/2016 handbook*
- *Election funding, expenditure and financial disclosure 2016 Election handbook;*
- *Electoral expenditure fact sheet;*
- *Third party campaigners fact sheet;*
- *How to register a political party fact sheet;*
- *Non-party candidates fact sheet;*
- *Candidate Information 2016 ACT Legislative Assembly election handbook;*
- *Elections ACT Records Management Program; and*
- *Disability Advisory Committee Terms of Reference.*

In addition, the following are available from the Commission:

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

- *The 2004 ACT Legislative Assembly Election: Electronic Voting and Counting System Review;*
- Redistribution reports, public submissions and statistics for the 1993, 1996, 2000, 2003, 2007, 2011 and 2015 redistributions;
- Information brochure on voting in the ACT for new citizens;
- Maps of ACT electorates;
- Various electoral enrolment and voting forms;
- Information factsheets;
- A series of factsheets for primary students;
- Customer commitment statement;
- Freedom of information statements; and
- Electronic voting and counting data from the 2001, 2004, 2008 and 2012 ACT elections available for free download from the Elections ACT website and on CD-ROM (on request and payment of fee).

Internet

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

Information and services provided on the website in 2015/2016 included:

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

Elections ACT is committed to making its website accessible to as many people as possible. To this end Elections ACT is endeavouring to meet AA accessibility checkpoints as defined in the W3C Web Content Accessibility Guidelines 2.0. However, there are some documents available on the website in a format other than HTML that may not be accessible to screen readers and may not comply with accessibility standards. These documents are generally copies of material submitted to Elections ACT by external providers in an inaccessible form, such as submissions to redistribution committees.

In 2015/2016, a range of material that had previously been available in an inaccessible form on the website – historical disclosure returns in PDF format – was made available in HTML format in order to meet the accessibility guidelines and to convert the information into a more user-friendly format.

Advice

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

Examples of advice provided during the year include:

- Advising the Government and Legislative Assembly Members on electoral matters, and in particular regarding the Electoral Amendment Bill 2015.
- Consulting the Speaker and the Standing Committee on Justice and Community Safety on the Commission's 2016/2017 budget;
- Appearing before the Standing Committee on Justice and Community Safety in relation to the Commission's 2014/2015 annual report; and
- Appearing before the Select Committee on Estimates 2016/2017.

For more information on the bill referred to above, see **Electoral Legislation** on page 22.

For more information on Assembly Committee inquiries held during the year, see **Scrutiny** on page 45.

Electoral legislation

In 2015/2016 the Commission provided advice to the Government and other Assembly Members on one bill that related to the ACT's electoral legislation. A range of bills also made technical amendments of the *Electoral Act 1992*.

These bills are discussed below.

Electoral Amendment Bill 2015

The Electoral Amendment Bill 2015 was presented to the Assembly on 29 October 2015. This Bill included amendments to the Electoral Act to:

- Exclude expenditure undertaken by MLAs using their communications allowance from the items to be reported by MLAs in their annual disclosure returns; and
- Exclude expenditure undertaken by MLAs using their communications allowance from the cap on electoral expenditure that applies to political participants in an election year.

The Bill had not been passed by the Legislative Assembly by the end of the reporting period.

Technical amendments of the *Electoral Act 1992*

A range of technical amendments were made to the Electoral Act in 2015/2016. These amendments were made by the following acts:

- *Red Tape Reduction Legislation Amendment Act 2015;*
- *Crimes (Sentencing and Restorative Justice) Amendment Act 2016;*
- *Statute Law Amendment Act 2015 (No 2); and*
- *Red Tape Reduction Legislation Amendment Act 2016.*

A further range of technical amendments proposed to be made to the Electoral Act were included in the Public Sector Management Amendment Bill 2016, presented to the Assembly on 8 June 2016. This Bill had not been passed by the Legislative Assembly by the end of the reporting period.

Freedom of information

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

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

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

Under section 79 of the FOI Act agencies must report on the total number of FOI requests received during a reporting period. The Commission did not receive any FOI requests in 2015/2016, nor were any FOI matters outstanding at 1 July 2015.

Key result area 2.2
Electoral enrolment

Joint roll arrangement

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

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

In 2014/2015 the Australian Electoral Commission revised and updated the cost model used to produce the per elector rate and proposed that a national per elector rate, rather than a state by state rate, be used for 2015/2016 and future years. The national rate will be reviewed every three years with CPI applied between reviews.

Under this revised cost model, the fee set for 2015/2016 for the ACT would have been \$0.815 per elector (up from \$0.781810722 per elector in the ACT in 2014/2015). However, in transitioning to the new cost model, the AEC applied a rate for the 2015/2016 financial year in line with the rate originally forecast for 2015/2016, by applying CPI to the fee paid in 2014/2015. The rate paid in 2015/2016 was \$0.788743214 per elector.

The ACT will pay the new national rate from 2016/2017. The Commission sought and received additional funding to cover the increase in the cost of the joint roll in the 2016/2017 budget.

Joint roll payments for the year totalled \$216,371.72 (excluding GST).

Completeness and accuracy of the ACT electoral roll

The maintenance of the electoral roll to a high level of completeness and accuracy is one of the key tasks undertaken by all Australian electoral authorities. The importance of this task for the ACT Electoral Commission is indicated by the ongoing performance indicator aimed at demonstrating that the ACT has secured a high level of electoral enrolments. The proportion of electoral enrolments as a percentage of estimated eligible population is known as the enrolment rate (previously known as the participation rate). The ACT target enrolment rate is greater than 95%. As at 30 June 2016 the ACT enrolment rate was 99.6%.

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

Historically, the rate of enrolment for the ACT has been among the highest of any Australian jurisdiction and compares well against the Australian average enrolment rate, which was 95.1% at 30 June 2016.

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

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

Direct enrolment appears to have had a significant effect on the enrolment rate of 18-19 year olds. Historically the enrolment rates of 18 and 19 year olds have been comparatively low in relation to other age groups. However, the tables below show that the enrolment rates in the 18-19 and 20-24 age groups have improved significantly in 2015/2016, to the point where enrolment rates are approaching 100%. This may be an indication that direct enrolment measures are having an impact on the enrolment rate of young people. This may also reflect the effect of the roll close for the 2016 federal election which occurred on 23 May 2016. The age group with the lowest enrolment rate as at 30 June 2016 is the 25-29 age group, with an enrolment rate of 93.8%.

The Commission expects that the enrolment rate of 18-24 year-olds will continue to remain high, and the enrolment rate in the 25-29 age group will increase, in the lead up to the October 2016 election, as a result of the roll update effects of the 2 July 2016 federal election and the roll stimulation activities that will accompany the ACT election.

Table 7 — Enrolment activity – ACT electoral roll

	2013/14	2013/14	2014/15	2014/15	2015/16	2015/16
Enrolment at 1 July		261,497		267,307		273,010
Additions		+21,917		+18,854		+26,676
New enrolment	7,837		6,603		10,187	
Re-enrolment	2,487		1,203		1,741	
Re-instatement	60		7		22	
Transfer into the ACT	11,533		11,041		14,726	
Movements within the ACT						
Transfers between electorates	8,889		9,197		13,118	
Changes within electorates	17,640		17,940		20,585	
No change enrolment ¹	5,269		2,289		9,950	
Adjustments ²		-89		-15		-109
Previous federal only (+)	26		37		30	
Voters to provisional (-)	-1		0		-1	
Now federal only (-)	-114		-52		-138	
Other (+/-)						
Deletions		-16,018		-13,136		-17,799
Objections ³	-2,532		-761		-959	
Deaths	-1,572		-1,512		-1,556	
Duplications	-105		-80		-118	
Cancellations			-1		-23	
Transfers out of the ACT	-11,809		-10,782		-15,143	
Enrolment at 30 June		267,307		273,010		281,778
Enrolment participation rate at 30 June		95.8%		97.9%		99.6%

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

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

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

Table 8 shows enrolment by age group.

Table 8 — Enrolment by age group

	30 June 2014	30 June 2014	30 June 2015	30 June 2015	30 June 2016	30 June 2016
Age group	Number enrolled and entitled to vote	Enrolment rate	Number enrolled and entitled to vote	Enrolment rate	Number enrolled and entitled to vote	Enrolment rate
18	2,292	52.7%	2,546	58.7%	4,235	98.8%
19	4,509	103.5%	3,184	72.1%	4,624	102.6%
20-24	24,670	86.8%	25,208	94.8%	25,104	99.7%
25-29	26,655	88.9%	27,163	92.9%	27,473	93.6%
30-34	27,435	94.2%	28,483	97.8%	29,207	97.2%
35-39	25,224	98.1%	25,980	100.5%	27,160	100.9%
40-44	25,999	97.9%	26,478	100.5%	26,421	101.3%
45-49	23,415	98.1%	24,024	99.5%	25,055	99.7%
50-54	23,587	98.8%	23,621	100.4%	23,486	100.3%
55-59	20,936	99.8%	21,494	99.9%	21,752	99.2%
60-64	18,760	101.8%	18,641	101.5%	18,838	101.0%
65-69	15,888	100.5%	16,766	103.8%	17,315	103.0%
70+	27,937	101.1%	29,422	100.8%	31,108	101.4%
Total	267,307	95.8%	273,010	97.9%	281,778	99.6%

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

Table 9 shows enrolment by age group by electorate.

Table 9 — Enrolment by age group by electorate as at 30 June 2016

Age group	Brindabella	Ginninderra	Kurrajong	Murrumbidgee	Yerrabi	Total ACT
18	926	735	901	747	926	4235
19	1,024	752	1,106	799	943	4624
20-24	5,096	4,925	6,031	4,061	4,991	25,104
25-29	4,898	5,354	7,100	4,145	5,976	27,473
30-34	4,777	5,734	6,407	4,646	7,643	29,207
35-39	4,357	5,515	4,986	4,870	7,432	27,160
40-44	4,647	5,247	4,641	5,211	6,675	26,421
45-49	4,964	4,448	4,911	5,103	5,629	25,055
50-54	5,497	3,939	4,603	4,897	4,550	23,486
55-59	5,198	3,913	4,347	4,479	3,815	21,752
60-64	4,307	3,435	3,658	4,119	3,319	18,838
65-69	3,147	3,746	3,241	4,377	2,804	17,315
70+	4,601	6,719	7,010	9,259	3,519	31,108
Total	53,439	54,462	58,942	56,713	58,222	281,778

Electoral Council of Australia and New Zealand

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

The ECANZ considers issues related to the maintenance of the electoral rolls, the operation of electoral legislation, best practice in the management of elections and other matters of common interest. An Elections ACT representative attended the 3 ECANZ meetings held in 2015/2016.

Issues discussed by the ECANZ in 2015/2016 included the management of the joint electoral rolls, issues arising from the conduct of the 2013 federal election, issues arising from changes implemented by Australia Post, use of technology for voting and counting, accessibility of electoral services and opportunities for cooperation between jurisdictions.

From 2007-2015 the State and Territory Electoral Commissioners convened their own forum (known as STEC) to discuss and consider electoral policy and operational matters of mutual interest. STEC meetings were held in July and November in 2015, with concurrent ECANZ meetings. At the STEC meeting held on 4 November 2015, the members decided to combine the matters discussed by STEC and ECANZ under the ECANZ umbrella. The ECANZ meeting held on 4 February 2016 was the first meeting since 2007 to combine the matters discussed by the 2 bodies.

A series of ECANZ/STEC working groups were active in 2015/2016. The working groups were attended by representatives of most electoral authorities, including working groups on stakeholder management, election operations, materials management, electoral education and information technology. Elections ACT staff participated on these working groups.

Electoral education program

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

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

Elections ACT has adopted the following education and communication strategies:

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

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

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

Outreach education sessions are also offered to schools and community groups. Elections ACT has since 2014/2015 worked towards conducting more outreach programs, in response to a reduction in the number of schools accessing the in-house education service, with teachers indicating this is largely due to increasing transport costs and timetabling difficulties for teachers. In early 2016 Elections ACT promoted outreach sessions to schools via direct mail out, highlighting an election year as a unique opportunity to learn the electoral process in the ACT and develop an understanding of participatory government. The response from schools was positive with a number of outreach sessions scheduled in 2016/2017 to coincide with the election period.

Table 10 lists electoral education sessions conducted by Elections ACT staff in 2014/2015 and 2015/2016.

Table 10 — Electoral education sessions

Organisation type	Number of participants 2014/2015	Number of participants 2015/2016
Colleges	86	30
Community Groups	61	30
High Schools	63	67
Primary Schools	0	240
Professional Groups	6	0
Migrant English Program	0	25
Total	216	392

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

Table 11 lists the number of schools that borrowed equipment from Elections ACT and requested professional assistance and advice in running their own school elections in 2014/2015 and 2015/2016.

Table 11 — Equipment loans and professional advice

Organisation type	Number of participants 2014/2015	Number of participants 2015/2016
Colleges	0	0
High Schools	123	0
Primary Schools	200	80
Total	323	80

Electoral education materials made available on the Elections ACT website include:

- Detailed fact sheets covering a variety of topics – in response to the Australian curriculum focus on electoral education in the upper primary years, a range of fact sheets has been developed specifically for this age group in addition to those aimed at the general population;
- A series of documents to guide teachers through the electoral process enabling them to run their own school elections, including: instructions on the election process, the voting system, election day and counting the votes; templates for the nomination form and ballot papers; and a scrutiny sheet with built-in formulae to perform the calculations necessary under the Hare-Clark system;
- A curriculum mapping document linking current Elections ACT education resources to the draft Australian Curriculum F-10 – Civics and Citizenship;
- A ten-minute, modular video covering active citizenship, voting in the ACT, how to make your vote count and the Hare-Clark electoral system, which is available on the Elections ACT website and via Elections ACT social media channels for easy access by teachers and students using the internet in their classrooms;

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

For the 2015 redistribution of ACT Legislative Assembly electoral boundaries, an innovative online mapping tool was developed to facilitate public submissions to the redistribution process. Using this tool, members of the public could draw their own boundaries and check they complied with statistical requirements. This tool was made available on the Elections ACT website in 2015/2016 in demonstration mode and could be accessed by teachers and students for educational purposes.

Elections ACT continued its relationship with the ACT Education and Training Directorate during 2015/2016. The Education and Training Directorate assisted with the promotion of Elections ACT outreach programs and online education resources by including information flyers on the electronic bulletin board for teachers.

Discussions were held in 2015 with the ACT Education and Training Directorate concerning the feasibility of a civics and citizenship initiative, Schools Vote ACT, which Elections ACT proposed to implement in ACT schools in 2016. This program was proposed to develop in school students the knowledge, skills and attitudes needed for future participation in the democratic process, including voting in ACT Legislative Assembly elections. The proposed Schools Vote ACT program would involve participating school students voting in a parallel election for the actual candidates standing in the October 2016 Assembly election.

ACT government schools were informed of the proposed program and asked for expressions of interest. Unfortunately, the degree of interest registered was low, insufficient to justify the allocation of staffing resources to its development in the lead up to the 2016 Legislative Assembly election. Elections ACT will reconsider the proposal after the 2016 election when a longer timeframe may allow it to be developed and promoted to schools more effectively in preparation for the 2020 election.

Elections ACT staff participated in two community events in 2016 with the purpose of educating and informing communities of the changes to electoral boundaries, encouraging enrolment, and increasing awareness of the 2016 ACT Legislative Assembly election. At the 2016 Council of Ageing expo, 110 visitors were provided information and advice by Elections ACT staff. At the 2016 Canberra Multicultural Festival, Elections ACT shared a stall with the Australian Electoral Commission in the Indigenous Showcase section of the festival and engaged with 107 members of the community, providing factsheets, enrolment forms and advice.

Elections ACT joined with the Legislative Assembly, the Museum of Democracy at Old Parliament House, the National Archives of Australia, the Australian Electoral Commission and the ANU College of Law to host the 2015 ACT Schools' Constitution Convention for interested Year 11 students.

Elections ACT has an active social media presence on both Facebook and Twitter. Aimed particularly at young people, Elections ACT staff post news and information items in addition to online education resources including videos and games.

Redistribution of electoral boundaries

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

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

The redistribution commenced in the previous reporting period on 21 October 2014 with the appointment by the Commission of the Redistribution Committee. The redistribution concluded with the tabling of the formal report on the redistribution in August 2015, in the current reporting period. The Commission's 2014/2015 annual report contains a detailed summary of the redistribution process.

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

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

A copy of the final redistribution report can be obtained from the Elections ACT website at **www.elections.act.gov.au/__data/assets/pdf_file/0010/838990/Final_Redistribution_Report_2015.pdf** .

The boundaries for the new electorates of Brindabella, Ginninderra, Kurrajong, Murrumbidgee and Yerrabi will be used for the first time at the October 2016 election.

Key result area 2.5
Party registration

Register of political parties

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

As 2016 is an election year, any unregistered political parties wishing to register for the 2016 ACT Legislative Assembly election must have applied to do so before 1 July 2016 in accordance with the provisions of the Electoral Act.

Applications to register a political party were received from 7 political parties in 2015/2016. These parties were (in order of receipt): Australian Sex Party ACT, VoteCanberra, Like Canberra, Sustainable Australia (ACT), Animal Justice Party, The Flux Party – ACT and Canberra Community Voters.

As the applications to register the Animal Justice Party, The Flux Party – ACT and Canberra Community Voters were received just before the submission deadline, the processing of the applications for these parties occurred in July 2016. The Commission will formally report on the outcome of these applications in the 2016/2017 annual report. (For information, the Animal Justice Party was registered on 8 July 2016, The Flux Party – ACT was registered on 16 July 2016 and Canberra Community Voters was registered on 21 July 2016.)

Applications to change the names of the registered officers of the Liberal Party of Australia (A.C.T. Division) and The ACT Greens were received during the reporting year. The applications were publically notified, as required by the Electoral Act, inviting any objections to the changes. As no objections were received against either application, the register of political parties was amended accordingly.

At least once in the life of each Assembly, the Electoral Commissioner conducts a membership check of each registered political party in accordance with part 7 of the Electoral Act, in order to be satisfied that each party retains the right to be registered. Section 98 of the Electoral Act provides that the Commissioner must cancel the registration of a party if the Commissioner believes on reasonable grounds that the party does not have at least 100 members who are ACT electors. Accordingly, the Commissioner wrote to all registered political parties in February and May 2015 requesting a list of at least 100 members who were on the ACT electoral roll in order to determine whether the parties continued to be eligible to be registered. The parties were given until 30 June 2015 to provide their lists and a copy of their current party constitution. As a result of this process the registration of the Australian Motorist Party (10 July 2015) and the Marion Lê Social Justice Party (25 August 2015) was cancelled upon request by each respective party secretary.

The remaining registered political parties at the time of the eligibility check provided the required lists which were checked against the ACT electoral roll. Each member on the lists was written to requesting confirmation of their membership status. Following these checks, the Commissioner considered that the membership criteria for registration was satisfied for each remaining party on the register.

As at 30 June 2016, the following nine parties were listed on the register of political parties.

Table 12 — Registered political parties as at 30 June 2016

Party name	Party abbreviation
Australian Labor Party (ACT Branch)	ACT Labor
Australian Sex Party ACT	Sex Party ACT
Liberal Democratic Party	Liberal Democrats
Liberal Party of Australia (A.C.T. Division)	Canberra Liberals
Like Canberra	
Sustainable Australia (ACT)	Sustainable Australia
The ACT Greens	The Greens
The Community Alliance Party (ACT)	Community Alliance
VoteCanberra	

Key result area 2.6

Election funding, expenditure and financial disclosure

The election funding, expenditure and financial disclosure scheme

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

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

There were no changes made to the law on election funding, expenditure and financial disclosure in 2015/2016. The last major changes took effect from 3 March 2015 and are discussed in the Commission's 2014/2015 annual report.

Education strategies

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

The election funding and disclosure section on the Commission's website includes a range of detailed information intended to assist political entities to understand the requirements. Funding and disclosures publications such as manuals, policies and factsheets were updated in 2015/2016.

Elections ACT conducted an information session on 9 June 2016 for 2016 election political participants, including publicly announced prospective non-party candidates. The information session provided 22 political participants with details of their responsibilities and obligations with respect to the ACT campaign finance legislation and other electoral laws applicable to the 2016 ACT election.

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

During 2015/2016 Elections ACT updated its compliance review program on its website, covering the period from 2015 to 2017, including the compliance review policy and the compliance enforcement policy. The purpose of publishing the compliance review program and the compliance policies is to provide political entities with an overview of the proposed audit timetable, and to put political parties on notice that their financial records and documents will be examined on a regular basis. The compliance reviews are intended to ensure that disclosure obligations under the Electoral Act are being met.

The *Compliance Review Schedule 2015 to 2017* and other compliance policies can be accessed on the Elections ACT website at **www.elections.act.gov.au/funding_and_disclosure/monitor_and_compliance2**.

Disclosure mechanisms

From July 2015 a simplified online smartform portal for submitting disclosure returns was introduced. The portal acts as a gateway where political entities can log in using their allocated user name and password, and upload spreadsheets containing the details of their disclosure returns.

Approved electronic pro-forma spreadsheets are provided to political entities for preparation and submission of their annual returns for uploading using the online smartform.

Elections ACT will provide similar spreadsheets to political participants for the 2016 election returns.

Election funding

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

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

Additional funding was provided to the Commission in the 2016/2017 budget to facilitate payment of the increase in public funding at the 2016 election.

There were no election public funding payments made in the 2015/2016 year.

Administrative funding

Registered political parties with Legislative Assembly representation and non-party MLAs (if any) are entitled to receive administrative funding payments under the Electoral Act. The provision of administrative funding commenced from 1 July 2012.

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

Payment is made on a quarterly basis in arrears and at commencement amounted to \$5,000 per MLA per quarter. Where an MLA is an MLA for only a part of a quarter, the payment is adjusted on a pro rata basis.

The administrative funding payment amount is indexed by CPI. The amount set for the 2015 calendar year was \$5,330.66 per MLA per quarter. The amount set for 2016 was \$5,410.82 per MLA per quarter.

The increase in the number of MLAs to be elected from 17 to 25 at the 2016 election will result in an increase in the total amount of administrative funding payments to be paid from October 2016 onwards. Additional funding was provided to the Commission in the 2016/2017 budget to facilitate payment of the additional administrative funding following the 2016 election.

A summary of the payments made from 2012/2013 to 2015/2016 are shown in Table 13.

Table 13 — Payment of administrative funding 2012/2013 – 2015/2016

Party	Australian Labor Party	Liberal Party	ACT Greens	Total per year
2012/2013	\$154,321	\$147,393	\$38,461	\$340,175
2013/2014	\$164,970	\$164,970	\$20,621	\$350,561
2014/2015	\$167,257	\$168,657	\$21,082	\$356,996
2015/2016	\$170,853	\$171,864	\$21,483	\$364,200
	\$657,401	\$652,884	\$101,647	\$1,411,932

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

Financial disclosure

Annual returns

Under the financial disclosure provisions of the Electoral Act, registered political parties, MLAs and associated entities were required to lodge an annual return for the 2014/2015 financial year by 31 August 2015. Annual returns for 2015/2016 were due to be lodged by 31 August 2016, outside the current reporting period.

The 2014/2015 annual returns were published on the Commission's website on 7 September 2015. These returns included 7 annual returns received from political parties, 18 from MLAs and 2 from associated entities. All required annual returns were submitted.

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

Table 14 shows a summary of the receipts, payments and debts for the 3 parliamentary parties and the combined other parties for the 2013/2014 and 2014/2015 financial years.

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

Party	2013/2014	2013/2014	2013/2014	2014/2015	2014/2015	2014/2015
	Receipts	Payments	Debts	Receipts	Payments	Debts
ALP	\$825,014	\$925,552	\$83,165	\$902,706	\$828,586	\$88,594
LP	\$1,162,841	\$988,254	\$492,269	\$871,816	\$686,987	\$318,054
Greens	\$653,507	\$591,794	\$11,988	\$199,013	\$166,204	\$5,127
Other	\$2,476	\$825	\$0	\$294	\$209	\$0
TOTAL	\$2,643,838	\$2,506,425	\$596,303	\$1,973,829	\$1,681,986	\$411,775

Public funding of parties compared to private funding

Table 15 shows the sources of funding of the 3 ACT parliamentary parties for the 2013/2014 and 2014/2015 financial years, broken down into private and public funding, with private funding further broken down into those funds for which the donor is disclosed and the amount for which the donor is not disclosed.

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

2013/2014	ALP - amount	ALP - % of total received	Liberal Party - amount	Liberal Party - % of total received	ACT Greens - amount	ACT Greens - % of total received
Total received	\$825,014		\$1,162,841		\$653,507	
Public ¹	\$170,088	20.62%	\$169,247	14.55%	\$225,324	34.48%
Private	\$654,926	79.38%	\$993,594	85.45%	\$428,183	65.52%
Private – disclosed ²	\$559,277	85.40%	\$890,173	89.59%	\$261,241	61.01%
Private – undisclosed ³	\$95,649	14.60%	\$103,421	10.41%	\$166,942	38.99%

2014/2015	ALP - amount	ALP - % of total received	Liberal Party - amount	Liberal Party - % of total received	ACT Greens - amount	ACT Greens - % of total received
Total received	\$902,706		\$871,816		\$199,013	
Public ¹	\$166,295	18.42%	\$167,695	19.24%	\$20,692	10.40%
Private	\$736,411	81.58%	\$704,121	80.76%	\$178,321	89.60%
Private – disclosed ²	\$519,185	70.50%	\$600,733	85.32%	\$63,109	35.39%
Private – undisclosed ³	\$217,226	29.50%	\$103,387	14.68%	\$115,213	64.61%

Note 1: Public funding is funding received from the ACT or Australian Electoral Commissions. In election years, parties can receive public funding payments and refunds of candidates' nomination deposits. 2013/2014 was a federal election year. Elections ACT also paid administrative funding to the three ACT registered parliamentary parties in 2013/2014 and 2014/2015.

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

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

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

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

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

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

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

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

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

There were 3 late submissions of gifts during the 2015/2016 reporting period. A warning letter was issued in these cases.

Review of compliance with financial disclosure provisions

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

In 2015/2016 the Commissioner engaged auditors on contract to undertake reviews of the 2014/2015 annual returns and compliance with the requirement to disclose gifts received of \$1,000 or more.

Only one issue was considered a significant matter of public interest. In conducting a compliance review of the Australian Labor Party (ACT Branch), significant variations were identified between the amounts reported in the party's initial 2014/2015 annual return and the amounts reported following the party's internal financial audit. After reviewing the reasons for the initial incomplete disclosure submitted by the party, the Commissioner considered that given the past compliance history of the party, the high level of co-operation exhibited by the party and the party's commitment to ensuring disclosure returns are lodged as accurately as possible in the future, the issuing of a formal warning letter was sufficient in this instance.

Elections ACT published the outcome of its investigations of this matter on its website at [**www.elections.act.gov.au/funding_and_disclosure/monitor_and_compliance2**](http://www.elections.act.gov.au/funding_and_disclosure/monitor_and_compliance2).

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

Key result area 3.1

Human resources management

Human resources developments

Elections ACT is a small agency with a small permanent workforce. In 2015/2016, Elections ACT employed as its base staffing establishment a total of 8 fulltime equivalent staff under the *Public Sector Management Act 1994*. In addition, the Commissioner and the two part-time Commission members are appointed under the *Electoral Act 1992*.

One permanent staff vacancy was filled during 2015/2016 following a merit selection process for the administrative officer, who commenced in November 2015.

In 2015/2016, the Commission received additional funding to facilitate the employment of extra staff to assist with planning of and preparations for the conduct of the 2016 ACT Legislative Assembly election.

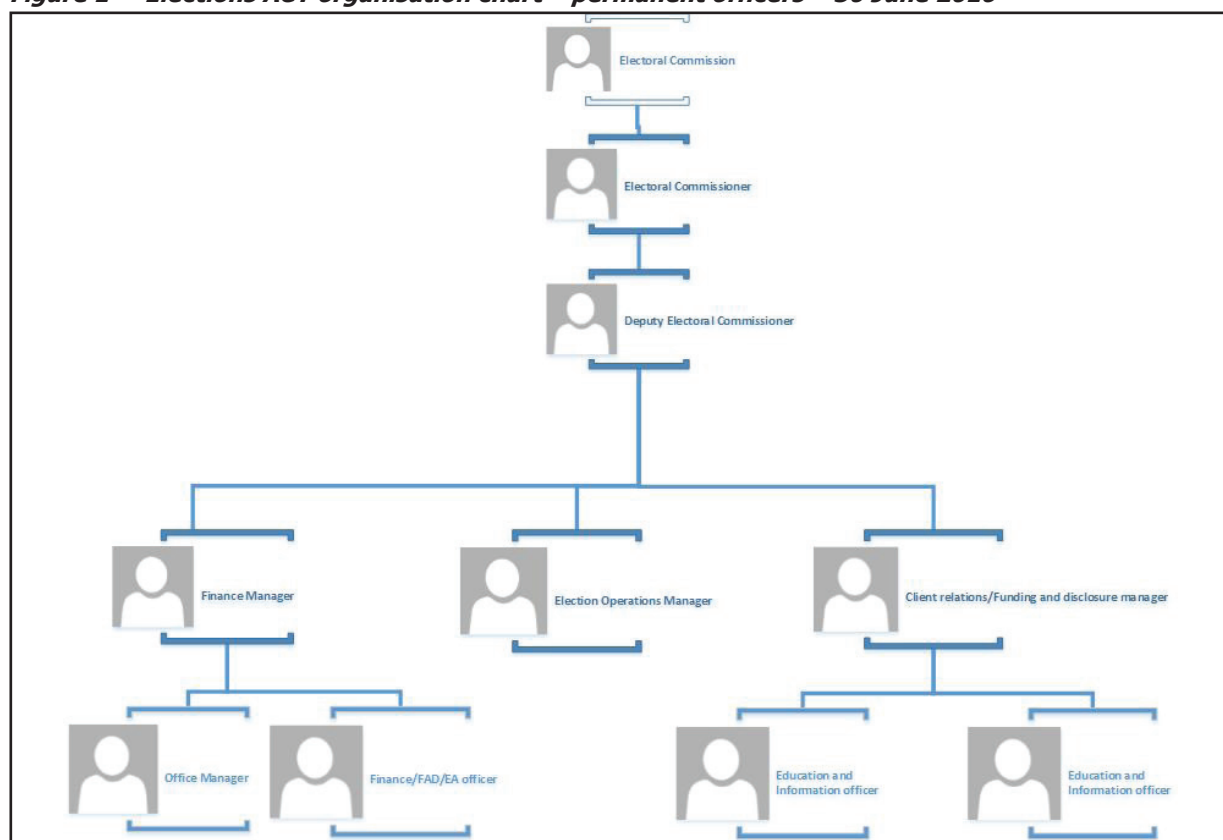
Between January 2016 and June 2016, an extra six staff were employed to assist with election preparations. These included elections operations officer, elections ICT officer, materials manager, database manager, media and complaints manager and postal vote manager.

A merit-based recruitment process, overseen by the Speaker's Office under the officer of the Assembly arrangements, was undertaken in anticipation of the end of the term of appointment of the part-time Member of the Commission on 30 September 2015. As a result of this process, Ms Dawn Casey was re-appointed as Member of the Commission for a term of 5 years, with the appointment commencing on 1 October 2015 and ending on 30 September 2020.

Casual staff are employed by the Commissioner as required, under section 32 of the Electoral Act. Elections ACT maintains an in-house database of applicants for casual and temporary employment. As at 30 June 2016, Elections ACT employed a total of 4 election casuals to assist with various election preparation tasks.

The following graphic shows the organisation chart for Elections ACT as at 30 June 2016:

Figure 1 — Elections ACT organisation chart – permanent officers – 30 June 2016



Elections ACT purchases transactional human resource services, including recruitment and payroll support, from the ACT Government's Shared Services agency. In 2015/2016, Elections ACT negotiated to purchase additional strategic human resource services from the Shared Services Corporate team. These additional strategic HR services will commence on 1 July 2016.

Elections ACT uses the Chief Minister, Treasury and Economic Development Directorate's Employee Assistance Provider, in a fee for service arrangement.

Public interest disclosure

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

During 2015/2016 no public interest disclosures related to the Commission or Elections ACT were lodged.

Financial management in the Commission

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

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

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

As a result of the changes that took effect from 1 July 2014, the Commission for the first time became responsible for publishing its formal budget statement in its 2014/2015 annual report.

To assist the Commissioner to undertake the greater responsibility for financial matters resulting from these changes, a part-time chief finance officer has been employed on a contract basis since 2014/2015. This officer is not considered to be an employee.

Reporting and analysis of the Commission's financial performance in 2015/2016 is included under **Financial management reporting** on page 59.

The financial statements of the Commission were separately audited by the office of the ACT Auditor-General in July-August 2016. The Auditor-General did not identify any significant matters during the audit of the financial statements and provided an unqualified audit report. The Auditor-General's **Independent audit report: ACT Electoral Commission** is attached on page 65.

The total operating result for the Commission for 2015/2016 was a deficit of \$0.046 million, noting the budgeted operating result was a deficit of \$0.294 million.

Key result area 3.3

Records management

Records management program

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

The records management program is available on the Elections ACT website: **www.elections.act.gov.au/publications/corporate_publications**. The records management program was reviewed in 2015/2016 and updated in December 2015.

In 2014/2015, Elections ACT began the implementation of an Electronic Digital Record Management System (EDRMS), with the assistance of the ACT Record Services Office. In 2015/2016, the EDRMS was adopted as the gateway to the Elections ACT records management system, incorporating digital and hardcopy records.

The principal officer is the ACT Electoral Commissioner and the Elections ACT officer manager carries the role of dedicated records manager. The office manager commenced an advanced diploma in records management in 2015/2016.

All staff in Elections ACT are responsible for records management in relation to their functions. Records management training is provided through the induction process as well as one-on-one training. All Elections ACT staff are encouraged to attend the Shared Services introduction to records management training and to attend regular records management refresher courses.

The ACT Record Services Office has also provided a half day EDRMS training session to all staff as part of the implementation of the EDRMS project.

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

The Elections ACT Records Disposal Schedules applicable to 2015/2016 were listed on the ACT Legislation Register as follows:

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

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

Key result area 3.4

Information/communication technology management

ICT applications

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

ICT systems and databases continue to play a large role in Elections ACT's operations and election preparations.

Capital funding for the re-development and upgrade of the Commission's 2016 election ICT systems was provided in the Commission's 2014/2015, 2015/2016 and 2016/2017 budgets.

Work undertaken on these systems during the year included:

- The electronic voting and counting system (eVACS®) – upgraded and tested to take account of the increased number of electorates;
- The ballot paper scanning system – upgraded to operate on a more contemporary Windows operating system and to take account of the increased number of electorates;
- The integrated Legislative Assembly polling place management and election results display system (LAPPERDS), including the electronic roll mark-off system, ballot paper reconciliation tool, vote count transmission facility and the election results display system – merged into a single business system with increased functionality and enhancements to the display of election results; and
- The election management database system (TIGER) – upgraded in readiness for the 2016 election.

ICT resources

Shared Services ICT, the ACT Government information technology management agency, continued to provide ICT resources to Elections ACT in 2015/2016.

Internet

Elections ACT continued to maintain and update the Elections ACT website during 2015/2016. The Elections ACT website address is www.elections.act.gov.au.

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

For more detail on the Elections ACT website see **Information service** on page 20.

B.3 Scrutiny

The Standing Committee on Justice and Community Safety

The Electoral Commissioner represented the Commission at a hearing of the Standing Committee on Justice and Community Safety in relation to the Commission's 2014/2015 annual report on 11 November 2015.

The Committee's report *Inquiry into Annual and Financial Reports 2014-2015* (Report Number 6 of December 2015) was tabled in the Assembly on 9 February 2016. See: **www.parliament.act.gov.au/in-committees/standing_committees/Justice-and-Community-Safety/annual-and-financial-report-2014-15/report?inquiry=788675** .

The report noted that a range of matters had been considered relating to the evidence provided to the Committee by the Electoral Commissioner. The Committee made one recommendation with respect to electoral services:

The Committee recommends, in preparation for the possibility that the next Federal election is scheduled for a day on or near voting day for the ACT election, that the ACT Government consider introducing legislative amendments in the Legislative Assembly which, if passed, would make it possible for the ACT election to be held on a date earlier than the first of December.

The Electoral Commissioner provided advice on this recommendation to the Justice and Community Safety Directorate.

The Government response to the Committee's report was presented by the ACT Chief Minister, Mr Andrew Barr MLA, on 2 August 2016 (after the end of the reporting period, included here for completeness). The Government response in relation to the above recommendation was as follows:

Noted. The Government considers that the existing provision in section 100(2) of the *Electoral Act 1992*, which sets an alternative election date as the first Saturday in December, is the appropriate timeframe. This position is supported by the ACT Electoral Commissioner, noting that overlapping federal and ACT election periods were effectively managed in 2004 with minimal confusion for electors.

The first Saturday in December provides the earliest alternative occasion on which an ACT election could be held if the legislated pre-election period of 36 days was to commence at the conclusion of a Commonwealth election.

Provision for an earlier alternative ACT election is liable to generate unjustifiable cost and effort for Government, associated with moving election dates on short notice (eg loss of booked polling premises, booked advertising and staffing work agreements). Political participants might also be adversely affected in the loss of pre-booked advertising and pre-made campaign material.

The Standing Committee on Justice and Community Safety was consulted by the Speaker during 2014/2015 in relation to the development of the Commission's budget for 2016/2017, in accordance with the provisions of the Financial Management Act.

The Standing Committee on Justice and Community Safety provided advice to the Speaker during 2014/2015 in relation to the appointment of the part-time Member of the Commission, in accordance with section 12 of the Electoral Act. Ms Dawn Casey was re-appointed as Member of the Commission for a term of 5 years, with the appointment commencing on 1 October 2015 and ending on 30 September 2020.

The Select Committee on Estimates 2015/2016

The Select Committee on Estimates 2015/2016 tabled its report *Appropriation Bill 2015-2016 and Appropriation (Office of the Legislative Assembly) Bill 2015-2016* on 4 August 2015. See: www.parliament.act.gov.au/in-committees/select_committees/template4/inquiry-into-appropriation-bill-2014-2015-and-the-appropriation-office-of-the-legislative-assembly-bill-2015-2016/report?inquiry=711016 .

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

The Select Committee on Estimates 2016/2017

The Electoral Commissioner represented the Commission at a hearing of the Select Committee on Estimates 2016/2017 on 17 June 2016.

The Committee reported in August 2016, outside the 2015/2016 reporting period.

Auditor-General reports

The ACT Auditor-General published a performance audit report titled *Management and administration of credit cards by ACT Government entities* in 2014/2015. This report was tabled in the Assembly on 24 June 2016

This report contained a number of references to Elections ACT. The following comment from the Electoral Commissioner was provided for inclusion in the report:

Elections ACT notes that, in Table 2-10, Elections ACT is listed as having limited or no guidance on: the role and responsibilities of the reviewer (supervisor); use of credit cards for hospitality; and use of credit cards for goods and services covered by existing whole of government contracts. A review of Elections ACT's financial instructions on credit card use will be undertaken in 2016-17 and the financial instructions will be amended to cover these aspects of credit card management.

The ACT Auditor-General's *Performance Audit Program 2016-17* was published on 17 June 2016. The program included a proposed performance audit of the conduct of the 2016 ACT Legislative Assembly election. The Commission and Elections ACT will work with the Auditor-General's Office on the conduct of this performance audit in 2016/2017.

Ombudsman reports

The ACT Ombudsman did not publish any reports or recommendations directly related to the Commission in 2015/2016.

B.4 Risk management

The Commission updated and monitored its strategic risk register during 2015/2016. This register includes risk assessment and mitigation strategies for the following classes of risks:

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

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

During the reporting period the Commission and Elections ACT continued the task of assessing risks as part of the preparation of business requirements and specifications for the development of its ICT election systems, and with respect to its preparations for and conduct of the October 2016 ACT election. In particular, Elections ACT worked closely with the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) safety support team to review office workplace health and safety risks and specific safety and operational risks in relation to polling at a Legislative Assembly election.

Elections ACT also reviewed its business continuity plan in 2015/2016.

B.5 Internal audit

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

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

In 2015/2016 the Commission identified individual operational and financial areas requiring a targeted audit process. Following a period of analysis, an audit program outlining the specific areas and timing for compliance reviews was developed to take place over the next four years between 2016/2017 and 2019/2020. Using contract auditors and/or assistance from other agencies the full Commission will oversee at a strategic level the implementation of a comprehensive internal audit program, implemented by the Electoral Commissioner with the assistance of the Deputy Electoral Commissioner, the chief finance officer and the finance manager.

B.6 Fraud prevention

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

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

There were no reports or allegations of fraud or corruption received in 2015/2016.

B.7 Work health and safety

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

Elections ACT has adopted the whole of government WHS policy statement and had access to CMTEDD WHS personnel in 2015/2016.

Elections ACT worked closely with the CMTEDD safety support team to review office workplace health and safety risks and specific safety risks in relation to polling at a Legislative Assembly election.

Elections ACT has 2 fire wardens, a health and safety representative and a designated first aid officer.

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

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

B.8 Human resources management

A summary of the Commission's human resources management can be found on page 40 under **Key result area 3.1 – Human resources management**.

Enterprise Agreements

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

Terms and conditions of temporary staff employed under the Electoral Act 1992

The terms and conditions of temporary staff employed under the *Electoral Act 1992* are determined by the Electoral Commission under section 32 of the Electoral Act. These terms and conditions were substantially reviewed and updated in 2015/2016, with effect from 1 July 2016. Rates of pay and conditions of employment applied to Electoral Act staff are based on those that apply to staff employed under the Public Sector Management Act where practicable.

Australian Workplace Agreements

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

Attraction and retention special employment arrangements

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

Continuous improvement

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

Permanent staff are encouraged to pursue secondments to other agencies to contribute to international, interstate and national electoral projects and to develop new skills through on-the-job training and external training courses. The elections operations manager had the opportunity to observe the conduct of Tasmanian Legislative Council elections for one week in May 2016. Secondment opportunities are valuable opportunities allowing the sharing of idea, information and best practice across like organisations.

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

All Elections ACT staff had a performance management plan for 2015/2016. The plans incorporated a formal review schedule, with one-on-one performance reviews.

Learning and development

During 2015/2016, Elections ACT permanent staff participated in learning and development activities, including attending various courses and seminars. To facilitate Elections ACT's learning and development strategy, each permanent staff member is allocated an average of \$1,250 in the Commission's budget each year.

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

Learning and development opportunities undertaken in 2015/2016 are shown in Table 17.

Table 17 — Elections ACT learning and development activities

Initiative	Number of participants
Adobe InDesign	1
Certified Practicing Accountant program	1
Diploma of Project Management	1
Executive assistant and business support conference	1
Executive professional development presentation	1
Freedom of information	1
Government procurement	11
Healthy Canberra forum	2
HR Masterclass	1
Investigating the future of social media	3
Managing psychological illness in the workplace	1
Performance audit seminar	3
Privacy Act	1
Public Service seminar series	2
Records management and the Territory Records Act	2
Records management - Introduction to WIRE and the Electronic Digital Records Management System (EDRMS)	18
Risk management – Introduction to risk management	5
Vision and disability support for employment and personal life	5
Work health and safety – Cardiopulmonary resuscitation	1
Work health and safety – Health and safety representative refresher training	1
Work health and safety – Manual handling training	7

Workforce details

The following tables set out details of staff employed during 2015/16, including the Electoral Commissioner. As required by the annual report directions, the figures presented are as at 8 July 2016. The tables do not include the 2 part-time Commission Members or casual staff employed during the year who were not employed as at 8 July 2016.

Table 18 — Full-time employees & head count

FTE & head count	Female	Male	Total
FTE by gender	9.0	6.0	15.0
Headcount by gender	9	6	15
% of workforce (headcount)	60%	40%	100%

Table 19 — Classifications

Classification group	Female	Male	Total
Administrative officers	6	2	8
Senior officers	3	3	6
Statutory office holders	0	1	1
Total	9	6	15

Table 20 — Employment category by gender

Employment category	Female	Male	Total
Casual	0	0	0
Permanent full-time	7	1	8
Permanent part-time	0	0	0
Temporary full-time ¹	2	5	7
Temporary part-time	0	0	0
Total	9	6	15

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

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

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

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

Table 22 — Total average length of service by gender

Gender	Average length of service
Female	10.3 years
Male	8.0 years
Total	9.4 years

Table 23 — Agency profile

Table 24 — Equity and workplace diversity

	A	B	C	
	Aboriginal and/or Torres Strait Islander employment	Culturally & linguistically diverse employment	Employment of people with a disability	Number of employees who identify in any of the equity & diversity categories
Head count	0	6	1	7
% of total staff	0.0%	40.0%	6.7%	46.7%

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

B.9 Ecologically sustainable development

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

- Reducing its energy consumption by turning off power to computers, lights and kitchen appliances, where possible, when not in use;
- Placing the multi-function device on stand-by at night;
- Using movement activated lights in all areas;
- Purchasing recyclable consumables where available and using recycled paper within the office and for publications where appropriate;
- Limiting the printing of publications and ensuring these are available in accessible format on the Commission's website;
- Ensuring all computers are set to double-sided printing, documents are circulated electronically rather than in hard copy and faxes delivered via email;
- Providing recycling services for office waste paper, cardboard, toner cartridges, organics, comingled materials and batteries;
- Recycling or re-using election material where possible;
- Participating in the ACTSmart Government Energy and Water Program to improve energy and water efficiency; and
- Providing education and information to staff, including new and casual staff, on resource management.

In 2015/2016 Elections ACT undertook further measures to reduce its environmental footprint by:

- Conducting an annual audit of office energy use to determine if further savings could be made; and
- Finalising the move to an electronic records management system.

Elections ACT again participated in the ACTSmart Business and Office sustainability program, receiving accreditation for the fifth year in a row. Accreditation involves an annual audit of waste reduction and recycling measures.

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

In aligning with the ACT's commitments to waste minimisation, greenhouse emission reductions, water efficiency and transport efficiency, agencies are required to report on their operational consumption of resources. Table 25 outlines data for the Commission's tenancy in North Building, from July to November 2015, and in Eclipse House from December 2015 to June 2016.

In June 2014 the ACT Government established an Enterprise Sustainability Platform (ESP), to provide a consistent approach to reporting sustainability data. The ESP provides continuously updated, accurate and auditable water, energy (electricity and gas), and greenhouse gas emissions data and utility billing cost information for its assets and agencies. Other data has been sourced from the ACT Property Group and from various contractors.

Table 25 — Sustainable development performance 2015/2016 and 2014/2015

Indicator as at 30 June	Unit	2015/2016	2014/2015	Percentage change
Agency staff and area				
Agency staff ¹	FTE	10.5	9	16.7%
Workplace floor area ²	Area (m ²)	402	160	151.3%
Stationary energy				
Electricity use ³	Kilowatt hours	29,376	32,058	-8.4%
Renewable electricity use ⁴	Kilowatt hours	1,468.8	1,602.9	-8.4%
Natural gas use ^{3,5}	Megajoules	51,411	111,138	N/A
Transport fuel usage				
Total number of vehicles ⁶	Number	0	0	0%
Total kilometres travelled	Kilometres	0	0	0%
Fuel use – Petrol	Kilolitres	0	0	0%
Fuel use – Diesel	Kilolitres	N/A	N/A	N/A
Fuel use – Liquid petroleum gas	Kilolitres	N/A	N/A	N/A
Fuel use – Compressed natural gas	Kilolitres	N/A	N/A	N/A
Water usage				
Water use ^{3,7}	Kilolitres	44.74	149	N/A
Resource efficiency and waste				
Reams of paper purchased ⁸	Reams	75	172	-56.4%
Recycled content of paper purchased ⁹	Percentage	60%	88%	-31.8%
Waste to landfill ¹⁰	Litres	3,836	130	2,851%
Co-mingled material recycled ¹¹	Litres	1,781	2,400	-25.8%
Paper and cardboard recycled (incl. secure paper)	Litres	948	1,003	-5.5%
Organic material recycled	Litres	400	520	-23.1%
Greenhouse gas emissions				
Emissions from stationary energy use	Tonnes CO ₂ -e	26.02	32.6	-20.2%
Emissions from transport	Tonnes CO ₂ -e	0	0	0%
Total emissions ¹²	Tonnes CO ₂ -e	26.02	32.6	-20.2%

Notes

1. Staffing figures do not include the 2 part-time Commission Members or casual staff employed under the Electoral Act during the year. Staffing numbers increase in the year prior to an election due to increased workload.
2. The Commission relocates to larger premises partway through the year leading up to an election due to increased staffing numbers and the need for space for materials management and central scrutiny. The Commission occupied 2.08% (160 m²) of the North Building from July to November 2015 and 10.16% (575 m²) of Eclipse House from December 2015 to June 2016.
3. Electricity, gas and water data are calculated as a percentage of the total building usage based on floor area of tenancy. Differences between Enterprise Sustainability Platform sourced data in the Previous FY (2014/15) and that in the origin 2014/15 Report is due to updates to agency occupancy and historical consumption data.
4. ACT Property Group purchased 7,700 MWh (megawatt hours) of GreenPower on behalf of the ACT Government, representing an indicative 5% of the ACT Government's energy consumption for 2015/2016.

5. *ACT Property Group was unable to provide data for gas usage for the December 2015-June 2016 tenancy in Eclipse House as this cost is borne by the building owner. The figure provided for 2015/2016 is for consumption during the July-November 2015 period at the North Building tenancy. No percentage change figure is provided as it is meaningless without this data.*
6. *Elections ACT does not have a vehicle.*
7. *ACT Property Group was unable to provide data for water usage for the December 2015-June 2016 tenancy in Eclipse House as this cost is borne by the building owner. The figure provided for 2015/2016 is for consumption during the July-November 2015 period at the North Building tenancy. No percentage change figure is provided as it is meaningless without this data.*
8. *The reduction can be attributed to internal policy of circulating documents for review electronically rather than in hardcopy and to the new electronic records management system.*
9. *Normal practice is to purchase paper with a 100% recycled content. However, the supplier was unable to supply paper with a recycled content for one order and can only supply A3 paper as 'carbon neutral'. Consequently, there has been a reduction in the recycled content for the annual paper use.*
10. *Waste to landfill figure for 2015/16 is based on 5 months tenancy of North Building (2.08% of total floor area) and 7 months tenancy of Eclipse House (10.16% of total floor area). The apparent increase in waste to landfill results to a small degree from increased staff levels but is exaggerated by the requirement for a considerably larger tenancy to accommodate further increases in staffing levels for elections operations which do not take effect until August/September 2016.*
11. *Comingled material recycled figure for 2015/16 is based on 5 months tenancy of North Building (2.08% of total floor area) and 7 months tenancy of Eclipse House (10.16% of total floor area). The reduction can be attributed to internal policy of circulating documents for review electronically rather than in hardcopy and to the new electronic records management system.*
12. *Greenhouse gas emissions for electricity consumption have been calculated using the following emissions factors based on the latest (April 2016) ACT electricity Emissions Factor Report:*

In 2014-15 a factor of 0.801 kilogram (kg) CO₂-e / kilowatt hour (kWh) or 0.801 tonne (t) CO₂-e / megawatt hour (MWh). This is based on actual historical data and is a minor retrospective adjustment of 0.001 on the factor of 0.802 originally used for 2014-15 annual reporting.

In 2015-16 a factor of 0.773 kilogram (kg) CO₂-e / kilowatt hour (kWh) or 0.773 tonne (t) CO₂-e / megawatt hour (MWh).

The emissions factors include total GreenPower purchases for the ACT calculated in the third quarter of the respective financial years and are specific to the ACT. These emissions factors (Scope 2 + Scope 3) reflect the increasing contribution of renewable electricity generated under the ACT's 90% Renewable Energy Target (RET). Consequently they are lower than those reported in the latest National Greenhouse Accounts (NGA) Factors. Emissions factors will be recalculated to account for the ACT's 100% RET after 2015-16 annual reporting. It is expected that the emissions factors reported here are unlikely to be altered.



Part C: Financial management reporting

C.1	Financial management analysis	60
C.2	Financial statements	65
C.3	Capital works	97
C.4	Asset management	98
C.5	Government contracting	99
C.6	Statement of performance	100

C.1 Financial management analysis

General overview

Objectives

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

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

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

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

Risk management

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

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

Financial performance

The following financial information is based on audited financial statements for 2015-16 and 2014-15, and the forward estimates contained in the 2016-17 Budget Statements.

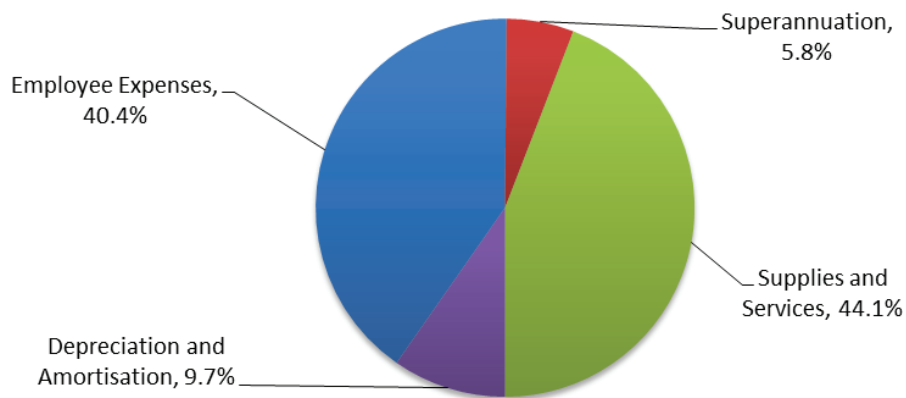
Total expenses

Components of expenses

Figure 2 shows the components of the Commission's expenses for 2015-16. The expenses consisted of:

- Supplies and services of \$1.339 million (44.1 percent);
- Employee expenses of \$1.226 million (40.4 percent);
- Depreciation and amortisation of \$0.295 million (9.7 percent); and
- Superannuation expenses \$0.175 million (5.8 percent).

Figure 2 — Components of expenditure 2015-16



Comparison to budget

Total expenses were \$3.035 million and were \$0.199 million (6.2 percent) lower than the budget amount of \$3.234 million. The lower than budgeted result primarily relates to employee expenses being \$0.185 million below budget, due to delays in the recruitment of temporary positions in preparation for the 2016 ACT Legislative Assembly election.

Comparison to 2014-15 actuals

Total expenses were \$3.035 million and were \$0.585 million (23.9 percent) higher than the 2014-15 result of \$2.450 million. The increase in expenses corresponds with the additional resources (employees, supplies and services) associated with preparing for the 2016 ACT Legislative Assembly election.

Future trends

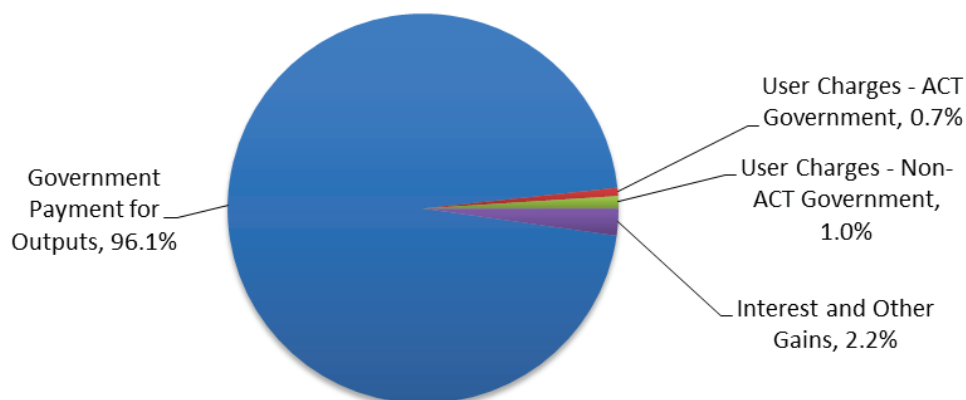
Expenses are expected to increase to \$8.194 million in 2016-17 and then reduce to \$3.106 million in 2017-18. The expected increase in expenses for 2016-17 corresponds with the additional resources associated with preparing for and conducting the 2016 ACT Legislative Assembly election. Expenses in 2017-18 are expected to be in line with the Commission's normal non-election year level of expenses.

Total income

Components of income

Figure 3 shows the components of the Commission's income for 2015-16. The Commission's main source of income is Government Payment for Outputs (GPO), which accounts for \$2.872 million (96.1 percent) of the Commission's total income.

Figure 3 — Components of income 2015-16



Comparison to budget

Income for the year was \$2.989 million and is consistent with the 2015-16 budget of \$2.940 million.

Comparison to 2014-15 actuals

Total income was \$2.989 million and was \$0.529 million (21.5 percent) higher than the 2014-15 result of \$2.460 million. The increase in income relates to additional GPO received to cover costs associated with preparing for and conducting the 2016 ACT Legislative Assembly election.

Future trends

Income is expected to increase to \$7.882 million in 2016-17 and then reduce to \$2.935 million in 2017-18. The increase in income in 2016-17 primarily relates to additional GPO expected to be received to cover costs associated with preparing and conducting the 2016 ACT Legislative Assembly election. Income for 2017-18 is expected to be in line with the Commission's normal non-election year level of income.

Financial position

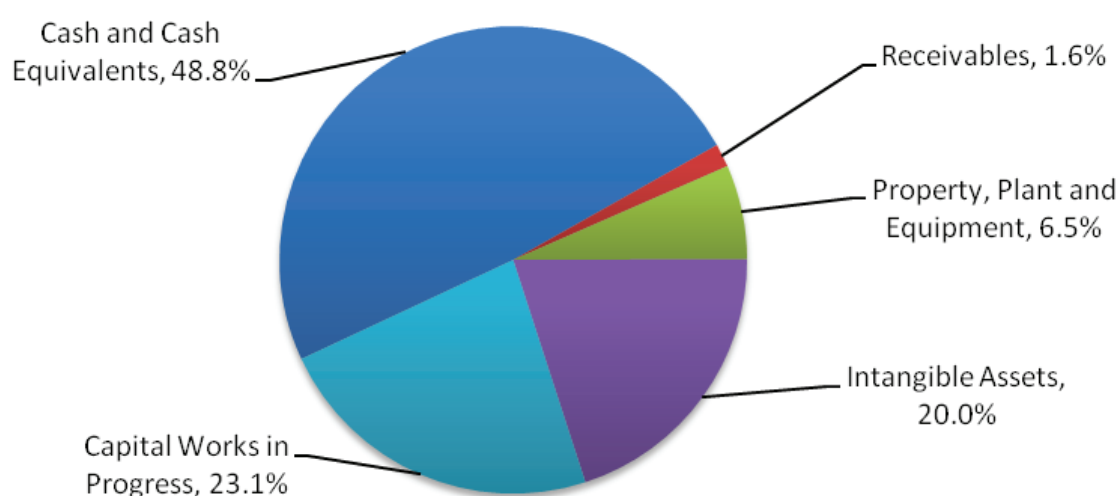
Total assets

Components of total assets

Figure 4 shows the components of the Commission's total assets at 30 June 2016. The main components were:

- Cash and cash equivalents of \$0.825 million (48.8 percent);
- Capital works in progress (upgrades of the information, communication and technology (ICT) systems for the 2016 election) \$0.390 million (23.1 percent); and
- Intangible assets of \$0.339 million (20.0 percent).

Figure 4 — Total assets as at 30 June 2016



Comparison to budget

The Commission's total assets at 30 June 2016 were \$1.691 million and this was \$0.663 million (64.5 percent) higher than the budget of \$1.028 million. The higher than budgeted result primarily relates to unanticipated cash and equivalents carried forward from 2014-15 and delays in 2015-16 with the recruitment of temporary positions in preparation for the 2016 ACT Legislative Assembly election, with the Commission not spending all the GPO received for these positions.

Comparison to 2014-15 actuals

At 30 June 2016, total assets were \$1.691 million. This is \$0.335 million (24.7 percent) higher than the 2014-15 result of \$1.356 million. The increase in assets relates to the Commission's cash requirements being lower than anticipated due to delays in the recruitment of temporary positions in preparation for the 2016 ACT Legislative Assembly election.

Future trends

Total assets held by the Commission are expected to reduce to \$1.054 million in 2016-17 in line with budget estimates. The expected reduction in assets relates to the amortisation of the Commission's information, communication and technology (ICT) systems and the Commission minimising its cash and cash equivalents balance to what is operationally required.

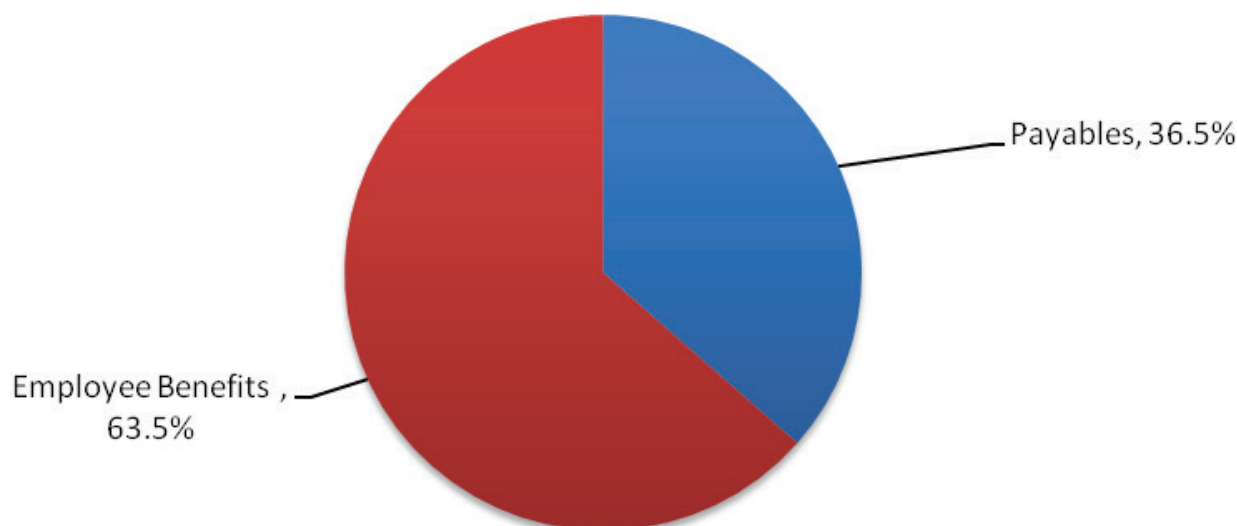
Total liabilities

Components of total liabilities

Figure 5 shows the components of the Commission's total liabilities at 30 June 2016. The components were:

- Employee benefits of \$0.366 million (63.5 percent); and
- Payables of \$0.210 million (36.5 percent)

Figure 5 — Total liabilities as at 30 June 2016



Comparison to budget

At 30 June 2016, the Commission's total liabilities were \$0.576 million; this was \$0.254 million (78.9 percent) higher than the budget of \$0.322 million. The higher than budgeted result primarily relates to accrued payments that were not payable until after 30 June 2016 and increases in employee entitlements due to the increase in staff to assist with the 2016 ACT Legislative Assembly election and the difficulty in anticipating annual and long service leave balances when staff transfer between ACT Government entities .

Comparison to 2014-15 actuals

Total Liabilities for the year were \$0.576 million and were consistent with the 2014-15 actuals of \$0.526 million.

Future trends

Total liabilities owed by the Commission are expected to reduce to \$0.395 million in 2016-17, with minimal fluctuations in the out-years.

C.2 Financial statements



AUDITOR-GENERAL AN OFFICER
OF THE ACT LEGISLATIVE ASSEMBLY 

INDEPENDENT AUDIT REPORT

ACT ELECTORAL COMMISSION

To the Members of the ACT Legislative Assembly

Report on the financial statements

The financial statements of the ACT Electoral Commission for the year ended 30 June 2016 have been audited. These comprise the operating statement, balance sheet, statement of changes in equity, cash flow statement, statement of appropriation and accompanying notes.

Responsibility for the financial statements

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

The auditor's responsibility

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

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

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

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

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

Electronic presentation of the audited financial statements

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

Independence

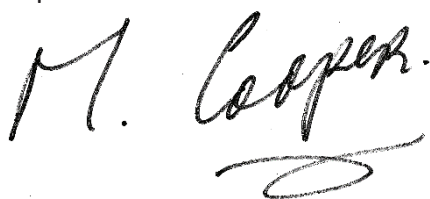
Applicable independence requirements of Australian professional ethical pronouncements were followed in conducting the audit.

Audit opinion

In my opinion, the financial statements of the ACT Electoral Commission for the year ended 30 June 2016:

- are presented in accordance with the *Financial Management Act 1996*, Australian Accounting Standards and other mandatory financial reporting requirements in Australia; and
- present fairly the financial position of the ACT Electoral Commission at 30 June 2016 and the results of its operations and cash flows for the year then ended.

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

A handwritten signature in black ink, appearing to read 'M. Cooper.', with a stylized flourish underneath.

Dr Maxine Cooper
Auditor-General
24 August 2016

ACT Audit Office - Independent audit report

Statement of responsibility

In my opinion, the financial statements are in agreement with the ACT Electoral Commission's (the Commission's) accounts and records and fairly reflect the financial operations of the Commission for the year ended 30 June 2016 and the financial position of the Commission on that date.



Phillip Green
Electoral Commissioner
ACT Electoral Commission
16/08/2016

Statement of Chief Finance Officer

In my opinion, the financial statements have been prepared in accordance with generally accepted accounting principles, and are in agreement with the ACT Electoral Commission's accounts and records and fairly reflect the financial operations of the Commission for the year ended 30 June 2016 and the financial position of the Commission on that date.



Scott Hickey
Chief Finance Officer
ACT Electoral Commission
16/08/2016

Operating statement for the year ended 30 June 2016

Income	Note No.	Actual 2016 \$'000	Original budget 2016 \$'000	Actual 2015 \$'000
Revenue				
Government Payment for Outputs	4	2,872	2,919	2,387
User Charges - ACT Government	5	20	-	48
User Charges - Non-ACT Government	5	31	21	23
Interest	6	11	-	2
Other Gains	7	55	-	-
Total revenue		2,989	2,940	2,460
Total income		2,989	2,940	2,460
Expenses				
Employee Expenses	8	1,226	1,411	968
Superannuation Expenses	9	175	216	164
Supplies and Services	10	1,339	1,301	1,023
Depreciation and Amortisation	11	295	306	295
Total expenses		3,035	3,234	2,450
Operating (Deficit)/Surplus		(46)	(294)	10

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

Balance sheet as at 30 June 2016

Current Assets	Note No.	Actual 2016 \$'000	Original budget 2016 \$'000	Actual 2015 \$'000
Cash and Cash Equivalents	15	825	15	486
Receivables	16	27	-	68
Total current assets		852	15	554
Non current assets	Note No.	Actual 2016 \$'000	Original budget 2016 \$'000	Actual 2015 \$'000
Property, Plant and Equipment	17	110	116	131
Intangible Assets	18	339	485	613
Capital Works in Progress	19	390	412	58
Total non current assets		839	1,013	802
Total assets		1,691	1,028	1,356
Current liabilities	Note No.	Actual 2016 \$'000	Original budget 2016 \$'000	Actual 2015 \$'000
Payables	20	210	78	224
Employee Benefits	21	355	223	285
Total current liabilities		565	301	509
Non current liabilities	Note No.	Actual 2016 \$'000	Original budget 2016 \$'000	Actual 2015 \$'000
Employee Benefits	21	11	21	17
Total non current liabilities		11	21	17
Total liabilities		576	322	526
Net assets		1,115	706	830
Equity	Note No.	Actual 2016 \$'000	Original budget 2016 \$'000	Actual 2015 \$'000
Accumulated funds		1,115	706	830
Total equity		1,115	706	830

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

Statement of changes in equity for the year ended 30 June 2016

For the year ended 30 June 2016	Note No.	Accumulated funds actual 2016 \$'000	Total equity actual 2016 \$'000	Original budget 2016 \$'000
Balance at 1 July 2015		830	830	731
Comprehensive income				
Operating (deficit)		(46)	(46)	(294)
Total comprehensive (deficit)		(46)	(46)	(294)

For the year ended 30 June 2016	Note No.	Accumulated funds actual 2016 \$'000	Total equity actual 2016 \$'000	Original budget 2016 \$'000
Transactions involving owners affecting accumulated funds				
Capital Injections		331	331	269
Total Transactions Involving Owners Affecting Accumulated Funds		331	331	269

Balance at 30 June 2016		1,115	1,115	706
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For the year ended 30 June 2015	Note No.	Accumulated funds actual 2015 \$'000	Total equity actual 2015 \$'000
Balance at 1 July 2014		0	0
Comprehensive income			
Operating surplus		10	10
Total comprehensive income		10	10

For the year ended 30 June 2015	Note No.	Accumulated funds actual 2015 \$'000	Total equity actual 2015 \$'000
Transactions involving owners affecting accumulated funds			
Capital Injections		111	111
Net Assets transferred in as part of an Administrative Restructure	22	709	709
Total Transactions Involving Owners Affecting Accumulated Funds		820	820

Balance at 30 June 2015		830	830
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The above statement of changes should be read in conjunction with the accompanying notes.

Cash flow statement for the year ended 30 June 2016

Cash flows from operating activities	Note No.	Actual 2016 \$'000	Original budget 2016 \$'000	Actual 2015 \$'000
Receipts				
Government Payment for Outputs		2,872	2,919	2,387
User Charges - ACT Government		71	-	8
User Charges - Non ACT Government		35	21	3
Other gains		50	-	-
Interest Received		11	-	2
Goods and Services Tax Collected from Customers		23	-	14
Goods and Services Tax Input Credits from the Australian Taxation Office		119	-	77
Total receipts from operating activities		3,181	2,940	2,491
Payments	Note No.	Actual 2016 \$'000	Original budget 2016 \$'000	Actual 2015 \$'000
Employee		1,164	1,468	1,047
Superannuation		175	224	164
Supplies and Services		1,346	1,301	940
Goods and Services Tax Paid to Suppliers		157	-	97
Total payments from operating activities		2,842	2,993	2,247
Net Cash Inflows/(Outflows) from Operating Activities	26	339	(53)	243
Cash flows from investing activities	Note No.	Actual 2016 \$'000	Original budget 2016 \$'000	Actual 2015 \$'000
Payments				
Capital Works in Progress		331	269	58
Total payments from investing activities		331	269	58
Net cash (outflows) from investing activities		(331)	(269)	(58)
Cash flows from financing activities	Note No.	Actual 2016 \$'000	Original budget 2016 \$'000	Actual 2015 \$'000
Receipts				
Capital injections		331	269	111
Receipts of transferred cash balances		-	-	190
Total receipts from financing activities		331	269	301
Net cash inflows from financing activities		331	269	301

	Note No.	Actual 2016 \$'000	Original budget 2016 \$'000	Actual 2015 \$'000
Net increase/(decrease) in cash and cash equivalents held		339	(53)	486
Cash and cash equivalents at the beginning of the reporting period		486	68	-
Cash and cash equivalents at the end of the reporting period	26	825	15	486

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

Statement of appropriation for the year ended 30 June 2016

Controlled	2016 original budget \$'000	2016 total appropriated \$'000	2016 appropriation drawn \$'000	2015 appropriation drawn \$'000
Government payment for outputs	2,919	2,872	2,872	2,387
Capital injections	269	401	331	111
Total controlled appropriation	3,188	3,273	3,203	2,498

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

Column heading explanations

The *original budget* column shows the amounts that appear in the Cash Flow Statement in the Budget Papers. This amount also appears in these financial statements, in the Cash Flow Statement.

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

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

Capital injections

Variances between 'original budget' and 'total appropriated'

The variance of \$132,000 between the *original budget* and the *total appropriated* is primarily due to delays in the upgrade of the information, communication and technology (ICT) systems for the 2016 election due to the project manager position being temporarily vacant in 2014-15 while a suitable applicant was recruited. These delays required appropriation to be transferred from 2014-15 to 2015-16.

Variances between 'total appropriated' and 'appropriation drawn'

The difference of \$70,000 between the Total Appropriated and the Appropriation Drawn is primarily due to delays in the upgrade of the information, communication and technology (ICT) systems for the 2016 election.

Note index

Note 1 - Objectives of the ACT Electoral Commission

Note 2 - Significant Accounting Policies

Note 3 - Change in accounting policy and estimates

Income notes

Note 4 - Government payment for outputs

Note 5 - User charges

Note 6 - Interest

Note 7 - Other gains

Expense notes

Note 8 - Employee expenses

Note 9 - Superannuation expenses

Note 10 - Supplies and services

Note 11 - Depreciation and amortisation

Note 12 - Waivers, impairment losses and write-offs

Note 13 - Act of grace payments

Note 14 - Auditor's remuneration

Asset notes

Note 15 - Cash and cash equivalents

Note 16 - Receivables

Note 17 - Property, plant and equipment

Note 18 - Intangible assets

Note 19 - Capital works in progress

Liabilities notes

Note 20 - Payables

Note 21 - Employee benefits

Other notes

Note 22 - Restructure of administrative arrangements

Note 23 - Financial instruments

Note 24 - Commitments

Note 25 - Contingent liabilities and contingent assets

Note 26 - Cash flow reconciliation

Note 27 - Events occurring after balance date

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

Notes to and forming part of the financial statements for the year ended 30 June 2016

Note 1. Objectives of the ACT Electoral Commission

Operations and principal activities

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

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

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

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

Note 2. Significant accounting policies

2.1 Basis of Preparation

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

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

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

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

- (i) Australian Accounting Standards; and
- (ii) ACT Accounting and Disclosure Policies.

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

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

The Commission is an individual reporting entity.

2.2 The Reporting Period

These financial statements state the financial performance, changes in equity and cash flows of the Commission for the year ending 30 June 2016 together with the financial position of the Commission as at 30 June 2016.

2.3 Comparative figures

Budget Figures

To facilitate a comparison with the Budget Papers, as required by the *Financial Management Act 1996*, budget information for 2015-16 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the Budget Papers.

Prior Year Comparatives

Comparative information has been disclosed in respect of the previous period for all 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.

2.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000). Use of the "-" symbol represents zero amounts or amounts rounded up or down to zero. Column totals may not add due to figures being rounded to the nearest thousand dollars.

2.5 Revenue Recognition

Revenue is recognised at the fair value of the consideration received or receivable in the Operating Statement. In addition, the following specific recognition criteria must also be met before revenue is recognised.

Government Appropriations

Government payment for outputs appropriations are recognised as revenue when the Commission gains control over the funding. Control over appropriated funds is normally obtained upon the receipt of cash.

Capital injections appropriations are recognised as equity when the Commission gains control over the funding. Control over appropriated funds is normally obtained upon the receipt of cash.

Rendering of Services

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

Resources Received Free of Charge

Resources received free of charge are recorded as a revenue and expense in the Operating Statement at fair value. The revenue is separately disclosed under resources received free of charge, with the expense being recorded in the line item to which it relates. Goods and services received free of charge from ACT Government agencies are recorded as resources received free of charge, whereas goods and services received free of charge from entities external to the ACT Government are recorded as donations. Services that are received free of charge are only recorded in the Operating Statement if they can be reliably measured and would have been purchased if not provided to the Agency free of charge.

Interest

Interest revenue is recognised using the effective interest method.

2.6 Waivers of debt

Debts that are waived under section 131 of the *Financial Management Act 1996*, or in accordance with other relevant legislative provisions where applicable are expensed during the year in which the right to payment was waived. Further details of waivers are disclosed at *Note 12 - Waivers, Impairment Losses and Write-offs*.

2.7 Current and non-current items

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

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

2.8 Impairment of Assets

The Commission assesses, at each reporting date, whether there is any indication that an asset may be impaired. Assets are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

Any resulting impairment losses, for leasehold improvements, plant and equipment and intangible assets are recognised as an expense in the Operating Statement. Impairment losses for leasehold improvements, plant and equipment and intangible assets are recognised in the Operating Statement, as these assets are carried at cost. Also, the carrying amount of the asset is reduced to its recoverable amount.

2.9 Cash and Cash Equivalents

Cash includes cash at bank and cash on hand.

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

2.10 Receivables

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

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

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

The amount of the allowance is recorded as an expense in the Operating Statement. The allowance for impairment losses is written-back against the receivables account when the Commission ceases action to collect the debt as it considers that it will cost more to recover the debt than the debt is worth.

2.11 Acquisition and Recognition of Property, Plant and Equipment

Property, plant and equipment is initially recorded at cost.

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

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

2.12 Measurement of Property, Plant and Equipment After Initial Recognition

Property, plant and equipment is measured at cost.

2.13 Intangible Assets

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

Externally acquired and internally generated software is recognised and capitalised when:

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

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

2.14 Depreciation and Amortisation of Non-Current Assets

Amortisation is used in relation to intangible assets and depreciation is applied to physical assets such as plant and equipment.

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

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

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

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

2.15 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 normally settled within 30 days after the invoice date.

Payables include Trade Payables, and Accrued Expenses.

2.16 Employee Benefits

Employee benefits include:

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

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

Wages and salaries

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

Annual and long service leave

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

Annual leave liabilities have been estimated on the assumption that they will be wholly settled within three years. In 2015-16 the rate used to estimate the present value of future annual leave payments is 101.4% (101.0% in 2014-15).

In 2015-16, the rate used to estimate the present value of future payments for long service leave is 114.7% (104.2% in 2014-15). The use of a higher rate resulted in an increase of \$23,000 to long service leave liabilities and related expenses.

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

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

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

2.17 Superannuation

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

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

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

The Superannuation Provision Account recognises the total Territory superannuation liability for the CSS and PSS, and CSC is recognised in the Chief Minister, Treasury and Economic Development Directorate's Superannuation Provision Account and the external schemes recognise the superannuation liability for the PSSAP and other schemes respectively. This superannuation liability is not recognised at individual Commission level.

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

2.18 Equity Contributed by the ACT Government

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

Increases or decreases in net assets as a result of Administrative Restructures are also recognised in equity.

2.19 Insurance

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

2.20 Budgetary Reporting - Explanations of Major Variances between Actual Amounts and Original Budget Amounts

Explanations of major variances between the 2015-16 original budget and 30 June 2016 actual results are discussed in *Note 28 - Budgetary Reporting - Explanation of Major Variances Between Actual Amounts and Original Budget Amounts*.

The definition of 'major variances' is provided in *Note 2.21 - Significant Accounting Judgements and Estimates - Budgetary Reporting-Explanation of Major Variances between Actual Amounts and Original Budget Amounts*.

2.21 Significant Accounting Judgements and Estimates

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

Estimation of the Useful Lives of Property, Plant and Equipment (PPE): The Commission has made a significant estimate in determining the useful lives of its PPE on an annual basis. The estimation of useful lives of PPE is based on the historical experience of similar assets. Further disclosure concerning an asset's useful life can be found at *Note 2.14 - Depreciation and Amortisation of Non-Current Assets*.

Employee Benefits: Significant judgements have been applied in estimating the liability for the benefits. The estimated liability for annual and long service leave requires consideration of the future wage and salary levels, probability that leave will be taken in service and periods of service. The estimate also includes an assessment of the probability that employees will meet the minimum service period required to qualify for long service leave and that on-costs will become payable.

The significant judgements and assumptions included in the estimation of annual and long service leave liabilities include an assessment by an actuary. The Australian Government Actuary performed this assessment in May 2014. The assessment by an actuary is performed every 5 years. However it may be performed more frequently if there is a significant contextual change in the parameters underlying the 2014 report. The next actuarial review is expected to be undertaken by May 2019.

Budgetary Reporting - Explanation of Major Variances between Actual Amounts and Original Budget Amounts: Significant judgements have been applied in determining what variances are considered as 'major variances' requiring explanation in *Note 28 - Budgetary Reporting - Explanation of Major Variances between Actual Amounts and Original Budget Amounts*. Variances are considered to be major variances if both of the following criteria are met:

- Explanation of Major Variances Between Actual Amounts and Original Budget Amounts;
- The line item is a significant line item: the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and
- The variances (original budget to actual) are greater than plus (+) or minus (-) 10% of the budget for the financial statement line item.

Further information on this is provided in *Note 2.20 Budgetary Reporting*.

2.22 Taxation

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

2.23 Impact of Accounting Standards Issued but yet to be Applied

- AASB 16 Leases (application date 1 Jan 2019)

AASB 16 is the new standard for leases. It introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset value is low. At this stage, the Electoral Commission is not able to estimate the impact of this new standard on its financial statements. The Commission will make a more detailed assessment of the impact over the next 12 months.

- AASB 2015-6 Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049] (application date 1 July 2016)

This standard extends the scope of AASB 124 Related Party Transactions to the not-for-profit sector and updates AASB 124 to include implementation guidance (including illustrative examples) to assist not-for-profit entities to apply the new requirements. While there is no material financial impact in implementing this standard there will be increased disclosure required by the Commission.

It is expected that no other new and revised accounting standards and interpretations issued by the Australian Accounting Standards Board that apply to future reporting periods will not have a material financial impact on the Commission's future financial statements.

Note 3. Change in accounting policy and estimates

Change in Accounting Policy and Estimates

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

Note 4. Government payment for outputs

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

Revenue from the ACT Government	2016 \$'000	2015 \$'000
Government payment for outputs	2,872	2,387
Total government payment for outputs	2,872	2,387

Total Government Payment for Outputs - The increase of \$485,000 was to fund additional resource requirements in the lead up to the 2016 ACT Legislative Assembly election.

Note 5. User charges

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

User charges - ACT Government	2016 \$'000	2015 \$'000
Professional services	20	48
Total user charges - ACT Government	20	48

Total User Charges - ACT Government - The decrease of \$28,000 in Professional Services is mainly due to the 2014 ACT Aboriginal and Torres Strait Islander Elected Body (ATSIEB) election. ATSIEB elections are not conducted annually, with the next election in 2017.

User charges - Non ACT Government	2016 \$'000	2015 \$'000
Other	31	23
Total user charges - Non ACT Government	31	23
Total user charges	51	71

Total User Charges - Non-ACT Government - Increase of \$8,000 is mainly due to an increase in the fee charged to the Australian National University Student Association for its annual election.

Note 6. Interest

Revenue from non ACT Government entities	2016 \$'000	2015 \$'000
Interest revenue	11	2
Total interest revenue from non ACT Government entities	11	2
Total interest revenue	11	2

Total Interest Revenue - The increase of \$9,000 is the result of higher cash balances being held throughout the year. See also *Note 15 - Cash and Cash Equivalents*.

Note 7. Other gains

Resources received free of charge	2016 \$'000	2015 \$'000
ACT Government Solicitor - Legal Services	5	-
Total resources received free of charge	5	

Total Resources Received Free of Charge - The Commission obtained legal advice from the ACT Government Solicitor's Office in 2015-16 on the application of the *Electoral Act 1992* to various matters. These legal services were received free of charge.

Revenue from non ACT Government entities	2016 \$'000	2015 \$'000
Northern Territory Electoral Commission contribution	50	-
Total interest revenue from non ACT Government entities	50	
Total other gains	55	

Total from Non-ACT Government Entities - The ACT Electoral Commission received a \$50,000 contribution from the Northern Territory Electoral Commission (NTEC) towards the development of the ACT Election management system.

Note 8. Employee expenses

Employee expenses	2016 \$'000	2015 \$'000
Wages and Salaries	1,126	1,012
Annual Leave Expense	13	(39)
Long Service Leave Expense	78	(12)
Workers' Compensation Insurance Premium	8	7
Other Employee Benefits and On-Costs	1	
Total employee expenses	1,226	968

Total Employee Expenses - The increase of \$258,000 corresponds with additional staff that have been employed in the lead up to the 2016 ACT Legislative Assembly election. In 2015-16 the Commission's average full-time equivalent (FTE) staff was 9.8 (2014-15: 8.5 FTE).

Note 9. Superannuation expenses

Superannuation expenses	2016 \$'000	2015 \$'000
Superannuation Contributions to the Territory Banking Account	93	114
Productivity Benefit	13	15
Superannuation to External Providers	69	35
Total superannuation expenses	175	164

Note 10. Supplies and services

Supplies and services	2016 \$'000	2015 \$'000
Computing, Information Technology and Telecommunications ^(a)	79	123
Accommodation, Rent, Hire and Utilities	240	88
Professional Services	109	101
Service Agreements ^(b)	279	255
Office Supplies, Minor Equipment and Advertising	189	70
Administrative expenditure funding to political parties ^(c)	364	356
Other Expenses	79	30
Total supplies and services	1,339	1,023

Total Supplies and Services - The increase of \$316,000 primarily relates to additional resources required in the lead up to the 2016 ACT Legislative Assembly election, particularly additional office accommodation and minor equipment purchases (tablets).

- Computing, Information Technology and Telecommunication expenses were lower in 2015-16 mainly due to one-off costs in 2014-15 associated with the redistribution of electoral boundaries online mapping application (\$36,000).
- Service agreement expenses relate to the maintenance of the ACT's electoral roll. The ACT's electoral roll is maintained under a joint arrangement with the Australian Electoral Commission.
- Administrative expenditure funding is provided to political parties with Members elected to the Legislative Assembly (MLAs) and non-party MLAs, if any. These payments are intended to help parties and non-party MLAs meet the administrative cost of running their offices and complying with the disclosure requirements of the ACT's Electoral Act. Administrative funding payments cannot be used for electoral expenditure in relation to ACT, federal, state or local government elections.

Note 11. Depreciation and amortisation

Depreciation	2016 \$'000	2015 \$'000
Plant and equipment	4	4
Leasehold improvements	16	16
Total depreciation	20	20
Amortisation	2016 \$'000	2015 \$'000
Intangible assets	275	275
Total amortisation	275	275
Total depreciation and amortisation	295	295

Note 12. Waivers, impairment losses and write-offs

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

No waivers, impairment losses or write-offs have occurred during the reporting period for the Commission (2014-15: \$nil)

Note 13. Act of grace payments

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

Note 14. Auditor's remuneration

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

Audit Services	2016 \$'000	2015 \$'000
Audit fees paid to the ACT Audit office	33	32
Total audit services	33	32

No other services were provided by the ACT Audit Office.

Note 15. Cash and cash equivalents

The Commission held a bank account with Westpac Bank as part of the whole of government banking arrangements. As part of these arrangements, the Commission earns interest revenue on the balance of this account.

Cash and cash equivalents	2016 \$'000	2015 \$'000
Cash at bank	824	485
Cash on hand	1	1
Total cash and cash equivalents	825	486

Total Cash and Cash Equivalents - The increase of \$339,000 mainly relates to employee and superannuation payments being lower than anticipated (\$353,000), due to delays in the recruitment of temporary positions in the lead up to the 2016 ACT Legislative Assembly election.

Note 16. Receivables

Current receivables	2016 \$'000	2015 \$'000
Trade receivables	6	61
Less: Allowance for impairment losses	-	-
	6	61
GST receivable	21	7
Total current receivables	27	68

Ageing of receivables		Over due			
	Not overdue	Less than 30 days	30 to 60 days	Greater than 60 days	Total
2016	\$'000	\$'000	\$'000	\$'000	\$'000
Not impaired ^(a) receivables	27	-	-	-	27
2015	\$'000	\$'000	\$'000	\$'000	\$'000
Not impaired ^(a) receivables	27	41	-	-	68

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

Reconciliation of the allowance for impairment losses

Classification of ACT Government/Non-ACT Government Receivables

Receivables with ACT Government Entities	2016 \$'000	2015 \$'000
Net Trade Receivables	-	50
Total Receivables with ACT Government Entities		50

Receivables with Non ACT Government Entities	2016 \$'000	2015 \$'000
Net Trade Receivables	6	11
Net Goods and Services Tax Receivable	21	7
Total Receivables with Non ACT Government Entities	27	18
Total Receivables	27	68

Total Receivables - The decrease of \$41,000 is due to the Commission receiving payment for the 2014 ACT Aboriginal and Torres Strait Islander Elected Body (ATSIEB) election. ATSIEB elections are not conducted annually, with the next election to be held in 2017.

Note 17. Property, plant and equipment

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

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

Leasehold improvements	2016 \$'000	2015 \$'000
Leasehold improvements at cost	129	129
Less: Accumulated depreciation	(32)	(16)
Total written down value of leasehold improvement	97	113

Plant and equipment	2016 \$'000	2015 \$'000
Plant and equipment at cost	22	22
Less: Accumulated depreciation	(9)	(4)
Total written down value of plant and equipment	13	18
Total written down value of property, plant and equipment	110	131

Reconciliation of property, plant and equipment

The following table shows the movement of Property, Plant and Equipment during 2015-16.

	Leasehold improvements \$'000	Plant and equipment \$'000	Total \$'000
Carrying amount at the beginning of the reporting period	113	18	131
Depreciation	(16)	(5)	(21)
Carrying amount at the end of the reporting period	97	13	110

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

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

Note 18. Intangible assets

The Commission has internally generated software and externally purchased software.

Internally generated software	2016 \$'000	2015 \$'000
Computer software at cost	809	809
Less: accumulated amortisation	(513)	(257)
Total internally generated software	296	552
Externally purchased software	2016 \$'000	2015 \$'000
Computer software at cost	79	79
Less: accumulated amortisation	(36)	(18)
Total externally purchased software	43	61
Total intangible assets	339	613

Reconciliation of intangible assets

The following table shows the movement of each class of intangible assets distinguishing between internally generated and externally purchased intangibles from the beginning to the end of 2015-16.

	Internally generated software \$'000	Externally purchased software \$'000	Total \$'000
Carrying amount at the beginning of the reporting period	552	61	613
Amortisation	(256)	(18)	(274)
Carrying amount at the end of the reporting period	296	43	339

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

	Internally generated software \$'000	Externally purchased software \$'000	Total \$'000
Carrying amount at the beginning of the reporting period	-	-	-
Amortisation	(257)	(18)	(275)
Acquisition through Administrative Restructuring	809	79	888
Carrying amount at the end of the reporting period	552	61	613

Note 19. Capital works in progress

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

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

	2016 \$'000	2015 \$'000
Computer Software	375	58
Leasehold Improvements	15	-
Total capital works in progress	390	58

Total capital works in progress - Increase of \$332,000 is mainly due to the upgrade of the information, communication and technology (ICT) systems for the 2016 election.

Reconciliation of capital works in progress

The following table shows the movement of capital works in progress during 2015-16.

	Software works in progress \$'000	Leasehold improvements work in progress \$'000	Total \$'000
Carrying amount at the beginning of the reporting period	58	-	58
Additions	317	15	332
Carrying amount at the end of the reporting period	375	15	390

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

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

Note 20. Payables

Current payables	2016 \$'000	2015 \$'000
Trade payables	6	120
Accrued expenses	204	104
Total current payables	210	224

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

Payables are Aged as Follows:

	2016 \$'000	2015 \$'000
Not overdue	210	224
Total payables	210	224

Classification of ACT Government/non-ACT Government payables

Payables with ACT Government entities	2016 \$'000	2015 \$'000
Trade payables	-	3
Accrued expenses	82	60
Total payables with ACT Government entities	82	63

Payables with non ACT Government entities	2016 \$'000	2015 \$'000
Trade payables	6	117
Accrued expenses	122	44
Total payables with non ACT Government entities	128	161
Total payables	210	224

Note 21. Employee benefits

As at 30 June 2016, the Commission employed 15 Full Time Equivalent (FTE) staff (30 June 2015, 8 FTE staff).

Current employee benefits	2016 \$'000	2015 \$'000
Annual leave	100	86
Long service leave	242	157
Accrued salaries	13	42
Total current employee benefits	355	285

Non current employee benefits	2016 \$'000	2015 \$'000
Long service leave	11	17
Total non current employee benefits	11	17
Total employee benefits	366	302

Estimate of when leave is payable

Estimated amount payable within 12 months	2016 \$'000	2015 \$'000
Annual leave	85	74
Long service leave	3	25
Accrued salaries	13	42
Total employee benefits payable within 12 months	101	141

Estimated amount payable after 12 months	2016 \$'000	2015 \$'000
Annual leave	15	12
Long service leave	250	149
Total employee benefits payable after 12 months	265	161
Total employee benefits	366	302

Total employee benefits - The increase of \$64,000 was mainly due to a temporary increase in staff to assist the Commission with preparing for the 2016 ACT Legislative Assembly election. Long service leave balances also increased due to the higher present value factor for calculating payments. See Note 2.16 for further information on calculating employee benefits.

Note 22. Restructure of administrative arrangements

Restructures of administrative arrangements 2015-16

Assets and liabilities

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

Assets	Transferred amounts 2015 2016 \$'000	Transferred amounts 2014 2015 \$'000
Cash and cash equivalents	-	189
Assets	-	1,041
Total assets transferred in		1,230
Liabilities	Transferred amounts 2015 2016 \$'000	Transferred amounts 2014 2015 \$'000
Payables	-	158
Employee benefits	-	363
Total liabilities transferred in		521
Total net assets transferred in		709

In 2015-16, the Commission was not subject to any new administrative arrangements and no further assets or liabilities were transferred from the Justice and Community Safety Directorate in relation to the 1 July 2014 restructure.

Note 23. Financial instruments

Interest rate risk

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

The majority of the Commission's financial assets are held in floating interest rate arrangements. However, the Commission has no financial liabilities that are subject to a floating interest rate. This means that the Commission's only exposure is to movements in interest receivable. The weighted average interest rate was 2.81 percent for the year ended 30 June 2016 (3.10 percent for the year ended 30 June 2015).

Sensitivity analysis

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

Credit risk

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

Nearly all receivables consist of fees charged to ACT Government entities and other entities with strong credit histories.

Credit risk is therefore considered to be low.

Liquidity risk

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

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

Price risk

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

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

The following table sets out the Commission's maturity analysis for financial assets and liabilities as well as the exposure to interest rates, including the weighted average interest rates by maturity period at 30 June 2016. All financial assets and liabilities which have a floating interest rate or are non-interest bearing will mature in one year or less. All amounts appearing in the following maturity analysis are shown on an undiscounted cash flow basis.

2016

Financial instruments

Financial assets	Note No.	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non interest bearing \$'000	Total \$'000
				1 year or less	Over 1 year to 5 years	More than 5 years		
					\$'000	\$'000		
Cash and cash equivalents	15	2.81%	825	-	-	-	-	825
Receivables	16	-	-	-	-	-	6	6
Total financial assets			825				6	831

Financial liabilities	Note No.	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non interest bearing \$'000	Total \$'000
				1 year or less	Over 1 year to 5 years	More than 5 years		
					\$'000	\$'000		
Payables	20	-	-	-	-	-	210	210
Total financial liabilities							210	210
Net financial assets/ (liabilities)			825				(204)	621

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

2015

Financial instruments

Financial assets	Note No.	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non interest bearing \$'000	Total \$'000
				1 year or less	Over 1 year to 5 years \$'000	More than 5 years \$'000		
Cash and cash equivalents	15	3.10%	485	-	-	-	1	486
Receivables	16	-	-	-	-	-	61	61
Total financial assets			485				62	547

Financial liabilities	Note No.	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non interest bearing \$'000	Total \$'000
				1 year or less	Over 1 year to 5 years \$'000	More than 5 years \$'000		
Payables	20	-	-	-	-	-	224	224
Total financial liabilities							224	224
Net financial assets/ (liabilities)			485				(162)	323

Carrying amount of each category of financial asset and financial liability

Financial assets	2016 \$'000	2015 \$'000
Loans and receivables measured at amortised cost	6	61

Financial liabilities	2016 \$'000	2015 \$'000
Financial liabilities measured at amortised cost	210	224

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

Note 24. Commitments

Capital commitments

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

Capital commitments	2016 \$'000	2015 \$'000
Within one year	42	37
Later than one year but not later than five years	-	12
Total capital commitments	42	49

Total capital commitments relate to upgrades of the Commission's information, communication and technology (ICT) systems for the 2016 ACT Legislative Assembly election.

Other commitments

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

Other commitments	2016 \$'000	2015 \$'000
Within one year	790	634
Later than one year but not later than five years	1,140	1,220
Later than five years	-	8
Total other commitments	1,930	1,862

Total other commitments mainly relates to the ACT's electoral roll maintenance agreement with the Australian Electoral Commission (\$1,361,000) and administrative expenditure funding to political parties with Members elected to the Legislative Assembly (MLAs) and non-party MLAs (\$118,000).

Operating lease commitments

Non-cancellable operating lease commitments are payable as follows:

Operating lease commitments	2016 \$'000	2015 \$'000
Within one year	197	76
Later than one year but not later than five years	329	320
Total operating lease commitments	526	396

Total operating leases commitments relates to technology equipment leases and accommodation leases. The increase of \$130,000 mainly relates to additional accommodation required for the 2016 ACT Legislative Assembly election.

Note 25. Contingent liabilities and contingent asset

The Commission has no contingent liabilities and assets at 30 June 2016 (nil at 30 June 2015).

Note 26. Cash flow reconciliation

(a) Reconciliation of cash and cash equivalents at the end of the reporting period in the cash flow statement to the equivalent items in the balance sheet.	2016 \$'000	2015 \$'000
Total cash and cash equivalents recorded in the balance sheet	825	486
Cash and cash equivalents at the end of the reporting period as recorded in the cash flow statement	825	486
(b) Reconciliation of the operating (deficit)/surplus to net cash inflows from operating activities.	2016 \$,000	2015 \$'000
Operating (deficit)/surplus	(46)	10
Add/(less) non cash items		
Depreciation of property, plant and equipment	20	20
Amortisation of intangibles	275	275
Net increase in liabilities from administrative arrangement	-	(519)
Net cash outflow before changes in operating assets and liabilities	249	(214)

Changes in operating assets and liabilities	2016 \$'000	2015 \$'000
Decrease/(increase) in receivables	41	(68)
(Decrease)/increase in payables	(14)	223
Increase in employee benefits	63	302
Net changes in operating assets and liabilities	90	457
Net cash inflows from operating activities	339	243

Note 27. Events occurring after balance date

There were no material events occurring after the balance date, which would affect the financial statements as at 30 June 2016.

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

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

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

Operating statement line items

	Actual 2015 16 \$'000	Original ¹ budget 2015 16 \$'000	Variance \$'000	Variance %
Employee expenses ^(a)	1,226	1,411	(185)	-13%

Variance explanation

- a. Employee expenses - The variance of \$185,000 primarily relates to delays in the recruitment of temporary positions in preparation for the 2016 ACT Legislative Assembly election.

Balance sheet line items

	Actual 2015 16 \$'000	Original budget 2015 16 \$'000	Variance \$'000	Variance %
Cash and cash equivalents ^(b)	825	15	810	5,400%
Intangible assets ^(c)	339	485	(146)	-30%
Payables ^(d)	210	78	132	169%
Employee benefits - current ^(e)	355	223	132	59%

Variance explanation

- b. Cash and cash equivalents - The variance of \$810,000 primarily relates to higher than anticipated payables at year end relating to suppliers (\$210,000) and employees (\$366,000).
- c. Intangible assets - The variance of \$146,000 is due to delays in the upgrade of the information, communication and technology (ICT) systems for the 2016 election.
- d. Payables - The variance of \$132,000 primarily relates to the Commission anticipating more expenses incurred during 2015-16 being paid before 30 June 2016.
- e. Employee benefits - current - The variance of \$132,000 relates to a temporary increase in staff to assist with the 2016 ACT Legislative Assembly election and the difficulty in anticipating annual and long service leave balances when staff transfer between ACT Government entities.
1. Original budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2015-16 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

Statement of changes in equity

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

Cash flow statement line items

	Actual 2015 16 \$'000	Original ¹ budget 2015 16 \$'000	Variance \$'000	Variance %
Employee ^(f)	1,164	1,468	(304)	-21%
Capital works in progress ^(g)	331	269	62	23%
Capital injections ^(h)	331	269	62	23%

Variance explanation

- b. Employee - The variance of \$304,000 primarily relates to delays in the recruitment of temporary positions in preparation for the 2016 ACT Legislative Assembly election.
 - c. Capital works in progress - The variance of \$62,000 is due to delays in 2014-15 relating to the upgrade of the information, communication and technology (ICT) systems for the 2016 election, which resulted in work being completed and paid for in 2015-16.
 - d. Capital injections - The variance of \$62,000 is due to delays in the upgrade of the information, communication and technology (ICT) systems for the 2016 election and unspent appropriation from 2014-15 being transferred to 2015-16.
1. Original budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2015-16 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

C.3 Capital works

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

In 2015/2016, the Commission received approval to transfer funds between appropriations to cover the capital cost of refurbishment of the Ground Floor, North Building. The refurbishment will accommodate the increased number of staff to be employed by the Commissioner in non-election periods. The funds will also enable replacement of worn carpet and workstation screens and repainting of the office space.

Table 26 — Capital works managed

Project	Estimated completion date	Project value	Prior year expenditure	Current year expenditure	Total expenditure to date
New Works – Ground floor North Building refurbishment – Stage 1	November 2016	\$47,144	0	\$15,352	\$15,352
Work in progress – Electoral ICT systems Upgrade for 2016 ACT Legislative Assembly election	August 2016	\$444,000	\$57,968	\$315,530	\$373,498

Table 27 — Reconciliation schedule

Reconciliation of total current year financing	Amount \$'000
Current year capital works financing	269
Add: Financing for other capital project	47
Less: Net movement-rollovers and re-profiling	15
Capital injections in 2015/2016 financial statements	331
Reconciliation of total current year expenditure to capital injection	Amount \$'000
Current year capital works expenditure	316
Add: Capital injections relating to other capital project	15
Capital injections in 2015/2016 financial statements	331
Reconciliation of current year expenditure to purchase of property, plant, equipment	Amount \$'000
Current year capital works expenditure	316
Add: Expenditure relating to other capital projects	15
Less: Net accrued capital expenses	0
Cash flow from investing activities in 2015/2016 financial statements	331

C.4 Asset management

The Commission managed assets with a total value of \$0.839 million as at 30 June 2016.

Table 28 — Assets managed

Asset	Total \$'000	Appropriate measure	Total asset (in unit)
Leasehold improvement	97	Number of properties	1
Plant and equipment	13	Number of plant and equipment	2
Total Property, plant and equipment	110		
Software	339	Number of assets	8
Work in progress	390		
Total Non current assets	729		
Total assets	839		

During 2015/2016 no assets were added or removed from the Commission's asset register.

On 30 June 2016 the Commission had no properties which were not being used by the agency or had been identified as potentially surplus.

Assets maintenance and upgrade

Asset upgrades are funded and reported through the capital works program. See **Capital works** on page 97.

For leasehold improvements, the expenditure on repairs and maintenance was \$1,779 which represented 0.49% of the asset replacement value.

The Commission did not conduct an audit of its assets in 2015/2016.

Office accommodation

The Commission employed 15 regular employees in 2015/2016 occupying a total of 735 m² at the following sites:

Table 29 — Office accommodation 2015/2016

Building Name	Number of staff	Area occupied	Period occupied
Ground Floor, North Building 180 London Circuit, Civic Square	8	160 m ²	July to November 2015
Level 9, Eclipse House 197 London Circuit, Canberra City	15	575 m ²	December 2015 to June 2016

In preparation for the 2016 ACT Legislative Assembly election and in anticipation of the increase in staff, the Commission relocated to larger accommodation on 26 November 2015 and retained the lease of Ground Floor North Building with the intention of using the space as the election materials store.

The average area occupied by each employee is 30.69 m². There were no staff employed in a non-office environment.

C.5 Government contracting

In 2015/2016, the Commission engaged the contractors listed in Table 30 to provide services that exceeded \$25,000 over the life of the contract. The following information is taken from the ACT Government Contracts Register.

Table 30 — External sources of labour and services 2015/2016

Contract No.	Description of contract	Contractor	Amount	Execution date	Expiry date
C2009.229	Work order 1- Redevelopment and upgrade of eLAPPS and ERDS functionality	F1 Solutions	\$227,612	1/09/2015	4/11/2016
TB:Elections: SEMA:2015-1	Provision of ballot paper scanning services for the 2016 ACT Legislative Assembly election	SEMA Operations Pty Ltd	\$147,500	24/12/2015	31/12/2016
C2009.229	Work order 2- Redevelopment and upgrade of eLAPPS and ERDS functionality	F1 Solutions	\$47,553	1/09/2015	4/11/2016
C2009.229	Work order 3- Upgrade to the usability of LAPPERDS	F1 Solutions	\$15,444	21/06/2016	31/07/2016

C.6 Statement of performance

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

Discussion of the Commission's performance indicators is included in this report under **Performance indicators** on page 7 and under **Performance analysis** from pages 14 to 44.

Alphabetical index

A

Aboriginal and Torres Strait Islander Elected Body 3, 9, 11, 17, 82, 86
AEC. *See* Australian Electoral Commission
ANU. *See* Australian National University
Australian Electoral Commission 2, 8, 24, 31, 84, 93
Australian National University 9, 18, 82

C

casual vacancy 8, 9, 14, 17
Corporate plan 5

E

ECANZ. *See* Electoral Council of Australia and New Zealand
Ecologically sustainable development 1, 55
Election funding 3, 5, 10, 15, 21, 35, 36
Electoral Act 2, 3, 4, 11, 12, 20, 22, 23, 24, 32, 33, 35, 36, 37, 40, 45, 51, 56, 60, 74, 83, 84
Electoral Council of Australia and New Zealand 28
electoral education 5, 8, 9, 11, 28, 29, 30
Electoral expenditure 20
Electoral roll 2, 5, 24, 26, 33, 84, 93
Electronic voting and counting 10, 11, 14, 44
enrolment 6, 26, 27, 28
Enrolment 6, 7, 8, 21, 24, 25, 26, 27, 28, 29, 31
Environment 47, 55
EVACS. *See* Electronic voting and counting

F

Financial statements 42, 60, 67, 72, 74, 75, 80, 81, 94, 95, 96, 97
FOI. *See* Freedom of information
Fraud prevention 1, 49
Freedom of information 21, 23, 52

H

Hare-Clark 3, 19, 29, 30

I

Internet 19, 21, 44
Interstate elections 17

J

Joint roll arrangement 24
Justice and Community Safety 3, 22, 42, 45, 90

L

Learning and development 52

M

Members of the Legislative Assembly 5, 11
MLA. *See* Members of the Legislative Assembly

O

Officers of the Legislative Assembly 2, 3, 4, 7

P

Performance analysis 14
Performance indicators 7, 12, 100
Political parties 2, 3, 5, 8, 9, 12, 15, 21, 33, 34, 35, 36, 37, 84, 93
Public interest disclosure 41

R

Redistribution 2, 8, 9, 12, 21, 22, 31, 32, 84
Referendums 2, 3, 5, 6, 7, 8, 14, 21, 60, 74

S

Shared Services ICT 12, 44
Staffing 15, 31, 40, 45, 56, 57

W

WHS. *See* Workplace health and safety
Work health and safety 1, 50, 52

