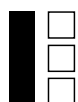


ACT
ELECTORAL
COMMISSION

ANNUAL REPORT

2017/2018



Elections ACT

ACT ELECTORAL COMMISSION OFFICERS
OF THE ACT LEGISLATIVE ASSEMBLY



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

Dear Madam Speaker

Part A: ACT Electoral Commission Annual Report 2017/2018 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 2017/2018 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 2017 to 30 June 2018.

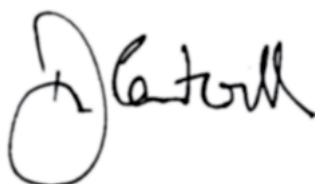
The Electoral Commissioner hereby certifies that fraud prevention has been managed in accordance with Public Sector Management Standards, Part 2.

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 within 15 weeks after the end of the financial year.



Dawn Casey
CHAIRPERSON

28 September 2018



Damian Cantwell AM
ELECTORAL COMMISSIONER

28 September 2018



Philip Moss AM
MEMBER

28 September 2018

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Glossary

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>
ESP	Enterprise Sustainability Platform
FOI	Freedom of Information
FAQ's	Frequently Asked Questions
FTE	Full-time Equivalent
Greens	The ACT Greens
Hare-Clark	The proportional representation electoral system used in the ACT
HPE	Hewlett Packard Enterprise
ICT	Information/Communication Technology
JACSD	Justice and Community Safety Directorate
Joint roll	The common ACT and Commonwealth electoral roll maintained under a formal government-to-government arrangement
LP	Liberal Party of Australia (A.C.T. Division)
MLA	Member of the ACT Legislative Assembly
MOU	Memorandum Of Understanding
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
WHS	Workplace Health and Safety

PART B

ORGANISATION OVERVIEW AND PERFORMANCE

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B.1 Organisation overview

Introduction

The ACT Electoral Commission is an independent statutory authority established under the *Electoral Act 1992* comprising a Chairperson (part-time), the Electoral Commissioner and a Member (part-time), 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 2017/2018 are described in **Performance highlights**.

Roles, functions and services

The most important function undertaken by the Commission and Elections ACT is to conduct elections for the ACT Legislative Assembly. An election for the Assembly was last held on 15 October 2016. The next Assembly election is due to be held on 17 October 2020.

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 Attorney General), the Executive, agencies, political parties, Members of the Legislative Assembly (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 (AEC)) 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.

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**

Ms Dawn Casey	<i>Chairperson</i>	Appointed on 20 April 2017 until 19 April 2022
Mr Damian Cantwell AM	<i>Electoral Commissioner</i>	Appointed on 1 November 2017 until 31 October 2022
Mr Philip Moss AM	<i>Member</i>	Appointed on 7 June 2017 until 6 June 2022

From 1 July 2014, the Speaker became responsible for appointing commission members as officers of the Legislative Assembly. The Electoral Commissioner was appointed by the Speaker under the Electoral Act on 1 November 2018. The current Chairperson was appointed by the Speaker in April 2017 and the Member of the Commission was appointed by the Speaker in June 2017.

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 2017/2018 by eight permanent officers employed under the Public Sector Management Act, together with a number of other staff employed under the Public Sector Management Act and the Electoral Act, and officers seconded from other organisations and directorates, on a temporary or casual basis to undertake tasks associated with the 2016 ACT Legislative Assembly election, or to assist the Commissioner as necessary.

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

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

Elections ACT's purpose is:

To deliver independent, innovative and accessible electoral services to the ACT community.

Elections ACT provides services to a wide and diverse range of clients, including ACT electors, 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 15 October 2016. The next election will be held on 17 October 2020.

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 early 2018 and developed a new plan for the 2018-2022 period.

The corporate plan includes a vision statement as well as a statement of values. The vision articulates Elections ACT's longstanding commitment to enabling *a strong, inclusive and trusted democracy in the ACT*.

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

The values statement also recognise the special nature of Elections ACT's role as an independent electoral authority, by including *transparency, accountability, inclusiveness, high quality service delivery and impartiality*.

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

Elections ACT Corporate Plan 2018-2022

TABLE 2 — Elections ACT Corporate Plan 2018-2022

OUR VISION	An ACT community actively engaged in a strong, inclusive and trusted democracy.
OUR PURPOSE	To deliver independent, innovative and accessible electoral services to the ACT community.
OUR VALUES	Respect Integrity Collaboration Innovation Transparency Accountability Inclusiveness High quality service delivery Impartiality
OBJECTIVE 1	Conduct fair and open elections and referendums
Key result areas:	1.1 Elections and referendum services for the ACT Legislative Assembly 1.2 Elections and referendum services for other agencies
OBJECTIVE 2	Provide high quality electoral information, education, advice and services
Key result areas:	2.1 Electoral information and advice 2.2 Electoral enrolment 2.3 Electoral education 2.4 Electoral boundaries 2.5 Party registration 2.6 Election funding, expenditure and financial disclosure
OBJECTIVE 3	Employ efficient and accountable governance and business support systems
Key result areas:	3.1 Financial management 3.2 Records management 3.3 Information/communication technology management
OBJECTIVE 4	Foster a strong and positive values based culture for our workforce
Key result areas:	4.1 Human resources management

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

Performance indicators

Formal budget paper performance indicators

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*, from 1 July 2014, the Commission was no longer required to include performance indicators in the budget papers.

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

Agency performance indicators

The Commission maintains the following performance indicators for reporting purposes.

Further discussion of the Commission's performance against these measures is included in **Performance analysis**.

TABLE 3 — **Performance indicators**

OBJECTIVE 1 Conduct fair and open elections and referendums			
Goals	Measures	Target	Outcomes
Timely finalisation of election result of Legislative Assembly election ¹	Date of announcement of election result	<14 days from polling day in an election year	The result was finalised seven days after polling day 2016
High level of voter turnout at ACT Legislative Assembly elections ¹	Turnout as a percentage of eligible elector population ²	>88% of eligible elector population in an election year ³	Turnout 2016 election was 88.3% of eligible elector population
Increase voter turnout at Legislative Assembly elections ¹	Participation rates (% voter turnout to eligible elector population)	Increase over time	Turnout 2016 election: 88.3% Turnout 2012 election: 83.9% Turnout 2008 election: 87.7% Turnout 2004 election: 86.7%
	Participation rates (% voter turnout to number enrolled)	Increase over time	Turnout 2016 election: 88.5% Turnout 2012 election: 89.3% Turnout 2008 election: 90.4% Turnout 2004 election: 92.8%
Increase formal voting at Legislative Assembly elections	Formal voting rates	Increase over time	Formal voting 2016 election: 97.5% Formal voting 2012 election: 96.5% Formal voting 2008 election: 96.2% Formal voting 2004 election: 97.4%
Deliver service within timeline targets	Timelines met ⁴	All timelines met	All timelines met as per footnote 4 below

OBJECTIVE 2**Provide high quality electoral information, education, advice and services**

Goals	Measures	Target	Outcomes
High level of electoral enrolment	Enrolment rate	>95% of eligible population	Enrolment for 2016 election was 98.5% of eligible population
Maintain high client satisfaction	Feedback from clients/electors	All clients express satisfaction	98% of voters surveyed expressed satisfaction with their overall voting experience; feedback from teachers and adult participants regarding electoral education services was positive; all fee-for-service election clients expressed satisfaction
Manage registration of political parties	Statutory requirements met	All statutory requirements met	All statutory requirements met
Redraw electoral boundaries for each election	Statutory requirements met	All statutory requirements met	Consideration of a redistribution of electoral boundaries (required every four years) was not scheduled for the reporting year. The most recent redistribution commenced in October 2014 and concluded in May 2015. All relevant statutory requirements were met

OBJECTIVE 3**Employ efficient and accountable governance and business support systems**

Goals	Measures	Target	Outcomes
Manage costs within budget allocations	Budget met	Expenditure within allocation	Operating result was a deficit of \$0.077m for 2017/2018 (noting that of the total appropriation amount of \$3.104m only \$2.806m was drawn)
Manage and improve ICT business systems	Absence of ICT business systems failures	No ICT business systems failures	No ICT business systems failures were identified

OBJECTIVE 4**Foster a strong and positive values based culture for our workplace**

Goals	Measures	Target	Outcomes
Maintain high staff satisfaction	Performance management feedback	High staff satisfaction	Staff satisfaction not formally measured in 2017/2018 ⁵

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

NOTE 2 Eligible elector population (EEP) is calculated every quarter by the Australian Electoral Commission, using base data provided by the Australian Bureau of Statistics and applying a method developed by the AEC in conjunction with the Australian Bureau of Statistics. The EEP is an estimate of the number of persons who are eligible to be enrolled at any point in time, and is calculated using 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.

NOTE 3 The performance measure for turnout as a percentage of eligible elector population will be increased to 90% for the 2020 election. The measure in place for the 2016 election was 88%.

NOTE 4 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;
 - General elections and referendums for the ACT Legislative Assembly (where a recount is needed): within 21 days from polling day;
 - A count back to fill a casual vacancy in the Legislative Assembly: within 1 week from the date applications to contest the vacancy close; and
 - Other elections and referendums where the ACT Electoral Commission is responsible for providing election results: within one week from the close of the poll.

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

Performance highlights

While not an ACT Legislative Assembly election year, 2017/2018 was notable for a range of issues and events impacting on or initiated by the ACT Electoral Commission. Notable aspects of the year included:

- Contributing to the Select Committee Inquiry into the 2016 ACT Election and Electoral Act, which was completed in November 2017 and tabled in the Legislative Assembly;
- Tabling, through the Speaker's Office on 5 June 2018, the Electoral Commission's response of 25 May 2018 to the Select Committee Inquiry Report into the 2016 ACT Election and Electoral Act, including proposals for legislative changes;
- Conducting the 2017 Aboriginal and Torres Strait Islander Elected Body election, with a record 25 candidates nominated and 435 votes admitted to the count. The seven successful candidates were officially announced on 20 July 2017;
- Conducting the casual vacancy for the ACT Legislative Assembly following the death in office of Mr Steve Doszpot MLA, with Ms Candice Burch being officially announced on 13 December 2017 as having been elected following the redistribution of preferences;
- Conducting the casual vacancy for the Aboriginal and Torres Strait Islander Elected Body on the resignation of Mr Ross Fowler, with Paula McGrady being officially announced on 7 November 2017 as having been elected following the redistribution of preferences;
- Retirement of the previous ACT Electoral Commissioner Mr Phillip Green PSM on 2 August 2017 after 23 years of service as the Electoral Commissioner, with Mr Ro Spence appointed as Acting Commissioner;
- Appointment of Mr Damian Cantwell AM as the ACT Electoral Commissioner on 1 November 2017;

Other activities undertaken during the year included:

- Preparation for the conduct of the 2020 ACT election, including addressing the recommendations of the ACT Auditor-General Performance Audit Report into the 2016 ACT Elections in the areas of planning, security, pre-poll and electronic voting, office accommodation and penalty units;
- Continuing upgrades of Elections ACT ICT election systems in preparation for the 2020 elections.
- Presentation of a brief to the ACT Government Treasurer in July 2017 proposing inclusion of election funding as part of the Electoral Commission's ongoing base funding in annual budget submissions. This initiative reflects the core function of the Electoral Commission and now forms the basis for all future budget submissions by the Commission.
- Conducting a review of the Elections ACT Corporate Plan resulting in updated Vision, Purpose, Values and Objectives statements, published on the Elections ACT website as the Corporate Plan 2018-2022.
- Conducting a procurement process to identify the appropriate external professional audit service provider for the creation of a Strategic Internal Audit Plan (SIAP) and for the conduct of internal services for at least the first year of that plan.
- Continuing the Community schools based education programs, with eight mock elections delivered to schools and community groups with over 200 participants.
- Receiving the ACT Smart Business Sustainability Award 2018 for waste minimisation, having reduced Elections ACT office waste to landfill from 94% to 1%.
- Participation in the Seniors Week Expo, managed by the ACT Council on the Aging, hosting a stall where Elections ACT staff provided electoral information, giveaways and advice to over 600 people.
- Providing early voting services for the 2017 New Zealand general election, 2017 Queensland State election, 2018 South Australian State election, 2018 Tasmanian House of Assembly election and nine by-elections for different states.

- Providing fee-for-service elections to the National Press Club and the Veterinary Surgeons Board.
- Attending many events through the course of 2017 NAIDOC period including the NAIDOC Ball, Family and Community Day, Gungan Gulwan Dance and Awards Night and the NAIDOC on the Lake event at the Belconnen Arts Centre.
- Appointment of the ACT Electoral Commissioner by the Department of Defence to a Senior Australian Army Reserve command appointment, approved by the Speaker.

Outlook

The principal focus of the Commission and Elections ACT in 2018/2019 will be on the planning and preparations for the 2020 Legislative Assembly election, including consideration of redistribution of the electoral boundaries due to commence in October 2018.

One of the key activities to be continued in 2018/2019 will be the upgrade of Elections ACT's ICT election systems. Through previous approval of the transfer of \$0.235M controlled recurrent payments to an appropriation of capital injection, work will continue on upgrading the electronic voting system eVACS®, the polling place management system LAPPERDS, and the online fee-for-service voting system netVote. Additionally, work will continue to build the business case for improvements to the election management database system known as TIGER.

The Commission will continue its work investigating a limited electronic voting option for electors who are overseas through engagement with other jurisdictions and the Australian Cyber Security Centre (ACSC). The Commission intends to report back to the Assembly on this matter during the forward reporting period.

The Commission will continue to implementation of the recommendations made by the ACT Auditor General in the performance audit report into the conduct of the 2016 ACT election.

Elections ACT intends to commence work on implementing strategies to foster an increase in electronic voting in the ACT as part of the ongoing planning for the 2020 elections.

Work to secure suitable permanent office accommodation for Elections ACT to facilitate the proposed legislation relating to the prohibition of political donations by property developers will continue through ACT Property Group. The target occupation date for more suitable office accommodation is March 2019 pending progress of the proposed legislative changes and business case approval.

In cooperation with Department of Home Affairs and the ACSC, the results of a cyber security maturity review coordinated across all Australian electoral jurisdictions will be examined and implemented as appropriate, to strengthen the ICT systems underpinning the conduct of the 2020 elections.

In 2018/2019 the Commission will continue to provide advice on recommendations emanating from the Assembly's Select Committee inquiry into the conduct of the 2016 election and the Electoral Act. This process will likely lead to the introduction in the Assembly of amendments to the Electoral Act in preparation for the October 2020 election.

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, conducting audits of compliance with the election financial disclosure scheme and provision of electoral education and information services to the ACT schools and community.

The Commission will continue to play an active role within the Electoral Council of Australia and New Zealand, with a focus on the future of internet voting in Australia during the 2018/2019 reporting period.

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 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 **Figure 1, Organisational Structure**. Details of the Commission's corporate and operational plans can be found at **Table 2, Elections ACT Corporate Plan 2018-2022**. Details of the Commission's performance reporting arrangements can be found at **Table 3, Performance indicators**.

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. Following the 2016 election, the committee agreed to remain engaged and provide ICT guidance during the years between the 2016 and 2020 elections.

In accordance with the ACT Government Internal Audit Framework, the Commission 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. The Commission determined that the internal audit function will be undertaken by contracted professional audit service providers,

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.

In 2017/2018 the Commission conducted a procurement process to identify the appropriate external professional audit service provider for the creation of a Strategic Internal Audit Plan (SIAP) and for the conduct of internal services for at least the first year of that plan.

The SIAP was based on the risks facing the ACT Electoral Commission, specific concerns raised by the Commissioner and the Commission, and the business improvement opportunities available to the Commission. The SIAP identified those areas that the Commission should consider for internal audit activity and provided a priority order and reasoning for their conduct.

During 2017/2018 the Commission commenced the internal audit schedule set out in the SIAP by engaging internal audit services in relation to records management processes and systems.

Contact officer

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

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B.2 Performance analysis

This section reports on activities undertaken in each key result area in 2017/2018 to achieve the Commission's goals.

OBJECTIVE 1 Conduct fair and open elections and referendums

KEY RESULT AREA 1.1

Elections and referendum services for the ACT Legislative Assembly

The conduct of the 2016 ACT Legislative Assembly election

After each general election for the ACT Legislative Assembly, the Commission produces a formal report on the conduct of the election and the operation of electoral legislation. This *Report on the ACT Legislative Assembly Election 2016*, as presented to the Speaker on 16 March 2017 and tabled in the Assembly on 21 March 2017, is available at the Elections ACT website at www.elections.act.gov.au/publications/election_specific_publications.

The report includes detailed analysis of the conduct of the 2016 election and makes recommendations for changes to electoral legislation with a view to preparations for and the conduct of the 2020 ACT Legislative Assembly election.

The report was considered by the Legislative Assembly Select Committee on the 2016 ACT Election and Electoral Act, with the Committee's report published in November 2017. The Committee's report can be viewed at www.elections.act.gov.au/_data/assets/pdf_file/0020/1205057/Final-report-by-Select-Committee-on-the-2016-ACT-Election-and-Electoral-Act.pdf.

The Government tabled its response to the Select Committee report on 10 April 2018, which can be viewed at www.elections.act.gov.au/_data/assets/pdf_file/0015/1205421/Governments-response-to-Select-Committee-on-the-2016-ACT-Election-and-El....pdf.

The Electoral Commission tabled its response to the Select Committee Report through the Speaker on 5 June 2018, including proposals for legislative changes. The Commission's response can be found at www.elections.act.gov.au/_data/assets/pdf_file/0003/1205058/ACT-Electoral-Commission-Response-to-Select-Committee-2016-Elections-Inquiry-Report.pdf.

The Commission noted that the Select Committee had agreed with seven of the ten recommendations in the Commission's Report on the ACT Legislative Assembly Election 2016, and disagreed or offered comment on the other three recommendations.

The following Select Committee report recommendations were considered noteworthy for the impact on the Commission or its planning and actions for the 2020 election:

- The Electoral Act be amended so that an elector may vote at a pre-poll voting centre without the requirement to declare that they are unable to attend a polling place on polling day;
- Political donations from property developers be banned in the ACT;
- The Electoral Act be amended to set the prescribed penalty for failing to vote at one half of a penalty unit, which is defined in the Legislation Act 2001, rounded to the nearest \$5.00; and
- The ACT Electoral Commission or other appropriate body provide a detailed proposal, including costs of setting up and maintaining a website, mobile app and printed material, with details of candidates at Legislative Assembly Elections, starting with the 2020 ACT election.

Casual vacancy in the ACT Legislative Assembly

On 27 November 2017 the Speaker of the ACT Legislative Assembly informed the Electoral Commissioner that Mr Steve Doszpot MLA, Member for the electorate of Kurrajong, had died on 25 November 2017.

On 1 December 2017 the Commissioner published a notice in The Canberra Times inviting unsuccessful candidates who stood for the Kurrajong electorate at the 15 October 2016 election to apply to contest the vacancy. At 12:30 pm on 11 December 2017 the Commissioner publicly declared that 12 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 Mr Doszpot at the 2016 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 3,876 votes, Ms Candice Burch had received 4,045 votes. The count of votes to decide the vacancy was conducted in a matter of minutes using the eVACS[®] system.

KEY RESULT AREA 1.2

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 international and interstate electoral authorities in 2017/2018. Details of these elections are shown in Table 4.

TABLE 4 — **International and interstate elections**

Election	Assistance provided	Polling services provided day	Polling day	Votes
New Zealand General election	Pre-poll voting	06/09/2017 to 22/09/2017	23/09/2017	34
New South Wales State by-election (Blacktown, Cootamundra and Murray)	Provision of i-Vote brochures and access to an online voting terminal	03/10/2017 to 13/10/2017	14/10/2017	0
Tasmanian Legislative Council by-election (Pembroke)	Pre-poll voting	13/10/2017 to 03/11/2017	04/11/2017	8
Victorian State By-election (Northcote)	Postal and Pre-poll voting	20/10/2017 to 17/11/2017	18/11/2017	6
Queensland State General election	Postal and Pre-poll voting	13/11/2017 to 24/11/2017	25/11/2017	417
Tasmanian House of Assembly election	Pre-poll voting	19/02/2018 to 02/03/2018	03/03/2018	76
Western Australia State by-election (Cottesloe)	Pre-poll voting	28/02/2018 to 16/03/2018	17/03/2018	4
South Australian State General election	Pre-poll voting	05/03/2018 to 16/03/2018	17/03/2018	266
Tasmanian Legislative Council election (Hobart and Prosser)	Pre-poll voting	17/04/2018 to 04/05/2018	05/05/2018	6
Western Australian State by-election (Darling Range)	Pre-poll voting	06/06/2018 to 22/06/2018	23/06/2018	0
Total				817

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 three years. The first election for the Elected Body was held in 2008. Further elections have been held in 2011 and 2014. The fourth election for the Elected Body commenced in the 2016-2017 reporting year, and was conducted during the previous and present reporting periods according to the following timetable:

TABLE 5 — **Aboriginal and Torres Strait Islander Elected Body election timetable 2016-2017**

Election	Date
Election start date and nominations open	Monday 15 May 2017
Nominations close	12 noon, Monday 29 May 2017
Nomination of candidates declared and order on ballot papers decided	12 noon, Tuesday 30 May 2017
Electoral rolls close	5pm, Monday 19 June 2017
Polling start date	9am, Saturday 1 July 2017
Polling close date	6pm, Saturday 8 July 2017
Scrutiny starts	Not earlier than Wednesday 19 July 2017
Election declared	12 noon, Thursday 20 July 2017

At the declaration of nominations on 30 May 2017, the Acting Electoral Commissioner announced that 25 candidates were contesting the seven vacant positions on the Elected Body. This is the most nominations received for any Aboriginal and Torres Strait Islander Elected Body election to date.

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

The 25 candidates, listed in alphabetical order, for the 2017 election were:

Number	Name	Number	Name
1	Stacey Anderson	14	Jacob Keed
2	Margaret Blackman	15	Tony McCulloch
3	Jo Chivers	16	Paula McGrady
4	Lynnice Letty Church	17	Fred Monaghan
5	Diane Collins	18	Greg Narrier
6	Jonathan Cornforth	19	Jessa Rogers
7	Warren Daley	20	Violet Sheridan
8	Dion Devow	21	Clayton Simpson
9	Katrina Fanning	22	Morris Walker
10	Ross Fowler	23	Selina Walker
11	Janara Goreng Goreng	24	Darren Williams
12	Tracey Lea Harris	25	Andrew J Woolgar
13	Caroline Hughes		

Voting for the election took place during the week starting Saturday 1 July and concluded on Saturday 8 July 2017 and the polling period deliberately aligned with NAIDOC week. Any Aboriginal person or Torres Strait Islander aged 18 or over, living in the ACT, was eligible to vote in the election.

Voting locations were set up at major ACT NAIDOC events including the NAIDOC Ball, Family and Community Day, Gudan Gulwan Dance and Award Night and the NAIDOC on the Lake event at the Belconnen Arts Centre. Other polling places were used across the ACT during the polling period. Arrangements for polling at the Alexander Maconochie Centre (AMC) were made through the Justice and Community Safety Directorate (JACSD) and the Office for Aboriginal and Torres Strait Islander Affairs (OATSIA).

The 2017 election was the second time that polling had been offered inside the prison for the Aboriginal and Torres Strait Islander Elected Body election. A 'meet the candidates' day was organised and hosted inside the AMC on Tuesday 27 June 2017. Approximately 25 male detainees attended the men's morning session and approximately 10 women attended the afternoon female session. Candidates were each given two minutes to talk.

Elections ACT also gave a short overview of the election and the process of voting. According to JACSD, at the time of polling at the AMC on Wednesday 5 July 2017, approximately 91 detainees identified as being an Aboriginal person or Torres Strait Islander. Of the 91 potential electors, a total of 61 people cast a vote. These were made up of 17 ordinary votes and 44 declaration votes. Following a preliminary scrutiny, 41 declaration votes were admitted to the scrutiny and three were rejected.

Postal voting was also available. At the preliminary scrutiny of the 102 declaration votes, 19 declaration votes were rejected as the voters were not on the electoral roll and did not provide proof of ACT residency. A further declaration vote was rejected by the review panel, upholding the liaison officer's eligibility challenge. At the preliminary scrutiny of the nine postal votes, seven were admitted to the count and two were rejected.

Counting for the ACT Aboriginal and Torres Strait Islander Elected Body election took place on Wednesday 19 July 2017, using the Hare-Clark proportional representation system.

At the beginning of the scrutiny, after combining ordinary votes (346) and declaration votes (89), a total of 435 votes were admitted to the count. Three ballot papers were deemed informal. With 432 formal votes in the count the quota for election was 55.

The result of the election was officially declared on Thursday 20 July 2017. This turnout was an improvement on the 2014 election result, when 378 votes were admitted to the scrutiny.

The successful candidates in the order in which they were elected are:

Caroline HUGHES
Katrina FANNING
Jo CHIVERS
Ross FOWLER
Maurice WALKER
Fred MONAGHAN
Jacob KEED

Aboriginal and Torres Strait Islander Elected Body casual vacancy

On 13 October 2017, the Chairperson of the Aboriginal and Torres Strait Islander Elected Body notified the Electoral Commissioner that Mr Ross Fowler had resigned from his position on the Elected Body, resulting in a casual vacancy.

In accordance with the requirements of the *Electoral Act 1992*, as applied by the *Aboriginal and Torres Strait Islander Elected Body Act 2008*, on 27 October 2017 a notice was published in the Canberra Times inviting unsuccessful candidates who stood for the 2017 election to apply to contest the vacancy.

By the close of the nomination period on 6 November 2017, five applications to contest the vacancy had been received. As more than one candidate applied to contest the vacancy, a recount of the former member's ballot papers was conducted on 6 November 2017.

The result of the recount was that Ms Paula McGrady was declared elected to the Aboriginal and Torres Strait Islander Elected Body on 7 November 2017, with the Chairperson of the Elected Body notified accordingly.

ACT Veterinary Surgeons Board elections

Following the commencement of National Health Practitioner Boards on 1 July 2010, the Veterinary Surgeons Board is the only remaining ACT-based health practitioner board that uses Elections ACT's services for the administration of its elections. An election of members for this Board was held in September/October 2017.

For this election, Elections ACT called for candidate nominations, sent ballot material to eligible practitioners and conducted the count of votes. The Veterinary Surgeons Board is charged on a fee-for-service basis for the conduct of these elections. This enables Elections ACT to fully recover its costs, including permanent staff costs, incurred in running the veterinary surgeons board election.

The following table sets out the result of the 2017 ACT Veterinary Surgeons Board election.

TABLE 7 — **Veterinary Surgeons Board election**

Election	Vacancies	Candidates	Number of Electors	Poling Dates	Result provided	Votes
Veterinary Surgeons Board	3	6	348	15/09/2017 to 13/10/2017	13/10/2017	147

Fee-for-service electoral services

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

Australian National University Union Board of Directors election

Elections ACT assisted with the annual election of the Australian National University Union (ANU Union) Board of Directors in 2017/2018.

For the 2018 election, Elections ACT provided assistance with the preparation of a Memorandum of Understanding and quote for services, timeline and task list for the conduct of the election, the preparation of nomination and group ticket registration forms, the receipt and verification of nomination and registration forms, the publication of the election results and the preparation and submission of the final report.

In 2018, as the number of candidates was equivalent to the number of vacant board member positions, polling and the conduct of the count were not required.

Detail of this election is shown in Table 8.

TABLE 8 — **Australian National University Union Board of Directors election**

Election	Vacancies	Candidates	Votes
ANU Union Board	4	4	N/A

Enterprise agreement ballots

Elections ACT did not conduct any enterprise agreement ballots for ACT government or non-government agencies in 2017/2018.

Other elections

Elections ACT assisted with the scrutiny of the National Press Club Board of Directors election in 2017/2018.

Details of this election are shown in Table 9.

TABLE 9 — **Other elections**

Election	Vacancies	Candidates	Polls closed	Result provided	Votes
National Press Club of Australia	5	8	30/11/2017	30/11/2017	191

Internet resources for the conduct of elections

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

- Principles for conducting elections;
- Sample electoral regulations;
- Pro-forma ballot papers; and
- A scrutiny spreadsheet to facilitate the count process.

OBJECTIVE 2 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:

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

Publications

The following items were published and/or updated in 2017/2018:

- *ACT Electoral Commission Annual Report 2016/2017*;
- *Election funding, expenditure and financial disclosure 2017/2018* handbook and related forms; and
- *Electoral Compendium 1989–2017*
- *ACT Electoral Commission response to the ACT Legislative Assembly Select Committee on the 2016 ACT Election and Electoral Act* report

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, 2012 and 2016 elections;
- Reports on the conduct of the election and the operation of the Electoral Act for the 1995, 1998, 2001, 2004, 2008, 2012 and 2016 elections;
- *The 2001 ACT Legislative Assembly Election: Electronic Voting and Counting System Review*;
- *The 2004 ACT Legislative Assembly Election: Electronic Voting and Counting System Review*;
- Election guides and Information for voters pamphlets for the 2004, 2008, 2012 and 2016 elections;

- Scrutineer Information handbooks for the 2004, 2008, 2012 and 2016 elections;
- Candidate Information handbooks for the 2004, 2008, 2012 and 2016 elections;
- 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, 2012 and 2016 ACT elections available for free download from the Elections ACT website.

Internet

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

Information and services provided on the website in 2017/2018 included:

- General information about the Commission and Elections ACT;
- Information on the process of redistribution of the electoral boundaries for the October 2020 ACT Legislative Assembly elections;
- Details of past ACT Legislative Assembly elections, casual vacancies and referendums;
- Media releases;
- The party register, including details on the registration of political parties;
- Information on the election funding, expenditure and financial disclosure scheme, including compliance review information;
- Financial disclosure returns including gift returns, election returns and annual returns;
- General electoral information in languages other than English and a facility to translate all website content into other languages;
- Information for organisations wishing to run their own elections;
- Information for schools wishing to run their own elections;
- A link to the AEC electoral enrolment 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.

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:

- Responding to the ACT Legislative Assembly Select Committee on the 2016 ACT Election and Electoral Act report
- Consulting the Speaker and the Standing Committee on Justice and Community Safety on the Commission's 2018/2019 budget;
- Appearing before the Standing Committee on Justice and Community Safety in relation to the Commission's 2016/2017 annual report;
- Appearing before the Select Committee on Estimates 2018/2019; and
- Advice to political parties and MLAs on the requirements of the electoral expenditure, funding and disclosure scheme.

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

Electoral legislation

No significant amendments to the Electoral Act were made in 2017/2018.

Technical amendments of the *Electoral Act 1992*

A range of technical amendments were made to the Electoral Act in 2017/2018. These amendments were made by the following acts:

- *Legislative Assembly Legislation Amendment Act 2017*; and
- *Statute Law Amendment Act 2017* (No 2)

Freedom of information

Section 24 of the *Freedom of Information Act 2016* (the FOI Act) requires agencies to make open access information publicly available unless the information is contrary to the public interest information. A list of available publications is included on the Elections ACT website at www.elections.act.gov.au/about_us/freedom_of_information.

The Commission did not receive any FOI requests in 2017/2018, nor were there any FOI matters outstanding at 1 July 2017.

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

The fee set for 2017/2018 was \$0.839 per elector (up from \$0.823 per elector 2016/2017). The Commission sought and received additional ongoing funding to cover the increase in the cost of the joint roll in the 2016/2017 budget.

Joint roll payments for the year totalled \$238,779 (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. The ACT target enrolment rate is greater than 95%. As at 30 June 2018 the ACT enrolment rate was 98.5%.

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 has historically fluctuated according to the ACT and federal election cycles.

The ACT, by comparison with all other Australian States and the Northern Territory, has historically outperformed the other jurisdictions in elector enrolment rate. This trend has continued in 2017/2018. Throughout 2017/2018 the ACT had the highest elector enrolment rate of all the States and Territories. As at 30 June 2018, it is estimated that the elector enrolment rate in the ACT was 98.5%, compared to a national rate of 96.3%. The next highest participation rate was 98.3% in New South Wales, while the lowest was 83.9% in the Northern Territory.

Following the passing of legislative amendments to the Commonwealth Electoral Act in June 2012, the AEC is now able to directly enrol new electors and update the enrolment of existing electors using trusted data sources. While electors are still able, and indeed encouraged, to commence enrolment transactions on their own behalf, the new provisions allow for the completeness and accuracy of the roll to be maintained without electors being required to take direct action.¹ This has significantly altered the way in which the electoral roll is maintained throughout Australia and appears to have led to significant improvements in the accuracy and completeness of the roll in the ACT.

Table 10 below indicates that the participation of 18-19 year olds continues to be comparatively low in comparison to the higher age brackets, particularly at times outside of ACT Legislative Assembly and federal election periods. At the 2016 ACT election, enrolment rates for 18-19 year olds materially matched that of all other age groups, to the point where enrolment rates were approaching 100%. However, in 2016/2017 the enrolment rate of 18 year olds had dropped down to 62%. In explanation, the AEC reported that the ACT was excluded from the first two direct enrolment events scheduled for 2016/2017 due to the proximity to the roll close for the ACT election. The AEC believes the significant drop in 18 year old enrolments since the ACT election was a reflection of the suspension of this enrolment activity. Based on this reasoning, the ACT Electoral Commission notes that it expected the elector enrolment rate for 18 year olds will improve significantly following the re-commencement of direct enrolment activities in the ACT during the 2017/2018 reporting period. However, as at 30 June 2018, the enrolment rate for 18 year olds stood at 55.3%, while enrolments for 19 year olds showed an 88.8% rate. While concerning, these figures continue to demonstrate that the most effective motivation for 18 and 19 years old enrolment is an impending electoral event. Accordingly, ensuring that ACT electors are enrolled in time for each ACT Legislative Assembly and federal election remains the key goal for both the ACT Electoral Commission and the AEC.

A greater number of 18 year olds (666) were added to the ACT electoral roll by direct enrolment in 2017/2018 than in any previous year, however a proportion of these electors would have moved into the 19 year old cohort by 30 June 2018.

While the ACT continues to display relatively high enrolment rates, estimated eligible population figures must be treated with caution as they are based on various assumptions about residency and eligibility. The estimates shown are post censal estimates based on 2011 and 2016 census data updated by birth and death registrations, and estimated interstate and overseas migration. The fact that some

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

age groups show rates in excess of 100%, particularly in earlier reported years, is likely to be due to the aging nature of the census data on which the estimates are based. As predicted in the 2016/2017 Annual report, there has been a decline in enrolment rates, particularly in the number of age groups indicating higher than 100% rates, likely as a result of the introduction of the more current 2016 census statistics into the calculation of the figures.

TABLE 10 — **Enrolment activity – ACT electoral roll**

	15/16	15/16	16/17	16/17	17/18	17/18
Enrolment at 1 July		273,010		281,778		283,644
Additions		+26,676		+17,279		+21,199
New enrolment	10,187		5,855		5,718	
Re-enrolment	1,741		1,592		1,192	
Re-instatement	22		43		15	
Transfer into the ACT	14,726		9,789		14,274	
Movements within the ACT						
Transfers between electorates	13,118		10,433		13,879	
Changes within electorates	20,585		13,910		18,761	
No change enrolment ¹	9,950		3,682		10,426	
Adjustments²		-109		-47		-106
Previous federal only (+)	30		20		33	
Voters to provisional (-)	-1		0		-1	
Now federal only (-)	-138		-67		-138	
Other (+/-)						
Deletions		-17,799		-15,366		-15,341
Objections ³	-959		-2,935		-793	
Deaths	-1,556		-1,855		-1,803	
Duplications	-118		-289		-85	
Cancellations	-23		0		-1	
Transfers out of the ACT	-15,143		10,287		-12,659	
Enrolment at 30 June		281,778		283,644		289,396
Enrolment rate at 30 June		99.6%		99.1%		98.5%

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

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

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

Table 11 shows enrolment by age group.

TABLE 11 — Enrolment by age group

	30/06/2016	30/06/2016	30/6/2017	30/06/2017	30/6/2018	30/06/2018
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	4,235	98.8%	2,702	62.0%	2,523	55.3%
19	4,624	102.6%	4,630	104.3%	4,356	88.7%
20-24	25,103	99.7%	24,985	102.1%	25,872	96.0%
25-29	27,473	93.6%	27,135	92.4%	27,505	100.2%
30-34	29,207	97.2%	29,018	96.1%	29,231	99.1%
35-39	27,160	100.9%	28,070	100.1%	29,173	99.4%
40-44	26,421	101.3%	26,394	102.0%	26,590	100.2%
45-49	25,055	99.7%	25,963	100.3%	26,767	99.2%
50-54	23,486	100.3%	23,273	100.1%	23,371	98.7%
55-59	21,752	99.2%	22,232	99.3%	22,432	98.6%
60-64	18,838	101.0%	18,931	100.9%	19,057	99.4%
65-69	17,315	103.0%	17,205	104.9%	17,407	101.5%
70+	31,109	101.4%	33,106	100.9%	35,112	100.6%
Total	281,778	99.6%	283,644	99.1%	289,396	98.5%

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 enrolment 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 12 shows enrolment by age group by electorate.

TABLE 12 — Enrolment by age group by electorate as at 30 June 2018

Age group	Brindabella	Ginninderra	Kurrajong	Murrumbidgee	Yerrabi	Total ACT
18	514	410	541	483	575	2,523
19	811	772	1,008	847	918	4,356
20-24	5,122	4,851	6,404	4,121	5,374	25,872
25-29	4,845	5,085	6,975	4,436	6,164	27,505
30-34	4,837	5,509	6,319	4,809	7,757	29,231
35-39	4,717	5,640	5,284	5,190	8,342	29,173
40-44	4,381	5,279	4,610	5,234	7,086	26,590
45-49	5,000	4,740	4,955	5,575	6,497	26,767
50-54	5,054	3,997	4,615	4,823	4,882	23,371
55-59	5,337	3,793	4,560	4,643	4,099	22,432
60-64	4,476	3,458	3,725	3,941	3,457	19,057
65-69	3,394	3,470	3,345	4,138	3,060	17,407
70+	5,433	7,628	7,497	10,131	4,423	35,112
Total	53,921	54,632	59,838	58,371	62,634	289,396

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 three ECANZ meetings held in 2017/2018.

A key issue discussed by the ECANZ in 2017/2018 was the potential for internet based voting in the future, with a focus on the potential risks around cyber security. The need to consider potential threats to physical security of election events was also a key focus for discussion. A collaborative ECANZ briefing paper on possible ways ahead in the area of internet voting was presented to the Council of Australian Governments (COAG) in February 2018. A subsequent cyber health review of all jurisdiction electoral systems will help inform the ECANZ members in continued considerations of a national electronic voting system.

Other topics also considered included improvements in the management of the joint electoral rolls, issues arising from the conduct of the 2016 federal election, issues arising from changes implemented by Australia Post, use of technology for voting and counting, and opportunities for enhanced cooperation and shared learning between jurisdictions.

A special ECANZ conference was held in Sydney from 7 to 8 March 2018 to host visiting delegations from the Electoral Commissions of India and Canada, and to share experiences especially in the area of electronic voting. Additionally, a series of ECANZ working groups throughout the period and were attended by representatives of most electoral authorities including Elections ACT staff. The working groups included stakeholder management and election operations/materials management.

KEY RESULT AREA 2.3

Electoral education

Electoral education program

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

- To ensure that the voters of the ACT are aware at election time when the election is to be held, where and when they can vote, how to vote and when a timely, accurate and transparent result is expected; and
- 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 and 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 "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 promote outreach sessions to schools via direct mail out.

Table 13 lists electoral education sessions conducted by Elections ACT staff in 2016/2017 and 2017/2018.

TABLE 13 — **Electoral education sessions**

Organisation type	Number of participants 2016/2017	Number of participants 2017/2018
Colleges	67	24
Community Groups	101	71
High Schools	282	129
Primary Schools	528	885
Professional Groups	20	0
Migrant English Program	45	45
Total	1,043	1,154

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 schools 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.

In 2017 Elections ACT supported a group of students and teachers from Hawker College by offering assistance in drafting election rules, providing ballot papers, the loan of equipment, ongoing advice and managing the scrutiny process for their Student Leadership Group election. As a consequence, in 2018 the teachers and students of Hawker College were able to run the election from nominations through to the scrutiny with limited assistance from Elections ACT staff. Over three hundred students participated as candidates, polling officials and voters in this authentic election experience.

Table 14 indicates the number of schools that borrowed equipment from Elections ACT and requested professional assistance and advice in running their own school elections in 2016/2017 and 2017/2018. It also shows the number of participants.

TABLE 14 — **Equipment loans and professional advice**

Organisation type	Number of participants 2016/2017	Number of participants 2017/2018
Colleges	315	320
High Schools	120	121
Primary Schools	120	131
Total	555	572

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 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, that were played primarily in polling places during the 2016 election but are 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;
- 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;
- An innovative online mapping tool, developed to facilitate public submissions to the redistribution process. This tool is available on the Elections ACT website in demonstration mode and can be accessed by teachers and students for educational purposes.
- An Easy English booklet titled *Vote in the ACT election*. This booklet is designed to help people who have difficulty reading and understanding English. It provides information about enrolment and voting in an ACT Legislative Assembly election. The guide is intended to help with making choices and actively participating in the electoral process.

Elections ACT participates in community events and welcomes opportunities to partner with other organisations to introduce students and members of the community to the ACT electoral system.

In July 2017 Elections ACT joined with the Legislative Assembly, the Museum of Australian Democracy, the National Archives of Australia, the Australian Electoral Commission and the ANU College of Law to host the ACT Schools' Constitutional Convention for interested Year 11 students.

Elections ACT collaborated with the ACT Legislative Assembly education team to develop a set of civics and citizenship lesson plans for teachers designed around the David Walliams novel *Mr Stink*. This presented an opportunity to acquaint upper primary school students with a number of key democratic concepts including the importance of elections and the role of elected representatives in a parliamentary system.

In October 2017 Elections ACT joined the education teams from Canberra Museum and Gallery, ACT Legislative Assembly and Canberra Theatre Centre to support the *Come Alive Festival of Museum Theatre*, for year 11 and 12 students. Elections ACT provided students with information and ongoing assistance for a theatre piece inspired by the first ACT Legislative Assembly election ballot paper and the history of voting in the ACT.

- At the 2018 Council of the Ageing expo, over 300 visitors were provided information and advice by Elections ACT staff.
- Elections ACT has an active social media presence on both Facebook and Twitter. Elections ACT staff post news and information items in addition to online education resources including videos and games.

KEY RESULT AREA 2.4

Electoral boundaries

Redistribution of electoral boundaries

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

The most recent redistribution was completed in August 2015. The boundaries determined for the new five electorates of Brindabella, Ginninderra, Kurrajong, Murrumbidgee and Yerrabi were those used at the 2016 ACT Legislative Assembly election.

A copy of the report on the 2015 redistribution is available from the Elections ACT website.

The next redistribution is due to commence in October 2018 with the appointment by the Commission of a Redistribution Committee, and to conclude around June-July 2019. Several opportunities for public input into the redistribution will be available throughout the process.

KEY RESULT AREA 2.5

Party registration

Register of political parties

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

As at 1 July 2017, there were ten parties on the register of political parties.

The Electoral Act provides that the Commissioner must cancel the registration of a party if he or she is of the belief that the party does not have at least 100 members who are electors. After discussions with the party, the Commissioner removed the Australian Sex Party ACT from the party register on 1 June 2018.

Three applications to change the name of the registered officer of a registered political party were received during the reporting year. Two applications were received from the Liberal Party of Australia (A.C.T. Division) and one from the ACT Greens. The applications were publicly notified, as required by the Electoral Act, inviting any objections to the changes. As no objections were received against any of the applications, the register of political parties was amended accordingly.

There were no new political parties added to the register of political parties during the reporting year.

As at 30 June 2018, the following nine parties were listed on the register of political parties.

TABLE 15 — **Registered political parties as at 30 June 2018**

Party name	Party abbreviation
Animal Justice Party	AJP
Australian Labor Party (ACT Branch)	ACT Labor
Canberra Community Voters	CCV
Liberal Democratic Party	Liberal Democrats
Liberal Party of Australia (A.C.T. Division)	Canberra Liberals
Sustainable Australia (ACT)	Sustainable Australia
The ACT Greens	The Greens
The Community Alliance Party (ACT)	Community Alliance
The Flux Party – ACT	The Flux Party (Flux the System)

Election funding, expenditure and financial disclosure

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

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

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

No amendments to election funding, expenditure and financial disclosure legislation were made in 2017/2018. The last major changes took effect from 3 March 2015 and the details were 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, FAQs, policies and factsheets were available in 2017/2018.

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. In September 2017 the Commission also published a compliance review report, publishing the detailed findings of the compliance review process into the September/December 2016 gifts reporting, 2015/2016 annual returns and 2016 elections returns. The Commission intends to continue to publish detailed reports following each compliance review process.

During 2017/2018 Elections ACT reviewed and updated its electoral expenditure, funding and financial disclosure compliance review program, including the review policy and review schedule and published the documents on its website. The purpose of publishing the compliance review program and the compliance policies is to provide political entities with an overview of the proposed compliance review timetable, and to remind political entities that their financial records and documents will be examined on a regular basis. The compliance reviews are intended to ensure that disclosure obligations under the Electoral Act are being met.

The Compliance Review Schedule 2018 to 2021 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

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

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 applied at the 2016 ACT election from \$2 at the time of the 2012 election to \$8 per vote at the 2016 election. This amount will be indexed by CPI for future elections.

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 2017 calendar year was \$5,480.96 per MLA per quarter. The quarterly amount set for 2018 was \$5,851.16 per MLA.

A summary of the payments made from 2012/2013 to 2017/2018 are shown in table below.

TABLE 16 — **Payment of administrative funding 2012/2013 – 2017/2018**

Party	Australian Labor Party (ACT Branch)	Liberal Party of Australia (A.C.T. Division)	The 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
2016/2017	\$231,702	\$217,388	\$36,627	\$485,717
2017/2018	\$265,491	\$242,354	\$44,248	\$552,093
Total per party	\$1,154,594	\$1,112,626	\$182,523	\$2,449,741

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 2016/2017 financial year by 31 August 2017. Annual returns for 2017/2018 were due to be lodged by 31 August 2018, outside the current reporting period.

The 2016/2017 annual returns were published on the Commission's website on 7 September 2017. These returns included: 12 annual returns received from registered political parties, 27 annual returns from MLAs and two annual returns from associated entities. All required annual returns were submitted.

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

The table below shows a summary of the receipts, payments and debts for the three parliamentary parties and the combined other parties for the 2015/2016 and 2016/2017 financial years.

TABLE 17 — **Summary of receipts, payments and debts of ACT registered parties from annual returns**

Party	2015/2016	2015/2016	2015/2016	2016/2017	2016/2017	2016/2017
Party	Receipts	Payments	Debts	Receipts	Payments	Debts
ALP	\$1,366,263	\$1,300,790	\$461,704	\$2,434,788	\$2,668,439	\$146,568
LP	\$1,165,695	\$1,026,620	\$355,528	\$1,997,602	\$1,790,105	\$11,217
Greens	\$300,660	\$307,663	\$17,450	\$668,193	\$535,944	\$26,207
Other	\$6,813	\$708	\$700	\$276,269	\$257,232	\$21,112
Total	\$2,839,431	\$2,635,781	\$835,382	\$5,376,852	\$5,251,720	\$205,104

Public funding of parties compared to private funding

Table 18 below shows the sources of funding of the three ACT parliamentary parties represented in the Legislative Assembly for the 2015/2016 and 2016/2017 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 18 — **Sources of funding received by the ACT Parliamentary parties**

2015/2016	ALP - amount	ALP - % of total received	Liberal Party - amount	Liberal Party - % of total received	ACT Greens - amount	ACT Greens - % of total received
Total received	\$1,366,263		\$1,165,695		\$308,024	
Public ¹	\$170,212	12.46%	\$171,222	14.69%	\$21,403	6.95%
Private	\$1,196,051	87.54%	\$994,473	85.31%	\$286,621	93.05%
Private – disclosed ²	\$953,512	79.72%	\$753,754	75.79%	\$109,517	38.21%
Private – undisclosed ³	\$242,540	20.28%	\$240,719	24.21%	\$177,105	61.79%

2016/2017	ALP - amount	ALP - % of total received	Liberal Party - amount	Liberal Party - % of total received	ACT Greens - amount	ACT Greens - % of total received
Total received	\$2,434,788		\$1,997,602		\$668,193	
Public ¹	\$971,955	39.92%	\$929,190	46.52%	\$447,548	66.98%
Private	\$1,462,833	60.08%	\$1,068,412	53.48%	\$220,644	33.02%
Private – disclosed ²	\$1,197,851	81.89%	\$882,057	82.56%	\$87,368	39.60%
Private – undisclosed ³	\$264,982	18.11%	\$186,356	17.44%	\$133,276	60.40%

NOTE 1 **Public funding** is funding received from the ACT or Australian Electoral Commissions. In election years, parties can receive public funding payments and refunds of candidates' nomination deposits. Elections ACT paid administrative funding to the three ACT registered parliamentary parties in 2015/2016 and 2016/2017.

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 18 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.

2016 Election returns

Election returns outlining electoral expenditure are required following an ACT election from registered political party groupings, non-party candidates, third party campaigners and associated entities.

In addition, election returns of gifts received are required from non-party candidates and third party campaigners where the total of the gifts from any one person is \$1,000 or more.

Election returns from political party groupings, non-party candidates, third party campaigners and associated entities for the 2016 election were required to be lodged by 14 December 2016.

The ACT Electoral Commission annual report for 2016/2017 reported that one non-party candidate from the 2016 ACT election had failed to lodge an election return. An infringement notice was issued in relation to this matter in 2016/2017. However, the matter had not been finalised by the end of the 2016/2017 reporting period.

Following a process of infringement notices and a summons to court, the non-party candidate lodged the election return with the Electoral Commission in January 2018.

The ACT Electoral Commission also reported in the 2016/2017 annual report that three third party campaigners had been issued with an infringement letter for exceeding the electoral expenditure cap during the 2016 capped expenditure period. Two of the third party campaigners had paid their penalty to the Territory during 2016/2017, however one matter was still outstanding at the conclusion of the 2016/2017 reporting period.

The Electoral Act provides for a penalty, payable to the Territory, equal to twice the amount by which the electoral expenditure exceeds the expenditure cap. The final outstanding electoral expenditure cap breach penalty was paid to the Territory on 8 November 2017.

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

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

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 seven 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 typically within 24 hours of lodgement.

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

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. The Commission reviewed and updated the compliance review policy and schedule in 2017/2018. The 2018 to 2021 compliance review schedule is published on Elections ACT's website.

The findings from the 2016/2017 compliance review process were yet to be finalised by the end of the 2016/2017 reporting period. The results can be viewed in the *Compliance review report - September/ December 2016 gifts reporting, 2015/2016 annual returns and 2016 election returns*, published on Elections ACT's website.

The issues that were considered significant matters of public interest were published on the Elections ACT monitor and compliance webpage and are listed in Table 19 below.

TABLE 19 — **Disclosure of public interest**

Name of entity	Compliance issue	Legislation	Decision
Animal Justice Party	Inadequate documentation during compliance review process.	Under section 236(3) of the Electoral Act a person commits an offence if the person fails to keep records in accordance with section 239 Records.	<p>The Animal Justice Party was found to have provided inadequate documentation, restricting the capacity to review party disclosure.</p> <p>In reviewing the compliance issue it was apparent that the matter was the result of the departure of the party's registered officer and the associated loss of process knowledge in maintaining relevant documentation.</p> <p>Relevant documentation was subsequently provided to the Commission for review.</p> <p>The Commissioner considered that given the party's relative inexperience in complying with financial disclosure requirements, and the party assurance that processes are in order for future compliance, the issuing of a formal warning letter was sufficient in this instance.</p>
Trades Hall Building Limited	Electoral expenditure exceeding the expenditure cap	<p>Section 205D of the Electoral Act prescribed the electoral expenditure cap for the 2016 Legislative Assembly election to be \$40,000.</p> <p>Section 205G(2) prohibits the exceeding of that cap.</p> <p>Section 205G(3) provides that the expender is liable to pay a penalty to the Territory equal to twice the amount by which the expenditure exceeds the cap.</p>	<p>Trades Hall Building Limited reported electoral expenditure of \$41,720.78 during the capped expenditure period (1 January 2016 through 15 October 2016).</p> <p>An infringement notice was issued on 19 April 2017 stating a penalty of \$3,441.56.</p> <p>Payment was received on 19 May 2017.</p>

Name of entity	Compliance issue	Legislation	Decision
United Firefighters Union ACT	Electoral expenditure exceeding the expenditure cap	<p>Section 205D of the Electoral Act prescribed the electoral expenditure cap for the 2016 Legislative Assembly election to be \$40,000.</p> <p>Section 205G(2) prohibits the exceeding of that cap.</p> <p>Section 205G(3) provides that the expender is liable to pay a penalty to the Territory equal to twice the amount by which the expenditure exceeds the cap.</p>	<p>The United Firefighters Union reported electoral expenditure of \$40,697.40 during the capped expenditure period (1 January 2016 through 15 October 2016).</p> <p>An infringement notice was issued on 19 April 2017 stating a penalty of \$1,394.80.</p> <p>Payment was received on 16 May 2017.</p>
Licensed Clubs Association of the ACT (ClubsACT)	Electoral expenditure exceeding the expenditure cap	<p>Section 205D of the Electoral Act prescribed the electoral expenditure cap for the 2016 Legislative Assembly election to be \$40,000.</p> <p>Section 205G(2) prohibits the exceeding of that cap.</p> <p>Section 205G(3) provides that the expender is liable to pay a penalty to the Territory equal to twice the amount by which the expenditure exceeds the cap.</p>	<p>The Licensed Clubs Association of the ACT (ClubsACT) reported electoral expenditure of \$56,190.20 during the capped expenditure period (1 January 2016 through 15 October 2016).</p> <p>An infringement notice was issued on 19 April 2017 stating a penalty of \$32,380.40.</p> <p>Payment was received on 8 November 2017.</p>
The ACT Greens	Inadequate documentation during compliance review process.	<p>Under section 236(3) of the Electoral Act a person commits an offence if the person fails to keep records in accordance with section 239 Records.</p>	<p>As part of the Electoral Commissioner's February/March 2017 compliance review, the ACT Greens were found to have provided inadequate documentation, limiting analysis of the party's disclosure returns.</p> <p>In reviewing compliance issue it was apparent that the matter was the result of ICT maintenance issues with the relevant documentation subsequently provided to the Commission for review.</p> <p>The Commissioner considered that given the party's satisfactory past compliance history and the high level of co-operation and transparency exhibited by the party during the compliance review process, the issuing of a formal warning letter was sufficient in this instance.</p>

Name of entity	Compliance issue	Legislation	Decision
Canberra Community Voters	Apparent failure to disclose two receipts, each with a value of \$40,000, within the required reporting period during the October/December 2016 quarter.	Under section 216A of the Electoral Act, prescribed financial representatives must disclose receipt of a gift with a value of \$1,000 or more within 30 days of the end of the quarter in an election year where the gift is received after polling day and before the end of the calendar year.	<p>As part of the Electoral Commissioner's February/March 2017 compliance review, it was found that Canberra Community Voters had not disclosed two gifts, each with a value of \$40,000 received from ClubsACT.</p> <p>In reviewing compliance issue it was apparent that the omissions were unintentional and a result of an apparent misunderstanding of the disclosure reporting obligations.</p> <p>The acting Commissioner considered that given the high level of co-operation and transparency that was exhibited by the party during the compliance review process, the party's relative inexperience in complying with financial disclosure requirements, 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.</p>

In 2017/2018 the Commissioner continued to engage auditors on contract to undertake reviews on financial disclosure.

The 2017/2018 compliance reviews focussed on 2016/2017 annual returns and the return of gifts received of \$1,000 or more, covering the period from 1 January 2017 to 31 March 2018.

The findings from this review were yet to be finalised during the reporting period. Details of these findings will be reported in the 2018/2019 annual report.

OBJECTIVE 3 Deliver efficient and accountable governance and business support systems

KEY RESULT AREA 3.1

Financial management

Financial management in the Commission

The members of the Commission were established as officers of the ACT Legislative Assembly from 1 July 2014, following the 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 financial statements relating to the Electoral Commission was published in the JACS annual report.

As a result of the changes the Commission became responsible for publishing its formal financial statements in its annual report.

To assist the Commissioner with the increased responsibilities for financial matters resulting from these changes, a part-time chief finance officer has been engaged on a contract basis since 2014/2015.

Reporting and analysis of the Commission's financial performance in 2017/2018 is included under **Financial management reporting**.

The financial statements of the Commission were audited by the office of the ACT Auditor General in July-August 2018. The Auditor General did not identify any significant matters during the audit of the financial statements and provided an unqualified audit report.

The Auditor General's **Independent audit report: ACT Electoral Commission** is included on page 56.

The Commission produces Controlled and Territorial financial statements. The Controlled financial statements include income, expenses, assets and liabilities over which the Commission has control. The Territorial financial statements include income, expenses, assets and liabilities that the Commission administers in behalf of the ACT Government, but does not control.

The total controlled operating result for the Commission for 2017/2018 was a deficit of \$0.077 million, noting that of the total appropriation amount of \$3.104 million, only \$2.806 million was drawn.

The Commission also reported Territorial financial statements. The total territorial operating result for 2017/2018 was a deficit of \$0.148 million which includes \$0.185 million transfer to the Government.

KEY RESULT AREA 3.2

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.

During 2017/2018 the Commission engaged an external provider to conduct an internal audit process to assess whether the records management framework, processes and controls of Elections ACT are aligned and comply with:

- Relevant legislative requirements;
- ACT Government (Territory Records Office) records management policies;
- Any specific record keeping requirements with reference to the data held within ACTEC's ICT systems, for example the data held in the election management system (TIGER);
- Accepted standards and record keeping principles; and
- Meeting the information needs of the ACTEC.

The outcome of the audit will be reported in the 2018/2019 Annual Report.

Elections ACT continues to use to Whole of Government instance of HPE as their Electronic Digital Record Management System (EDRMS), with the assistance of the ACT Record Services Office. Elections ACT is focused on moving towards a more digital environment and will continue to work with ACT Record Services to improve the streamlining of digital record keeping processes.

The principal officer for records management is the ACT Electoral Commissioner with Elections ACT's office manager maintaining the dedicated role of records manager for the agency.

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 provided. 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 Elections ACT Records Disposal Schedules applicable to 2017/2018 were listed on the ACT Legislation Register as follows:

TABLE 20 — **Records Disposal Schedules used by the ACT Electoral Commission**

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

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

KEY RESULT AREA 3.3

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.

Preparations for the 2020 ACT election continued in 2017/2018 through a series of reviews into electoral ICT business systems and developing a business case for capital funding.

Work undertaken in relation to the Commission's ICT business systems during the financial year included:

- eVACS® – the ACT's electronic voting and counting system. In response to the ACT Auditor-General's performance audit report on the conduct of the 2016 ACT Legislative Assembly election, the Commission engaged an independent organisation to conduct a review into electronic voting in the ACT. In response to a series of review recommendations, the Commission developed a business case for upgrading the underlying technology platform and security protocols associated with the eVACS® system, with the addition of a number of functionality improvements. Capital funding for the redevelopment and upgrade of the eVACS® system was confirmed by Treasury in the May 2018

budget announcement. Capital funding will be included in the Commission's budget to facilitate the upgrade to eVACS® across the 2018/2019 and 2019/2020 financial years.

- LAPPERDS – the Legislative Assembly Polling Place and Election Results Display System. During the 2017/2018 reporting period, the system was reviewed to analyse the system's performance during the 2016 election. Areas of improvement in functionality and minor usability issues were identified for resolution. A LAPPERDS upgrade project commenced during the 2017/2018 reporting period.
- netVote – an online voting system used by the Commission to run fee-for-service referendum style elections. During 2017/2018, the system was reviewed with the aim of expanding the range of fee-for-service election types available to external organisations and government directorates. A netVote upgrade project was commenced in 2017/2018 to upgrade the security protocols and improve functionality so as to provide for online candidate-based fee-for-service elections.
- TIGER – the Commission's election management database system. During the 2017/2018 reporting period, the Commission engaged an external independent reviewer to investigate and recommend the appropriate future technology platform for the Commission's critical election management system. Following the review the Commission commenced development of a business case seeking capital and recurrent funding to provide for a migration of the TIGER databases to a contemporary technology platform. The Commission will be seeking funding in the 2018/2019 and 2019/2020 financial years.

ICT resources

Shared Services ICT, the ACT Government information technology management agency, continued to provide ICT resources and support to Elections ACT in 2017/2018.

Internet

Elections ACT continued to maintain and update the Elections ACT website during 2017/2018. 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**.

OBJECTIVE 4 – Foster a strong and positive values based culture for our workforce

KEY RESULT AREA 4.1

Human resources management

Election staffing and human resource developments

Mr Phillip Green PSM announced his intention to retire, after 23 years as the ACT's top electoral official, in May 2018. Mr Green was appointed as the ACT's first full-time Electoral Commissioner in May 1994. He was responsible for the conduct of seven general elections for the ACT Legislative Assembly from 1995 to 2016. During his tenure as Electoral Commissioner, Mr Green pioneered a range of electoral innovations in the ACT, including electronic voting and counting, scanning of ballot papers and networked electoral rolls in polling places.

The Deputy Electoral Commissioner, Mr Rohan Spence, acted as Electoral Commissioner between February 2017 and November 2018, pending the appointment of a new Commissioner.

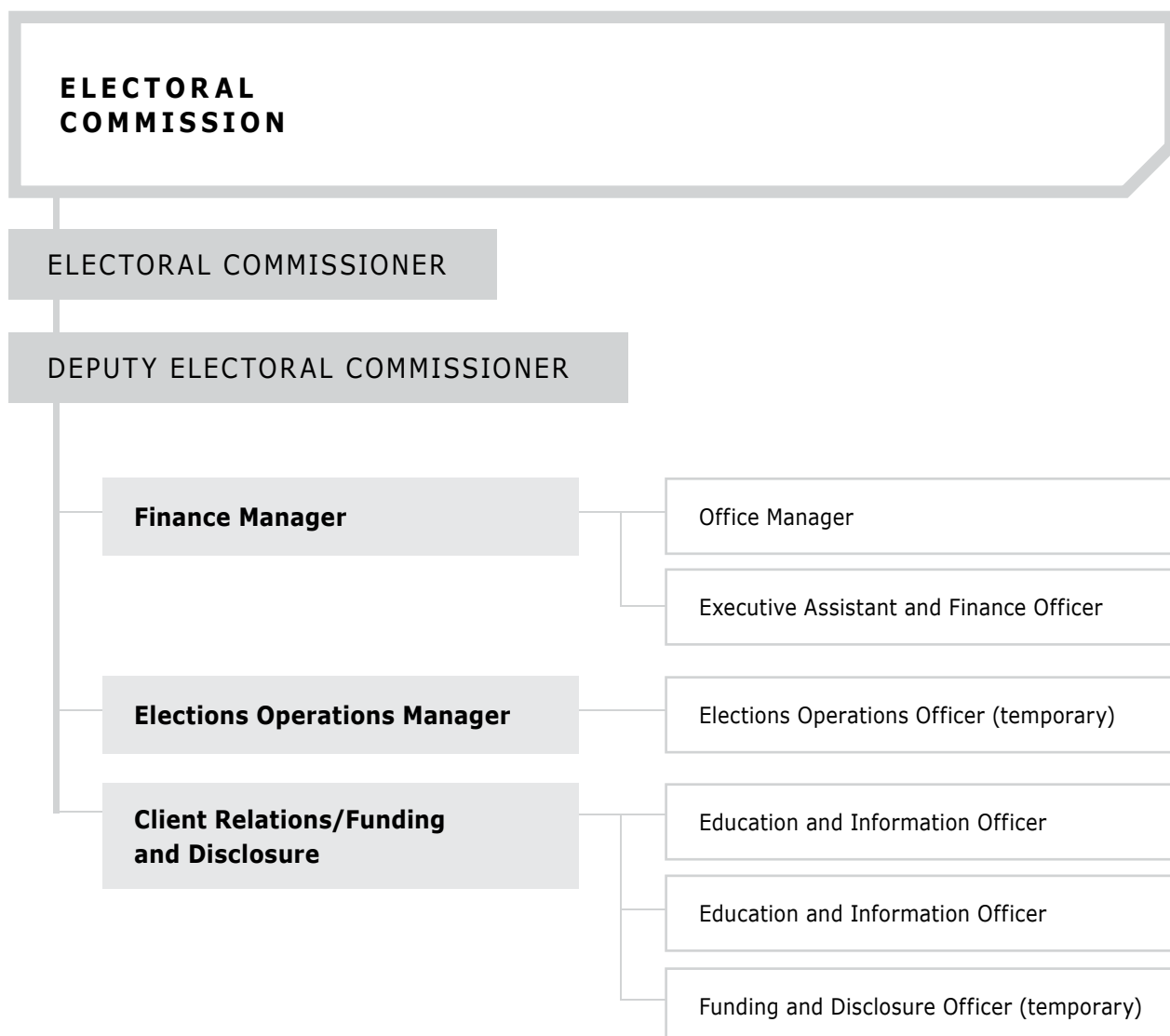
A merit-based recruitment process, overseen by the Speaker's Office under the officer of the Assembly arrangements, was undertaken to select a new ACT Electoral Commissioner. Mr Damian Cantwell AM was appointed as the new ACT Electoral Commissioner for a term of five years. Mr Cantwell's appointment commenced on 1 November 2017 and will end on 31 October 2022.

Elections ACT is a small agency with a small permanent workforce. In 2017/2018, Elections ACT employed as its base staffing establishment a total of eight fulltime equivalent staff under the *Public Sector Management Act 1994*. During the reporting period, an extra three temporary contract staff were employed to assist with different functions including with the administration of funding and disclosure; to provide critical ICT support and assistance to the Elections Operations manager; and to undertake a job sharing role as the Executive Assistant to the Commissioner.

The Commissioner may also employ casual staff and engage consultants under the Electoral Act, on terms and conditions determined by the Commission. Elections ACT maintains an in-house database of applicants for casual and temporary employment. Numerous election casuals and senior casuals were also employed in 2017/2018 under section 32 of the *Electoral Act 1992* to assist with projects as required.

The following graphic shows the organisation chart for Elections ACT as at 30 June 2018:

FIGURE 1 — **Elections ACT organisational structure chart – permanent & temporary officers - 30 June 2018**



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 commenced on 1 July 2016 and continued to be available during 2017/2018.

Elections ACT uses the Whole of ACT Government panel for the provision and access to the 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 2017/2018 no public interest disclosures related to the Commission or Elections ACT were lodged.

B.3 Scrutiny

The Select Committee on 2016 ACT Election and Electoral Act

On 15 December 2016, the ACT Legislative Assembly established a Select Committee to review and report on the operation of the 2016 ACT election and the Electoral Act and other matters.

The Electoral Commission lodged two submissions with the Committee and the Acting Electoral Commissioner appeared before Committee at a public hearing on 27 July 2017.

The Committee tabled its findings in November 2018 in its report *Inquiry into the 2016 ACT Election and the Electoral Act*. See www.parliament.act.gov.au/_data/assets/pdf_file/0020/1133336/Select-Committee-on-the-2016-ACT-Election-and-Electoral-Act-Report.pdf

The report made 23 formal recommendations and a number of in-text recommendations.

The Government tabled its response to the Select Committee report on 10 April 2018. See www.parliament.act.gov.au/_data/assets/pdf_file/0007/1186810/Governments-response-to-Select-Committee-on-the-2016-ACT-Election-and-Electoral-Act-tabled-10-April-2018.pdf

The Electoral Commission tabled its response to the Select Committee report on 5 June 2018. See www.parliament.act.gov.au/_data/assets/pdf_file/0019/1208017/ACT-Electoral-Commission-response-to-Select-Committee-on-2016-ACT-Election-and-the-Electoral-Act-tabled-5-June-2018.pdf

The Standing Committee on Justice and Community Safety

The Electoral Commissioner and Deputy Electoral Commissioner represented the Commission at a hearing of the Standing Committee on Justice and Community Safety in relation to the Commission's 2016/2017 annual report on 6 November 2017.

The Committee tabled its findings in the Report on annual and financial reports 2016-2017 (Report Number 2 of March 2018) on 22 March 2018. See www.parliament.act.gov.au/_data/assets/pdf_file/0007/1180555/9th-JCS-02-Annual-Report-2016-17.pdf

The report noted that a range of matters had been discussed including: the appointment of a new Electoral Commissioner; application of the 100 metre rule; electronic voting; the Commission's Disability Advisory Committee; whether an increase in electors to the ACT electoral roll had occurred in connection with the Australian Marriage Law Postal Survey; the redistribution of electoral boundaries process; and Elections ACT compliance reviews on the funding and disclosure scheme.

The Committee made two recommendations with respect to electoral services:

The Committee recommends, pending the Government response to the report of the Select Committee on the operation of the 2016 ACT Election and the Electoral Act 1992, that for the 2020 General Election the ACT Electoral Commissioner, give consideration to: (i) reviewing the application of the 100 metre rule at an earlier period than that which was in place for the 2016 General Election; and (ii) communicating any such advice to political parties and the ACT community in a timely and accessible manner.

And

The Committee recommends that the ACT Electoral Commissioner give consideration to: (i) preparing a written response to the report of the Select Committee on the 2016 ACT Election and the Electoral Act 1992 (as presented on 30 November 2017); and (ii) providing the written response to the Speaker of the ACT Legislative Assembly for tabling by 2 August 2018.

The Government response to the Committee's report had not been presented at the time of drafting this annual report.

The Standing Committee on Justice and Community Safety was consulted by the Speaker during 2017/2018 in relation to the development of the Commission's budget for 2018/2019, in accordance with the provisions of the Financial Management Act.

The Standing Committee on Justice and Community Safety provided advice to the Speaker during 2017/2018 in relation to the appointment of Mr Damian Cantwell AM as the ACT Electoral Commissioner in accordance with section 12 (3) (b) of the Electoral Act.

The Select Committee on Estimates 2017/2018

The Select Committee on Estimates 2017/2018 tabled its report *Appropriation Bill 2017-2018 and Appropriation (Office of the Legislative Assembly) Bill 2017-2018* on 1 August 2017. See www.parliament.act.gov.au/_data/assets/pdf_file/0003/1090164/Estimates-2017-18-FINAL-REPORT.pdf

The report noted that a range of matters had been considered relating to the evidence provided to the Committee by the Electoral Commissioner on 21 June 2017, during in the previous reporting period. Matters considered included constraints on third-party campaigners acting in concert; definitions of 'electoral material', electronic voting, provision of electoral services to ACT bodies, maintenance of the ACT electoral roll and software employed by the Electoral Commission.

The Committee made no recommendations with respect to electoral services.

The Select Committee on Estimates 2018/2019

The Electoral Commissioner and Deputy Electoral Commissioner represented the Commission at a hearing of the Select Committee on Estimates 2018/2019 on 25 June 2018. The Committee reported outside of the 2017/2018 reporting period.

Auditor-General reports

The ACT Auditor-General did not publish any reports or recommendations directly related to the Commission in 2017/2018.

Ombudsman reports

The ACT Ombudsman did not publish any reports or recommendations directly related to the Commission in 2017/2018.

B.4 Risk management

The Commission continued to manage identified risks through active regular review of the Electoral Commission risk register during 2017/2018. This register is based on the ACT Government Insurance Authority Risk Register format, and includes risk assessment and mitigation strategies for the following classes of risks:

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

Under the direction of the Electoral Commissioner, Elections ACT also 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 in particular with respect to risks associated with the conduct of polling. As part of its regular reviews of individual classes of risks within the risk register, the Commission determined that the Elections ACT risk management process will be included in the internal audit review process, to ensure appropriate risk mitigation strategies are in place ahead of the 2020 Elections. This risk management review will be conducted early in the Strategic Internal Audit Plan schedule for 2018/2019.

Elections ACT staff received training in workplace health and safety, emergency office drills, first aid, duress procedures and security protocols in April 2018. This type of training will continue throughout 2018/2019 with an increasing focus on election related events ahead of October 2020 ACT elections.

B.5 Internal audit

In 2014/2015, in accordance with the ACT Government Internal Audit Framework, the Commission 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. The Commission determined that the internal audit function will be undertaken by contracted professional audit service providers, 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.

In 2017/2018 the Commission conducted a procurement process to identify the appropriate external professional audit service provider for the creation of a Strategic Internal Audit Plan (SIAP) and for the conduct of internal services for at least the first year of that plan.

The SIAP was based on the risks facing the ACT Electoral Commission, specific concerns raised by the Commissioner and the Commission, and the business improvement opportunities available to the Commission. The SIAP identified those areas that the Commission should consider for internal audit activity and provided a priority order and reasoning for their conduct.

During 2017/2018 the Commission commenced the internal audit schedule set out in the SIAP by engaging internal audit services in relation to records management processes and systems.

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 2017/2018.

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 2017/2018.

Elections ACT worked closely with the CMTEDD safety support team to develop a Workplace Health and Safety Management System specific to the role and function of the ACT Electoral Commission. The safety management system is still under review and will be updated and implemented in the 2018/2019 financial year.

Elections ACT introduced a new internal Testing and Tagging Policy of electrical items. A member of staff has completed the necessary training under AS/NZ 3760:2010 to test and tag electrical items in-house instead of engaging a contractor to test and tag all items. This will provide a significant savings to Elections ACT when the huge number of electrical items, including over 600 laptops, need to be tested and tagged for safe use prior to an election year.

Elections ACT has two 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 reportable WHS incidents in 2017/2018.

No workers compensation claims were made 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 37 under **Key result area 4.1 – 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. The agreement expired on 20 June 2017. The agreement covered Elections ACT staff employed under the Public Sector Management Act. A new *ACT Public Service Administrative and Related Classifications Enterprise Agreement* had not yet been agreed to at the time of this report.

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 in the 2017/2018 financial year.

Continuous improvement

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

In 2017/2018, the Commissioner implemented a Staff Training, Education and Planning (STEP). All Elections ACT staff participate in monthly staff STEP days to ensure Elections ACT is prepared individually and organisationally for the challenges and opportunities ahead. It is also an opportunity to develop team building and capacity.

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.

Interstate secondment opportunities were offered to two Elections ACT staff in 2017/2018. Two employees travelled to Adelaide to support the Electoral Commission of South Australia to deliver the 2018 South Australian State election. Their valuable experiences and observations have been included in planning for the 2020 ACT elections.

Several Elections ACT staff also attended various national workshops and conferences during the year, including meetings of the election materials and operations working group and the national electronic voting working group, to share related experiences and lessons learnt in developing best practice benchmarks in election logistics and voting processes.

2017/2018 provided Elections ACT staff with the opportunity to undertake a range of learning and development activities (see **Learning and development**).

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 election, corporate and strategic planning workshops. Staff members are also invited to brief the Commission on relevant subjects in which they hold expertise, to develop their briefing skills and confidence.

All contracted Elections ACT staff had a performance management plan for 2017/2018. The plans incorporated a formal review schedule, with one-on-one performance reviews.

Learning and development

In 2017/2018, Elections ACT staff participated in a range of formal and informal learning and development activities. These activities covered a range of information technology, finance, work health and safety (WHS), communication and ACT Government-specific learning. The equivalent of \$2,000 per FTE is allocated within the Commission's budget in support of agreed corporate and individual learning requirements.

During 2017/2018, the ACT Electoral Commissioner also introduced a new training initiative - Staff Training and Education Program (STEP) to allow staff to undertake group training on key corporate issues. In 2017/2018, STEP sessions have covered de-briefs from other Australian jurisdiction elections, specific WHS issues, refinement of corporate planning and the commencement of planning for the 2020 ACT Legislative Assembly election.

Table 21 provides a summary of learning and development opportunities completed during 2017/2018. The table also includes information about staff training approved under the ACTPS Studies Assistance Program.

TABLE 21 — Elections ACT learning and development activities

Initiative	No. of Participants
Information Technology	
Microsoft Excel Essentials Introduction	2
Microsoft Excel Intermediate	2
Microsoft Outlook Advanced	1
Microsoft Word – Tips for Creating Accessible Documents	1
Cyber Security Centre 2018 Conference	1
Finance	
CPA Congress	1
Finance for Non-Accountants	1
ACT Government Audit Committee Forum	2
2017-18 Financial Audit Seminar	1
Contemporary Issues in Accounting ¹	1
Work Health and Safety	
Australian Red Cross First Aid Training	1
Health and Safety Representative – Refresher Training	1
Wellbeing Matters	1
Test and Tag – Electrical Testing	1
Information Session on Employee Assistance Program and Trauma and Serious Incident Management Services	1
Communication	
Media Management	1
Introduction to Isentia Media Portal	3
Writing for Government (Correspondence)	1
Clear Workplace Writing	1
Writing International Relations ¹	1
Government Specific	
<i>Freedom of Information (FOI) Act 2016</i> – Information Officer Training	1
Caught in the ACT: Navigating ACT Legislation	1
Introduction to Government Procurement	2
Enterprise Sustainability Platform (ESP) – Annual Reports and ESP Basics	1
ACTPS Disability Employee Network	2
ACT Human Rights Commission – Marriage Equality – Where to Now?	1
Senior Executive Speaker Series	1

NOTE 1 Approved under the ACTPS Study Assistance Program

Workforce details

The following tables set out details of permanent and temporary staff employed during 2017/2018, including the Electoral Commissioner. As required by the annual report directions, the figures presented are as at 30 June 2018. The tables do not include the two part-time Commission Members or casual staff employed during the year who were not employed as at 30 June 2018.

TABLE 22 — **Full Time Employees and headcount**

	Female	Male	Total
FTE by gender	8.0	3.0	11.0
Headcount by gender	9.0	3.0	12.0
% of workforce (headcount)	75.0	25.0	100.0

TABLE 23 — **Classifications**

Classification group	Female	Male	Total
Administrative officers	6	1	7
Senior officers	3	1	4
Statutory office holders	0	1	1
Total	9	3	12

TABLE 24 — **Employment category by gender**

Employment category	Female	Male	Total
Casual	0	0	0
Permanent full-time	6	1	7
Permanent part-time	1	0	1
Temporary full-time ¹	1	2	3
Temporary part-time	1	0	1
Total	9	3	12

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 25 — **Employee by age and gender**

Age Group	Female	Male	Total
Under 25			
25-34			
35-44			
45-54			
55 and over			
Total	9	3	12

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 26 — **Total average length of service by gender**

Gender	Average length of service
Female	12.1
Male	5.5
Total	10.5

TABLE 27 — **Agency profile**

Agency	FTE	Headcount
ACT Electoral Commission	11.0	12
Total	11.0	12

TABLE 28 — **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
Headcount	0	6	0	6
% of total staff	0	50.0	0	50.0

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

Staff members of Elections ACT are proactive in incorporating ecologically sustainable considerations into their daily business practices including:

- Turning off computers, lights and kitchen appliances, when not in use;
- Placing the multi-function device on stand-by at night;
- Using movement activated lights in all areas;
- Following sustainability principles when purchasing consumables where possible;
- Using recycled paper within the office and for publications where appropriate;
- Limiting the print runs of publications and ensuring these are available in accessible format on the Commission's website;
- Minimising printing by circulating documents electronically, using duplex printing, email delivery of faxes and an electronic records management system;
- Waste streaming to ensure paper, cardboard, toner cartridges, organics, comingled materials and batteries are all recycled;
- Adding a sustainability component to the staff induction package;

- Replacing the ACT electoral roll made available to the public for searching from hard copy to electronic format; and
- Adding a soft plastics recycling station to its waste streaming system.

The Commission maintained its status as an Actsmart accredited business for the sixth consecutive year. Accreditation involves demonstration, through an annual audit, of waste reduction and recycling practices.

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 Government's commitment to achieving carbon neutrality by 2020, Elections ACT's operational consumption of resources for 2017/2018 is outlined below and compared with the data for 2016/2017.

TABLE 29 — **Elections ACT staff and floor area**

Agency staff and area	Unit	2017/2018	2016/2017	Percentage change
Agency staff	FTE	10.42	13.34	-22%
Workplace floor area	Area (m ²)	160	332.92	-52%

Staffing figures do not include the two part-time Commission members appointed or casual staff employed under the Electoral Act during the year. Data is sourced from monthly HR Summary reports provided by ACT Government.

Elections ACT was located in permanent accommodation in North Building, occupying 160 square metres for the majority of the 2017/2018 financial year. Elections ACT temporarily relocated from July to October 2017 whilst the North Building HVAC upgrade was carried out.

TABLE 30 — **Stationary energy usage**

Stationary energy usage	Unit	2017/2018	2016/2017	Percentage change
Electricity use	Kilowatt hours	31,787	31,526	1%
Natural gas use	Megajoules	42,792	48,550	-12%
Diesel	Kilolitres	N/A	N/A	N/A

Stationary energy usage data is sourced from the Enterprise Sustainability Platform (ESP), set up by ACT Government in 2014 to provide a consistent approach to reporting sustainability data across ACT Government. The ESP provides continuously updated, accurate and auditable water, energy (electricity and gas), and greenhouse gas emissions data and utility billing cost information for its assets and agencies.

ESP data is complete for electricity. The increase is most likely a by-product of extensive renovation work being carried out to replace the full HVAC system for the building.

ESP data for gas usage figure is incomplete with no data available for the tenancy in Eclipse House as this cost was borne by the building owner and not reported to ACT Property Group, as also occurred in 2015/2016. No percentage change figure is provided as it is meaningless without this data.

While Elections ACT does not usually maintain a vehicle, in an election year it is operationally necessary, for materials management and set up of electronic polling places, to use a number of vehicles. Elections ACT did not utilise any vehicles during the 2017/2018 financial year.

TABLE 31 — **Water usage**

Water usage	Unit	2017/2018	2016/2017	Percentage change
Water use	Kilolitres	114	49.03	133%

TABLE 32 — **Resource efficiency and waste**

Resource efficiency and waste	Unit	2017/2018	2016/2017	Percentage change
Reams of paper purchased	Reams	19	165	-88%
Recycled content of paper purchased	Percentage	100%	100%	0%
Waste to landfill	Litres	1,560	3,148.5	-50%
Co-mingled material recycled	Litres	3,017.14	2,022	49%
Paper and cardboard recycled (incl. secure paper)	Litres	7,990	3,630	120%
Organic material recycled	Litres	595	750	-21%

Waste to landfill figure is calculated as a percentage, based on floor area, of the total waste collected for each building where Elections ACT held tenancy during 2017/2018, for the period of that tenancy as detailed in ACT Property Group invoices. Elections ACT occupied 2.08% of North Building for nine months. However, Elections ACT does not consider the figures provided to be an accurate reflection of the actual waste to landfill for the North Building tenancy as Elections ACT is the only Actsmart accredited tenant in the building. It is likely that the agency contributes a lower amount of waste to landfill than other tenants.

TABLE 33 — **Greenhouse gas emissions**

Greenhouse gas emissions	Unit	2017/2018	2016/2017	Percentage change
Emissions from stationary energy use	Tonnes CO ₂ -e	17	20	-15%
Emissions from transport	Tonnes CO ₂ -e	N/A	4	N/A
Total emissions	Tonnes CO ₂ -e	17	24	-29%

PART C

FINANCIAL MANAGEMENT REPORTING

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C.1 Financial management analysis

General overview

Objectives

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

- Conduct of elections and referendums for the ACT Legislative Assembly;
- Determination of electoral boundaries for the ACT; and
- Provision of electoral advice and services to a wide range of clients.

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

The Electoral Commissioner is 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*.

Financial performance

The following financial information is based on audited Financial Statements for 2016-17 and 2017-18, and the forward estimates contained in the 2018-19 Budget Statements.

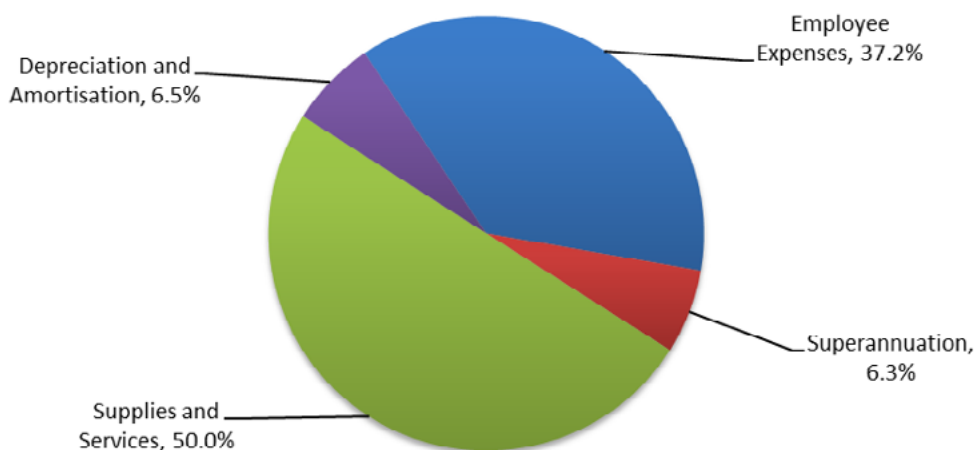
Total expenses

Components of expenses

Figure 2 shows the components of the Commission's expenses for 2017-18. The expenses consisted of:

- Supplies and services of \$1.495 million (50.0 percent);
- Employee expenses of \$1.111 million (37.2 percent);
- Depreciation and amortisation of \$0.194 million (6.5 percent); and
- Superannuation expenses \$0.188 million (6.3 percent).

FIGURE 2 — **Components of expenses 2017-18**



Comparison to budget

Total expenses were \$2.988 million and were \$0.160 million (5.1 percent) below the 2017-18 budget of \$3.148 million.

Comparison to 2017-18 actuals

Total expenses in 2017-18 were \$2.988 million and were \$4.563 million (60.4 percent) lower than 2016-17 result of \$7.551 million. The decrease in expenses mainly relates to the Commission's reduced resource requirements, as the Commission did not conduct an ACT Legislative Assembly election in 2017-18.

Future trends

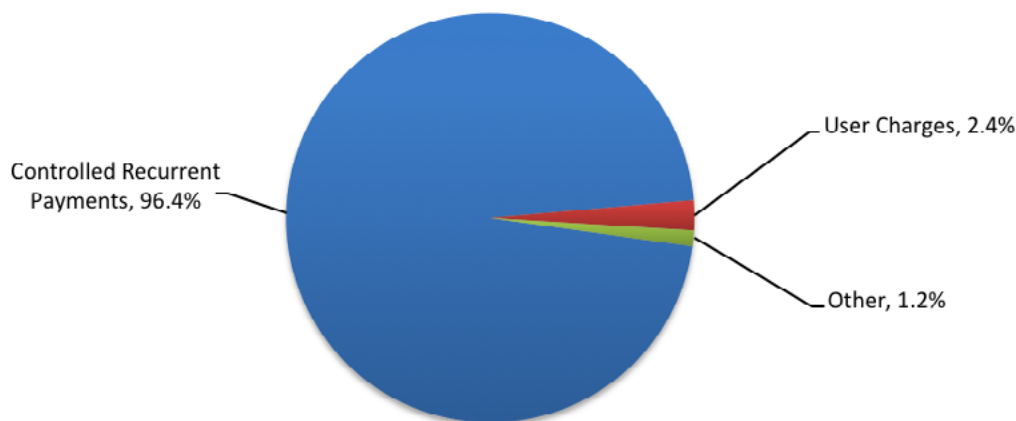
Expenses in 2018-19 are expected to be \$3.355 million, an increase of \$0.367 million (12.3 percent) on the 2017-18 actuals. The increase in expenses mainly relates to the Commission's internal audit program and early preparations for the 2020 ACT Legislative Assembly election. More generally, expenses are expected to increase through to 2020-21 in line with the four-year election cycle of the ACT Legislative Assembly, with the next election scheduled for October 2020.

Total income

Components of income

Figure 3 shows the components of the Commission's income for 2017-18. The Commission's main source of income is Controlled Recurrent Payments (CRP), which accounts for \$2.806 million (96.4 percent) of the Commission's total income.

FIGURE 3 — **Components of income 2017-18**



Comparison to budget

Income for the year was \$2.911 million and this was \$0.066 million (2.2 percent) below the 2017-18 budget of \$2.977 million.

Comparison to 2016-17 actuals

Total income in 2017-18 was \$2.911 million and was \$4.265 million (59.4 percent) lower than the 2016-17 actuals of \$7.176 million. The decrease mainly relates to a reduction in CRP, as the Commission's funding requirements were lower because it was not required to conduct an ACT Legislative Assembly election in 2017-18.

Future trends

Income in 2018-19 is expected to be \$3.276 million, an increase of \$0.365 million (12.5 percent) on the 2017-18 actuals. The increase is mainly related to the Commission's internal audit program and early preparations for the 2020 ACT Legislative Assembly election. More generally, income is expected to increase through to 2020-21, in line with the four-year election cycle of the ACT Legislative Assembly, with the next election scheduled for October 2020.

Financial position

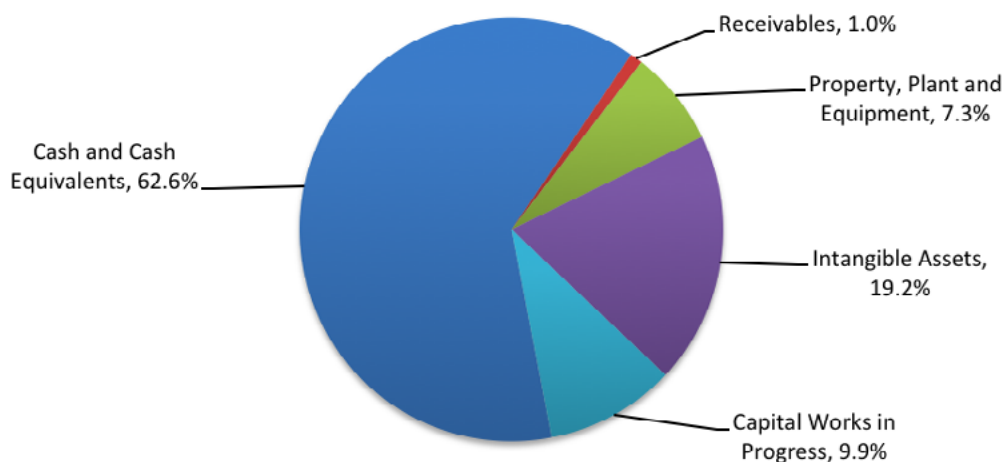
Total assets

Components of total assets

Figure 4 shows the components of the Commission's total assets at 30 June 2018. The main components were:

- Cash and cash equivalents of \$0.911 million (62.6 percent);
- Intangible assets of \$0.280 million (19.2 percent);
- Capital works in progress \$0.144 million (9.9 percent); and
- Property, plant and equipment \$0.106 million (7.3 percent).

FIGURE 4 — **Total assets at 30 June 2018**



Comparison to budget

At 30 June 2018, the Commission's total assets were \$1.455 million and this was \$0.179 million (14.0 percent) higher than the budget of \$1.276 million. The variance is mainly due to the budget not being adjusted for funds accumulated in previous years.

Comparison to 30 June 2017 actuals

At 30 June 2018 total assets were \$1.455 million and were \$0.069 million (4.5 percent) lower than the 30 June 2017 actual of \$1.524 million.

Future trends

Total assets at 30 June 2019 are expected to be \$1.717 million, an increase of \$0.262 million (18.0 percent) on 30 June 2018 actuals. The expected increase in assets mainly relates to the planned upgrade of the Electoral Commission's ICT systems. More generally, total assets are not expected to change significantly over the out years.

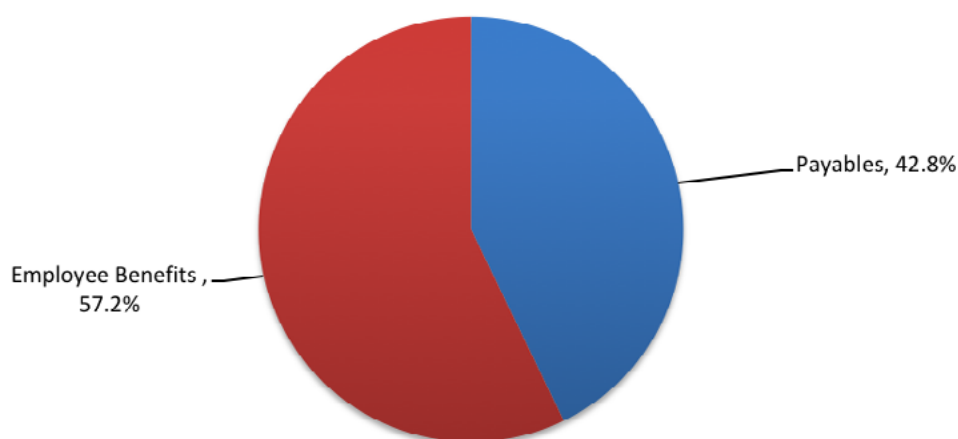
Total liabilities

Components of total liabilities

Figure 5 shows the components of the Commission's total liabilities at 30 June 2018. The components were:

- Employee benefits of \$0.334 million (57.2 percent); and
- Payables of \$0.250 million (42.8 percent).

FIGURE 5 — **Total liabilities at 30 June 2018**



Comparison to budget

At 30 June 2018, the Commission's total liabilities were \$0.584 million and were \$0.113 million (24.0 percent) higher than the budget of \$0.471 million. This mainly relates to payables at 30 June 2018 being higher than anticipated.

Comparison to 30 June 2017 actuals

At 30 June 2018, Total liabilities were \$0.584 million and were \$0.135 million (18.8 percent) below the 30 June 2017 actuals of \$0.719 million. This mainly relates to a reduction in employees entitlements, with staff taking extended periods of leave as it was a non-ACT Legislative Assembly election year and this allows for more flexible leave arrangements.

Future trends

Total liabilities owed by the Commission are expected to reduce to \$0.696 million in 2018/2019, 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

Audit opinion

I am providing an **unqualified audit opinion** on the financial statements of the ACT Electoral Commission for the year ended 30 June 2018. These comprise the following financial statements and accompanying notes:

- Controlled financial statements – operating statement, balance sheet, statement of changes in equity, cash flow statement and controlled statement of appropriation; and
- Territorial financial statements – statement of income and expenses on behalf of the Territory, statement of assets and liabilities on behalf of the Territory, and cash flow statement on behalf of the Territory.

In my opinion, the financial statements:

- (i) are presented in accordance with the *Financial Management Act 1996*, Australian Accounting Standards and other mandatory financial reporting requirements in Australia; and
- (ii) present fairly the financial position of the ACT Electoral Commission and results of its operations and cash flows.

Basis for the audit opinion

The audit was conducted in accordance with the Australian Auditing Standards. I have complied with the requirements of the Accounting Professional and Ethical Standards 110 *Code of Ethics for Professional Accountants*.

I believe that sufficient evidence was obtained during the audit to provide a basis for the audit opinion.

Responsibility for preparing and fairly presenting the financial statements

The Electoral Commissioner is responsible for:

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

Responsibility for the audit of the financial statements

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

As required by Australian Auditing Standards, the auditors:

- applied professional judgement and maintained scepticism;
- identified and assessed the risks of material misstatements due to error or fraud and implemented procedures to address these risks so that sufficient evidence was obtained to form an audit opinion. The risk of not detecting material misstatements due to fraud is higher than the risk due to error, as fraud may involve collusion, forgery, intentional omissions or misrepresentations or the override of internal controls;
- obtained an understanding of internal controls to design audit procedures for forming an audit opinion;
- evaluated accounting policies and estimates used to prepare the financial statements and disclosures made in the financial statements;
- evaluated the overall presentation and content of the financial statements, including whether they present the underlying transactions and events in a manner that achieves fair presentation;
- reported the scope and timing of the audit and any significant deficiencies in internal controls identified during the audit to the Electoral Commissioner; and
- assessed the going concern* basis of accounting used in the preparation of the financial statements.

(*Where the auditor concludes that a material uncertainty exists which cast significant doubt on the appropriateness of using the going concern basis of accounting, the auditor is required to draw attention in the audit report to the relevant disclosures in the financial statements or, if such disclosures are inadequate, the audit opinion is to be modified. The auditor's conclusions on the going concern basis of accounting are based on the audit evidence obtained up to the date of this audit report. However, future events or conditions may cause the entity to cease to continue as a going concern.)

Limitations on the scope of the audit

An audit provides a high level of assurance about whether the financial statements are free from material misstatements, whether due to fraud or error. However, an audit cannot provide a guarantee that no material misstatements exist due to the use of selective testing, limitations of internal control, persuasive rather than conclusive nature of audit evidence and use of professional judgement in gathering and evaluating evidence.

An audit does not provide assurance on the:

- reasonableness of budget information included in the financial statements;
- prudence of decisions made by the ACT Electoral Commission;
- adequacy of controls implemented by the ACT Electoral Commission; or
- integrity of audited financial statements presented electronically or information hyperlinked to or from the financial statements. Assurance can only be provided for the printed copy of the audited financial statements.

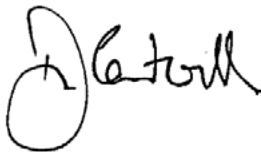


Ajay Sharma
Acting Auditor-General
16 August 2018

**ACT Electoral Commission
Financial Statements
For the Year Ended 30 June 2018**

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 2018 and the financial position of the Commission on that date.

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

Damian Cantwell AM
Electoral Commissioner
ACT Electoral Commission
16 August 2018

**ACT Electoral Commission
Financial Statements
For the Year Ended 30 June 2018**

Statement by the Chief Finance Officer

In my opinion, the Financial Statements have been prepared in accordance with the Australian Accounting Standards, and are in agreement with the Commission's accounts and records and fairly reflect the financial operations of the Commission for the year ended 30 June 2018 and the financial position of the Commission on that date.



Scott Hickey
Chief Finance Officer
ACT Electoral Commission
16 August 2018

ACT Electoral Commission

CONTROLLED FINANCIAL STATEMENTS

For the year ended 30 June 2018

ACT Electoral Commission

Operating Statement

For the Year Ended 30 June 2018

		Actual	Original Budget	Actual
	Note	2018	2018	2017
	No.	\$'000	\$'000	\$'000
Income				
Controlled Recurrent Payments	3	2,806	2,954	7,007
User Charges		69	23	50
Interest		17	-	33
Resources Received Free of Charge		19	-	86
Total Income		2,911	2,977	7,176
Expenses				
Employee Expenses	4	1,111	1,300	2,509
Superannuation Expenses	5	188	263	286
Supplies and Services	6	1,495	1,395	4,435
Depreciation and Amortisation	7	194	190	321
Total Expenses		2,988	3,148	7,551
Operating (Deficit)		(77)	(171)	(375)
Total Comprehensive (Deficit)		(77)	(171)	(375)

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

ACT Electoral Commission

Balance Sheet

At 30 June 2018

		Actual	Original Budget	Actual
	Note	2018	2018	2017
	No.	\$'000	\$'000	\$'000
Current Assets				
Cash and Cash Equivalents	9	911	725	883
Receivables	10	14	83	61
Total Current Assets		925	808	944
Non-Current Assets				
Property, Plant and Equipment	11	106	144	130
Intangible Assets	12	280	324	450
Capital Works in Progress	13	144	-	-
Total Non-Current Assets		530	468	580
Total Assets		1,455	1,276	1,524
Current Liabilities				
Payables	14	250	172	284
Employee Benefits	15	320	289	426
Total Current Liabilities		570	461	710
Non-Current Liabilities				
Employee Benefits	15	14	10	9
Total Non-Current Liabilities		14	10	9
Total Liabilities		584	471	719
Net Assets		871	805	805
Equity				
Accumulated Funds		871	805	805
Total Equity		871	805	805

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

ACT Electoral Commission
Statement of Changes in Equity
For the Year Ended 30 June 2018

	Accumulated Funds Actual 2018 \$'000	Total Equity Actual 2018 \$'000	Original Budget 2018 \$'000
Balance at 1 July 2017	805	805	976
Comprehensive Income			
Operating (Deficit)	(77)	-	(171)
Total Comprehensive (Deficit)	(77)	-	(171)
Transactions Involving Owners Affecting Accumulated Funds			
Capital Injections	144	-	-
Total Transactions Involving Owners Affecting Accumulated Funds	144	-	-
Balance at 30 June 2018	871	805	805

	Accumulated Funds Actual 2017 \$'000	Total Equity Actual 2017 \$'000
Balance at 1 July 2016	1,115	1,115
Comprehensive Income		
Operating (Deficit)	(375)	(375)
Total Comprehensive (Deficit)	(375)	(375)
Transactions Involving Owners Affecting Accumulated Funds		
Capital Injections	64	64
Total Transactions Involving Owners Affecting Accumulated Funds	64	64
Balance at 30 June 2017	805	805

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

ACT Electoral Commission

Cash Flow Statement

For the Year Ended 30 June 2018

		Actual	Original Budget	Actual
	Note	2018	2018	2017
	No.	\$'000	\$'000	\$'000
Cash Flows from Operating Activities				
Receipts				
Controlled Recurrent Payments		2,806	2,954	7,007
User Charges		114	23	11
Interest Received		17	-	33
Goods and Services Tax Input Tax Credits from the Australian Taxation Office (ATO)		112	-	215
Total Receipts from Operating Activities		3,049	2,977	7,266
Payments				
Employees		1,212	1,319	2,440
Superannuation		188	263	285
Supplies and Services		1,539	1,395	4,274
Goods and Services Tax Paid to Suppliers		111	-	209
Total Payments from Operating Activities		3,050	2,977	7,208
Net Cash (Outflows)/Inflows from Operating Activities	18	(1)	-	58
Cash Flows from Investing Activities				
Payments				
Capital Works in Progress		115	-	64
Total Payments from Investing Activities		115	-	64
Net Cash (Outflows) from Investing Activities		(115)	-	(64)
Cash Flows from Financing Activities				
Receipts				
Capital Injections		144	-	64
Total Receipts from Financing Activities		144	-	64
Payments				
Net Cash Inflows from Financing Activities		144	-	64
Net Increase in Cash and Cash Equivalents		28	-	58
Cash and Cash Equivalents at the Beginning of the Reporting Period		883	725	825
Cash and Cash Equivalents at the End of the Reporting Period	18	911	725	883

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

ACT Electoral Commission

Controlled Statement of Appropriation

For the Year Ended 30 June 2018

	Original Budget 2018 \$'000	Total Appropriated 2018 \$'000	Appropriation Drawn 2018 \$'000	Appropriation Drawn 2017 \$'000
Controlled				
Controlled Recurrent Payments (CRP)	2,954	3,104	2,806	7,007
Capital Injections	-	235	144	64
Total Controlled Appropriation	2,954	3,339	2,950	7,071

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 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 appears in the Cash Flow Statement.

	CRP \$'000	Capital Injections \$'000
Reconciliation of Appropriation for 2017-18		
Original Appropriation for 2017-18	2,954	-
Rollover of Undisbursed Appropriation (FMA s.16B)	150	235
Total Controlled Appropriation	3,104	235

Controlled Recurrent Payments (CRP)

Variances between 'Original Budget' and 'Total Appropriated'

The difference of \$150,000 between the *Original Budget* and the *Total Appropriated* is due to a rollover of undisbursed appropriation from 2017 under Section 16B of the *Financial Management Act 1996* (FMA). The Commission has an in principle agreement with ACT Treasury that up to 10 percent of the prior year's appropriation can be rolled forward into the current financial year. This arrangement provides the Commission with greater flexibility and autonomy to manage its resources.

Variances between 'Total Appropriated' and 'Appropriation Drawn'

The difference of \$298,000 between the *Total Appropriated* and the *Appropriation Drawn* is mainly due to the Commission not drawing down the \$150,000 rolled over from 2017, and 2018 funding requirements being lower than anticipated due to staff taking leave. Some positions were not backfilled when staff were on leave as it was a non ACT Legislative Assembly election year, which allows for more flexible leave arrangements.

ACT Electoral Commission

Controlled Note Index

For the Year Ended 30 June 2018

Note	1	Objectives of the ACT Electoral Commission
Note	2	Significant Accounting Policies <ul style="list-style-type: none"> - Appendix A - Basis of Preparation of the Financial Statements - Appendix B - Significant Accounting Policies

Income Notes

Note	3	Controlled Recurrent Payments
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Expense Notes

Note	4	Employee Expenses
Note	5	Superannuation Expenses
Note	6	Supplies and Services
Note	7	Depreciation and Amortisation
Note	8	Auditor's Remuneration

Asset Notes

Note	9	Cash and Cash Equivalents
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Liability Notes

Note	14	Payables
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Other Notes

Note	16	Financial Instruments
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Note	20	Budgetary Reporting

ACT Electoral Commission
Notes to and forming part of the financial statements
for the year ended 30 June 2018

Note 1. OBJECTIVES OF THE ACT ELECTORAL COMMISSION

Operations and Principal Activities

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

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

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

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

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

Refer to the following appendices for the notes comprising significant accounting policies and other explanatory information:

Appendix A - Basis of Preparation of the Financial Statements

Appendix B - Significant Accounting Policies

ACT Electoral Commission

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2018

Note 3. CONTROLLED RECURRENT PAYMENTS

Controlled Recurrent Payments is revenue received from the ACT Government to fund the costs of delivering outputs.

	2018 \$'000	2017 \$'000
Revenue from the ACT Government		
Controlled Recurrent Payments	2,806	7,007
Total Controlled Recurrent Payments	2,806	7,007

Total Controlled Recurrent Payments – The decrease of \$4,201,000 mainly relates to the Commission's reduced funding requirements, as the Commission did not conduct an ACT Legislative Assembly election in 2018.

Note 4. EMPLOYEE EXPENSES

	2018 \$'000	2017 \$'000
Employee Expenses		
Wages and Salaries	1,211	2,426
Annual Leave	(55)	49
Long Service Leave	(54)	14
Workers' Compensation Insurance Premium	8	16
Other Employee Benefits and On-Costs	1	4
Total Employee Expenses	1,111	2,509

Total Employee Expenses – The decrease of \$1,398,000 mainly relates to a reduction of casual and temporary staff as the Commission did not conduct an ACT Legislative Assembly election in 2018.

Note 5. SUPERANNUATION EXPENSES

	2018 \$'000	2017 \$'000
Superannuation Expenses		
Superannuation Contributions to the Territory Banking Account	110	116
Productivity Benefit	14	16
Superannuation to External Providers	64	154
Total Superannuation Expenses	188	286

ACT Electoral Commission

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2018

Note 6. SUPPLIES AND SERVICES

	2018 \$'000	2017 \$'000
Supplies and Services		
Computing, Information Technology and Telecommunications	95	141
Accommodation, Rent, Hire and Utilities	102	393
Professional Services	330	356
Service Agreements	306	376
Office Supplies, Minor Equipment and Advertising	28	748
Administrative Expenditure Funding to Political Parties	552	2,202
Other Expenses	82	219
Total Supplies and Services	1,495	4,435

Total Supplies and Services – The decrease of \$2,940,000 mainly relates to reduced resource requirements (e.g. office accommodation, facility hire, office supplies, equipment, ICT hosting, and advertising) and election funding payments to parties and non-party candidates, as the Commission did not conduct an ACT Legislative Assembly election in 2018.

Election funding payments are only made in years when the Commission conducts an ACT Legislative Assembly election and these payments are made to parties and non-party candidates who achieved at least 4% of the total number of formal first preference votes cast in the relevant electorate during the election (In 2017 these payments were included in the Administrative Expenditure Funding to Political Parties figure).

Note 7. DEPRECIATION AND AMORTISATION

	2018 \$'000	2017 \$'000
Depreciation		
Plant and Equipment	3	3
Leasehold Improvements	21	18
Total Depreciation	24	21
Amortisation		
Intangible Assets	170	300
Total Amortisation	170	300
Total Depreciation and Amortisation	194	321

NOTE 8. AUDITOR'S REMUNERATION

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

	2018 \$'000	2017 \$'000
Audit Services		
Audit Fees Paid or Payable to the ACT Audit Office	33	33
Total Audit Fees	33	33

No other services were provided by the ACT Audit Office.

ACT Electoral Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

Note 9. CASH AND CASH EQUIVALENTS

	2018 \$'000	2017 \$'000
Cash and Cash Equivalents		
Cash at Bank	910	882
Cash on Hand	1	1
Total Cash and Cash Equivalents	911	883

Note 10. RECEIVABLES

	2018 \$'000	2017 \$'000
Current Receivables		
Trade Receivables	-	14
	-	14
Goods and Services Tax (GST) Receivable	14	15
Accrued Revenue	-	32
Total Current Receivables	14	61

	2018 \$'000	2017 \$'000
Classification of ACT Government/Non-ACT Government Receivables		
Receivables with ACT Government Entities		
Net Trade Receivables	-	7
Accrued Revenue	-	32
Total Receivables with ACT Government Entities	-	39
Receivables with Non-ACT Government Entities		
Net Trade Receivables	-	7
Net Goods and Services Tax Receivable	14	15
Total Receivables with Non-ACT Government Entities	14	22
Total Receivables	14	61

ACT Electoral Commission

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2018

NOTE 11. PROPERTY, PLANT AND EQUIPMENT

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

Leasehold improvements represent fit-outs in its leased buildings.

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

	2018 \$'000	2017 \$'000
Leasehold Improvements		
Leasehold Improvements at Cost	170	170
Less: Accumulated Depreciation	(71)	(50)
Total Value of Leasehold Improvements	99	120
Plant and Equipment		
Plant and Equipment at Cost	22	22
Less: Accumulated Depreciation	(15)	(12)
Total Value of Plant and Equipment	7	10
Total Value of Property, Plant and Equipment	106	130

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2017-18.

	Leasehold Improvements \$'000	Plant and Equipment \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	120	10	130
Depreciation	(21)	(3)	(24)
Carrying Amount at the End of the Reporting Period	99	7	106

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2016-17.

	Leasehold Improvements \$'000	Plant and Equipment \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	97	13	110
Additions	41	-	41
Depreciation	(18)	(3)	(21)
Carrying Amount at the End of the Reporting Period	120	10	130

ACT Electoral Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 12. INTANGIBLE ASSETS

	2018 \$'000	2017 \$'000
Internally Generated Software		
Computer Software at Cost	1,221	1,221
Less: Accumulated Amortisation	(947)	(796)
Total Internally Generated Software	274	425
Externally Purchased Software		
Computer Software at Cost	79	79
Less: Accumulated Amortisation	(73)	(54)
Total Externally Purchased Software	6	25
Total Intangible Assets	280	450

Reconciliation of Intangible Assets

The following table shows the movement of each class of Intangible Assets from the beginning to the end of 2017-18.

	Internally Generated Software \$'000	Externally Purchased Software \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	425	25	450
Amortisation	(151)	(19)	(170)
Carrying Amount at the End of the Reporting Period	274	6	280

The following table shows the movement of each class of intangible assets from the beginning to the end of 2016-17.

	Internally Generated Software \$'000	Externally Purchased Software \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	296	43	339
Additions	411	-	411
Amortisation	(282)	(18)	(300)
Carrying Amount at the End of the Reporting Period	425	25	450

ACT Electoral Commission

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2018

NOTE 13. 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 computer software.

	2018 \$'000	2017 \$'000
Computer Software	144	-
Total Capital Works in Progress	144	-

Total Capital Works in Progress – The \$144,000 in 2018 relates to the upgrade of electoral ICT systems in preparation for the 2020 ACT Legislative Assembly elections.

Reconciliation of Capital Works in Progress

The following table shows the movement of Capital Works in Progress during 2017-18.

	Software Works in Progress \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	-	-
Additions	144	144
Carrying Amount at the End of the Reporting Period	144	144

Reconciliation of Capital Works in Progress

The following table shows the movement of Capital Works in Progress during 2016-17.

	Leasehold Improvements Works in Progress \$'000	Software Works in Progress \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	15	375	390
Additions	26	37	63
Capital Works in Progress Completed and Transferred to Property, Plant and Equipment	(41)	(412)	(453)
Carrying Amount at the End of the Reporting Period	-	-	-

ACT Electoral Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 14. PAYABLES

	2018 \$'000	2017 \$'000
Current Payables		
Trade Payables	-	1
Accrued Expenses	250	283
Total Current Payables	250	284

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.

	2018 \$'000	2017 \$'000
Payables are aged as follows:		
Not Overdue	250	284
Total Payables	250	284
Classification of ACT Government/Non-ACT Government Payables		
Payables with ACT Government Entities		
Accrued Expenses	62	51
Total Payables with ACT Government Entities	62	51
Payables with Non-ACT Government Entities		
Trade Payables	-	1
Accrued Expenses	188	232
Total Payables with Non-ACT Government Entities	188	233
Total Payables	250	284

ACT Electoral Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 15. EMPLOYEE BENEFITS

At 30 June 2018, the Commission employed 11 Full Time Equivalent (FTE) staff (30 June 2017, 15 FTE staff).

Current Employee Benefits	2018	2017
	\$'000	\$'000
Annual Leave	94	149
Long Service Leave	199	257
Accrued Salaries	27	19
Total Current Employee Benefits	320	426
Non-Current Employee Benefits		
Long Service Leave	14	9
Total Non-Current Employee Benefits	14	9
Total Employee Benefits	334	435

Total Employee Benefits – The decrease of \$101,000 mainly relates to staff taking extended periods of leave as it was a non ACT Legislative Assembly election year and this allows for more flexible leave arrangements.

Estimated Amount Payable within 12 months

Annual Leave	53	93
Long Service Leave	16	14
Accrued Salaries	26	19
Total Employee Benefits Payable within 12 months	96	126

Estimated Amount Payable after 12 months

Annual Leave	41	56
Long Service Leave	196	252
Total Employee Benefits Payable after 12 months	237	308
Total Employee Benefits	334	435

ACT Electoral Commission

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2018

NOTE 16. FINANCIAL INSTRUMENTS

Details of the significant policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability are disclosed in Note 2 (see Appendix B) *Significant Accounting Policies*.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Commission's credit risk is limited to the amount of the financial assets it holds net of any allowance for impairment. The Commission's credit risk is managed by investing surplus funds with a high credit quality financial institution (Westpac Bank).

Credit risk is therefore considered to be low.

Liquidity Risk

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

Carrying Amount of Each Category of Financial Asset and Financial

	Note No.	2018 \$'000	2017 \$'000
Financial Assets			
Loans and Receivables Measured at Amortised Cost	10	-	46
Financial Liabilities			
Financial Liabilities Measured at Amortised Cost	14	250	284

ACT Electoral Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 17. COMMITMENTS

Capital Commitments

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

	2018	2017
	\$'000	\$'000
Capital Commitments		
Within one year	101	-
Total Capital Commitments	101	-

Other Commitments

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

	2018	2017
	\$'000	\$'000
Within one year	962	876
Later than one year but not later than five years	2,060	2,505
Total Other Commitments	3,022	3,381

Total Other Commitments - The decrease of \$359,000 mainly relates to a decreased commitment for administrative expenditure funding to political parties, with Members elected to the Legislative Assembly (MLAs) for four year terms.

Operating Lease Commitments

2018	2017
\$'000	\$'000

Non-cancellable operating lease commitments are payable as follows:

Within one year	7	3
Later than one year but not later than five years	18	7
Total Operating Lease Commitments	25	10

ACT Electoral Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 18. CASH FLOW RECONCILIATION

	2018	2017
	\$'000	\$'000
(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		
Total Cash and Cash Equivalents Recorded in the Balance Sheet	911	883
Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Cash Flow Statement	911	883
(b) Reconciliation of the Operating (Deficit) to the Net Cash Inflows/(Outflows) from Operating Activities		
Operating (Deficit)	(77)	(375)
Add/(Less) Non-Cash Items		
Depreciation of Property, Plant and Equipment	24	21
Amortisation of Intangibles	170	300
Cash Inflow/(Outflow) Before Changes in Operating Assets and Liabilities	117	(54)
Changes in Operating Assets and Liabilities		
Decrease/(Increase) in Receivables	47	(34)
(Decrease)/Increase in Payables	(64)	76
(Decrease)/Increase in Employee Benefit	(101)	70
Net Changes in Operating Assets and Liabilities	(118)	112
Net Cash (Outflows)/Inflows from Operating Activities	(1)	58

ACT Electoral Commission

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2018

NOTE 19. RELATED PARTY DISCLOSURES

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

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

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

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

(A) KEY MANAGEMENT PERSONNEL

A.1 Compensation of Key Management Personnel

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

Compensation by the Commission to KMP is set out below.

	2018 \$'000	2017 \$'000
Short-term employee benefits	315	361
Post employment benefits	33	46
Other long-term benefits	7	9
Termination benefits	5	0
Total Compensation by the Commission to KMP	360	416

A.2 Transactions with Key Management Personnel

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

ACT Electoral Commission

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2018

NOTE 20. BUDGETARY REPORTING

Operating Statement Line Items	Actual	Original	Variance	Variance
	2018	Budget ¹		
	\$'000	2018 \$'000	\$'000	%
Employee Expenses ^a	1,111	1,300	(189)	(14.5)

Variance Explanations

- a. Employee Expenses – The variance of \$189,000 is mainly due to the Commission not backfilling some positions when employees were on leave as it was non ACT Legislative Assembly election year and this allows for more flexible leave arrangements.

Balance Sheet Line Items	Actual	Original	Variance	Variance
	2018	Budget ¹		
	\$'000	2018 \$'000	\$'000	%
Cash and Cash Equivalents ^b	911	725	186	25.7
Current Intangible Assets ^c	280	324	(44)	(13.6)
Current Payables ^d	250	172	78	45.3
Current Employee Benefits ^e	320	289	31	10.7

Variance Explanations

- b. Cash and Cash Equivalents – The variance of \$186,000 is mainly due to the budget not being adjusted for funds accumulated in previous years.
- c. Current Intangible Assets – The variance of \$44,000 is mainly due to the cost of projects in 2016-17 being lower than anticipated, which was not anticipated during the development of the 2018 budget.
- d. Current Payables – The variance of \$78,000 mainly relates to the budget not reflecting the increase in administrative expenditure funding payable to political parties resulting from the increase in size of the ACT Legislative Assembly.
- e. Current Employee Benefits – The variance of \$31,000 mainly relates to the balance carried forward from 2016-17 being higher than anticipated due to staff not utilising their leave entitlements due to operational requirements associated with running the 2016 ACT Legislative Assembly election and the 2017 ACT Aboriginal and Torres Strait Islander Elected Body (ATSIEB) election.

1. Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2017-18 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

ACT Electoral Commission

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2018

NOTE 20. BUDGETARY REPORTING CONTINUED

Statement of changes in equity

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

Cash Flow Statement Line Items	Actual	Original Budget ¹		
	2018 \$'000	2018 \$'000	Variance \$'000	Variance %
Supplies and Services ^f	1,539	1,395	144	10.3
Capital Works in Progress ^g	144	-	144	-
Capital Injections ^h	144	-	144	-

Variance Explanations

- f. Supplies and Services – The variance of \$144,000 mainly relates to the budget not reflecting the increase in administrative expenditure funding paid to political parties from the increase in size of the ACT Legislative Assembly.
- g. Capital Works in Progress – The variance of \$144,000 is due to a transfer of unspent capital appropriation from 2017 to 2018 to fund the upgrade of electoral ICT systems.
- h. Capital Injections – The variance of \$144,000 is due to a transfer of unspent capital appropriation from 2017 to 2018 to fund the upgrade of electoral ICT systems.

1. Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2017-18 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

ACT Electoral Commission

TERRITORIAL FINANCIAL STATEMENTS

For the year ended 30 June 2018

ACT Electoral Commission
Statement of Income and Expenses on Behalf of the Territory
For the Year Ended 30 June 2018

	Note No.	Actual 2018 \$'000	Actual 2017 \$'000
Income			
Fees and Fines	22	37	148
Total Income		37	148
Expenses			
Transfers to Government	23	185	-
Total Expenses		185	-
Operating (Deficit)\Surplus		(148)	148

The above Statement of Income and Expenses on Behalf of the Territory should be read in conjunction with the accompanying notes.

ACT Electoral Commission
Statement of Assets and Liabilities on Behalf of the Territory
At 30 June 2018

	Note No.	Actual 2018 \$'000	Actual 2017 \$'000
Current Assets			
Cash and Cash Equivalents	24	185	148
Total Current Assets		<u>185</u>	<u>148</u>
Current Liabilities			
Payables	25	185	-
Total Current Liabilities		<u>185</u>	<u>-</u>
Net Assets		<u>-</u>	<u>148</u>
Equity			
Accumulated Funds		-	148
Total Equity		<u>-</u>	<u>148</u>

The above Statement of Assets and Liabilities on Behalf of the Territory should be read in conjunction with the accompanying notes.

ACT Electoral Commission
Cash Flow Statement on Behalf of the Territory
For the Year Ended 30 June 2018

	Note No.	Actual 2018 \$'000	Actual 2017 \$'000
Cash Flows from Operating Activities			
Receipts			
Fees and Fines		37	148
Total Receipts from Operating Activities		37	148
Net Cash Inflows from Operating Activities	26	37	148
Net Increase in Cash and Cash Equivalents		37	148
Cash and Cash Equivalents at the Beginning of the Reporting Period		148	-
Cash and Cash Equivalents at the End of the Reporting Period	26	185	148

The above Cash Flow Statement of Assets on Behalf of the Territory should be read in conjunction with the accompanying notes.

**ACT Electoral Commission
Territorial Note Index
For the Year Ended 30 June 2018**

Note 21 Significant Accounting Policies - Territorial

Income Notes

Note 22 Fees and Fines - Territorial

Expenses Notes

Note 23 Transfer to Government - Territorial

Assets Notes

Note 24 Cash and Cash Equivalents - Territorial

Liabilities Notes

Note 25 Payables - Territorial

Other Notes

Note 26 Cash Flow Reconciliation - Territorial

ACT Electoral Commission

Notes to and Forming Part of the Financial Statements - Territorial

For the Year Ended 30 June 2018

NOTE 21. SIGNIFICANT ACCOUNTING POLICIES – TERRITORIAL

The Commission's accounting policies are outlined in Note 2 *Significant Accounting Policies*. The policies outlined in Note 2 apply to both the Controlled and Territorial financial statements.

NOTE 22. FEES AND FINES - TERRITORIAL

	2018 \$'000	2017 \$'000
Non Voter and Other Fines	37	129
Forfeited Candidate Deposits	-	19
Total Fees and Fines	37	148

Total Fees and Fines – The decrease of \$111,000 is related to no ACT Legislative Assembly elections being held in 2017-18.

NOTE 23. TRANSFER TO GOVERNMENT - TERRITORIAL

'Transfer to Government' represents the transfer of money, which the Commission has collected on behalf of the Territory, to Government. The money collected by the Commission on behalf of the Territory includes fees and fines.

	2018 \$'000	2017 \$'000
Payments to the Territory Banking Account	185	-
Total Transfer to Government	185	-

Total Transfer to Government – The \$185,000 transferred in 2018 was the total of funds collected in 2016-17 and 2017-18 by the Commission on behalf of the Territory. 2016-17 was the first year that the Commission had operated a Territorial bank account since becoming Officers of the Legislative Assembly.

NOTE 24. CASH AND CASH EQUIVALENTS - TERRITORIAL

	2018 \$'000	2017 \$'000
Cash at Bank	185	148
Total Cash and Cash Equivalents	185	148

NOTE 25. PAYABLES – TERRITORIAL

	2018 \$'000	2017 \$'000
Current Payables		
Other Payables	185	-
Total Current Payable	185	-

Total Current Payable – The \$185,000 in payables relates to Fees and Fines collected from the 2016 ACT Legislative Assembly election and payable to the Territory Bank Account.

ACT Electoral Commission
Notes to and Forming Part of the Financial Statements - Territorial
For the Year Ended 30 June 2018

NOTE 26. CASH FLOW RECONCILIATION – TERRITORIAL

a) Reconciliation of Cash and Cash Equivalents at the End of the Reporting Period in the Cash Flow Statement on Behalf of the Territory to the Related Items in the Statement of Assets and Liabilities on Behalf of the Territory.

	2018	2017
	\$'000	\$'000
Total Cash and Cash Equivalent Disclosed on the Statement of Assets and Liabilities on behalf of the Territory	185	148
Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Cash Flow Statement on behalf of the Territory	185	148

b) Reconciliation of the Operating Surplus to the Net Cash Inflows from Operating Activities

Operating (Deficit)/Surplus	(148)	148
Cash Before Changes in Operating Assets and Liabilities	(148)	148
Net Cash Inflows from Operating Activities	37	148

ACT Electoral Commission
APPENDIX A - BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS
FORMING PART OF NOTE 2 OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

LEGISLATIVE REQUIREMENT

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

The FMA and the *Financial Management Guidelines* issued under the FMA, 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. other statements as necessary to fairly reflect the financial operations of the Commission during the year and its financial position at the end of the year.

These general-purpose financial statements have been prepared to comply with Australian Accounting Standards as required by the FMA. The financial statements have been prepared in accordance with:

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

ACCRUAL ACCOUNTING

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

CURRENCY

These financial statements are presented in Australian dollars.

INDIVIDUAL REPORTING ENTITY

The Commission is an individual reporting entity.

ACT Electoral Commission
APPENDIX A - BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS
FORMING PART OF NOTE 2 OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

CONTROLLED AND TERRITORIAL ITEMS

The Commission produces Controlled and Territorial financial statements. The Controlled financial statements include income, expenses, assets and liabilities over which the Commission has control. The Territorial financial statements include income, expenses, assets and liabilities that the Commission administers on behalf of the ACT Government, but does not control.

The purpose of the distinction between Controlled and Territorial is to enable an assessment of the Commission's performance against the decisions it has made in relation to the resources it controls, while maintaining accountability for all resources under its responsibility.

The basis of preparation described applies to both Controlled and Territorial financial statements except where specified otherwise.

BUDGET FIGURES

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2017-18 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the Budget Papers.

Rounding

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

GOING CONCERN

The 2017-18 financial statements have been prepared on a going concern basis as the Commission has been funded in 2018-19 Budget and Budget Papers include forward estimates for the Commission.

ACT Electoral Commission
APPENDIX B - SIGNIFICANT ACCOUNTING POLICIES
FORMING PART OF NOTE 2 OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Appendix B – Significant Accounting Policies applies to both the Controlled and Territorial financial statements. Accounting policies specific to the Territorial financial statements are listed below under the heading Territorial – Significant Accounting Policies.

SIGNIFICANT ACCOUNTING POLICIES – INCOME

NOTE 3 – CONTROLLED RECURRENT PAYMENTS

Controlled Recurrent Payments are recognised as revenues when the Commission gains control over the funding. Control over appropriated funds is obtained upon the receipt of cash.

SIGNIFICANT ACCOUNTING POLICIES – EXPENSES

NOTE 4 – EMPLOYEE EXPENSES

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 services;
- other long-term benefits such as long service leave and annual leave; and
- termination benefits.

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

(See Appendix B – Note 15 Employee Benefits for accrued wages and salaries, and annual and long service leave).

NOTE 5 – SUPERANNUATION EXPENSES

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

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

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

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

SUPERANNUATION LIABILITY RECOGNITION

For the Commission employees who are members of the defined benefit CSS or PSS the employer superannuation liabilities for superannuation benefits payable upon retirement are recognised in the financial statements of the Superannuation Provision Account.

ACT Electoral Commission
APPENDIX B - SIGNIFICANT ACCOUNTING POLICIES
FORMING PART OF NOTE 2 OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

SIGNIFICANT ACCOUNTING POLICIES – EXPENSES CONTINUED

NOTE 7 – DEPRECIATION AND AMORTISATION

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

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

Depreciation/amortisation for noncurrent 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.

SIGNIFICANT ACCOUNTING POLICIES – ASSETS

ASSETS – CURRENT AND NON-CURRENT

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

NOTE 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.

NOTE 10 – RECEIVABLES

Accounts 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.

ACT Electoral Commission
APPENDIX B - SIGNIFICANT ACCOUNTING POLICIES
FORMING PART OF NOTE 2 OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

SIGNIFICANT ACCOUNTING POLICIES – ASSETS CONTINUED

NOTE 11 – PROPERTY, PLANT AND EQUIPMENT

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 book value.

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

Measurement of Property, Plant and Equipment after Initial Recognition

Leasehold improvements are measured at fair value. Plant and equipment is measured at cost.

Disclosures concerning assets useful life (see Appendix B - Note 7 Depreciation and Amortisation).

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. However, intangible assets that are not yet available for use are tested annually for impairment regardless of whether there is an indication of impairment, or more frequently if events or circumstances indicate they might be impaired.

NOTE 12 – INTANGIBLE ASSETS

The Commission's intangible assets are comprised of internally generated and externally acquired software for internal use. Externally acquired software is recognised and capitalised when:

- a) it is probable that the expected future economic benefits 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.

Internally generated software is recognised when it meets the general recognition criteria outlined above and where it also meets the specific recognition criteria relating to intangible assets arising from the development phase of an internal project.

Capitalised software has a finite useful life. Software is amortised on a straight-line basis over its useful life, over a period not exceeding 5 years.

Intangible Assets are measured at cost.

ACT Electoral Commission
APPENDIX B - SIGNIFICANT ACCOUNTING POLICIES
FORMING PART OF NOTE 2 OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

SIGNIFICANT ACCOUNTING POLICIES – LIABILITIES

LIABILITIES – CURRENT AND NON-CURRENT

Liabilities are classified as current when they are due to be settled within 12 months after the reporting date or the Commission does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

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

NOTE 14 – 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.

NOTE 15 – EMPLOYEE BENEFITS

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 end, the present value of future annual leave and long service leave payments is estimated using market yields on Commonwealth Government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows.

Annual leave liabilities have been estimated on the assumption that they will be wholly settled within three years. At 30 June 2018 the rate used to estimate the present value of future annual leave payments is 99.7% (30 June 2017: 99.8%)

At 30 June 2018, the rate used to estimate the present value of future payment for long service leave is 100.9% (30 June 2017: 103.4%).

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.

ACT Electoral Commission
APPENDIX B - SIGNIFICANT ACCOUNTING POLICIES
FORMING PART OF NOTE 2 OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 15 – EMPLOYEE BENEFITS - CONTINUED

Significant Judgements and Estimates - Employee Benefits

Significant judgements have been applied in estimating the liability for employee benefits. The estimated liability for annual and long service leave requires a consideration of the future wage and salary levels, experience of employee departures, 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.

SIGNIFICANT ACCOUNTING POLICIES – OTHER NOTES

NOTE 20 – BUDGETARY REPORTING

Significant Accounting Judgements and Estimates – Note 20: BUDGET REPORTING

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

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

SIGNIFICANT ACCOUNTING POLICIES – SPECIFIC TO TERRITORIAL – INCOME

NOTE 22 – FEES AND FINES – TERRITORIAL

Fees are recognised as revenue when the fee is incurred. Fines are recognised as revenue on receipt of payment as recognition is contingent on them not being disputed.

C.3 Capital works

In June 2017, the Commission was approved for the transfer of \$0.235 million of its controlled recurrent payments appropriation to an appropriation of capital injection. The transfer was approved for the purpose of funding identified enhancements to Electoral ICT Systems. Upgrades commenced in July 2017 and are scheduled for completion by October 2018.

TABLE 34 — **Capital works managed**

Project	Estimated completion date	Actual completion date	Project value	Prior year expenditure	Current year expenditure	Total expenditure to date
New works – 2017 Electoral ICT systems upgrade	October 2018		\$235,000	\$0	\$143,788	\$143,788

TABLE 35 — **Reconciliation schedule**

Reconciliation of total current year financing	Amount \$'000
Current year capital works financing	235
Add: Financing for other capital project	0
Less: Net movement-rollovers, savings and re-profiling	91
Capital injections in 2017/2018 financial statements	144

Reconciliation of total current year expenditure to capital injection	Amount \$'000
Current year capital works expenditure	144
Add: Capital injections relating to other capital project	0
Capital injections in 2017/2018 financial statements	144

Reconciliation of current year expenditure to purchase of property, plant, equipment	Amount \$'000
Current year capital works expenditure	144
Add: Expenditure relating to other capital projects	0
Less: Net accrued capital expenses	29
Cash flow from investing activities in 2017/2018 financial statements	115

C.4 Asset management

The Commission managed assets with a total value of \$0.530 million as at 30 June 2018.

TABLE 36 — **Assets managed**

Asset	Total \$'000	Appropriate measure	Total asset (in unit)
Leasehold improvement	99	Number of properties	2
Plant and equipment	7	Number of plant and equipment	2
Total property, plant and equipment	106		
Software	280	Number of assets	10
Work in progress	144		
Total non-current assets	424		
Total assets	530		

During 2017/2018 no assets were added to the Commission's asset register.

During 2017/2018 no assets were removed from the Commission's asset register.

On 30 June 2018 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**.

For leasehold improvements, the expenditure on repairs and maintenance was \$2,833 which represented 0.74% of the asset replacement value.

The Commission did not conduct an audit of its assets in 2017/2018.

Office accommodation

The Commission employed up to 11 regular employees in 2017/2018 occupying a total of 160 m² at the following site:

TABLE 37 — **Office accommodation 2017/2018**

Building Name	Number of staff	Area occupied	Period occupied
Ground Floor, North Building 180 London Circuit, Civic Square	11	160 m ²	July 2017 to June 2018

The average area occupied by each employee is 14.54 m².

C.5 Government contracting

In 2017/2018, the Commission engaged the contractors listed in Table 38 to provide services that exceeded \$25,000 over the life of the contract. The following information includes information taken from the ACT Government Contracts Register.

TABLE 38 — **External sources of labour and services 2017/2018**

Contract No.	Description of contract	Contractor	Amount	Execution Date	Expiry Date
EACT14092017RS	Upgrade of Netvote to provide candidates based elections	Software Improvements	\$97,900	25/10/2017	29/6/2018
RS20171027	Upgrade of the Electronic Legislative Assembly Polling Place System (eLAPPS), a component of the LAPPERDS system	F1 Solutions	\$160,854	27/10/2017	1/11/2018
RS121217-03	Review of Elections ACT's election management system – TIGER	Noetic Solutions	\$140,910	20/2/2018	30/6/2018
RS260218	Review of Elections ACT's polling official training package	Wisdom Learning	\$72,050	14/3/2018	22/6/2018
RS070518	Development of Strategic Internal Audit Plan (SIAP) & internal audit services for the ACT Electoral Commission	Axiom Associates	\$115,300	7/5/2018	5/7/2019
RS121217-05	Concept brief & business case preparation for TIGER database	Noetic Solutions	\$30,690	23/5/2018	31/7/2018
CFR2013/001	Electoral disclosure audit services - variation	Callida Consulting	\$103,373	27/9/2013	30/6/2019

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** and under **Performance analysis**.

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