

**ACT  
ELECTORAL  
COMMISSION**

**ANNUAL  
REPORT**

**2022–2023**

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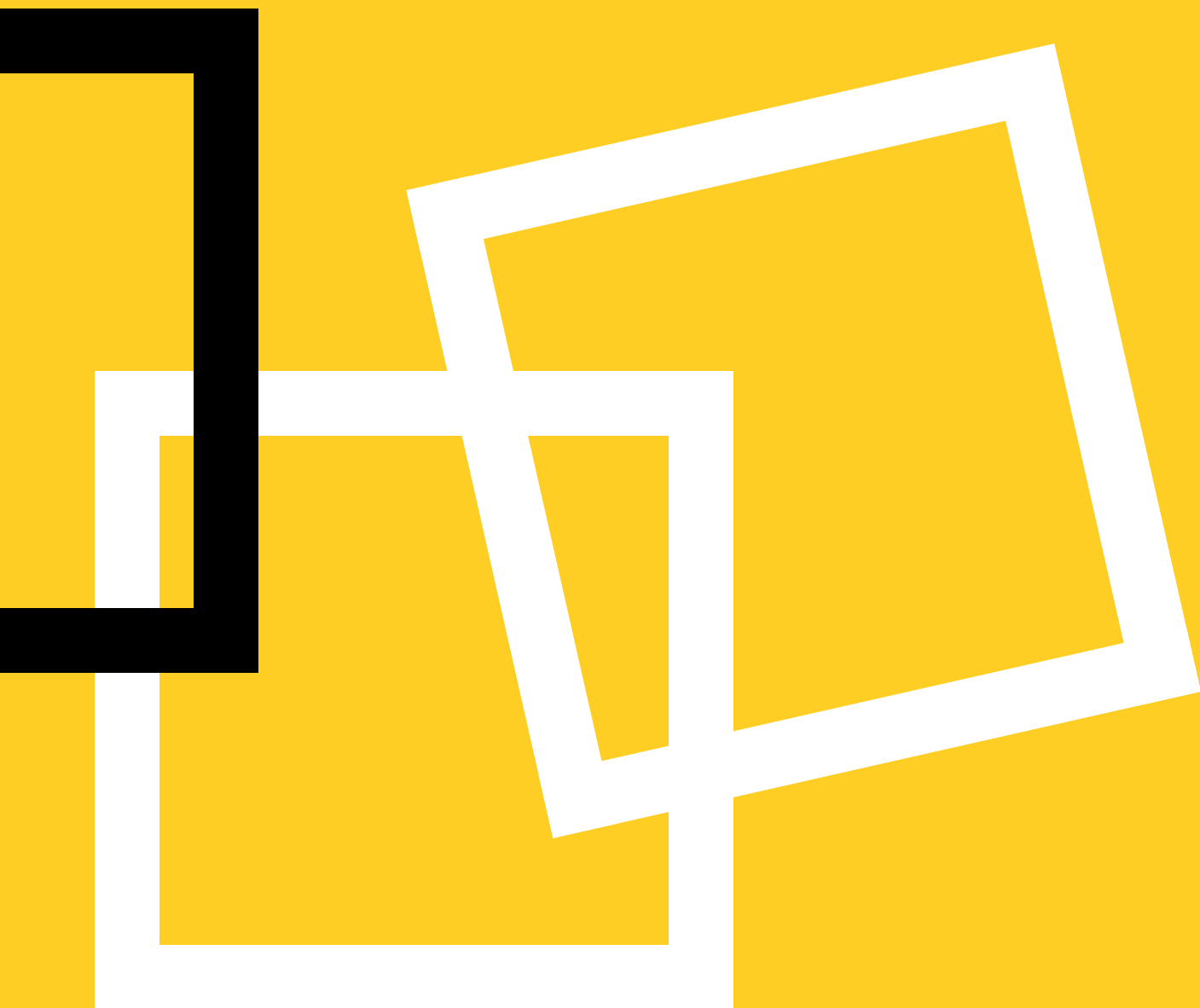
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### Acknowledgement of Country

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

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# Transmittal certificate

Dear Madam Speaker,

We are pleased to present the Annual Report for the ACT Electoral Commission (the Commission) for the year ended 30 June 2023.

This report has been prepared in accordance with section 7A of the *Annual Reports (Government Agencies) Act 2004*. It includes an account of the operation and management of the Commission during the 2022–2023 financial year.

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

The structure and content of this annual report have been revised from previous years to align with the strategic priorities outlined in the *Commission's Corporate Plan 2023–2027*, adopted in April 2023.

The report outlines the work of the Commission, the Electoral Commissioner and the staff employed to assist the Commissioner. Under the *Electoral Act 1992* and other relevant legislation, the Commissioner exercises some functions independently of the Commission. References in this report to Elections ACT refer to both the Electoral Commissioner and the staff.

We certify that the annual report is a complete, honest and accurate account of the operation of the Commission from 1 July 2022 to 30 June 2023. The Electoral Commissioner hereby certifies that fraud prevention has been managed in accordance with Part 2 of the *Public Sector Management Standards 2016*.

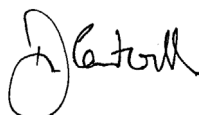
Section 15 of the *Annual Reports (Government Agencies) Act 2004* requires that you present the report to the Legislative Assembly within 15 weeks after the end of the reporting year.



**David W Kalisch**

Chairperson

4 October 2023



**Damian Cantwell AM CSC**

Electoral Commissioner

4 October 2023



**Ed Killesteyn PSM**

Member

4 October 2023

# Foreword

During 2022–2023, the Commission worked to improve its capacity to deliver the 2024 ACT Legislative Assembly election with high levels of public confidence in electoral integrity and satisfaction with electoral services.

Growing community expectations of high-quality electoral services and a greater focus on electoral integrity have placed increasing demands on electoral management bodies. Challenges include the undermining of public confidence in democratic systems and processes through cyber or foreign interference, and misinformation and disinformation amplified through social media.

In response to these challenges, and as part of continuing preparations for the 2024 ACT Legislative Assembly election, the Commission has pursued three key strategic planning activities.

Firstly, the organisational features and roles and responsibilities of the Commission have been clarified through a Terms of Reference that reflects a range of legislated provisions and sound practices. Secondly, following an analysis of the electoral environment and in consultation with other jurisdictions and agencies, two key strategic risks – failure to uphold electoral integrity and failure to meet stakeholder expectations of high quality electoral services – were identified. Thirdly, to mitigate these risks, a new Corporate Plan 2023–2027 was promulgated that describes the Commission’s vision, purpose, values, and strategic priorities in meeting the current and future challenges in the electoral environment.

The key priorities of delivering high quality electoral services; engaging our community and stakeholders to promote electoral awareness, participation and compliance; and fostering a high-performing team position Elections ACT to deliver trusted, transparent, secure and accessible electoral services. They also provide a framework for evaluating and reporting on delivery of electoral services in an open and accountable way.

A defining characteristic of Elections ACT is its reliance on innovative Information and Communications Technology (ICT)–enabled electoral systems across the full range of electoral operations. Ensuring a high level of functionality, security, integrity and reliability of Elections ACT’s electoral ICT systems and processes is critical in maintaining

public confidence and trust in election outcomes. The Commission has invested significant resources and time in this key aspect of electoral preparations in close consultation with the Digital, Data and Technology Solutions team in the ACT Government, other electoral commissions, contractors, independent advisors and supporting security agencies.

Against a background of emerging and increasing threats, as well as added responsibilities arising from changes to electoral legislation, the Commission has secured additional staff and resources to enhance the capacity of Elections ACT. The mandated four-yearly redistribution of electoral boundaries and electorate renaming commenced in October 2022, and will conclude early in the 2023–2024 reporting period.

The Commission also continued to provide advice to the Assembly, Members of the Legislative Assembly (MLAs) and political parties on potential amendments to electoral legislation; drafted operational procedures and a public awareness campaign for the implementation of legislation related to misleading electoral advertising; and continued administration of the ACT’s funding, expenditure and compliance scheme. Several fee-for-service elections were conducted in the reporting period, including Enterprise Agreement ballots for government directorates, and two casual vacancy re-counts for the ACT’s Aboriginal and Torres Strait Islander Elected Body (ATSIEB).

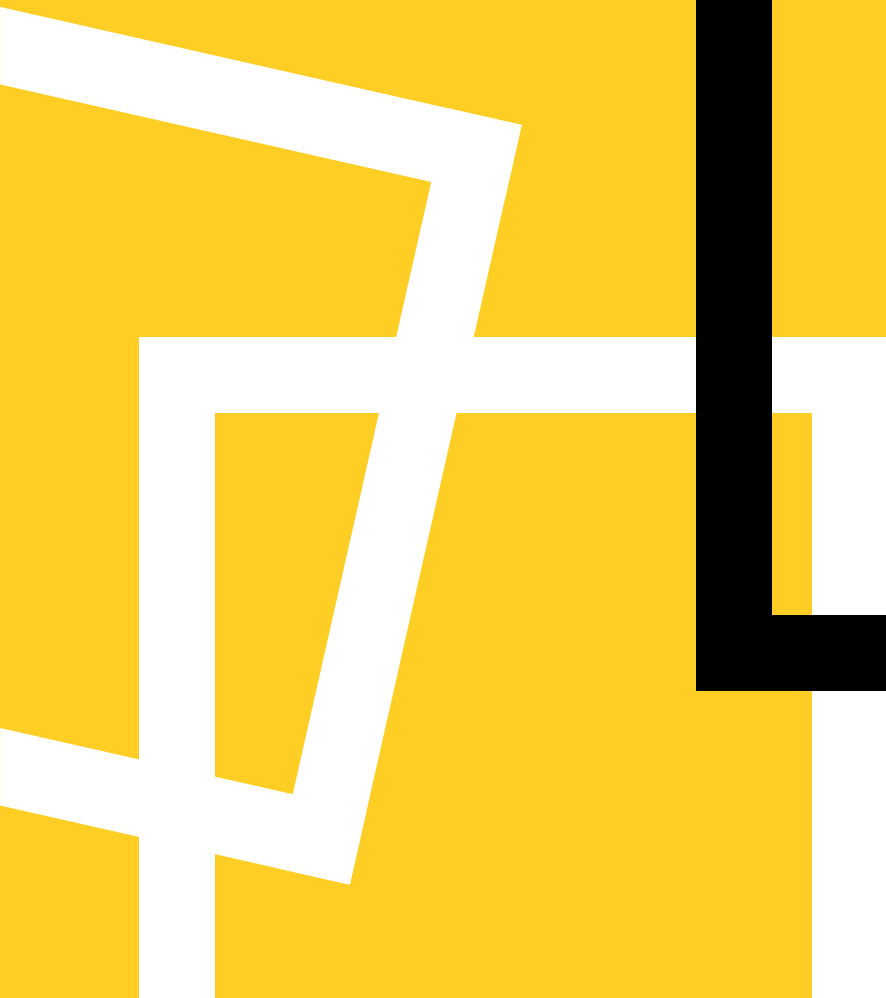
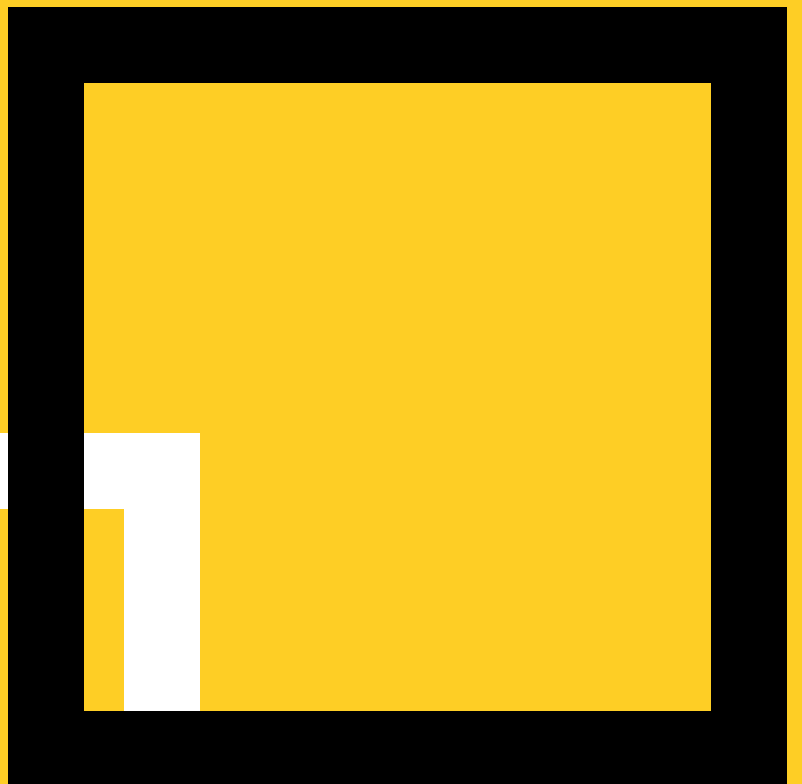
Elections ACT moved into a purpose-built permanent office space in the Nara Centre in September 2022. This accommodation is welcome – in the past, Elections ACT has had to relocate election headquarters to suitable premises in each election year.

On 6 September 2022, the Commission welcomed Mr Ed Killesteyn PSM as the part-time member following an open merit-based selection process. This followed the retirement of Mr Philip Moss AM in June 2022.

The Electoral Commissioner, Mr Damian Cantwell AM CSC, was reappointed to his role on 24 October 2022 following an open merit-based selection process.

# Part A

## Organisational overview and key achievements



## Part A

### Organisational overview and key achievements

## Introduction

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

The Commission's statutory independence from the ACT Executive was reinforced by amendments to the Electoral Act by the *Officers of the Assembly Legislation Amendment Act 2013*. From 1 July 2014, the members of the Commission became independent officers of the ACT Legislative Assembly and reporting lines set out in the Electoral Act were amended.<sup>1</sup> Under the Electoral Act and other territory laws, members of the Commission have complete discretion in relation to their functions.<sup>2</sup> The Commission does not have an operational reporting relationship with the Speaker of the Assembly or the Special Minister for State.

1 Section 6A of the *Electoral Act 1992*.

2 Section 6B of the *Electoral Act 1992*.



## Our organisational structure

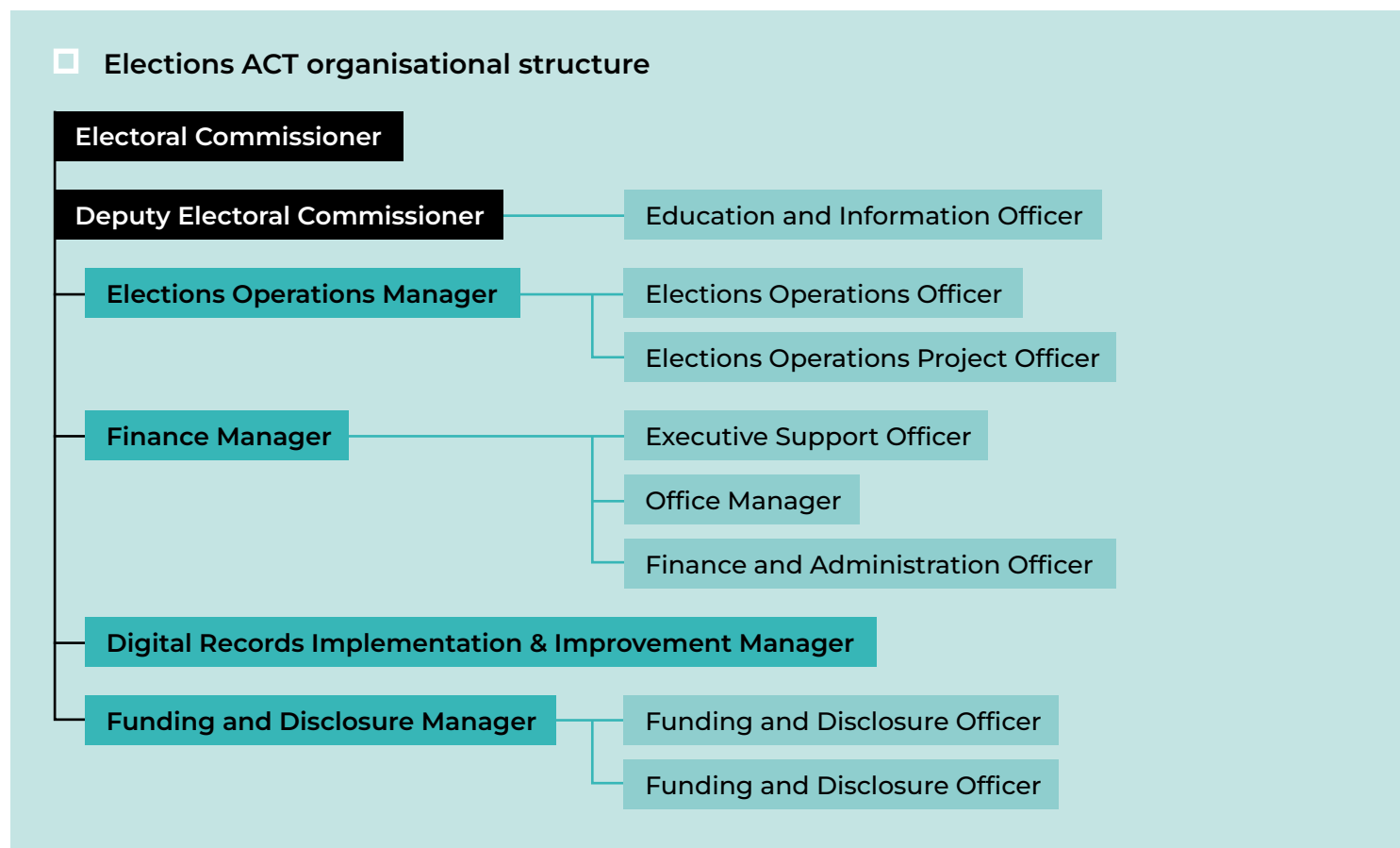
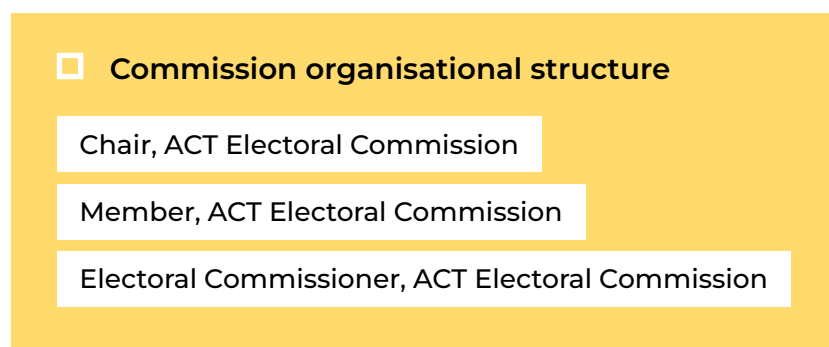
The Commission comprises a part-time Chairperson, a full-time Electoral Commissioner (the Commissioner) and a part-time member.

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

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

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

FIGURE 1 Organisational structure



## Our purpose, roles and values

### Our purpose

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

### Our roles

The most important function of the Commission and Elections ACT is to conduct elections for the ACT Legislative Assembly. The Augmented Electoral Commission also determines the final electoral boundaries and names in the four-yearly ACT redistribution process.

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



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

## Our values

The Commission operates in accordance with the clear and accountable values outlined below.

**RESPECT** Treating others with sensitivity, courtesy and understanding, including by valuing their insights and developing trust and rapport.

**INTEGRITY** Acting with honesty and fairness.

**COLLABORATION** Encouraging genuine engagement and sharing information to deliver high-quality, accessible services and information.

**INNOVATION** Actively seeking out new and better ways of delivering electoral services with sensible and thoughtful risk management.

**INDEPENDENCE** Taking decisions and acting without influence or outside direction.

**IMPARTIALITY** Acting with neutrality in a fair and unbiased way.

**ACCOUNTABILITY** Making responsibility and transparency the foundations of electoral services.

## Key achievements

In the 2022–2023 period, the Commission worked to provide high-quality electoral services by:

- updating Elections ACT's ICT election systems in preparation for the 2024 ACT Legislative Assembly election
- starting the four-yearly ACT electoral boundary redistribution process
- advising the ACT Government and MLAs on proposed changes to legislation, including to the [Electoral and Road Safety Legislation Amendment Bill 2023](#) and the [Inquiry into the Electoral Amendment Bill 2021](#)
- establishing the independent Electoral Integrity Advisory Panel (EIAP) to advise the Commissioner on the electoral integrity of ICT systems and processes
- developing and delivering electoral education programs to the ACT community
- undertaking a full review of political party registration eligibility
- filling ATSIEB casual vacancies – Margaret Blackman resigned on 15 January 2023 and was replaced by Jacob Keed on 6 February 2023; Leah House resigned on 4 April 2023 and was replaced by Deanne Booth on 21 April 2023
- conducting enterprise agreement ballots for the ACT Public Sector Infrastructure Services Enterprise Agreement 2023–2026, and the ACT Public Sector Education Directorate (Teaching Staff) Enterprise Agreement 2023–2026
- delivering early voting assistance during by-elections in South Australia (Bragg electoral district) and Western Australia (North West Central electoral district); state elections in Victoria and New South Wales; and Legislative Council elections in Tasmania (Launceston, Murchison and Rumney divisions).

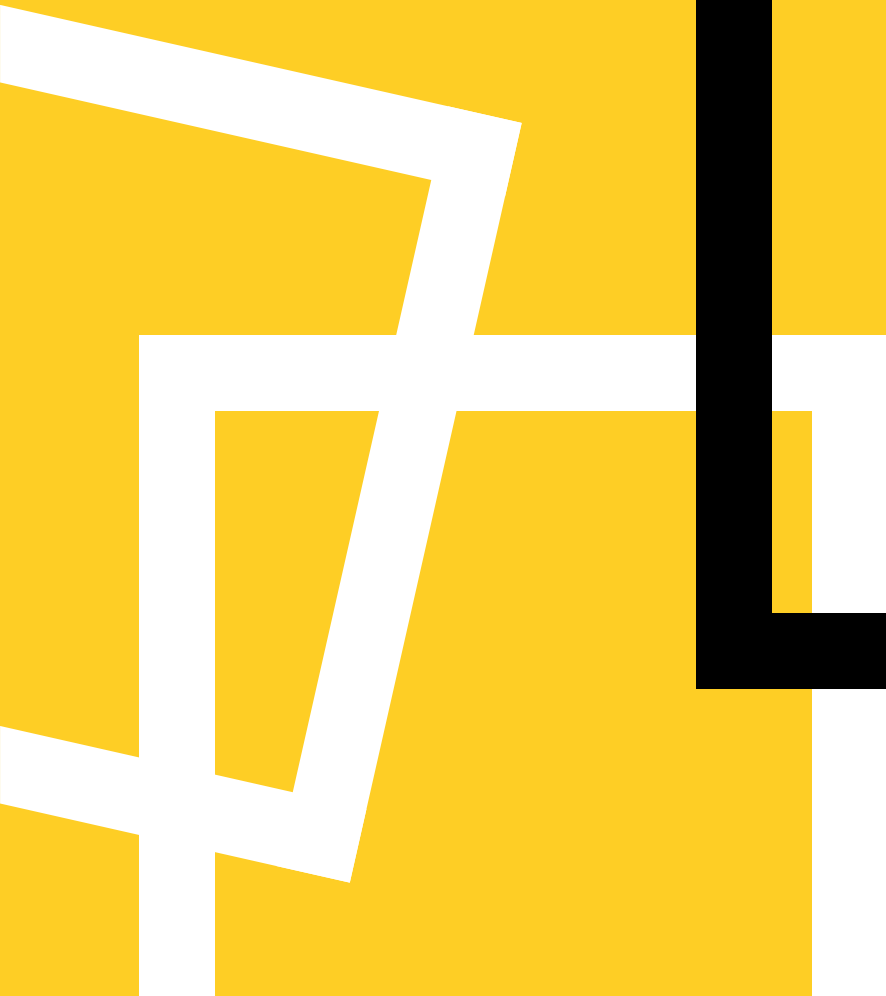
## Outlook 2023–2024

The following objectives for 2023–2024 have been established:

- finalising the redistribution of electoral boundaries for the ACT
- finalising preparations to deliver trusted, transparent, secure and accessible electoral services for the 2024 ACT Legislative Assembly election and the 2024 ATSIEB election, including:
  - improving the functionality, security, integrity and reliability of our electoral ICT systems and processes
  - modernising our electoral services, building on a strong base of electoral service innovation
- engaging with the ACT community and other stakeholders to promote electoral awareness and participation, and compliance with electoral funding, expenditure and disclosure provisions
- implementing any legislative changes arising from the [Inquiry into the Electoral Amendment Bill 2021](#) or [Electoral and Road Safety Legislation Amendment Bill 2023](#)
- employing additional staff and securing expanded temporary office accommodation in preparation for the conduct of the 2024 ACT election
- conducting non-parliamentary elections, including ACT Government enterprise agreement ballots
- continuing engagement with the Digital, Data and Technology Solutions team in the ACT Government, other electoral commissions, contractors, independent advisors and security agencies to improve our electoral systems and processes
- continuing an active role within the Electoral Council of Australia and New Zealand, with a focus on addressing risks to electoral integrity and sharing of best practices in electoral services.

**Part B**

**Performance**



## Part B Performance

A growing focus on electoral integrity in recent years has increased the demands on electoral management bodies in Australia and internationally. Challenges include the undermining of public confidence in democratic systems and processes through cyber or foreign interference, and the amplification of misinformation and disinformation through social media.

To address these challenges, the Commission conducted several key activities in 2022–2023.

### Setting Terms of Reference for the Commission

In October 2022, an inaugural Terms of Reference for the Commission was developed to describe its organisational features and clarify the roles and responsibilities of the Commission and the Commissioner.

These Terms of Reference cover a range of legislated provisions and best practices. They detail the membership, appointment, tenure, powers and obligations of Commission members, and provide guidance on electoral operations and processes.

Further details of the above are outlined in Part A of this report.

### Identifying key strategic risks ahead of the 2024 election

The Commission is determined to ensure that high levels of trust and satisfaction with its services continue into the 2024 election and beyond. Following an analysis of the electoral environment, and in consultation with other jurisdictions and security agencies, two key strategic risks that need to be mitigated to prepare for the next election have been identified:

- failure to uphold electoral integrity
- failure to meet stakeholder expectations of high quality electoral services.

### Delivering a new reporting framework

Developing a new corporate plan to mitigate the identified risks was a key priority in 2022–2023. The Commission's Corporate Plan 2023–2027 describes its vision, purpose and values as outlined in Part A of this report. The plan also sets out the strategic priorities for delivering trusted, transparent, secure and accessible electoral services to the ACT community.

These priorities - deliver high-quality electoral services, engage our community and stakeholders to promote electoral awareness; and operate a high-performing Elections ACT team - also provide a framework for evaluating and reporting on delivery of services in an open and accountable way.

### Enhancing trust in our ICT electoral systems and processes

Ensuring a high level of functionality, security, integrity and reliability across Election ACT's electoral ICT systems and processes is key to maintaining public confidence and trust in election outcomes.

In 2022–2023, the Commission invested significant resources and time to ensure the security and integrity of ICT electoral systems and processes used by Elections ACT. This was done in close consultation with the DDTS team in the ACT Government, other electoral commissions, contractors, independent advisors and supporting security agencies. Risk mitigation activity across all aspects of election delivery will continue in preparation for the 2024 election, particularly to address the risks associated with using ICT enabled electoral systems. This work includes:

- ongoing identification and management of emerging risks to electoral integrity by engaging with a range of external experts and security agencies on a regular basis
- modernising and enhancing the functionality, security, integrity and reliability of Election ACT's electoral ICT systems and processes
- using internal and external resources and security agencies to provide cyber awareness and resilience training to all permanent and temporary staff (training to be adjusted for casual staff as appropriate)

- refining and implementing the ICT integrity and assurance plan
- implementing actions and recommendations arising from the:
  - Deloitte Cyber Security Maturity Report (2018)
  - Deloitte Cyber Security Roadmap (June 2020)
  - internal self-assessments of cyber security maturity
  - Commission's Cyber Security Strategy (August 2023), including quarterly reviews by the Commission of our cyber security maturity progress
  - cyber security maturity assessments and advice from federal security agencies and vendors
  - Electoral Integrity Advisory Panel
  - Elections ACT ICT Steering Group
- contingency planning and conducting rehearsals to test our ability to respond to crises
- refining election coordination processes through the Command and Control Centre.

## Providing advice on electoral legislation and processes

The Commission consulted closely with the government and MLAs on matters related to the [Electoral and Road Safety Legislation Amendment Bill 2023](#), tabled by the Special Minister of State in the ACT Legislative Assembly on 29 June 2023. During this process, the Commission stressed the importance of the Bill being passed 12 months ahead of the 2024 election to enable effective operational implementation by Elections ACT. The Commission also highlighted that implementation of some measures within the Bill may require additional resources that will be subject of a business case by the Commission as part of the 2024–2025 budget process.

The Commission also continued to provide advice to MLAs regarding the outcomes of the [Inquiry into the Electoral Amendment Bill 2021](#).

The Commission looks forward to continuing working with the Standing Committee on Justice and Community Safety, the government, the ACT Legislative Assembly, and all other stakeholders to ensure that ACT electoral legislation and processes support trusted, transparent, secure and accessible elections.

## Our performance in 2022–2023

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

### STRATEGIC PRIORITY ONE:

Deliver trusted, transparent, secure and accessible electoral services

### Actions

To deliver on this priority, the Commission will:

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

### Key performance indicators

The KPIs are:

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

## Outcomes

The Commission:

- continued close engagement with DDTS team in the ACT Government, other electoral commissions, contractors, independent advisors and supporting security agencies
- established the Electoral Integrity Advisory Panel (EIAP) to examine the security and integrity of core election ICT systems, particularly the overseas electronic voting system (OSEV). The EIAP met three times to review OSEV documentation, system architecture and risks. It will provide a final report early next financial year
- commenced upgrading the Legislative Assembly Polling Place and Election Results Display System (LAPPERDS). The project uses lessons learnt in the 2020 Legislative Assembly election. The upgrades will be finalised early in 2023–2024
- commenced a project to update the Electronic Voting and Counting System (eVACS®), drawing on lessons learnt in the 2020 Legislative Assembly election. The upgrades to eVACS® will be completed early in 2023–2024
- continued modernising and redeveloping our election management system, The Information Gateway to Electoral Resources (TIGER), to create a modern, web-based application supported by secure cloud infrastructure
- commenced a modernisation and redevelopment project of our online polling official training system. Upgrades to the system will be completed early in 2023–2024
- followed the Deloitte Cyber Security Roadmap, including by developing an ICT systems testing, assurance and rehearsals plan. Internal cyber maturity reviews were also completed
- provided advice to the ACT Government on key integrity and accessibility measures as part of consultations on electoral amendment bills
- met with the Electoral Commission South Australia to learn from their experiences in administering misleading electoral advertising laws.

### STRATEGIC PRIORITY TWO:

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

## Actions

The Commission will:

- deliver an education program that improves the community and stakeholder's understanding of and trust in ACT electoral processes
- deliver an information and awareness campaign to promote public participation in elections and confidence in electoral outcomes
- deliver an information, education and support campaign to inform stakeholders of their compliance obligations and new legislation related to prohibited donors and misleading political advertising
- administer an effective compliance program for non-voters to promote electoral participation.

## Key performance indicators

The KPIs are:

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



## Outcomes

The Commission delivered in several key areas, including:

### Information services

- provided electoral information to the public in a variety of ways including:
  - publishing printed and electronic information booklets and pamphlets
  - providing information over the counter, by telephone, email and social media
  - answering written correspondence
  - maintaining a comprehensive website

### Electoral education programs

- delivered school and community education programs about the ACT Hare Clark electoral system to around 600 college students and more than 200 primary school students. Evaluations by teachers and participants consistently rated the education sessions highly
- loaned electoral equipment to schools and community groups when requested and provided advice and assistance
- delivered two Teacher Quality Institute–accredited professional development programs for primary, secondary and college teachers in collaboration with the ACT Legislative Assembly. These programs focused on ‘Teaching democracy, civics and citizenship in the ACT’
- produced a variety of resources aimed at assisting the community, schools and teachers to understand the ACT’s electoral process. These resources include fact sheets, guides with answers to frequently asked questions, videos and interactive activities

## Funding and disclosure

- undertook two compliance reviews during 2022–2023 examining gift returns and annual returns by political parties and associated entities. One of these reviews, in November–December 2022, also examined MLAs’ annual returns in 2021–2022. The findings of these reviews are published on the Elections ACT website
- conducted two investigations into prohibited donors during 2022–23, with a May 2023 review identifying that a more thorough investigation was required into a potential property developer or close associate. This investigation was conducted and found it was highly unlikely the identified individual was a prohibited donor
- as part of Elections ACT’s education strategy for funding and disclosure:
  - briefed two political parties on the application of the ACT’s funding and disclosure scheme
  - provided advice to political entities, MLAs and other interested parties on funding and disclosure requirements
  - released an updated and comprehensive suite of funding and disclosure publications, including fact sheets, guides with answers to frequently asked questions, forms and handbooks
- released annual disclosure returns for the 2021–2022 financial year on 7 September 2022. These contain the financial disclosure of donations received and expenditure incurred in an election. The 2021–2022 annual returns included disclosure by 15 political parties, 26 MLAs and two associated entities
- performed annual reporting on the sources of funding provided to the parliamentary parties. This reporting is always a year in arrears because the Commission does not receive data until after the end of each financial year. Table 1 shows the sources of private and public funding for the three ACT parties with representatives in the ACT Legislative Assembly in the 2021–2022 financial year.

TABLE 1 Sources of funding received by the ACT parliamentary parties in 2021–2022

2021–2022	Australian Labor Party (ACT Branch) (\$)	Total received (%)	Liberal Party of Australia (ACT Division) (\$)	Total received (%)	The ACT Greens (\$)	Total received (%)
Total received	1,410,673.72		539,203.88		614,644.34	
Public <sup>1</sup>	234,619.10	16.63	211,157.19	39.16	140,771.46	22.90
Private	1,176,054.62	83.37	328,046.69	60.84	473,872.88	77.10
Private – disclosed <sup>2</sup>	832,973.77	70.8	226,093.60	68.91	285,898.47	60.33
Private – undisclosed <sup>3</sup>	343,080.85	29.17	101,953.09	31.08	187,974.41	39.67

- 1 The ACT Electoral Commission and the Australian Electoral Commission provide all public funding. In election years, parties can receive public funding payments and refunds of candidates' nomination deposits. Elections ACT paid administrative funding to the three ACT-registered parliamentary parties in 2021–2022.
- 2 Private disclosed sources of funding include the total amount declared where the identity of the person or organisation making the payment, and the amount, is disclosed.
- 3 Private undisclosed sources of funding include the total amount declared where the identity of the person or organisation making the payment, and the amount, is not disclosed. These amounts may include payments from known sources under the disclosure threshold and/or anonymous donations. The figures are rounded to the nearest dollar.



### How administrative funding is paid

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

The amount set for 2022 was \$5,996.99 per MLA per quarter. In 2023, the amount set was \$6,432.86 per MLA per quarter, paid to each political party as follows:

- Australian Labor Party (ACT Branch) – \$248,597.00
- Liberal Party of Australia (ACT Division) – \$223,737.30
- The ACT Greens – \$149,158.20.

The total administrative funding payment paid during 2022–2023 was \$621,492.50.

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

TABLE 2 Administrative funding paid to political parties in 2022–2023

ACT Registered Parliamentary Party	Amount per MLA per quarter in 2022 (2x quarters – July to Dec 2022) (\$)	Amount per MLA per quarter in 2023 (2x quarters – Jan to June 2023) (\$)	Total number of MLAS (25)	Total amount paid to each party (\$)
Australian Labor Party (ACT Branch)	5,996.99	6,432.86	10	248,597.00
Liberal Party of Australia (ACT Division)	5,996.99	6,432.86	9	223,737.30
The ACT Greens	5,996.99	6,432.86	6	149,158.20
<b>The total administrative funding payment paid during 2022–2023</b>				<b>621,492.50</b>

### Party registration

→ upgraded the register of political parties, with 14 political parties registered in the ACT as of 30 June 2023. During 2022–2023, the Commission:

- changed the registered officer for The ACT Greens on 21 October 2022
- changed the registered officer for the Animal Justice Party on 28 January 2023
- deregistered The Canberra Party, at the request of the party, from 9 May 2023
- changed the name of the Australian Federation Party Australian Capital Territory to Small Business Australian Capital Territory, at the request of the party
- changed the abbreviation Federation Party Australian Capital Territory to Small Business ACT on 9 June 2023

→ commenced a review of the eligibility of the ACT's political parties in February 2023. To remain eligible to register as a political party, each party must have at least 100 members who are ACT electors. The Commission started the review by asking each party to supply Elections ACT with a list of the names and addresses of party members by 1 May 2023. These names were then cross-referenced against the ACT electoral roll, and if a match was found, members were contacted to confirm their membership status. This eligibility review is ongoing and the outcome will be reported in the 2023–2024 annual report

→ published the register of political parties and information on how parties can register on the Elections ACT website at [https://www.elections.act.gov.au/political\\_parties/register\\_of\\_political\\_parties](https://www.elections.act.gov.au/political_parties/register_of_political_parties).

### STRATEGIC PRIORITY THREE:

## Foster a high-performing team in Elections ACT

### Actions

The Commission will:

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

### Key performance indicators

The KPIs are:

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

### Outcomes

The outcomes of these actions include:

- the Commission's operating result was a deficit of \$0.201 million compared with a deficit of \$0.364 million in the original budget. Of the \$4.282 million appropriation allocated, only \$3.470 million was drawn
- detailed financial statements, notes and analysis are presented in Part D of this report
- commencement of a review of action necessary to meet obligations under the *Territory Records Act 2002*

- commencement of the development of a new records management program, which will ensure full compliance with the requirements of the Territory Records Office
- commencement of implementation of *Content Manager*, one of two electronic document and records management systems approved for use in the ACT Government. The migration of staff and data will be completed in 2023
- fostering of a strong, diverse and inclusive workplace
- commencement of plans to carry out a staff satisfaction survey in the 2024–2025 financial year
- audit of staff management practices with no significant findings identified
- provision of an Employee Assistance Program by Converge International that all staff have access to and are encouraged to use
- commencement of planning to recruit temporary and casual staff in preparation for the 2024 ACT Legislative Assembly election
- development and partial funding for two business cases as part of the 2023–2024 government budget process to enhance the operational capacity of Elections ACT by creating new staff positions in the areas of cyber, communications and engagement, human resource management, and administration of new legislation related to misleading electoral advertising.

## Aboriginal and Torres Strait Islander reporting

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

### ATSIEB vacancies and new members

The resignation of two ATSIEB members created casual vacancies in 2022–2023, with both vacancies now filled.

On 13 January 2023, the ATSIEB Chairperson advised the Commissioner of the first vacancy, which was created by the resignation of Ms Margaret Blackman. On 6 February 2023, the Commissioner conducted a re-count and subsequently declared that Mr Jacob Keed had been elected as a new ATSIEB member.

The second casual vacancy was created by the resignation of Ms Leah House. On 21 March 2023, the ATSIEB Chairperson advised the Commissioner of the resignation. On 21 April 2023, the Commissioner conducted a re-count and declared that Ms Deanne Booth was elected as a new ATSIEB member.

## Interstate elections

Elections ACT provided over-the-counter pre-poll voting, postal vote applications, postal ballot papers and enquiry services for interstate electoral authorities in 2022–2023. Details of the interstate elections supported are shown in Table 3. Issuing votes and handling enquiries for other electoral jurisdictions while polling was underway provided valuable opportunities for training and benchmarking between jurisdictions.

TABLE 3 Interstate elections supported by Elections ACT

Election	Staging assistance provided	Polling services provided	Polling day	Votes
South Australian state by-election (Bragg electoral district)	Pre-poll voting	23 June 2022–1 July 2022	2 July 2022	3
Western Australian state by-election (North West Central electoral district)	Pre-poll voting	31 August 2022–16 September 2022	17 September 2022	0
Victorian state election	Pre-poll voting	14 November 2022–25 November 2022	26 November 2022	439
New South Wales state election	Pre-poll voting	20 March 2023–24 March 2023	25 March 2023	1,951
Tasmania Legislative Council elections (Launceston, Murchison and Rumney divisions)	Pre-poll voting	17 April 2023–05 May 2023	6 May 2023	7

## Fee-for-service electoral services

The Commission has the power to provide services for determined fees. Elections ACT conducts elections and provides for electoral services for external organisations under this mandate.

## Enterprise agreement ballots

Elections ACT conducted two enterprise agreement ballots during this period. It assisted with the preparation and printing of ballot papers for postal ballots, electronic and postal voting, preparation of emails for use in the netVote system and scrutiny activities. Table 4 shows the enterprise agreement ballots that Elections ACT assisted with in 2022–2023.

TABLE 4 Elections ACT's assistance with enterprise agreement ballots

Election	Polls closed	Results provided	Votes
ACT Public Sector Infrastructure Services Enterprise Agreement 2023–2026 ballot	10 May 2023	24 May 2023	746
ACT Public Sector Education Directorate (Teaching Staff) Enterprise Agreement 2023–2026 ballot	14 June 2023	27 June 2023	2,971
<b>Total</b>			<b>3,717</b>

## Electoral Council of Australia and New Zealand

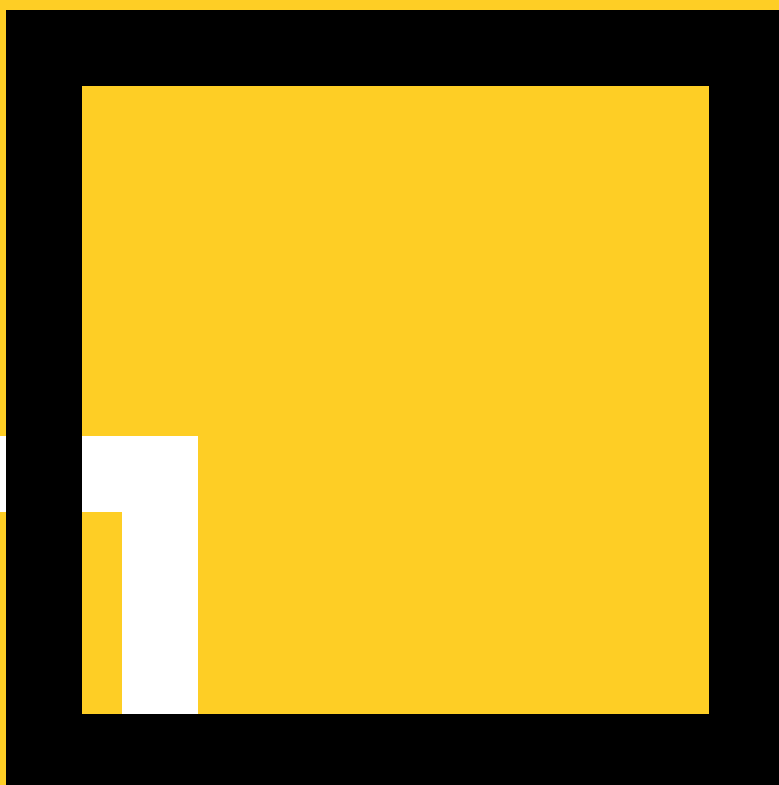
The Electoral Council of Australia and New Zealand (ECANZ) is a consultative council of Electoral Commissioners from the electoral authorities of the Commonwealth, states and territories and the Chief Electoral Officer of New Zealand. ECANZ considers issues related to the maintenance of the electoral rolls, the operation of electoral legislation, best practice in the management of elections and other matters of common interest.

The Commissioner attended several ECANZ meetings in 2022–2023, covering the following issues:

- the conduct of state and territory electoral events under continued impacts of the COVID-19 pandemic
- initiatives to address challenges to the electoral integrity of Australia's electoral systems, data and processes
- cyber security-related risks to elections, including contributions to the federal Inter-jurisdictional Working Group on Electoral Integrity and Security
- protocols for engagement with social media companies
- participation in the electoral processes by Aboriginal and Torres Strait Islander people
- strategies to further support people with disabilities to enrol and vote.

## Part C

### Management, governance and accountability



## **Part C**

### **Management, governance and accountability**

#### Scrutiny

##### **Inquiry into the Appropriation Bill 2022–2023 and Appropriation (Office of the Legislative Assembly) Bill 2022–2023**

The Commissioner, Deputy Electoral Commissioner and Chief Financial Officer represented the Commission at the ACT Legislative Assembly Select Committee on Estimates 2022–2023 hearings on 31 August 2022.

The committee's report noted that matters relating to the Commission were discussed, including funding for its ICT systems, fines for not voting, electoral boundary redistributions and disinformation.

##### **Inquiry into Annual and Financial Reports 2021–2022**

The Commissioner, Deputy Electoral Commissioner and Chief Financial Officer represented the Commission at the ACT Legislative Assembly Inquiry into Annual and Financial Reports 2021–2022 hearings on 9 November 2022. The hearings were conducted by the Assembly's Standing Committee on Justice and Community Safety.

The committee's report noted that matters related to the Commission were discussed, including overseas voting, electronic voting infrastructure and cybersecurity, the redistribution of electoral boundaries, compliance and enforcement of prohibited donor legislation, disinformation, the EIAP, resourcing of the Commission and vote verification.

#### Risk management

The Commission maintains a Risk Management Framework and Policy (2019) and Risk Management Plan (2020) to deal with strategic risks.

In the 2022–2023 financial year, the Strategic Risk Register was updated to include two key strategic risks – failure to uphold electoral integrity, and failure to meet stakeholder expectations of the highest quality electoral services.

In this period, Elections ACT initiated a review of its key operational risks to ensure they aligned with the Commission's strategic risks. This review will be completed in the next reporting period.

#### Internal audit

In the reporting period, the Commission completed internal audits of Governance and Chief Financial Instructions (on 13 October 2022) and Human Resources (on 19 December 2022), and continued to implement recommendations from its earlier internal audits.

#### Fraud prevention

A review of the fraud and corruption prevention plan has commenced, which sets out strategies for preventing fraud and corruption within the organisation, and actions to manage these issues should they occur.

No reports or allegations of fraud or corruption were received in 2022–2023.

The Deputy Electoral Commissioner is a member of the ACT's Community of Practice for Corruption Prevention under the auspices of the ACT Integrity Commission.



## Access to information

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

The Commission received no freedom of information (FOI) access applications during the reporting period.

A list of FOI-related publications and the Commission's FOI disclosure log can be found at: [www.elections.act.gov.au/about\\_us/freedom\\_of\\_information](http://www.elections.act.gov.au/about_us/freedom_of_information).

## Workplace health and safety

- Elections ACT is committed to providing a safe and healthy workplace, and ensuring employees' health, safety and wellbeing.
- In the 2022–2023 financial year, the agency did not receive any notices under the *Work Health and Safety Act 2011* and no notifiable incidents or claims for workers compensation were made under this Act.
- During this period, Elections ACT continued to assess the challenges posed by COVID-19 with guidance from public health authorities.
- In addition, the ACT Government's Healthier Work Program recognised Elections ACT for its commitment to creating a healthy workplace and awarded it gold status under the program.
- Elections ACT is maintaining a healthy and safe workplace by supporting staff in accessing the Employee Assistance Program and other online resources to help manage stress. It also encourages staff to empower themselves by managing their own mental health in the workplace.

## Human resource management

The ACT Public Service Administrative and Related Classifications Enterprise Agreement 2021–2022 was approved by Fair Work Australia on 13 December 2021. The agreement became operational on 20 December 2021 and covers Elections ACT staff employed under the *Public Sector Management Act 1994*. Bargaining for the new enterprise agreement is due for completion in the 2023–2024 financial year.

The terms and conditions of temporary staff employed under the Electoral Act were reviewed in 2021. The Commission endorsed these with effect from 10 June 2021.

To ensure Elections ACT is ready to meet evolving and growing challenges in the electoral environment, the Commissioner continued to undertake staff training using the Staff Training, Education and Planning program.

Elections ACT encourages all staff to engage in professional development so they can strengthen their individual and organisational performance and capability. For example, all Elections ACT staff regularly participate in cybersecurity training.

### Workforce data

The following tables set out the details of the permanent and temporary staff employed during 2022–2023, including the Commissioner. The tables do not include the two part-time Commission members or casual staff employed during the year.

TABLE 5 Workforce headcount

Headcount	Female	Male	Total
Full-time equivalent by gender	8.5	4.2	12.7
Headcount by gender	9	5	14
Percentage of workforce (headcount)	64.3%	35.6%	100%

TABLE 6 Workforce by classification group

Classification group	Female	Male	Total
Administrative officers	6	1	7
Executive officer	0	1	1
Senior officers	3	1	4
Statutory office holders	0	1	1
<b>Total</b>	<b>9</b>	<b>5</b>	<b>14</b>

TABLE 7 Workforce employment category

Employment category	Female	Male	Total
Permanent full time	5	2	7
Permanent part time	2	0	2
Temporary full time <sup>1,2</sup>	2	2	4
Temporary part time	0	0	0
<b>Total</b>	<b>9</b>	<b>4</b>	<b>14</b>

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

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

TABLE 8 Workforce by age group

Age group	Female	Male	Total
Under 25 <sup>1</sup>	Withheld		
25–34 <sup>1</sup>	Withheld		
35–44 <sup>1</sup>	Withheld		
45–54 <sup>1</sup>	Withheld		
55 and over <sup>1</sup>	Withheld		
<b>Total</b>	<b>9</b>	<b>5</b>	<b>14</b>

1. To protect the privacy of the small number of staff employed by Elections ACT, this table does not show the ages of individuals.

TABLE 9 Workforce gender

Gender	Average length of service in years
Female	11.7 years
Male	7.3 years
<b>Total</b>	<b>10.2 years</b>

TABLE 10 Workforce by agency profile

Agency	Full-time equivalent	Headcount
ACT Electoral Commission	11.7	13
<b>Total</b>	<b>11.7</b>	<b>13</b>

TABLE 11 Workforce equity and diversity

	A	B	C	D
	Aboriginal and/or Torres Strait Islander employment	Culturally and linguistically diverse employment	Employment of people with disability	Number of employees who identify in equity and diversity categories
Headcount	0	4	0	4
<b>Percentage of total staff</b>	<b>0</b>	<b>28.6</b>	<b>0</b>	<b>28.6</b>

TABLE 12 Workforce gender pay gap

Classification group	Female	Male	Pay gap (%)
Administrative officers	97,466	106,642	8.6
Executive officer	0	195,617	n/a
Senior officers	123,248	126,235	2.4
Statutory office holders	0	244,989	n/a
<b>Total</b>	<b>106,060</b>	<b>142,843</b>	<b>25.7</b>

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

## Ecologically sustainable development

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

TABLE 13 Stationary energy usage

Stationary energy usage	Unit	2022–2023	2021–2022	Percentage change
Electricity use	Kilowatt hours	26,431	24,843	6.39
Natural gas use	Megajoules	77,068	52,598	46.52
Diesel use (non-transport)	Kilolitres	n/a	n/a	n/a

TABLE 14 Transport fuel usage

Transport fuel usage	Unit	2022–2023	2021–2022	Percentage change
Electric vehicles	Number	0	0	n/a
Hybrid vehicles	Number	0	0	n/a
Hydrogen vehicles	Number	0	0	n/a
Total number of vehicles	Number	0	0	n/a
Fuel use – petrol	Kilolitres	0	0	n/a
Fuel use – diesel	Kilolitres	0	0	n/a
Fuel use – liquid petroleum gas	Kilolitres	0	0	n/a
Fuel use – compressed natural gas	Gigajoules	0	0	n/a

TABLE 15 Water usage

Water usage	Unit	2022–2023	2021–2022	Percentage change
Water use	Kilolitres	66	53	25.11

TABLE 16 Resource efficiency and waste

Resource efficiency and waste	Unit	2022–2023	2021–2022	Percentage change
Reams of paper purchased	Reams	50	0	5,000
Recycled content of paper purchased	Percentage	0	0	0
Waste to landfill	Litres	2,520.77	2,815.75	–10.48
Co-mingled material recycled	Litres	1,863.78	2,572.55	–27.55
Paper and cardboard recycled (including secure paper)	Litres	1,369.81	2,829.98	–51.60
Organic material recycled	Litres	27.60	3.87	613.24

TABLE 17 Greenhouse gas emissions

Greenhouse gas emissions	Unit	2022–2023	2021–2022	Percentage change
Emissions from natural gas use (non-transport)	Tonnes CO <sub>2</sub> -e	4.98	2.71	83.76
Emissions from diesel use (non-transport)	Tonnes CO <sub>2</sub> -e	n/a	n/a	n/a
Emissions from transport fuel use	Tonnes CO <sub>2</sub> -e	n/a	n/a	n/a
<b>Total emissions</b>	<b>Tonnes CO<sub>2</sub>-e</b>	<b>4.98</b>	<b>2.71</b>	<b>83.76</b>

**Part D**

**Financial statements**



# Financial Management and Analysis

## Management discussion and analysis ACT Electoral Commission For the year ended 30 June 2023

### Financial performance

The following financial information is based on the Commission's audited financial statements for 2022–23 and the forward estimates contained in the 2023–24 Budget Statements.

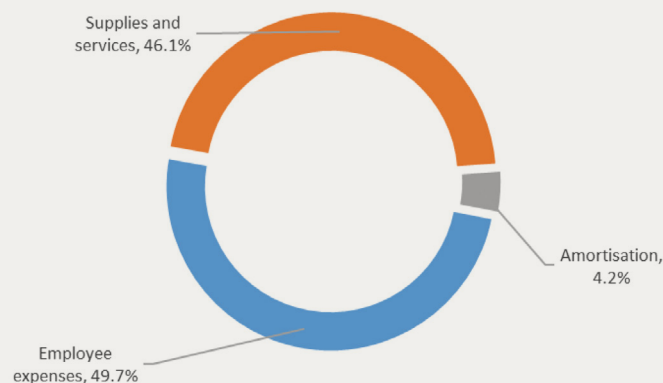
#### 1. Total expenses

##### 1.1 Components of expenses

Figure 2 shows the components of the Commission's expenses for 2022–23. The main components were:

- **\$1.947 million** (49.7%) in employee expenses
- **\$1.803 million** (46.1%) in supplies and services.

FIGURE 2  
Components of  
expenses 2022–23



##### 1.2 Comparison to budget

Total expenses for 2022–23 were **\$3.914 million**. This was **\$0.905 million** (18.8%) less than budgeted. The variance was partially due to employee expenses being \$0.456 million below budget because the Commission postponed recruiting new staff while reviewing its current and future workforce capabilities. The Commission undertook this review to develop a strong and capable workforce that delivers trusted, transparent, secure and accessible electoral services.

Amortisation expenses were \$0.200 million lower than budgeted. This variance was due to delays in the Commission's enhancement of its electoral information systems. Amortisation of the enhancements will begin in 2023–24 after the work has been completed and capitalised.

##### 1.3 Comparison to 2021–22 actuals

Total expenses were consistent with the prior year.

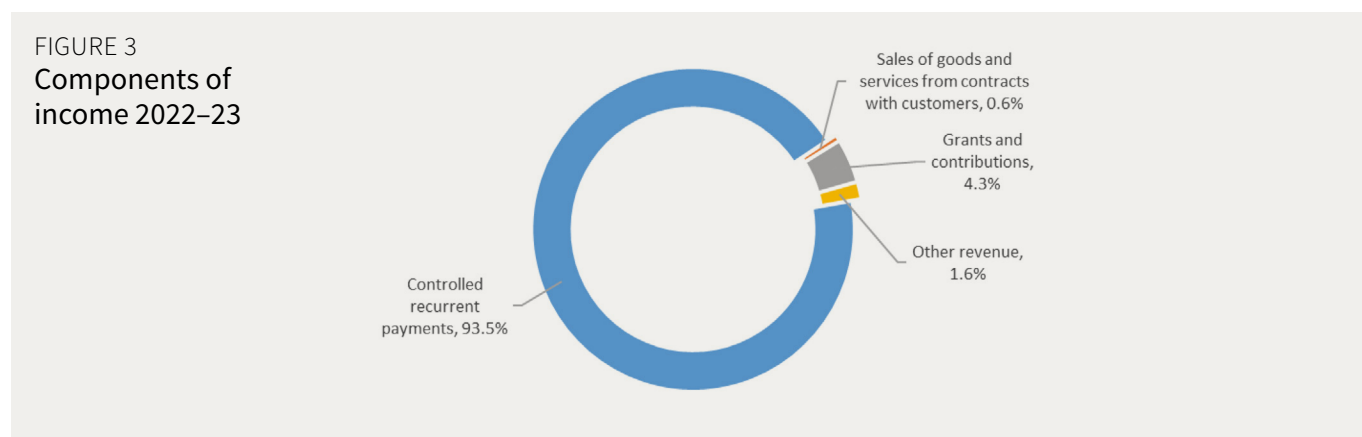
##### 1.4 Future trends

Total expenses are expected to increase by **\$3.476 million** (88.8%) to **\$7.390 million** in 2023–24. This increase is consistent with the Commission's four-year election cycle expenditure, with the next ACT Legislative Assembly election scheduled for October 2024.

## 2. Total income

### 2.1 Components of income

Figure 3 shows the components of the Commission's total income for 2022–23. Its main source of income was controlled recurrent payments (CRPs), which accounted for **\$3.470 million** (93.5%) of total income.



### 2.2 Comparison to budget

Total income for the year was **\$3.713 million**. This was **\$0.742 million** (16.7%) lower than budgeted. The variance is mainly due to the Commission not drawing all its 2022–23 CRP because it had sufficient funds to meet its operational requirements.

### 2.3 Comparison to 2021–22 actuals

Total income was consistent with the prior year.

### 2.4 Future trends

Total income is expected to increase by **\$2.960 million** (79.7%) to **\$6.673 million** in 2023–24. This increase is consistent with the Commission's four-year election cycle funding to cover expected increases in expenditure for 2023–24 due to the ACT Legislative Assembly election, which is scheduled for October 2024.



## Financial position

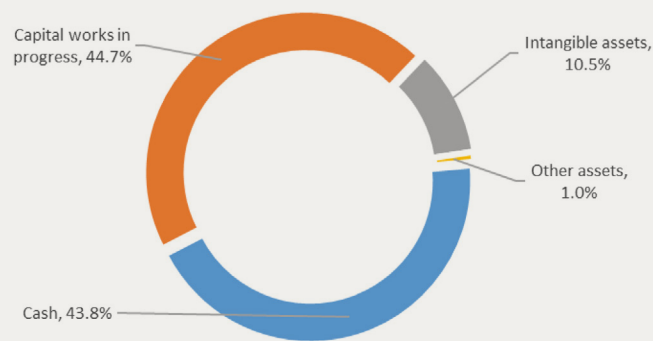
### 3. Total assets

#### 3.1 Components of total assets

Figure 4 shows a breakdown of the Commission's total assets at 30 June 2023. The main components were:

- **\$1.400 million** (43.8%) in cash
- **\$1.429 million** (44.7%) of capital works in progress
- **\$0.335 million** (10.5%) in intangible assets.

FIGURE 4  
Total assets at  
30 June 2023



#### 3.2 Comparison to budget

The Commission's total assets at 30 June 2023 were valued at **\$3.196 million**, which is **\$0.217 million** (7.3%) higher than budgeted. This variance was mainly due to upgrading the Commission's electoral information systems, funded through capital injections.

#### 3.3 Comparison to assets at 30 June 2022

At 30 June 2023, total assets were **\$0.350 million** (12.3%) higher than at 30 June 2022. This increase is due to the Commission's upgrade of its electoral information systems.

#### 3.4 Future trends

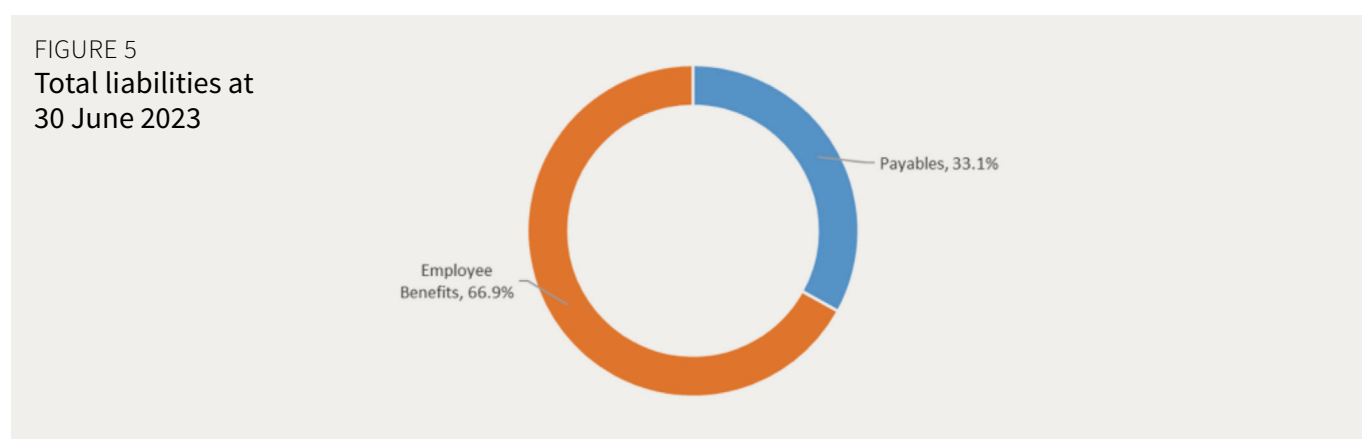
Total assets are expected to decrease in value by **\$0.605 million** (18.9%) to **\$2.591 million** in 2023–24. The decrease mainly relates to amortisation of the Commission's electoral information systems.

## 4. Total liabilities

### 4.1 Components of total liabilities

Figure 5 shows a breakdown of the Commission's total liabilities at 30 June 2023. The components were:

- **\$0.650** million (66.9%) in employee benefits
- **\$0.321** million (33.1%) in payables.



### 4.2 Comparison to budget

At 30 June 2023, the Commission's total liabilities were **\$0.971 million**. This was consistent with the 2022–23 budget.

### 4.3 Comparison to 30 June 2022 actuals

At 30 June 2023, total liabilities were **\$0.126 million** (14.9%) higher than total liabilities at 30 June 2022. The variance mainly related to an increase in payables due to some invoices not being received in time for payment before 30 June 2023.

### 4.4 Future trends

Total liabilities owed by the Commission are expected to decrease by **\$0.144 million** (14.8%) to **\$0.827 million** in 2023–24, consistent with the Commission's normal level of liabilities.

# **FINANCIAL STATEMENTS OF ACT ELECTORAL COMMISSION**

**For the Year Ended 30 June 2023**

## INDEPENDENT AUDITOR'S REPORT

### To the Members of the ACT Legislative Assembly

#### Opinion

I have audited the financial statements of the ACT Electoral Commission (Commission) for the year ended 30 June 2023 which comprise the operating statement, balance sheet, statement of changes in equity, statement of cash flows, statement of appropriation and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements:

- i. present fairly, in all material respects, the Commission's financial position as at 30 June 2023, and its financial performance and cash flows for the year then ended; and
- ii. are presented in accordance with the *Financial Management Act 1996* and comply with Australian Accounting Standards.

#### Basis for opinion

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

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

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

#### Responsibilities of the Commissioner for the financial statements

The Electoral Commissioner is responsible for:

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

## Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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



**Ajay Sharma**

Assistant Auditor-General, Financial Audit

31 August 2023

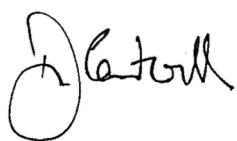
## **ACT ELECTORAL COMMISSION**

### **Financial Statements**

### **For the Year Ended 30 June 2023**

#### **Statement of Responsibility**

In my opinion, the ACT Electoral Commission's financial statements fairly reflect the financial operations for the year ended 30 June 2023 and its financial position on that date.



**Damian Cantwell AM CSC**

Electoral Commissioner

ACT Electoral Commission

25 July 2023

## **ACT ELECTORAL COMMISSION**

### **Financial Statements**

### **For the Year Ended 30 June 2023**

#### **Statement by the Chief Finance Officer**

In my opinion, the ACT Electoral Commission's financial statements have been prepared in accordance with the Australian Accounting Standards, are in agreement with its accounts and records and fairly reflect its financial operations for the year ended 30 June 2023 and the financial position on that date.



**Scott Hickey CA**

Chief Finance Officer  
ACT Electoral Commission  
25 July 2023

## ACT ELECTORAL COMMISSION

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Balance Sheet

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Statement of Cash Flows

Statement of Appropriation

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Note	7	Intangible Assets
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**ACT ELECTORAL COMMISSION**  
**Operating Statement**  
**For the Year Ended 30 June 2023**

		Actual	Original Budget	Actual
	Note	2023	2023	2022
	No.	\$'000	\$'000	\$'000
<b>Income</b>				
Controlled Recurrent Payments	#	3 470	4 282	3 591
Sales of Goods and Services from Contracts with Customers		21	26	175
Grants and Contributions Revenue		161	131	175
Other Revenue		61	16	34
<b>Total Income</b>		<b>3 713</b>	<b>4 455</b>	<b>3 975</b>
<b>Expenses</b>				
Employee Expenses	4	1 947	2 403	1 921
Supplies and Services	5	1 803	2 052	1 748
Amortisation		164	364	255
<b>Total Expenses</b>		<b>3 914</b>	<b>4 819</b>	<b>3 924</b>
<b>Operating Result</b>		<b>(201)</b>	<b>(364)</b>	<b>51</b>
<b>Total Comprehensive Result</b>		<b>(201)</b>	<b>(364)</b>	<b>51</b>

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

# Refer to the Statement of Appropriation

**ACT ELECTORAL COMMISSION**  
**Balance Sheet**  
**As at 30 June 2023**

		Actual	Original Budget	Actual
	Note	2023	2023	2022
	No.	\$'000	\$'000	\$'000
<b>Current Assets</b>				
Cash	6	1 400	1 436	1 562
Receivables		31	39	29
Other Assets		1	7	-
<b>Total Current Assets</b>		<b>1 432</b>	<b>1 482</b>	<b>1 591</b>
<b>Non-Current Assets</b>				
Intangible Assets	7	335	1 016	498
Capital Works in Progress	8	1 429	481	757
<b>Total Non-Current Assets</b>		<b>1 764</b>	<b>1 497</b>	<b>1 255</b>
<b>Total Assets</b>		<b>3 196</b>	<b>2 979</b>	<b>2 846</b>
<b>Current Liabilities</b>				
Payables	9	321	328	241
Employee Benefits	10	641	620	586
<b>Total Current Liabilities</b>		<b>962</b>	<b>948</b>	<b>827</b>
<b>Non-Current Liabilities</b>				
Employee Benefits	10	9	35	18
<b>Total Non-Current Liabilities</b>		<b>9</b>	<b>35</b>	<b>18</b>
<b>Total Liabilities</b>		<b>971</b>	<b>983</b>	<b>845</b>
<b>Net Assets</b>		<b>2 225</b>	<b>1 996</b>	<b>2 001</b>
<b>Equity</b>				
Accumulated Funds		2 225	1 996	2 001
<b>Total Equity</b>		<b>2 225</b>	<b>1 996</b>	<b>2 001</b>

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

**ACT ELECTORAL COMMISSION**  
**Statement of Changes in Equity**  
**For the Year Ended 30 June 2023**

	Accumulated Funds Actual 2023 \$'000	Total Equity Actual 2023 \$'000	Original Budget 2023 \$'000
<b>Balance at 1 July 2022</b>	<b>2 001</b>	<b>2 001</b>	<b>1 752</b>
<b>Comprehensive Income</b>			
Operating Result	(201)	(201)	(364)
<b>Total Comprehensive Result</b>	<b>(201)</b>	<b>(201)</b>	<b>(364)</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>			
Capital Injections <sup>#</sup>	425	425	608
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>425</b>	<b>425</b>	<b>608</b>
<b>Balance at 30 June 2023</b>	<b>2 225</b>	<b>2 225</b>	<b>1 996</b>

	Accumulated Funds Actual 2022 \$'000	Total Equity Actual 2022 \$'000
<b>Balance at 1 July 2021</b>	<b>1 950</b>	<b>1 950</b>
<b>Comprehensive Income</b>		
Operating Result	51	51
<b>Total Comprehensive Result</b>	<b>51</b>	<b>51</b>
<b>Balance at 30 June 2022</b>	<b>2 001</b>	<b>2 001</b>

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

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

**ACT ELECTORAL COMMISSION**  
**Statement of Cash Flows**  
**For the Year Ended 30 June 2023**

		Actual	Original Budget	Actual
	Note	2023	2023	2022
	No.	\$'000	\$'000	\$'000
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
<b>Note</b>				
Sales of Goods and Services from Contracts with Customers		3 470	4 282	3 591
Interest Received		24	25	191
Goods and Services Tax Collected from Customers		61	16	14
Goods and Services Tax Input Tax Credits from the Australian Taxation Office (ATO)		-	119	2
		115	-	91
<b>Total Receipts from Operating Activities</b>		<b>3 671</b>	<b>4 442</b>	<b>3 889</b>
<b>Payments</b>				
Employee Payments		1 902	2 416	1 961
Supplies and Services		1 564	1 918	1 582
Goods and Services Tax Paid to Suppliers		120	122	84
<b>Total Payments from Operating Activities</b>		<b>3 586</b>	<b>4 456</b>	<b>3 627</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>6</b>	<b>85</b>	<b>(14)</b>	<b>262</b>
<b>Cash Flows from Investing Activities</b>				
<b>Payments</b>				
Purchase of Intangibles		672	608	102
<b>Total Payments from Investing Activities</b>		<b>672</b>	<b>608</b>	<b>102</b>
<b>Net Cash (Outflows) from Investing Activities</b>		<b>(672)</b>	<b>(608)</b>	<b>(102)</b>
<b>Cash Flows from Financing Activities</b>				
<b>Receipts</b>				
Capital Injections		425	608	-
<b>Total Receipts from Financing Activities</b>		<b>425</b>	<b>608</b>	<b>-</b>
<b>Net Cash Inflows from Financing Activities</b>		<b>425</b>	<b>608</b>	<b>-</b>
<b>Net (Decrease)/Increase in Cash</b>		<b>(162)</b>	<b>(14)</b>	<b>160</b>
Cash at the Beginning of the Reporting Period		1 562	1 450	1 402
<b>Cash at the End of the Reporting Period</b>	<b>6</b>	<b>1 400</b>	<b>1 436</b>	<b>1 562</b>

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

## ACT ELECTORAL COMMISSION Statement of Appropriation For the Year Ended 30 June 2023

### Description and Material Accounting Policies relating to Controlled Recurrent Payments

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

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

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

### Column Heading Explanations:

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

The Total Appropriated column is inclusive of all appropriation variations occurring after the Original Budget.

The Appropriation Drawn is the total amount of appropriation received by the Commission during the year. This amount appears in the Statement of Cash Flows.

	Original Budget 2023 \$'000	Total Appropriated 2023 \$'000	Appropriation Drawn 2023 \$'000	Appropriation Drawn 2022 \$'000
<b>Controlled</b>				
Controlled Recurrent Payments (CRP)	4 282	4 321	3 470	3 591
Capital Injections	608	643	425	-
<b>Total Controlled Appropriation</b>	<b>4 890</b>	<b>4 964</b>	<b>3 895</b>	<b>3 591</b>

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

<b>Reconciliation of Appropriation for 2022-23</b>	<b>CRP \$'000</b>	<b>Capital Injections \$'000</b>
Original Appropriation for 2022-23	4 282	608
Rollover (FMA s.16B)	-	35
Supplementary Appropriation (FMA s.13)	39	-
<b>Total Appropriated</b>	<b>4 321</b>	<b>643</b>
Undrawn Funds	851	218
<b>Total Appropriation Drawn</b>	<b>3 470</b>	<b>425</b>

### Controlled Recurrent Payments (CRP)

#### Variances between 'Total Appropriated' and 'Appropriation Drawn'

The difference of \$851,000 between the Total Appropriated and the Total Appropriation Drawn is mainly due to the Commission holding sufficient cash reserves to meet its operational requirements without utilising all of the 2022-23 appropriation. The 2022-23 appropriation also included \$400,000 of undrawn CRP rolled forward from 2021-22 under the budget protocols for Officers of the Legislative Assembly agreed between the Treasurer and Speaker. The carrying forward of undrawn CRP between financial years under these budget protocols provides the Commission with greater flexibility in the management of its budget and supports the independence principles established by the *Electoral Act 1992*. The Commission has rolled forward \$428,000 of the Undrawn Funds from 2022-23 into 2023-24 budget.

### Capital Injections

#### Variances between '2022-23 Appropriation Drawn' and '2021-22 Appropriation Drawn'

The increase of \$425,000 between the 2022-23 Appropriation Drawn and 2021-22 Appropriation Drawn relates to enhancements to the Commission's electoral information systems.

## **ACT ELECTORAL COMMISSION Statement of Appropriation For the Year Ended 30 June 2023**

### **Capital Injections - Continued**

#### **Variances between 'Total Appropriated' and 'Appropriation Drawn'**

The difference of \$218,000 between the Total Appropriated and the Appropriation Drawn mainly due to the Commission investing additional time on defining the business requirements for these projects. The undrawn funds align with milestones that are expected to be achieved in 2023-24 and the undrawn funds have been rolled over into the 2023-24 budget.

**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**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. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS**

**LEGISLATIVE REQUIREMENTS**

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

The FMA and the *Financial Management Guidelines* issued under the ACT, requires the financial statements to include:

- i. an Operating Statement for the year;
- ii. a Balance Sheet at the end of the year;
- iii. a Statement of Changes in Equity for the year;
- iv. a Statement of Cash Flows for the year;
- v. a Statement of Appropriation for the year;
- vi. the material accounting policies adopted for the year 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 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, which is the Commission's functional currency.

**INDIVIDUAL NOT-FOR-PROFIT REPORTING ENTITY**

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

**REPORTING PERIOD**

These financial statements state the financial performance, changes in equity and cash flows of the Commission for the year ended 30 June 2023 together with the financial position of the Commission as at 30 June 2023.

**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

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

**COMPARATIVE FIGURES**

*Budget Figures*

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2022-23 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the Budget Papers.

*Prior Year Comparatives*

Comparative information has been disclosed in respect of the previous period for amounts reported in the financial statements, except where an Australian Accounting Standard does not require comparative information to be disclosed.

Where the presentation or classification of items in the financial statements is amended, the comparative amounts have been reclassified where practical. Where a reclassification has occurred, the nature, amount and reason for the reclassification is provided.

*Rounding*

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

**GOING CONCERN**

The 2022-23 financial statements have been prepared on a going concern basis as the Commission has been funded in the ACT Government 2023-24 Budget and the Budget Papers include forward estimates for the Commission.

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

All Australian Accounting Standards and Interpretations issued but yet to be applied are either not relevant to the Commission or have been assessed as having an immaterial financial impact on the Commission.



**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**NOTE 4. EMPLOYEE EXPENSES**

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

Employee Expenses include:

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

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

(See Note 10 Employee Benefits for accrued wages and salaries, and annual and long service leave).

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

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

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

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

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Wages and Salaries	1 660	1 648
Annual Leave Expense	(30)	4
Long Service Leave Expense	25	(26)
Superannuation Contributions to the Territory Banking Account	153	164
Productivity Benefit	12	14
Superannuation to External Providers	126	116
Other Employee Benefits and On-Costs	1	2
<b>Total Employee Expenses</b>	<b>1 947</b>	<b>1 921</b>

# ACT ELECTORAL COMMISSION

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2023

#### NOTE 5. SUPPLIES AND SERVICES

##### Description and Material Accounting Policies Relating to Supplies and Services

###### *General - Supplies and Services*

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

###### *Professional Services*

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

###### *Auditor Service Fees*

Auditor's Remuneration is paid to the ACT Audit Office for the audit of the Commission's financial statements. The audit fees for the audit of the 2022-23 financial statements is \$42,333 (2021-22: \$41,000). No other services were provided by the ACT Audit Office.

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

Payments made under the *Electoral Act 1992* to political parties with representation in the Assembly to support the party with meeting their financial disclosure reporting obligations.

	2023 \$'000	2022 \$'000
<b>Supplies and Services</b>		
Computing, Information Technology and Telecommunications	129	144
Accommodation, Rent, Hire and Utilities	234	126
Professional Services	247	371
Auditor's Remuneration	42	41
Service Agreements	457	418
Office Supplies, Minor Equipment and Advertising	28	48
Administrative Expenditure Funding to Political Parties	621	590
Other Expenses	45	10
<b>Total Supplies and Services</b>	<b>1 803</b>	<b>1 748</b>

**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**ASSET NOTES****Material Accounting Policies – Assets****Assets – Current and Non-Current**

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

**NOTE 6. CASH****Description and Material Accounting Policies Relating to Cash***Cash*

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

Cash includes cash at bank and cash on hand.

**(a) Cash**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Cash at Bank	1 399	1 561
Cash on Hand	1	1
<b>Total Cash<sup>a</sup></b>	<b>1 400</b>	<b>1 562</b>

The decrease of \$162,000 is mainly due to the Commission using its cash reserves to fund enhancements to the Commission's electoral information systems in 2022-23.

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

Total Cash Recorded in the Balance Sheet	1 400	1 562
<b>Cash at the End of the Reporting Period as Recorded in the Statement of Cash Flow</b>	<b>1 400</b>	<b>1 562</b>

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

Operating Result	(201)	51
<b>Add Non-Cash Items</b>		
Amortisation of Intangibles	164	255
<b>Cash Inflow Before Changes in Operating Assets and Liabilities</b>	<b>(37)</b>	<b>306</b>
<b>Changes in Operating Assets and Liabilities</b>		
(Increase)/Decrease in Receivables	(2)	12
Increase/(Decrease) in Payables	75	(15)
Increase/(Decrease) in Employee Benefits	45	(41)
<b>Net Changes in Operating Assets and Liabilities</b>	<b>118</b>	<b>(44)</b>
<b>Net Cash Inflow from Operating Activities</b>	<b>85</b>	<b>262</b>

# ACT ELECTORAL COMMISSION

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2023

#### NOTE 7. INTANGIBLE ASSETS

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

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

##### Recognition

Externally acquired software is recognised and capitalised when:

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

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

##### Measurement

Intangible Assets are measured at cost.

##### Amortisation

Capitalised software and other intangibles have a finite useful life. Amortisation is applied to intangible assets. Software is amortised on a straight-line basis over its useful life, over a period not exceeding 10 years.

##### Impairment

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

Amortisation for intangible assets is determined as follows:

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

	Internally Generated Software \$'000	Externally Purchased Software \$'000	Total \$'000
<b>Reconciliation of Intangible Assets 2022-23</b>			
<b>Carrying Amount at the Beginning of the Reporting Period</b>	<b>443</b>	<b>55</b>	<b>498</b>
Amortisation	(146)	(18)	(164)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>298</b>	<b>37</b>	<b>335</b>
Carrying Amount at the End of the Reporting Period, represented by:			
Gross Book Value	1 890	230	2 120
Accumulated Amortisation	(1 593)	(193)	(1 785)

Total Intangible Assets – The decrease of \$164,000 in total carrying amount relates to the amortisation of the electoral information systems used by the Commission to conduct the ACT Legislative Assembly elections.

**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**NOTE 7. INTANGIBLE ASSETS – CONTINUED**

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

**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**NOTE 8. CAPITAL WORKS IN PROGRESS**

**Description and Material Accounting Policies Relating to Capital Works in Progress**

Capital works in progress includes software under construction. Capital works in progress is recognised at the time the construction activity occurs. These assets are measured at the cost of constructing the asset. Directly attributable costs included in capital works in progress by the Commission are development costs, functional testing costs and deployment costs.

**Reconciliation of Capital Works in Progress 2022-23**

	<b>Software Works in Progress \$'000</b>
<b>Carrying Amount at the Beginning of the Reporting Period</b>	<b>757</b>
Additions	672
<b>Carrying Amount at the End of the Reporting Period</b>	<b>1 429</b>

Total Capital Works in Progress – The increase of \$672,000 relates to enhancements to the Commission's electoral information systems used to conduct the ACT Legislative Assembly elections.

**Reconciliation of Capital Works in Progress 2021-22**

	<b>Software Works in Progress \$'000</b>
<b>Carrying Amount at the Beginning of the Reporting Period</b>	<b>1 233</b>
Capital Works in Progress Completed and Transferred to Intangible Assets	(476)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>757</b>

# **ACT ELECTORAL COMMISSION** **Notes to and Forming Part of the Financial Statements** **For the Year Ended 30 June 2023**

## **LIABILITY NOTES**

### **Material Accounting Policies – Liability**

#### **Liabilities – Current and Non-Current**

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

## **NOTE 9. PAYABLES**

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

Payables are initially recognised at fair value based on the transaction cost and, subsequent to initial recognition, at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement. All amounts are now normally settled within 30 days.

Payables include Accrued Expenses.

	2023 \$'000	2022 \$'000
<b>Current Payables</b>		
Accrued Expenses	321	241
<b>Total Current Payables</b>	<b>321</b>	<b>241</b>

Total Current Payables – The \$80,000 increase mainly relates to the Commission accruing costs associated with the management of the electoral roll for the final quarter of 2022-23. These electoral roll costs had been paid prior to 30 June in the 2021-22 financial year-.

## **NOTE 10. EMPLOYEE BENEFITS**

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

#### *Accrued Wages and Salaries*

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

#### *Annual and Long Service Leave*

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

Annual leave liabilities have been estimated on the assumption they will be wholly settled within three years. This financial year the rate used to estimate the present value of future:

- annual leave payments is 98.2% (101.8% in the previous financial year); and
- payments for long service leave is 93.0% (95.3% in the previous financial year).

The long service leave liability is estimated with reference to the minimum period of qualifying service. For employees with less than the required minimum period of 7 years of qualifying service, the probability that employees will reach the required minimum period has been taken into account in estimating the provision for long service leave and applicable on-costs.

# ACT ELECTORAL COMMISSION

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2023

#### NOTE 10. EMPLOYEE BENEFITS - CONTINUED

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

Significant judgements have been applied in estimating the annual and long service leave liabilities, given that the Commission uses the Whole-of-Government present value, probability and on-cost factors. These factors are issued by ACT Treasury and apply to all ACT Government Agencies. ACT Treasury organises an actuarial review to be undertaken every three by the Australian Government Actuary to estimate each of these factors. The latest assessment was undertaken in December 2021, with the next review expected to be undertaken by late 2024.

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

#### *Superannuation Liability*

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

<b>Current Employee Benefits</b>	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Annual Leave	210	240
Long Service Leave	340	305
Accrued Salaries	91	41
<b>Total Current Employee Benefits</b>	<b>641</b>	<b>586</b>
<b>Non-Current Employee Benefits</b>		
Long Service Leave	9	18
<b>Total Non-Current Employee Benefits</b>	<b>9</b>	<b>18</b>
<b>Total Employee Benefits</b>	<b>650</b>	<b>604</b>

<b>Estimated Amount Payable within 12 months</b>		
Annual Leave	144	126
Long Service Leave	22	28
Accrued Salaries	91	41
<b>Total Employee Benefits Payable within 12 months</b>	<b>257</b>	<b>195</b>
<b>Estimated Amount Payable after 12 months</b>		
Annual Leave	66	114
Long Service Leave	327	295
<b>Total Employee Benefits Payable after 12 months</b>	<b>393</b>	<b>409</b>
<b>Total Employee Benefits</b>	<b>650</b>	<b>604</b>

At 30 June 2023, the Commission employed 12.46 Full Time Equivalent (FTE) staff (30 June 2022, 12 FTE staff). The increase in employee benefits is mainly due to the flow on impact of increases to employee benefits in the 2023-26 administrative and related classifications enterprise agreement.



## ACT ELECTORAL COMMISSION

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

### For the Year Ended 30 June 2023

#### NOTE 11. FINANCIAL INSTRUMENTS

##### Material Accounting Policies Relating to Financial Instruments

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

##### Interest Rate Risk

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

A greater proportion of financial assets are held in floating interest rate arrangements, compared to financial liabilities that are subject to floating interest rates. This means that the Commission is not significantly exposed to movements in interest payable; however, it is exposed to movements in interest receivable. Interest rates have increased during the financial year ended 30 June 2023 and, as such, have resulted in an increase in the amount of interest received.

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

There have been no significant changes in credit risk exposure since last reporting period.

##### Sensitivity Analysis

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

##### Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Commission's credit risk is limited to the amount of the financial assets it holds net of any provision for impairment. Credit risk is managed by the Commission for cash at bank by holding bank balances with the ACT Government's bank, Westpac Banking Corporation (Westpac). Westpac holds an AA issuer credit rating with Standard and Poors. A 'AA' credit rating is defined as a 'very strong capacity to meet financial commitments'.

Credit risk is therefore considered to be low.

There have been no significant changes in credit risk exposure since last reporting period.

##### Liquidity Risk

Liquidity risk is the risk that the Commission will encounter difficulties in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. To limit its exposure to liquidity risk, the Commission ensures that it does not have a large portion of its financial liabilities maturing in any one reporting period and that, at any particular point in time, it has a sufficient amount of current financial assets to meet its current financial liabilities. Also, the Commission is able to draw down additional Controlled Recurrent Payments in the next reporting period to cover its financial liabilities when they fall due. This ensures the Commission has enough liquidity to meet its emerging financial liabilities. See the maturity analysis below for further details of when financial liabilities mature.

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

There have been no significant changes in credit risk exposure since last reporting period.

##### Carrying Amount of Financial Assets and Financial Liabilities

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

**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**NOTE 12. CAPITAL AND OTHER EXPENDITURE COMMITMENTS**

**Description and Material Accounting Policies Relating to Capital and Other Expenditure Commitments**

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

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

**Capital Commitments**

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

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Capital Commitments - Intangible Assets</b>		
Within one year	647	303
Later than one year but not later than five years	65	-
<b>Total Capital Commitments</b>	<b>712</b>	<b>303</b>

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

**Other Commitments**

Other commitments include contractual arrangements for services and supplies, legislated payments to political parties to support them with their administrative responsibilities to the Commission, and short-term or low value leases (e.g. leased ICT equipment) where the Commission has applied the AASB 16 exemption from recognising the related leases in the balance sheet.

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

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	1 264	1 250
Later than one year but not later than five years	1 792	2 286
Later than five years	1	1
<b>Total Other Commitments</b>	<b>3 057</b>	<b>3 537</b>

Total Other Commitments - The decrease of \$480,000 mainly relates to a decreased commitment for administrative expenditure funding to political parties, with only 16 months (2021-22: 28 months) remaining of the current for four-year term for Members elected to the Legislative Assembly (MLAs).

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

**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**NOTE 13. RELATED PARTY DISCLOSURES**

**Description and Material Accounting Policies Relating to Related Party Disclosures**

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

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

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

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

**(A) KEY MANAGEMENT PERSONNEL**

**A.1 Compensation of Key Management Personnel**

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

Compensation by the Commission to KMP is set out below.

	2023	2022
	\$'000	\$'000
Short-term employee benefits	348	335
Post employment benefits	41	37
Other long-term benefits	7	7
Total Compensation by the Commission to KMP	<u>396</u>	<u>379</u>

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

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

# ACT ELECTORAL COMMISSION

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2023

#### NOTE 14. BUDGETARY REPORTING

##### Significant Accounting Judgements and Estimates – Budgetary 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 amount (Income, Expenses, Assets, Liabilities and Equity totals) or more than 10% of the sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and
- The variances (original budget to actual) are greater than plus (+) or minus (-) 10% and \$500,000 of the budget for the financial statement line item.

Operating Statement Line Items	Actual	Original	Variance	Variance
	2023	Budget		
	\$'000	2023	\$'000	%
Controlled Recurrent Payments <sup>a</sup>	3 470	4 282	(812)	(19.0)

##### Variance Explanations

- Controlled Recurrent Payments – The variance of \$812,000 is mainly due to the Commission holding sufficient cash reserves to meet its operational requirements without utilising all of the 2022-23 appropriation. The 2022-23 appropriation also included \$400,000 of undrawn CRP rolled forward from 2021-22 under the budget protocols for Officers of the Legislative Assembly agreed between the Treasurer and Speaker. The carrying forward of undrawn CRP between financial years under these budget protocols provides the Commission with greater flexibility in the management of its budget and supports the independence principles established by the *Electoral Act 1992*. The Commission has rolled forward \$428,000 of the undrawn funds from 2022-23 into the 2023-24 budget.

Balance Sheet Line Items	Actual	Original	Variance	Variance
	2023	Budget		
	\$'000	2023	\$'000	%
Intangible Assets <sup>b</sup>	335	1 016	(681)	(67.0)
Capital Works in Progress <sup>c</sup>	1 429	481	948	197.1

##### Variance Explanations

- Intangible Assets – The variance of \$681,000 mainly relates to delays in the enhancement of the Commission's electoral information systems, due to the Commission investing additional time on defining the business requirements for these projects.
- Capital Works in Progress – The variance of \$948,000 mainly relates to delays in the enhancement of the Commission's electoral information systems. The enhancements to these systems will be capitalised in 2023–24.

##### Statement of changes in equity

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

**ACT ELECTORAL COMMISSION**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**NOTE 14. BUDGETARY REPORTING - CONTINUED**

Statement of Cash Flows Line Items	Actual	Original	Variance	Variance
	2023	Budget 2023		
	\$'000	\$'000	\$'000	%
Controlled Recurrent Payments <sup>d</sup>	3 470	4 282	(812)	(19.0)
Employee Payments <sup>e</sup>	1 902	2 416	(514)	(21.3)

**Variance Explanations**

- d. Controlled Recurrent Payments - The variance of \$812,000 is mainly due to the Commission holding sufficient cash reserves to meet its operational requirements without utilising all of the 2022-23 appropriation. The 2022-23 appropriation also included \$400,000 of undrawn CRP rolled forward from 2021-22 under the budget protocols for Officers of the Legislative Assembly agreed between the Treasurer and Speaker. The carrying forward of undrawn CRP between financial years under these budget protocols provides the Commission with greater flexibility in the management of its budget and supports the independence principles established by the *Electoral Act 1992*. The Commission has rolled forward \$428,000 of the undrawn funds from 2022-23 into the 2023-24 budget.
- e. Employee Payments – the variance of \$514,000 is mainly due to the Commission postponing the recruitment of additional staff while a review of its current and future workforce capabilities was completed. This review was undertaken to support the development of a strong and capable workforce for the delivery of trusted, transparent, secure and accessible electoral services going forward.

## Government contracting

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

A full search of the Commission's contracts notified with an execution date from 1 July 2022 to 30 June 2023 can be made at [www.tenders.act.gov.au/contract/search](http://www.tenders.act.gov.au/contract/search).

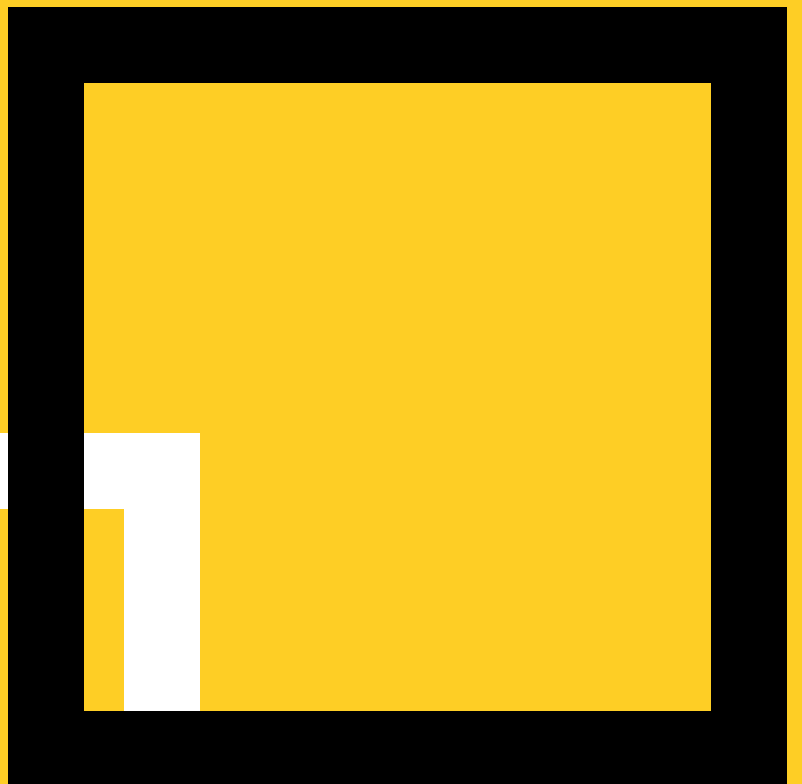
In 2022–2023, the Commission engaged the contractors listed in Table 18 to provide services with a value of \$25,000 (including GST) or more over the life of the contract. The following information is an extract from the ACT Government Contracts Register.

TABLE 18 External sources of labour and services in 2022–2023

Contract number	Description of contract	Contractor	Amount	Execution date	Expiry date
AC22222410	Recruitment, selection and appointment of the Commissioner	Executive Intelligence Group	\$38,500	22/08/2022	31/10/2022
WO#EAPOT1122 (Panel 2017.27954.227)	Modernisation upgrade of polling officials online training system	CRE8IVE Australasia	\$75,152	23/12/2022	19/10/2023
WO#01GS022023 (Panel BH:640812-LAPPERDS)	Redevelopment upgrade of the LAPPERDS in preparation for the 2024 ACT election	F1 Solutions	\$45,284.65	2/02/2023	31/10/2023
WO#01GS022023 (Panel BH:640812-LAPPERDS)	Conduct security-related activities to identify vulnerabilities and related threats to LAPPERDS system	F1 Solutions	\$29,392	2/2/2023	31/10/2023

# Part E

## Aids to access



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## Acronyms and abbreviations

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

ACT  
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2022-2023

