

Internal Audit Strategy - January 2025 to January 2029

Introduction

This strategy describes in broad terms the role of internal audit in addressing the assurance requirements of the ACT Electoral Commission.

The strategy also describes the management approaches that will be implemented over the period covered by the strategy, aimed at ensuring assurance of good governance may be obtained by the Commission from internal audit activities.

Internal environment

The ACT Electoral Commission is an independent statutory authority established under the *Electoral Act 1992*. It comprises a Chairperson, the Electoral Commissioner, and a Member, and is responsible for conducting elections and referendums for the ACT Legislative Assembly, as well as providing electoral advice and services. The Commission also undertakes internal reviews of various decisions initially made by the Commissioner or their delegate.

The Electoral Commissioner serves as the chief executive of the Commission, holding head of service and director-general powers under the *Financial Management Act 1996* and the *Public Sector Management Act 1994*, the latter particularly concerning staff employed to assist the Commissioner. Collectively, the Commissioner and staff operate under the title of Elections ACT.

The Commissioner is authorised to make a wide range of decisions under the Electoral Act and generally approves all major projects undertaken by Elections ACT staff, including contracts, legislative instruments, publications, and memorandums of understanding for fee-for-service elections. The Commission has also delegated several functions to the Commissioner and Elections ACT staff, subject to the Commission's overall strategic direction.

The primary task of Elections ACT is to conduct elections for the ACT Legislative Assembly, which are held on the third Saturday in October, four years after the previous election. Other responsibilities include electoral education, maintaining the register of political parties, managing the election funding, expenditure, and financial disclosure scheme, assisting with redistributions of electoral boundaries, collaborating with other electoral authorities to improve the accuracy of the electoral roll, and providing electoral services to other organisations on a fee-for-service basis.

For every Legislative Assembly election, a steering committee is established to oversee Elections ACT ICT projects. This committee consists of the Electoral Commissioner, the Deputy Electoral Commissioner, Elections ACT ICT project managers, and senior representatives from ACT government's Digital, Data and Technology Solutions (DDTS).

The Commission's corporate plan:

Our vision

An ACT community confident in the integrity of its elections and quality of our electoral services.

Our purpose

To deliver trusted, transparent, secure and accessible electoral services.

Our values

Our everyday behaviour will reflect our values of:

- respect
- integrity
- collaboration
- innovation
- independence
- impartiality
- Accountability

External environment

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

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

Changes to these and other regulatory provisions, such as the *Public Sector Management Act 1994*, the *Financial Management Act 1996* and whole-of-[ACT]-government directives, may impact on the achievement of the Commission's objectives and therefore its strategic risks.

The Commission has a number of external stakeholders and clients with whom maintaining a professional working relationship, trust and confidence is vital. The risk of any compromise to the relationships is reflected in the Commission's Strategic Risk Register. The stakeholders and clients include:

- The Speaker of the ACT Legislative Assembly;
- Relevant committees of the ACT Legislative Assembly;
- The relevant Minister responsible for electoral matters (the Attorney General);
- Members of the Legislative Assembly;
- The Directorate responsible for electoral matters policy (Justice and Community Services);
- Various other directorates and agencies (such as Shared Services, the Government Solicitor and DPP);
- Registered political parties;
- Election candidates;
- The Australian Electoral Commission, and State/Territory electoral commissions; and
- The general public.

Additionally, the Commission heavily relies on its ICT systems to deliver ongoing services, particularly for Legislative Assembly election operations. These systems are supported by various commercial providers and DDTS.

Entity key business risks and assurance mapping

The Electoral Commission has endorsed a Strategic Risk Register for the Commission's operations, and reviews the register at each of its regular meetings.

The Commission's two key strategic risks are:

- Failure to uphold electoral integrity
- Failure to meet stakeholder expectations of highest quality electoral services

The Commission has also endorsed, and regularly reviews operational and workplace health and safety risk registers for Elections ACT.

Principles of coverage

The Electoral Commission will identify areas for audit activity, considering the electoral cycle and key operational risks.

In making its decisions, the Commission will take into account the following:

- The need to test mitigation strategies of high impact/consequence risks;

- Ensuring a balance between audits of compliance versus performance activities;
- The impact of emerging and developing issues, such as legislative change, on the Commission's strategic risks; and
- Value for money (eg, is the risk consequence sufficient to warrant the cost of the audit).

Internal audit resourcing

Taking into consideration the organisation's small size, it is not considered practical to establish an in-house internal audit function. Funding will instead be provided in the Elections ACT budget to enable the engagement of contract internal audit services to undertake the audits the Commission considers necessary.

Internal audit management strategies

The internal audit function will be undertaken by contracted professional internal audit service providers. Accordingly, the Commission must be satisfied that the chosen provider of these services is suitably qualified and will conduct the services in accordance with the professional standards promulgated by The Institute of Internal Auditors, Australia.