



**Electoral  
Commission**  
QUEENSLAND

# **Annual Report 2023-2024**



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*The Electoral Commission of Queensland acknowledges the Traditional Owners of Country and their connection to land, sea and community. We pay our respects to Elders past and present.*

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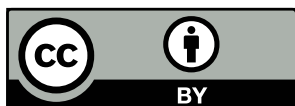


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Electoral Commission of Queensland

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# Contents

<b>Electoral Commissioner’s foreword .....</b>	<b>1</b>
<b>About us .....</b>	<b>3</b>
Who we are .....	3
Strategic Plan 2023-27 .....	4
Operating environment .....	7
<b>Election delivery .....</b>	<b>8</b>
2024 local government elections and State by-elections.....	9
2024 State general election planning.....	12
Industrial elections .....	12
Voter compliance .....	13
Electoral Council of Australia and New Zealand .....	13
<b>Funding, disclosure and compliance .....</b>	<b>15</b>
Implementation of local government electoral expenditure caps .....	16
Compliance .....	16
Prosecutions .....	17
Election funding claims .....	17
Prohibited donors.....	18
Policy development payments .....	18
Register of political parties.....	19
Electronic Disclosure System .....	20
<b>Local Government Change Commission.....</b>	<b>21</b>
Review process.....	22
External boundary and electoral arrangement reviews.....	22
2023 divisional boundary reviews .....	23
Local Government Change Commission membership .....	24
<b>Corporate governance .....</b>	<b>25</b>
Executive management .....	25
Organisational structure.....	26
Governance committees .....	28
Public sector ethics .....	31
Human rights.....	31

Queensland public service values .....	33
Risk management.....	33
Information systems and recordkeeping.....	34
Strategic workforce planning.....	36
Early retirement, redundancy and retrenchment.....	38
Open data .....	38
<b>Financial performance .....</b>	<b>39</b>
ECQ's financial position .....	39
<b>Service areas.....</b>	<b>40</b>
Electoral services.....	40
<b>Financial statements.....</b>	<b>41</b>
<b>Glossary .....</b>	<b>75</b>
<b>Compliance checklist .....</b>	<b>76</b>

## **List of tables and figures**

Major election events four-phase cycle.....	7
Inala and Ipswich West State by-elections funding claims .....	17
Policy development payments paid in 2023-24 .....	18
Register of political parties – as at 30 June 2024 .....	19
External boundary and electoral arrangements reviews.....	22
Local Government Change Commission meetings and remuneration....	24
Audit and Risk Committee meetings and remuneration.....	34
Workforce profile .....	37
Financial performance .....	39
Service standards .....	40

30 August 2024



**Electoral  
Commission**  
QUEENSLAND

The Honourable Yvette D'Ath MP  
Attorney-General and Minister for Justice  
Minister for the Prevention of Domestic and Family Violence  
1 William Street  
BRISBANE QLD 4000  
Email: [attorney@ministerial.qld.gov.au](mailto:attorney@ministerial.qld.gov.au)

Dear Attorney-General

I am pleased to submit for presentation to the Queensland Parliament the 2023-24 Annual Report and Financial Statements for the Electoral Commission of Queensland.

I certify this Annual Report complies with:

- the prescribed requirements of the *Electoral Act 1992*, the *Local Government Act 2009*, the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*; and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies (2023-24 reporting period)*.

A checklist outlining compliance with the annual reporting requirements is provided at pages 76-77 of the report.

Yours sincerely

Pat Vidgen PSM FGIA  
**Electoral Commissioner**

# 01

## Electoral Commissioner's foreword

During 2023-24, the Electoral Commission of Queensland (ECQ) was focused on its election preparation and delivery responsibilities as it entered the high-intensity major election period of 2024, with statewide local government and State elections held in March 2024 and due in October 2024 respectively.

In March 2024, the ECQ conducted the local government quadrennial elections, as well as State by-elections for the State electoral districts of Inala and Ipswich West.

The delivery of statewide elections for Queensland's 3.7 million enrolled electors is a vast logistical exercise. Local government elections are particularly complex, involving the election of 578 mayors and councillors through 343 separate electoral contests, delivery of elections on a service provision and cost recovery basis to 77 local governments, the application of different voting systems for mayoral, undivided councillor and divided councillor positions, and the issuing and counting of two separate ballot papers for mayors and councillors for each elector.

In preparing for the 2024 local government elections, the ECQ continued its consultation with Queensland's 77 local governments under the auspices of the *Local Government Engagement Strategy*, coordinating input from across the ECQ to ensure professional, accurate and on-time communication with Queensland councils and other stakeholders.

Additionally, the ECQ continued to implement its *First Nations Engagement Strategy* to support improved engagement and consultation with First Nations peoples, stakeholders and communities led by a dedicated First Nations Engagement Officer.

At the 2024 local government elections, many electors reverted to election day voting as their preferred voting channel, with almost 46 per cent of all votes cast on election day, around 39 per cent

of votes cast during the early voting period and approximately 16 per cent by other means including postal or telephone voting.

More than 2.8 million eligible Queensland electors cast a ballot for the 1,422 candidates who nominated to be elected to their local council, representing a turnout rate of 82.3 per cent.

This result indicates a high level of voter awareness of the elections, achieved through the considerable work the ECQ has undertaken in engaging with local governments and First Nations communities, and delivering a comprehensive communication and engagement program, including our *Vote Local* advertising campaign. These bodies of work were integral in achieving the almost five per cent increase in voter turnout compared to the 2020 local government elections.

Similarly to the most recent statewide local and State elections, the ECQ commissioned an external partner to independently evaluate the conduct of the elections and make recommendations on areas for operational improvements. A targeted report on issues experienced on election day has been released separately.

This report recognised a wide range of strengths and successes in the ECQ's approach to election planning and delivery but made recommendations for short and longer-term improvements to strengthen the ECQ's planning, forecasting, risk management and resource allocation approaches. The ECQ is integrating the report's findings and recommendations into its planning for the State general election due in October 2024 and other future electoral events.

The ECQ will prepare and release separate reports on the conduct of the March 2024 local government elections and the two concurrent State by-elections. These reports will include full details of activities supporting delivery of these elections and associated statistical data for individual electoral contests.

During 2023-24, the ECQ also continued to deliver its responsibilities as electoral regulator, including implementing the new expenditure cap framework for the 2024 local government elections.

The framework was implemented through an extensive program of stakeholder education and system upgrades to support compliance with the framework. The ECQ monitored compliance throughout the capped expenditure period, and at the time of writing, no electoral participants have exceeded the relevant expenditure cap, indicating that electoral participants were well-supported to understand and comply with the new regulatory framework.

During 2023-24, the ECQ also supported the operations of the Local Government Change Commission, which is required to review the internal boundaries of divided local governments in the year prior to the quadrennial elections.



**Pat Vidgen PSM FGIA**

Electoral Commissioner of Queensland

Divisional boundary reviews were completed for four councils, and required changes to be implemented prior to the elections, to maintain equality of representation within the State's local government system.

As we enter 2024-25, the ECQ is focused on successful delivery of the State general election in October 2024. The experiences of the March elections have equipped the ECQ with a broader understanding of elector preferences in a post-pandemic environment, and this insight will inform service delivery for the State election.

I would like to thank the ECQ's large electoral workforce, including the many Returning Officers and the thousands of temporary election staff, who have assisted in delivery of elections over the past year. I am confident that our dedicated workforce will support the ECQ's delivery of a successful State general election in October.



# 02

## About us

### Who we are

The Electoral Commission of Queensland (ECQ) is an independent statutory authority responsible for electoral administration in Queensland. The ECQ performs functions under its enabling legislation, the *Electoral Act 1992*, as well as the *Local Government Electoral Act 2011*, *Referendums Act 1997*, *Local Government Act 2009*, *City of Brisbane Act 2010* and *Industrial Relations Act 2016*.

The ECQ's main functions encompass several areas – delivering elections, administering electoral funding and disclosure laws, and reviewing electoral boundaries.

The ECQ plans, prepares and delivers **accessible, fair and transparent elections**, including State general elections, local government elections and industrial elections.

During 2023-24, the ECQ:

- Delivered the 2024 local government elections across all 77 local government areas in Queensland, which commenced with the publication of the Notice of Election on 29 January 2024 and ended with the declaration of final results on 4 April 2024.
- Conducted by-elections for the State electorates of Ipswich West and Inala, commencing from the issue of the writs on 30 January and concluding with the return of the writs on 22 March and 27 March 2024 respectively.
- Conducted the Mornington Shire Council Councillor by-election on 15 June 2024, declaring the result on 17 June 2024.
- Advertised industrial elections for 240 positions of office and conducted 12 ballots.
- Commenced final preparations for delivery of the 2024 State general election, with election day on 26 October 2024.

The ECQ is also responsible for regulating and promoting compliance with **electoral funding and disclosure** obligations by political parties, candidates, third parties and donors.

During 2023-24, the ECQ undertook compliance and enforcement actions in relation to State and local government electoral participants, to ensure they adhered to funding and disclosure requirements. This included compliance with the electoral expenditure cap legislation framework for local governments, which commenced on 28 June 2023 and applied to electoral participants for the 2024 local government elections.

The ECQ also supports **independent reviews of electoral boundaries** to maintain equitable representation for Queensland electors. The Queensland Redistribution Commission undertakes periodic reviews of Queensland's State electoral districts and the Local Government Change Commission (Change Commission) assesses proposals for changes to local government boundaries and electoral arrangements.

There was no requirement for the Queensland Redistribution Commission to undertake a review during 2023-24. The trigger for the next state redistribution will arise in December 2024, 7.5 years after the conclusion of the previous redistribution. Initial planning for the commencement of the next state redistribution commenced during 2023-24.

During 2023-24, the Change Commission undertook reviews of divisional boundaries in the Bundaberg, Fraser Coast, Isaac and Tablelands Regional Councils required prior to the 2024 local government elections, and assessments of external local government boundaries between the Lockyer Valley Regional, Toowoomba Regional and Ipswich City Councils referred by the Minister responsible for Local Government.

# Strategic Plan 2023–27

The ECQ’s *Strategic Plan 2023-27* outlines the organisation’s objectives, its strategies to implement those objectives, and the performance indicators to measure how well these objectives are achieved.

## Our purpose

To deliver accessible, fair and transparent electoral services for all Queenslanders.

## Our vision

Electoral excellence with integrity for Queensland.

## Our Values

The ECQ applies a policy of political neutrality for staff to ensure its functions are performed independently, impartially and apolitically.

The ECQ supports the Government’s objectives for the community: ‘Good jobs’, ‘Better services’ and ‘Great lifestyle’, by delivering elections that employ Queenslanders, comply with electoral laws and enable participation by all Queensland electors.

The ECQ respects, protects and promotes human rights, including supporting the right to take part in public life under section 23 of the *Human Rights Act 2019*.



Customers first



Ideas into action



Unleash potential



Be courageous



Empower people



## Our key functions

The ECQ is an independent statutory authority that delivers State, local government and industrial elections and regulates compliance with funding and disclosure laws. The ECQ works to a four-year electoral cycle with different phases as illustrated on page 7, while continuing to regularly deliver by-elections, undertake ongoing regulation of electoral participants, and support periodic reviews of State and local government boundaries and electoral arrangements.

Information on the ECQ’s progress against its performance indicators is provided within this report.

Objectives	Strategies	Performance Indicators
<p><b>01</b> Trusted to deliver Queensland elections</p>	<ul style="list-style-type: none"> <li>• Design electoral services to suit the needs of Queensland’s diverse communities.</li> <li>• Deliver elections that promote opportunities for electoral participation by all Queenslanders.</li> <li>• Use data analysis and research to inform the planning and delivery of electoral services.</li> <li>• Publicly report key electoral information at times that matter.</li> <li>• Undertake statutory reviews of electoral boundaries to maintain fair representation.</li> </ul>	<ul style="list-style-type: none"> <li>• Continued high levels of confidence in the integrity of the conduct of elections in Queensland.</li> <li>• Improved satisfaction of electors in post-election surveys in the delivery of electoral services.</li> <li>• Publication of electoral information and data on the ECQ website in correct and accessible formats.</li> </ul>
<p><b>02</b> Increase electoral awareness and participation</p>	<ul style="list-style-type: none"> <li>• Design and deliver strategic communication campaigns informed by stakeholder collaboration, data and research insights and using a consumer-centred approach.</li> <li>• Deliver communication and engagement activities that help electors, candidates and political parties understand their electoral rights and responsibilities.</li> <li>• Administer a non-voter compliance program that promotes participation in future elections.</li> </ul>	<ul style="list-style-type: none"> <li>• Increased elector participation in elections, including in communities with previously low turnout rates.</li> <li>• Decrease in unintentional informal votes in elections, including in communities with previously high informality rates.</li> <li>• Improved effectiveness of the ECQ’s strategic communication campaigns.</li> </ul>
<p><b>03</b> Maintain election readiness</p>	<ul style="list-style-type: none"> <li>• Build a skilled, diverse and flexible workforce with a commitment to continual improvement and innovation.</li> <li>• Ensure critical election systems remain stable, secure and fit-for-purpose through scheduled programs of testing, assurance and performance monitoring.</li> <li>• Undertake regular evaluations of election delivery to implement identified and approved improvements.</li> <li>• Undertake ongoing engagement with key stakeholders and suppliers.</li> </ul>	<ul style="list-style-type: none"> <li>• Successful completion of comprehensive election rehearsals that demonstrate electoral processes and systems are operating effectively.</li> <li>• Improved and ongoing engagement with a pool of trained and high-performing temporary election staff.</li> <li>• Successful completion of rigorous system integrity testing in accordance with a critical election systems assurance framework.</li> <li>• Improved satisfaction of key stakeholders in post-election surveys in the delivery of electoral services.</li> </ul>
<p><b>04</b> Promote and enforce compliance with electoral laws</p>	<ul style="list-style-type: none"> <li>• Provide information, education and support about funding and disclosure requirements to electoral participants to assist them to voluntarily comply with their obligations.</li> <li>• Maintain a risk-based approach to compliance and the enforcement of electoral laws using data analysis capabilities.</li> <li>• Undertake targeted compliance reviews and investigations to detect non-compliance with funding and disclosure requirements, and respond accordingly.</li> <li>• Review compliance activities, processes and outcomes to inform future stakeholder engagement and education activities.</li> </ul>	<ul style="list-style-type: none"> <li>• Increased proportion of election summary returns submitted on a voluntary basis within required timeframes.</li> <li>• Increases in gift and expenditure disclosures (or amended disclosures) available to the public due to compliance activities.</li> <li>• Increased number of compliance reviews completed for 2024 elections compared to the 2020 elections.</li> </ul>

## OPPORTUNITIES

- Use historical data and learnings from recent elections to identify opportunities to enhance electoral services through innovation and partnerships.
- Improve and refocus electoral services for First Nations Queenslanders and communities through planning and engagement with stakeholders.
- Leverage the four-year election cycle to decrease uncertainty and increase quality throughout the delivery of election services..

## RISKS

- Increased stakeholder expectation and reliance on technology creates additional risks of cyber security disruption or other attempts to undermine the integrity of the electoral process, technology or systems.
- Misinformation and/or disinformation which is not corrected by authoritative sources may undermine public confidence in the impartial conduct of election delivery by the ECQ.
- Labour shortages may impact on the ECQ's ability to recruit and train the large, geographically and demographically diverse workforce, with the appropriate capacity and capability, necessary to deliver safe and transparent elections..

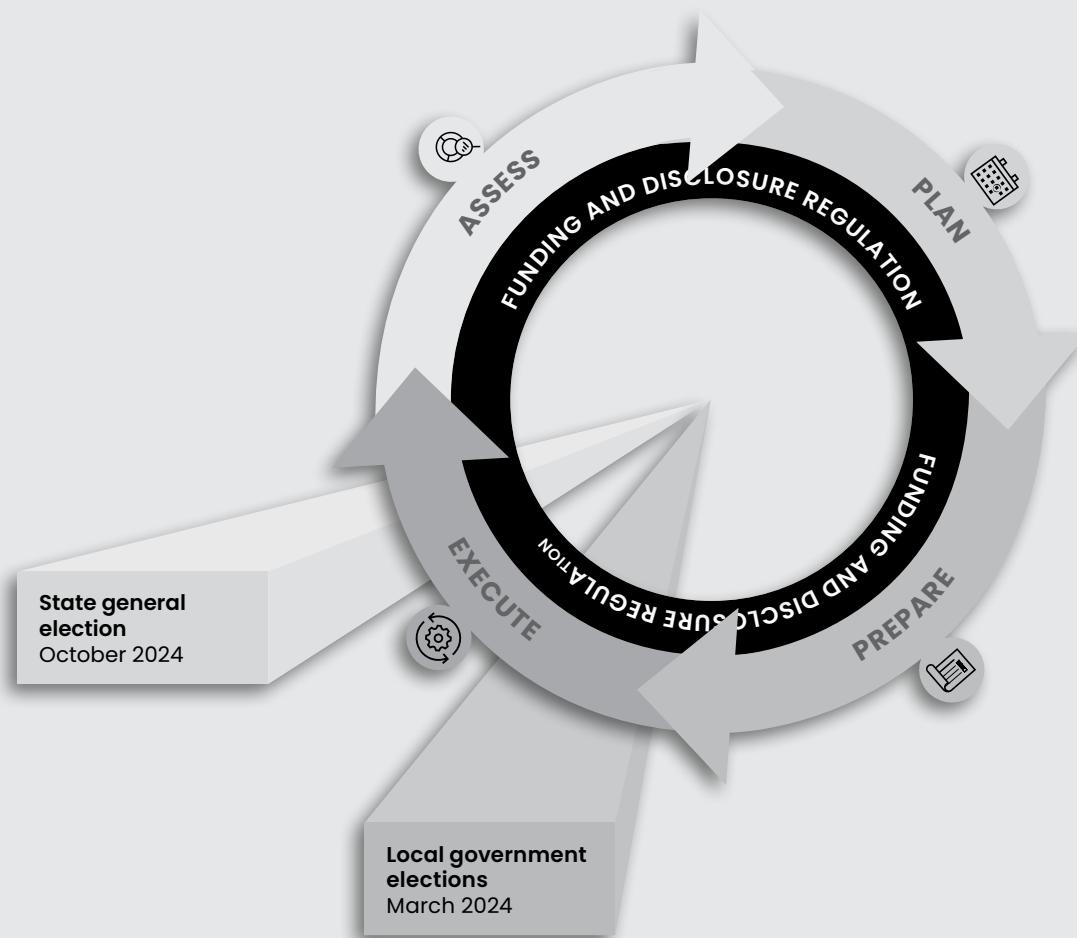
## Operating environment

Major election events operate under a four-phase cycle: assess, plan, prepare and execute. In the last financial year, the ECQ completed the preparation phase and entered the execution phase of the operating cycle, as demonstrated in the diagram below.

By-elections, both State and local, may occur at many points during the election cycle.

The ECQ ensures it is in a constant state of readiness to deliver these by-elections, which may be held anywhere in Queensland.

In addition, the ECQ undertakes ongoing regulatory oversight and action in relation to electoral participants, to ensure compliance with Queensland's electoral funding and expenditure regulations applying to State and local government elections.



# 03

## Election delivery

The ECQ is responsible for the planning, preparation and delivery of Queensland elections including State and local government quadrennial elections and by-elections, referendums, and industrial elections referred by the Queensland Industrial Relations Commission.

Planning and delivering elections involves the coordination of a complex range of logistical requirements as well as the deployment of effective and secure technology, the recruitment and training of temporary election staff, as well as comprehensive communication and engagement strategies.

In 2023-24, the ECQ delivered numerous elections across Queensland and engaged with a variety of stakeholders to deliver these events and support the following strategic objectives:

- **Objective 1** – Trusted to deliver Queensland elections
- **Objective 2** – Increase electoral awareness and participation
- **Objective 3** – Maintain election readiness

### Key achievements

- Liaised with Queensland's 77 local governments on service design for the local government elections, including through contact with chief executive officers, visits by senior management, and operational communications with local government staff to embed local knowledge into election planning.
- Delivered the March 2024 local government elections concurrently with two State by-elections, with a high level of voter turnout across the State, and reduced rates of informal voting from previous electoral events.
- Conducted all industrial elections referred by the Queensland Industrial Relations Commission, on time, with no challenges to any election outcomes.

## 2024 local government elections and State by-elections

The local government elections were held across 77 local government areas on Saturday, 16 March 2024, along with State by-elections for the districts of Inala and Ipswich West.

Quadrennial local government elections are the largest and most complex events undertaken by the ECQ, with 77 mayoral and 501 councillor vacancies to be filled across Queensland, compared to 93 Members of Parliament elected at State general elections. In addition, local governments have varying geographical sizes and enrolment, as well as different voting systems and election delivery models (full postal, attendance, or hybrid) in use.

The 2024 local government election period commenced with the publication of the Notice of Election on Monday, 29 January 2024 and continued until the declaration of the last councillor position on Thursday, 4 April 2024. At the close of the electoral roll at 6pm Monday, 5 February 2024, there were 3,649,448 electors enrolled across Queensland.

A total of 1,422 candidates contested the local government elections, including 231 as mayoral candidates and 1,191 as councillor candidates.

Two vacancies also arose in the Legislative Assembly following the resignations of the Member for Inala, The Honourable Annastacia Palaszczuk, on 31 December 2023 and the Member for Ipswich West, Mr James Madden, on 26 January 2024. Her Excellency the Honourable Jeannette Young AC PSM, Governor of Queensland issued two writs on 30 January 2024 for the by-elections.

The State by-elections to fill these vacancies were delivered concurrently with the 2024 local government elections, streamlining voting by enabling Inala and Ipswich West electors to be marked off the electoral roll simultaneously for both events.

### Planning

The ECQ prepared over 40 project plans and associated budgets covering all aspects of election delivery including venue hire, recruitment of temporary election staff, printing ballot papers, administering postal and telephone

voting, advertising and engagement, results and declarations, and procurement and deployment of election materials and technology.

An end-to-end simulated local government elections rehearsal was conducted during July 2023 to provide project teams the opportunity to practice for the delivery of their projects. The rehearsal program also included a challenge exercise, designed to test the ECQ's preparedness to respond to external threats beyond its control.

### Engagement

The ECQ continued its commitment to ongoing and constructive engagement with Queensland local governments and stakeholder organisations ahead of the 2024 local government elections through execution of its *Local Government Engagement Strategy*.

Significant engagement activities delivered under the strategy included:

- consultation with all councils on election service design, including logistical arrangements for polling booth locations, early voting centres, staffing requirements and communication approaches
- distribution of a newsletter called *The Countdown* to council employees and other local government stakeholders to enhance visibility and collaboration ahead of the elections, and
- continued meetings of the Local Government Election Advisory Committee, bringing together representatives from across the local government sector to provide advice and input to the ECQ's election planning activities.

All issues of *The Countdown* and communiques from committee meetings are published on the ECQ website.

The ECQ's First Nations Engagement Officer conducted a total of 10 visits to First Nations communities prior to the elections, helping the ECQ to plan services for, and respond to the needs of, First Nations Queenslanders leading up to, during, and following the elections.



## Election delivery

Notably, 2024 was the first statewide Queensland election since 2017 where more electors chose to vote on election day than by any other means.

Approximately 1.3 million electors cast a vote on election day, whereas in 2020, this figure was only about 750,000. Over 1.1 million electors cast a vote at an early voting centre, compared to approximately 1.2 million early votes cast in 2020. The changes in voter behaviour, particularly the high election day turnout, impacted on service delivery in some locations, mainly in metropolitan areas.

Approximately 386,000 postal ballots were returned prior to the deadline on Tuesday, 26 March 2024, with nearly 377,000 ballots accepted into the count after going through a scrutiny process to ensure the declaration process was completed correctly.

## Logistics

The ECQ packed and distributed approximately 10,000 voting screens and election materials including ballot boxes, signage, stationery, forms, envelopes and labels to serve over 1,200 offices and polling booths across Queensland.

Returning Officers were also provided with 4,669 laptops, known as ePollbooks, to provide elector look-up and mark-off capability for all polling place staff.

## Election staffing

The ECQ recruited and trained a pool of 152 Returning Officers and Assistant Returning Officers to conduct elections in each local government area. All Returning Officers and Assistant Returning Officers received comprehensive face-to-face training, supplemented by online training and targeted communications via telephone, email, handbooks and webinars.

A dedicated team of Contact Officers were engaged to provide support to Returning Officers via a help-desk model, seven days a week during the election period. This included operational and ICT support services and support from subject matter experts relating to all Returning Officers' duties.

The ECQ also engaged and provided training for a substantial temporary election workforce of approximately 7,340 people to fill around 8,000 roles (temporary election staff can fill multiple positions over the election period) including polling booth supervisors, issuing officers and count assistants.

## Remote area polling

The ECQ conducted remote area polling in 14 Indigenous local government areas, through a hub of Assistant Returning Officers based in Cairns who travelled in and out of the communities throughout the election period.

Special arrangements were made for Wujal Wujal electors, who were evacuated from their community ahead of the election due to Ex-Tropical Cyclone Jasper. Those electors were able to cast their vote at polling booths in the Cook Shire Council or at the office of the Returning Officer for remote event management in Cairns. Of the 221 enrolled electors, 142 (64.25 per cent) cast their vote in the local government elections.

Due to a severe weather event in the Torres Strait Islands during the early voting period, the ECQ delayed election day by one week, from Saturday, 16 March to Saturday, 23 March 2024. This allowed mobile polling to be rescheduled for five remote islands within the Torres Strait Island Regional Council. The election was extended for this council through a formal notice in the Queensland Government Gazette under section 38 of the *Local Government Electoral Act 2011*.

## Election communications

The ECQ delivered a comprehensive communication and awareness-raising campaign to ensure electors were aware of the elections, through direct elector communications, an advertising campaign and media and social media activities.

Almost 3.4 million electors were mailed a hard copy Voter Information Card, and nearly 1.7 million also received an electronic version of the card via email. Providing a digital alternative to the hard copy Voter Information Card helps ensure the ECQ's awareness program is continuing to evolve with public expectations. Overall, usage rates of the cards remained consistent for the 2024 local government elections when compared to 2020, with just under 64 per cent of Queenslanders opting to bring either of these products with them when they came to vote.

The *Vote Local* advertising campaign was aimed at linking local communities and local services to the local government elections and the importance of having a say about the everyday things that matter to electors.



The campaign was delivered through various channels across the eight-week election period and concluded at midday on election day. Overall, the *Vote Local* campaign achieved a total of 39.8 million impressions, over 656,000 clicks through to the ECQ website and 3.9 million completed views on advertisements.

A total of 48 broadcast interviews and 22 media releases and responses to 527 media enquiries resulted in the generation of 1,066 media reports during the election period.

## Results

The overall turnout at the 2024 local government elections was 82.3 per cent, a significant increase from the 2020 turnout of 77.7 per cent.

Rates of informal voting also improved compared to 2020. Mayoral informality was approximately 3.8 per cent compared to 4.8 per cent in 2020, while councillor informality was 5 per cent, down from 5.4 per cent in 2020.

All mayor and councillor positions were declared by 4 April 2024, with the total time taken to declare all results reduced by four days from the 2020 local government elections. The efficient declaration of results reflected additional resourcing, training and support that was provided to Returning Officers during the counting and declaration period.

For the State by-elections, Ms Margie Nightingale, Australian Labor Party (State of Queensland), was elected to represent the Inala electorate, and Mr Darren Zanow, Liberal National Party of Queensland, was elected to represent the Ipswich West electorate. The writs declaring the names of the elected candidates for the Ipswich West and Inala State by-elections were returned to Her Excellency the Governor on 22 March and 27 March 2024 respectively.

## Court of disputed returns

On 9 April 2024, an application was filed in the Supreme Court of Queensland sitting as the Court of Disputed Returns, challenging the result of the local government election in division 8 of Bundaberg Regional Council, where the margin between the winning and runner-up candidates was one vote. The result was challenged on the grounds that electors waited for up to one hour in a queue to vote and that some ballot papers, printed in polling booths outside division 8, were printed on the reverse side of the ballot paper.

The matter was heard on 17 and 18 June 2024 in Bundaberg. The Court handed down its decision dismissing the application on 11 July 2024. The Court held that, although the long queue times were undesirable, they did not detract from the opportunity for voters to record their vote to such an extent as to make it just and equitable for the Court to intervene and order a new election. No appeal was lodged.

## Local government expenditure caps

Local government expenditure caps commenced on 28 June 2023 and were in place for the 2024 local government elections.

Candidates, political parties and third party campaigners collectively spent and disclosed over \$10 million in electoral expenditure. There has also been \$2.3 million in donations disclosed by candidates.

## Review of the election

Nous Group was commissioned in November 2023 to undertake an independent external evaluation of the 2024 local government elections. In March 2024, the scope of the evaluation was expanded to include specific focus on known election day issues, including wait times and ballot paper shortages experienced at some booths on election day.

The report on election day issues, which included eight recommendations, and the ECQ's response accepting all the report's recommendations, were published on the ECQ website on 23 July 2024.

In addition to the formal evaluation process, the outcomes of the ECQ's service delivery and engagement with First Nations communities at the 2024 local government elections has been reviewed. This review has identified opportunities for the ECQ to further build on the actions of its *First Nations Engagement Strategy* to enhance engagement with and enfranchisement of First Nations Queenslanders at future elections.

## Post-election reports

Full reports on the conduct of 2024 local government elections and the Inala and Ipswich West State by-elections will be prepared and made available on the ECQ website later in 2024.

## 2024 State general election planning

The 2024 State general election is due to be held on Saturday, 26 October 2024. The ECQ has commenced final preparations for delivery of the election, which takes into consideration the findings and recommendations from a number of post-local government elections reviews, such as Nous Group's evaluation report, elector and stakeholder survey results, an internal operational review of priority issues, and internal audit activities.

Delivery of the 2024 State general election will be geared towards increased capacity for early and election day voting to ensure adequate resources are available, and improved processes for services to be adjusted to accommodate voter behaviour. Other identified improvements are being implemented in the areas of planning and forecasting, workforce management, internal communication and access to timely data.

A service plan outlining the key business improvements for the State general election, aimed at enhancing the voter experience at the election, will be published prior to the election.

Delivery of election activities is already underway, including launching the expression of interest process for temporary election staff, face-to-face training of 93 Returning Officers, leasing of venues, freighting of required election materials, and the establishment of a team of dedicated and experienced election support staff providing assistance to Returning Officers.

Requirements for materials for the 2024 State general election were considered when procuring materials for the local government elections, to maximise their possible use for both events and reduce both cost and waste. This includes information and communication technology hardware, and election equipment such as cardboard voting booths and the vast array of polling booth materials required in the field.

A number of venues were also leased for a 12-month period to service both major 2024 elections, and remaining early voting centres and Returning Officers' offices are currently being secured. Election day venues are being identified and the ECQ is working with Returning Officers to secure those venues in the lead-up to the election.

Contractual arrangements with key suppliers such as printers, logistics and courier suppliers, and digital technology support and monitoring services are in place. Preparation and planning with those critical suppliers is well advanced.

The ECQ has also refreshed its suite of educational fact sheets and web content to educate stakeholders about their financial and disclosure obligations. A series of webinars about these topics, as well as the operation of the state election more generally, will also be published prior to the election.

## Industrial elections

The ECQ conducts elections for employer and employee organisations registered in Queensland under the *Industrial Relations Act 2016*. The Queensland Industrial Relations Commission initiates industrial elections by issuing decisions instructing the ECQ to conduct elections for positions of office within an organisation.

Each organisation has registered rules outlining how elections must be conducted. This includes the timetable, method of voting, whether it is an attendance or postal ballot and the manner that the notice of election and nomination form can be advertised to members.

In 2023-24, the ECQ conducted industrial elections for the following organisations:

- Master Electricians Association, Queensland Industrial Organisation of Employers
- Master Painters, Decorators and Signwriters' Association of Queensland, Union of Employers
- Queensland Fire and Rescue – Senior Officers Union of Employees
- Queensland Teachers' Union of Employees, and
- The Registered and Licensed Clubs Association of Queensland, Union of Employers.

This involved responding to 65 decisions from the Queensland Industrial Relations Commission to conduct industrial elections for 240 individual positions. A total of 119 nominations were received for these positions, and in 12 instances, the ECQ received more nominations than there were positions available, thereby proceeding to a ballot at a contested election.

These elections were held as either postal or attendance ballots depending on the organisation's rules, although the majority of ballots were postal. A total of 48,669 ballot papers were distributed and 7,432 were returned.

## Voter compliance

Voting in Queensland's State and local government elections is compulsory, making it an offence for an elector to fail to cast a vote without a valid and sufficient reason.

The ECQ seeks to make voting at elections as accessible as possible, through multiple voting channels such as early voting, election day voting, postal voting, telephone voting, and mobile polling in high needs aged care facilities and remote locations. However, the ECQ also enforces the legal requirement to vote through post-election compliance programs aimed at changing non-voter behaviour.

At the conclusion of the March 2024 elections the ECQ issued approximately 30,000 apparent failure to vote notices to electors with a significant history of failing to vote in multiple Queensland elections. The notice requires electors to advise if they had a valid reason for this apparent failure to vote, or offers the option to settle the matter by paying

half the penalty unit. If an elector fails to respond to the first notice, or to provide a sufficient reason for failing to vote, the ECQ issues a second notice requiring payment of the full penalty.

In addition to non-voter compliance from the March elections, during 2023-24, the ECQ issued around 2,500 apparent failure to vote notices, for the following by-elections:

- Whitsunday Regional Council, division 2 councillor by-election, and
- Scenic Rim Regional Council, division 1 councillor by-election.

Around 700 of the by-election matters remain unresolved as at 30 June 2024, either due to the elector failing to contact the ECQ or failing to pay the penalty. These matters have been referred to the State Penalties Enforcement Registry.

## Electoral Council of Australia and New Zealand

The Electoral Council of Australia and New Zealand (ECANZ) is a consultative forum of Electoral Commissioners from the electoral authorities of the Commonwealth, states and territories of Australia and New Zealand. The forum provides an opportunity to discuss all aspects of election administration and consider shared challenges to improving access and equity for all eligible electors.

In 2023-24, the Electoral Commissioner of Queensland attended four ECANZ forums. The ECANZ is operationally supported by a Deputy Electoral Commissioners' sub-group, and the ECQ's Assistant Electoral Commissioner attended three meetings of that group during 2023-24, as well as participating in the observers' program for the New Zealand general election in October 2023.

The ECANZ has also established officer-level sub-committees to discuss a range of topics. Relevant ECQ staff are active participants in those sub-groups.

The ECANZ sub-committees are:

- National Election Operations Community of Practice
- Financial and Resources Management of Elections Community of Practice
- Funding and Disclosure Community of Practice
- Indigenous Electoral Participation Working Group, and
- National Enrolment Forum.

## Support to other electoral commissions

The ECQ works closely with the Australian Electoral Commission and other state-based electoral management bodies and regularly provides early voting services for other jurisdictions at its head office for electors visiting from interstate. This service enhances relationships with interstate counterparts, promotes innovation and ensures more people have an opportunity to exercise their right to vote.

In 2023-24, the ECQ provided early voting services for the:

- New Zealand general election
- Tasmanian House of Assembly State election
- Tasmanian Legislative Council elections for the divisions of Elwick, Hobart and Prosser
- South Australian Dunstan State by-election
- Western Australian Rockingham State by-election, and
- New South Wales Northern Tablelands State by-election.

The ECQ continues to work with the Australian Electoral Commission to share insights and apply lessons learned from respective election delivery activities. This partnership enhances understanding of electoral processes and assists in addressing the logistical challenges raised by Queensland's geography.

ECQ staff also worked as polling officials and count staff for the Australian Electoral Commission in various locations around Queensland during the 2023 federal referendum.

# 04

## Funding, disclosure and compliance

The ECQ is empowered under section 7 of the *Electoral Act 1992* to administer and promote compliance with electoral funding and financial disclosure requirements in Queensland. This is achieved through stakeholder engagement and education to promote compliance and through enforcement activities and real-time reporting of gifts and expenditure.

The ECQ supports registered political parties, candidates and third parties to comply with Queensland's electoral finance laws, in order to facilitate the delivery of transparent and accountable elections.

Public visibility of these services is provided via the Electronic Disclosure System where gifts, loans and expenditure are declared and published.

The ECQ also provides support to electoral participants in declaring gifts, loans and expenditure, maintains the Queensland register of political parties, and distributes policy development payments and election funding claims to eligible political parties and candidates.

In 2023-24, the ECQ administered and promoted compliance with electoral funding and disclosure requirements, in support of the following strategic objectives:

- **Objective 1** – Trusted to deliver Queensland elections
- **Objective 2** – Increase electoral awareness and participation
- **Objective 4** – Promote and enforce compliance with electoral laws

### Key achievements

- Successfully implemented expenditure caps for local government elections.
- Maintained the Electronic Disclosure System to publish donation and expenditure data.
- Finalised compliance work in relation to the 2020 elections, and commenced delivery of the 2024-27 compliance plan.
- Conducted a membership review of all registered non-parliamentary political parties to ensure eligibility to contest the 2024 elections.

## Implementation of local government electoral expenditure caps

In April 2023, the Queensland Parliament passed the *Local Government Electoral and Other Legislation (Expenditure Caps) Amendment Bill 2023*. This legislation introduced an electoral expenditure cap framework for local government elections in Queensland, which was in place for the 2024 local government elections.

The amounts of the caps differed across local government areas, depending on whether a candidate contested a mayoral or councillor position and the number of electors in the local government area or division.

A dedicated project team was established to manage the implementation of the framework, including leading the development and testing of system changes, drafting educational material for stakeholders and undertaking ongoing engagement activities leading up to the 2024 elections. This reflected the project's primary focus to support candidates, registered political parties, third parties and other affected stakeholders to understand the new requirements and provide education materials to assist them to comply.

Upon commencement of the expenditure caps on 28 June 2023, the ECQ published 38 fact sheets, covering all aspects of the funding and disclosure framework for local government elections including the new expenditure cap requirements, and refreshed accessible web content. The educational materials provide targeted and relevant information for electoral participants according to their individual requirements. They are practical, relatable and easy to understand with examples and case studies used to demonstrate key concepts and the importance of compliance.

Changes to both the ECQ's Election Management System and Electronic Disclosure System were implemented to support administration of the expenditure caps. The changes primarily allow candidates, the public and the ECQ to monitor electoral participants' total expenditure and assist with ensuring the caps are not exceeded.

The ECQ uses these new system capabilities, in combination with other data analysis, to proactively monitor and assess compliance among electoral participants.

## Compliance

### State and local government elections compliance plans

In 2023-24, the ECQ completed its compliance work in relation to the 2020 elections, managed compliance activities and regulatory complaints in relation to the 2024 local government elections and commenced its compliance program for the 2024 to 2027 period.

Between 1 July 2023 and 30 June 2024, the following outcomes arose from compliance reviews undertaken by the ECQ in relation to the 2020 elections and subsequent by-elections:

- 24 compliance reviews resulted in the issuing of a penalty infringement notice (or multiple penalty infringement notices), debt recovery notice or warning letter
- four compliance reviews resulted in an electoral participant rectifying a discrepancy in their disclosures (without a warning letter or penalty infringement notice being issued), and

- 25 compliance reviews resulted in no further action being taken (as non-compliance was not identified or the electoral participant provided an adequate explanation for discrepancies or apparent non-compliance).

The ECQ adopted an improved proactive compliance approach in respect of the 2024 elections, commencing with the 2024 local government elections and the Ipswich West and Inala State by-elections. The ECQ's primary focus in the first phase of the implementation plan is to conduct proactive reviews on all independent local government election candidates, as well as manage any ad-hoc compliance matters that arose during the election period.

Implementation of that compliance plan commenced immediately after election day on 16 March 2024.



As at 30 June 2024:

- 348 compliance matters were finalised which did not reveal any material discrepancies
- 27 compliance matters resulted in a warning letter, penalty infringement notice or debt recovery notice being issued
- 10 compliance matters resulted in an electoral participant rectifying their non-compliance without a penalty or warning being issued, and
- six matters resulted in a referral to another agency, such as the Australian Electoral Commission or the Crime and Corruption Commission.

As a result of investigations, compliance reviews and other compliance activities undertaken during 2023-24, the ECQ issued 56 penalty infringement notices to election participants. Offences included failure to lodge necessary disclosure returns by the due date, failing to authorise election material during the election period or lodging an incomplete return.

Two unlawful donations received by a registered political party were recovered totalling \$10,000. The amounts were recovered as authorised by section 271 of the *Electoral Act 1992*, after the party self-reported the receipt of two anonymous donations.

## Prosecutions

In 2023-24, the ECQ successfully concluded one prosecution against a local government election candidate from the 2020 local government elections. In this instance, a candidate chose to have a number of penalty infringement notices reviewed by the Magistrates Court. The ECQ undertook the subsequent enforcement action and filed 13 charges with the Magistrates Court.

After being served, the candidate chose to pay the original fines, totalling \$3,458, and the ECQ subsequently withdrew the charges.

The ECQ also commenced a prosecution against a donor to a 2020 local government election candidate in relation to two charges. The matter is ongoing.

## Election funding claims

Election funding claims are paid in relation to State elections and by-elections, in accordance with the *Electoral Act 1992*. For elections held on or after 1 July 2022, candidates and registered political parties are eligible for election funding if they receive at least four per cent of the formal first preference votes.

Candidates and parties are entitled to receive a payment of the lesser of the following amounts:

- the amount of electoral expenditure claimed and accepted by the ECQ, or

- the amount calculated by multiplying the dollar-per-vote amount by each formal first preference vote for each eligible candidate.

For the 2023-24 financial year, the dollar-per-vote amount was \$3.223 for candidates, and \$6.445 for registered political parties.

Funding claims for the Inala and Ipswich West State by-elections were required to be submitted by 5 August 2024. The below table shows the amounts paid to parties and candidates who submitted their claims, and had their claims decided, by 30 June 2024.

### Inala and Ipswich West State by-elections funding claims

Inala and Ipswich West State by-elections participant		Election funding amount paid
Registered political party	Legalise Cannabis Queensland (Party)	\$5,821.57
Independent candidate	Ms Nayda Hernandez	\$4,254.36

## Prohibited donors

The ECQ continues to work directly with stakeholders to ensure compliance with the prohibited donor laws which have been in place since October 2018. The ECQ did not recover any prohibited donations between 1 July 2023 and 30 June 2024, continuing the downward trend which has been evident in recent years.

As part of the prohibited donor scheme, entities may apply to the ECQ for a determination that they are not a prohibited donor. Throughout 2023-24, the ECQ made nine determinations that certain entities were not prohibited donors. These determinations are included in the register of non-prohibited donors published on the ECQ website.

## Policy development payments

The ECQ is responsible for the distribution of policy development payments to eligible registered political parties and independent Members of Parliament.

During 2023-24, policy development payments were paid to five registered political parties and

the Member for Noosa. The amounts paid to each, as detailed in the table below, were calculated in accordance with formulas set out in Part 11, Division 5 of the *Electoral Act 1992*.

### Policy development payments paid in 2023-24

Payment recipient	July 2023 payment	January 2024 payment	Total amount paid
Australian Labor Party (State of Queensland)	\$1,470,000	\$1,470,000	\$2,940,000
Liberal National Party of Queensland	\$1,122,000	\$1,122,000	\$2,244,000
Queensland Greens	\$177,000	\$177,000	\$354,000
Pauline Hanson's One Nation Queensland Division	\$120,000	\$120,000	\$240,000
Katter's Australian Party (KAP)	\$87,000	\$87,000	\$174,000
Ms Sandy Bolton MP, Member for Noosa	\$24,000	\$24,000	\$48,000
<b>Total amounts</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$6,000,000</b>



## Register of political parties

During 2023-24, the ECQ conducted a review of each non-parliamentary registered political party to ensure they met the registration criteria – namely that the party had a minimum of 500 electors as members.

These reviews involve obtaining a membership list from each non-parliamentary party and conducting a membership survey. Following that process, the ECQ undertook the process to cancel the registrations of two political parties as outlined below.

The ECQ maintains the register of political parties. During 2023-24, the ECQ processed the following changes to the register:

- Pauline Hanson’s One Nation Queensland Division – changed registered abbreviation
- Civil Liberties & Motorists Party – registration cancelled
- Animal Justice Party (Queensland) – changed Registered Officer and Registered Officer’s address

- Informed Medical Options Party (IMOP) – changed name of party to Health Environment Accountability Rights Transparency (HEART) and registered an abbreviation of ‘HEART Party’
- Health Environment Accountability Rights Transparency (HEART) – registration cancelled
- Legalise Cannabis Qld (Party) – changed Registered Officer
- Legalise Cannabis Qld (Party) – changed name to Legalise Cannabis Queensland (Party)
- Family First Queensland – approved registration as a party
- Animal Justice Party (Queensland) – changed Registered Officer.

As at 30 June 2024, one application for registration from the Libertarian Party of Queensland, is in progress, as well as two requests to amend the register.

The register of political parties as at 30 June 2024 is set out below.

### Register of political parties – as at 30 June 2024

Party name	Abbreviation	Date registered
Australian Labor Party (State of Queensland)	Australian Labor Party	14 August 1992
Queensland Greens	The Greens	6 May 1994
Liberal National Party of Queensland	LNP	9 September 2008
Pauline Hanson’s One Nation Queensland Division	One Nation	12 August 2011
Katter’s Australian Party (KAP)	KAP	22 September 2011
Animal Justice Party (Queensland)	Animal Justice Party	2 January 2020
Legalise Cannabis Queensland (Party)	No abbreviation registered	9 September 2020
Family First Queensland	Family First	17 May 2024

The register of political parties and all notifications of changes to the register are published on the ECQ website.

## Electronic Disclosure System

The Electronic Disclosure System provides the public with a transparent and near real-time account of electoral disclosures lodged by donors, registered political parties, candidates and other electoral participants. The system is managed by the ECQ, with additional development and technical support provided by external contractors.

As at 30 June 2024, the following disclosures had been lodged through the Electronic Disclosure System for the 2023-24 period:

- 5,803 disclosures regarding gifts and loans received valued at \$15,776,205.63
- 10,931 disclosures regarding local government election expenditure valued at \$10,321,020.76, and
- 1,311 periodic and election summary returns disclosing an additional \$41,337,556.73 in transactions.

# 05

## Local Government Change Commission

The Local Government Change Commission (Change Commission) is an independent body established under the *Local Government Act 2009* to review local government boundaries and electoral arrangements.

The Change Commission consists of the Electoral Commissioner of Queensland, or any combination of the following persons nominated by the Electoral Commissioner: the Deputy Electoral Commissioner, or one or more casual commissioners appointed by the Governor in Council. The Change Commission is supported by administrative and spatial data experts within the ECQ.

As required by section 25 of the *Local Government Act 2009*, the Change Commission must prepare a report about its operations during each financial year. The current section constitutes that report.

In 2023-24, the ECQ delivered local government boundary and electoral arrangement reviews in support of the following strategic objective:

- **Objective 1** – Trusted to deliver Queensland elections

### Key achievements

- Finalised reviews of the divisional boundaries of the Bundaberg Regional Council, Fraser Coast Regional Council, Isaac Regional Council and Tablelands Regional Council for the 2024 local government elections.
- Finalised external boundary reviews of Lockyer Valley Regional Council and Toowoomba Regional Council; and Lockyer Valley Regional Council, Ipswich City Council and Toowoomba Regional Council.

## Review process

Under the *Local Government Act 2009* and the *City of Brisbane Act 2010*, the Change Commission is responsible for assessing whether proposed changes to Queensland's local governments are in the public interest. Its assessments include:

- divisional boundary reviews – periodically reviewing the internal boundaries of divided councils to ensure each division or ward has relatively the same number of electors
- external boundary reviews – assessing proposed changes to common or shared boundaries between councils, and
- electoral arrangement reviews – reviewing proposed changes such as whether a council is divided or undivided, the number of councillors, the council's name or its classification (i.e. city, shire or region).

The Minister responsible for Local Government (the Minister) is the only person who can refer a proposed change to the Change Commission, except in the case of the Brisbane City Council, which may have a change referred by the Minister, the ECQ or the council itself.

Under section 19(4) of the *Local Government Act 2009* and section 21(4) of the *City of Brisbane Act 2010*, the Minister may direct the Change Commission to conduct its assessment in a particular way. During the 2023-24 financial year, the Change Commission received no such directions.

The outcomes of Change Commission reviews are in the form of recommendations, and any recommended local government changes can only be implemented by the Governor in Council under a regulation.

## External boundary and electoral arrangement reviews

In 2023-24, the Change Commission finalised two external boundary reviews:

- a review of the external boundaries between the Lockyer Valley Regional Council and Toowoomba Regional Council, and

- a review of the external boundaries between the Lockyer Valley Regional Council, Ipswich City Council and Toowoomba Regional Council.

All Change Commission reports are available on the ECQ website.

### External boundary and electoral arrangements reviews – as at 30 June 2024

Local government area	Review type	Date referred to Change Commission	Status	Final report and recommendation published
Lockyer Valley Regional Council and Toowoomba Regional Council	External boundary review	6 April 2023	Finalised	13 November 2023
Lockyer Valley Regional Council, Ipswich City Council and Toowoomba Regional Council	External boundary review	28 July 2023	Finalised	13 November 2023

### Lockyer Valley Regional Council and Toowoomba Regional Council

**Proposed change:** Review of a proposed change to transfer three split lots and a road reserve from Lockyer Valley Regional Council into the Toowoomba Regional Council to align the properties into a single council.

The Change Commission recommended that the three split lots and the road reserve be transferred into the Toowoomba Regional Council. Both councils and all affected landholders supported the change.

The recommended changes were approved by the Governor in Council by regulation in December 2023.

### Lockyer Valley Regional Council, Ipswich City Council and Toowoomba Regional Council

**Proposed change:** Review of a proposed change to transfer four split lots which were dissected by the external boundaries of the Lockyer Valley Regional Council, Ipswich City Council and Toowoomba Regional Council, into a single council.

The Change Commission recommended that the four split lots be transferred into single local government areas. As a result, one lot was wholly incorporated within the Ipswich City Council and three lots incorporated wholly within the Lockyer Valley Regional Council. All councils and affected landholders supported the change.

The recommended changes were approved by the Governor in Council by regulation in December 2023.

## 2023 divisional boundary reviews

To ensure divided councils have balanced enrolment across their divisions at elections, divisional boundary reviews are required to be completed in the year preceding local government quadrennial elections.

In March and April 2023, the Minister referred the following divisional boundary reviews to the Change Commission:

- Bundaberg Regional Council
- Fraser Coast Regional Council
- Isaac Regional Council, and
- Tablelands Regional Council.

Community consultation was undertaken on all divisional boundary reviews from 31 July 2023 for a period of two weeks and submissions were sought from all affected councils regarding potential boundary changes. Community consultation was promoted through advertising, stakeholder kits, online consultation materials, media and social media content and direct communication to electors via email.

The Change Commission took into consideration all submissions and any other relevant information to inform its final recommendations for new divisional boundaries.

While all Tablelands Regional Council divisions were within the legislatively prescribed quota, the council had requested that a review be

conducted to determine whether the town of Herberton should be moved from division 2 to division 1. After consultation with the council and the community, the Change Commission recommended that there be no change to the divisional boundaries of the Tablelands Regional Council.

The remaining referred local government areas had at least one division out of quota. Following consultation with relevant councils and the community, the Change Commission recommended changes to the divisional boundaries for each of the remaining referrals:

- Bundaberg Regional Council – changes to boundaries for nine of ten divisions
- Fraser Coast Regional Council – changes to boundaries for seven of ten divisions, and
- Isaac Regional Council – changes to boundaries for four of eight divisions.

The Change Commission finalised these reviews and published its reports of the reviews in October 2023.

The Change Commission’s recommendations were provided to the Minister for implementation by regulation prior to the 2024 local government elections. The Governor in Council implemented the Change Commission’s recommendations under a regulation in December 2023 and the new boundaries came into effect at the elections in March 2024.

## Local Government Change Commission membership

The Change Commission is constituted by the Electoral Commissioner of Queensland and casual commissioners. The following casual commissioners were appointed by the Governor in Council for a term up to and including 31 October 2024:

- Wade Lewis, Assistant Electoral Commissioner
- Peter McGraw, Manager, Election Operations, ECQ
- Jennifer Lang, Deputy Commissioner, Public Sector Commission.

Peter McGraw resigned as a casual commissioner of the Change Commission, effective 1 July 2024.

<b>Act or instrument</b>	<i>Local Government Act 2009, City of Brisbane Act 2010</i>
<b>Functions</b>	See above
<b>Achievements</b>	See above
<b>Financial reporting</b>	Transactions of the entity are accounted for in the financial statements

### Local Government Change Commission meetings and remuneration

<b>Position</b>	<b>Name</b>	<b>Meeting attendance</b>	<b>Approved annual, sessional or daily fee</b>	<b>Approved sub-committee fees if applicable</b>	<b>Actual fee received</b>
<b>Chair</b>	Pat Vidgen	3	Not applicable	Not applicable	Not applicable
<b>Casual commissioner</b>	Wade Lewis	3	Not applicable	Not applicable	Not applicable
<b>Casual commissioner</b>	Peter McGraw	2	Not applicable	Not applicable	Not applicable
<b>Casual commissioner</b>	Jennifer Lang	3	Not applicable	Not applicable	Not applicable
<b>No. Scheduled meetings</b>					3
<b>Total out of pocket expenses</b>					\$0

# 06

## Corporate governance

### Executive management

#### Electoral Commissioner

The Electoral Commissioner is Queensland's senior electoral officer and the ECQ's chief executive officer.

The position is appointed under the *Electoral Act 1992* by the Governor in Council, and is responsible for upholding the integrity of Queensland's elections and ensuring Queenslanders have equal representation through the Queensland Redistribution Commission and the Local Government Change Commission.

The Electoral Commissioner has powers and responsibilities conferred by the *Electoral Act 1992*, *Local Government Electoral Act 2011*, *Referendums Act 1997*, *City of Brisbane Act 2010*, *Local Government Act 2009* and *Financial Accountability Act 2009*.

Pat Vidgen PSM FGIA has been the Electoral Commissioner since September 2018.

#### Assistant Electoral Commissioner

The Assistant Electoral Commissioner supports the Electoral Commissioner with the day-to-day management of the ECQ.

Responsibilities of the Assistant Electoral Commissioner include direct oversight of election event management and electoral funding and disclosure regulation and compliance activities. In the absence of the Electoral Commissioner, the Assistant Electoral Commissioner has been appointed by the Governor in Council to act in that role.

Wade Lewis GAICD has been the Assistant Electoral Commissioner since May 2019.

# Organisational structure

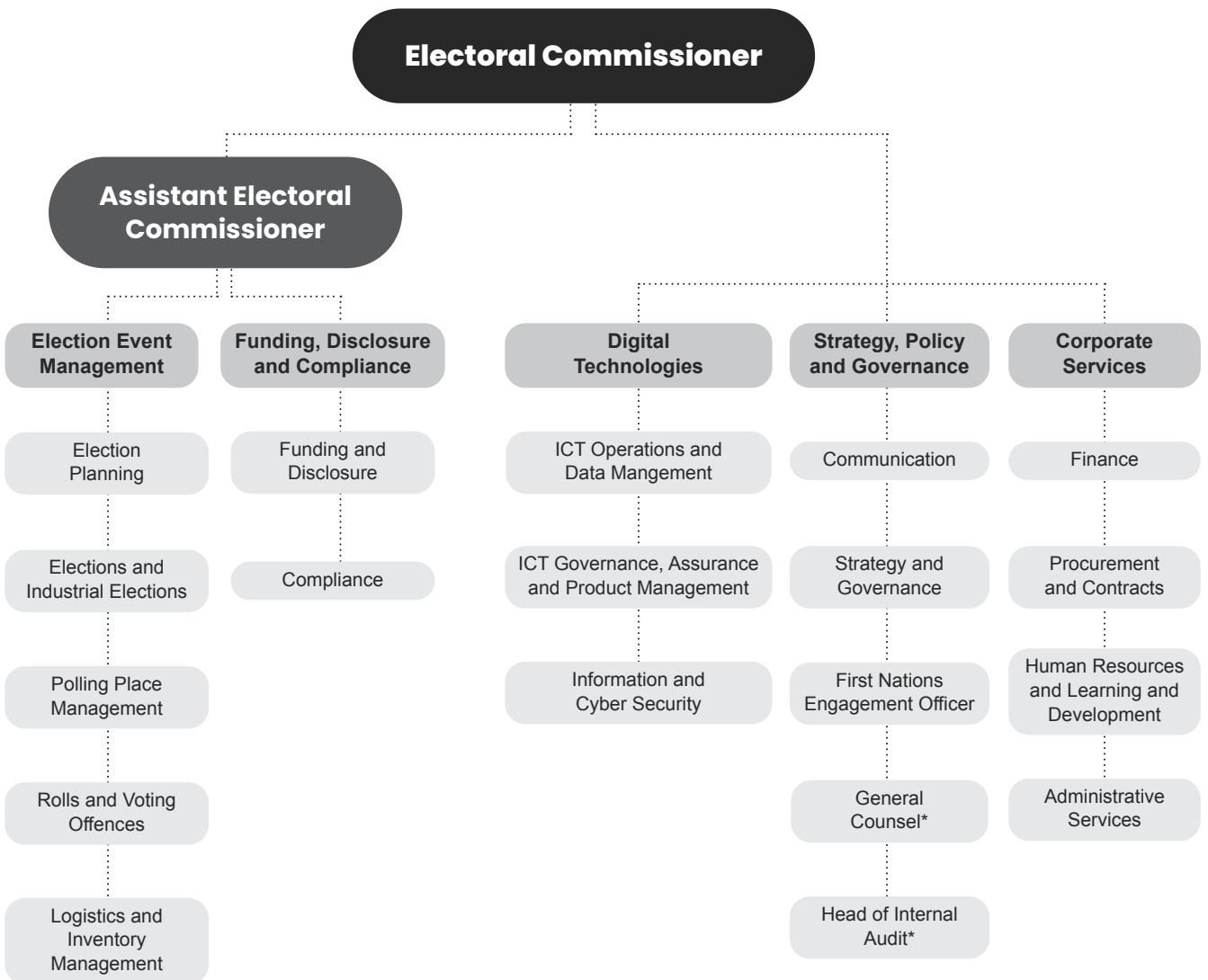
In 2023, the ECQ implemented a realignment of its organisational structure, integrating the Critical Election Systems Unit into Digital Technologies. This reflected a proactive approach to supporting the ECQ’s digital functions and roles with appropriate leadership, spans of control, technical depth, distributed accountability and workload between system administration and ongoing operational delivery.

In 2022, the *Electoral Act 1992* was amended to require periodic strategic reviews of the ECQ. The amendments will require reviews to be undertaken by an appropriately qualified person,

appointed following consultation with the parliamentary committee, with reports of the review referred to the parliamentary committee for review and response.

The first strategic review of the ECQ will be undertaken within 12 months of the return of the writ for the 2024 State general election.

As at 30 June 2024, the ECQ is comprised of five divisions, each with specific roles and responsibilities. The functions of each division and how they support the successful delivery of the ECQ’s objectives are outlined below.



\*Roles are operationally independent



## Election Event Management

Election Event Management is responsible for planning and delivering State and local government elections and by-elections.

The division leverages data-driven analysis techniques to support delivery of voter services that suit the needs of each community across Queensland. This includes actions to identify, lease and resource suitable venues to be used as early voting centres and election day polling booths, and to plan and deliver other voter services such as postal voting, electronically assisted (telephone) voting, mobile polling and electoral visitor voting.

Election Event Management is also responsible for a range of other services to support election delivery including:

- managing candidate nominations
- supporting recruitment and training of temporary election staff
- conducting election rehearsals and continuity planning ahead of major election years
- election-related logistics, including procurement and distribution of election materials through the operation of a large warehouse facility
- managing the Queensland electoral roll in partnership with the Australian Electoral Commission under a Memorandum of Understanding (Joint Roll Arrangement)
- producing and securely handling ballot papers
- managing the counting of ballots and the declaration of elected candidates
- establishing a dedicated field support office to provide on-call support to Returning Officers and other temporary election staff in the field in the lead up to and throughout major election events
- at the conclusion of elections, conducting the elector compliance non-voter program, contacting electors who appear to have failed to vote and seeking to resolve these matters.

As subject matter experts in electoral matters, the Election Event Management division also provides input to training materials, media responses, complaints handling, management of Returning Officers and liaison with candidates and registered political parties.

The division is also responsible for the administration and the delivery of industrial elections referred to the ECQ by the Queensland Industrial Relations Commission.

## Funding, Disclosure and Compliance

The Funding, Disclosure and Compliance division administers and regulates electoral funding and financial disclosure in Queensland through stakeholder education and engagement, active compliance reviews and audits, investigations, and enforcement activities. The division also manages the Electronic Disclosure System and provides user support for the reporting of gifts, loans and electoral expenditure.

The division provides advice and support to candidates, third parties, registered political parties and donors to comply with Queensland's electoral donation laws, which supports the delivery of transparent and accountable elections. Where breaches are identified, the division is responsible for undertaking proportionate enforcement activities which could include:

- rectifying the breach
- issuing warnings or penalty infringement notices
- recovery of money as debts to the State
- prosecution.

Funding, Disclosure and Compliance is also responsible for registering new political parties and maintaining Queensland's register of political parties.

## Digital Technologies

Digital Technologies plans, delivers and maintains the integrity of the ECQ's ICT services and infrastructure to support both corporate and election activities. The division also provides the necessary field-deployed networking, computing, storage, desktop and business solutions to enable the ECQ to deliver election services across all of Queensland.

The division is also responsible for digital innovation and transformation activities, creating new technology services that align with the ECQ's strategic priorities and the provision of election maps and data, spatial and mapping analysis.

The ICT Governance, Assurance and Product Management team maintains the integrity and reliability of the ECQ's in-house critical election systems to ensure they continue to deliver the ECQ's core functions through the professional application of risk, change and project management. This includes providing expert advice to the Election Systems Quality Board to ensure systems are election ready, integrated and aligned with the ECQ's strategic objectives.

## Strategy, Policy and Governance

Strategy, Policy and Governance is comprised of the communication, strategy and governance, First Nations engagement, internal audit and in-house legal functions of the ECQ.

The Communication team conducts a broad range of strategic communication and engagement activities to support the ECQ's objectives of promoting awareness of, and participation in, elections in Queensland. This work includes media and social media services, delivery of strategic communication campaigns, advertising, market research, web management, graphic design and stakeholder engagement events and activities.

The Strategy and Governance team oversees corporate governance responsibilities, preparing key documents such as the ECQ's strategic plans and annual reports, as well as managing policy and research activities to support the ECQ's strategic objectives. The team also supports ongoing Local Government Change Commission assessments and delivers election project reporting and evaluation activities.

The ECQ's First Nations Engagement Officer is responsible for leading engagement with First Nations peoples and communities, particularly Indigenous local governments, to inform the delivery of culturally appropriate electoral services to First Nations Queenslanders.

The Head of Internal Audit provides independent strategic auditing and assurance activities to improve the ECQ's operations.

The General Counsel provides in-house legal services on a range of matters including the interpretation, application and enforcement of electoral laws and performance of the ECQ's regulatory responsibilities. This includes direct legal support for and advice regarding election preparation and delivery activities undertaken across the ECQ.

## Corporate Services

Corporate Services is a multi-disciplinary division working across the ECQ to ensure ongoing financial and non-financial performance and compliance with critical corporate governance requirements. It is responsible for multiple key corporate functions including finance, human resources, learning and development, risk management, records management, contracts and procurement and administrative services.

The division provides advice and guidance, supported by transparent governance frameworks and well organised processes to plan, manage and procure the ECQ's resources. This approach has enabled the ECQ to proactively take advantage of opportunities and navigate challenges as the ECQ planned and delivered elections in 2023-24.

Corporate Services also continues to take a strategic approach to managing the cost of delivering elections, and the recruitment, training and payroll management for all election staff. To facilitate this, Corporate Services ensures clarity of roles and responsibilities and undertakes regular engagement with temporary election staff including reserve election officers, to maintain continuity of services during and between election events.

## Governance committees

The ECQ's corporate governance framework ensures the organisation operates systematically, appropriately and effectively. The following committees are a core part of the ECQ's corporate governance framework designed to support decision-making, manage risks and monitor performance and assurance.

### Senior Management Team

The Senior Management Team is a consultative body which enables the Electoral Commissioner to make informed decisions through:

- supporting the ECQ's corporate vision and strategic direction

- building organisational capability and fostering innovation and new business solutions
- overseeing and reporting on the ECQ's service delivery, projects and programs
- ensuring the ECQ is supporting the Queensland Government's objectives for the community, and
- being responsible for general governance duties including risk management.

The Senior Management Team members are:

- Electoral Commissioner (Chair)
- Assistant Electoral Commissioner
- Executive Director, Election Event Management, and
- Executive Director, Digital Technologies.

The following positions are required attendees at Senior Management Team meetings:

- Director, Funding, Disclosure and Compliance
- Director, Strategy, Policy and Governance
- Director, Corporate Services, and
- Chief Finance Officer.

The Senior Management Team meets on a weekly basis and held 51 meetings during 2023-24.

### **Election Delivery Board**

The Election Delivery Board is responsible for overseeing the assurance framework for the successful delivery of all elections.

Board responsibilities include:

- governance of each election and the provision of strategic guidance to election program and project managers
- monitoring risks to the delivery of elections and approving treatment plans
- management and treatment of major issues requiring attention or decisions, and
- undertaking project assurance activities including financial, resource and capability monitoring and reporting.

Prior to 21 May 2024, the Election Delivery Board comprised of:

- Executive Director, Election Event Management (Chair)
- Electoral Commissioner
- Assistant Electoral Commissioner
- Director, Strategy, Policy and Governance
- Chief Finance Officer, and
- Manager, Election Operations.

The Election Delivery Board met fortnightly between 1 July and 31 December 2023. Eleven meetings were conducted during the period, and one out-of-session approval was sought. From 5 January to 29 February 2024, six meetings were conducted, and three out-of-session approvals were sought.

To support delivery of the 2024 local government elections and State by-elections, the Election Delivery Board had stand-up meetings three to four times per week between 29 January and 4 April 2024 in addition to the regular weekly meeting and held approximately 40 meetings during that time.

Meetings conducted during the local government election period focused on the status of election delivery, emerging issues and provided an avenue for cross-team communication regarding election delivery.

Following the local government elections in March 2024, the ECQ reviewed its election governance model and implemented new processes for management, reporting and oversight of delivery of the projects that comprise the overall portfolio of election delivery in preparation for the State general election in October 2024.

From 21 May 2024, the Election Delivery Board comprises the Electoral Commissioner and Assistant Electoral Commissioner who meet three times weekly with program managers and project leads. A total of 18 meetings were held from 21 May to 30 June 2024.

### **Information Management and Security Committee**

The Information Management and Security Committee provides strategic management of the ECQ's information security risks.

The activities of the Information Management and Security Committee include:

- providing assurance on the ECQ's information security risk to the Electoral Commissioner through the Assistant Electoral Commissioner
- providing management oversight of the ECQ's Information Security Management System to ensure it achieves the intended objectives
- making informed decisions that set the direction for information security, balancing business requirements with information confidentiality, integrity and availability considerations
- deciding risk tolerance, risk acceptance and risk treatments for enterprise information security and information management risks
- providing recommendations to the Electoral Commissioner on the information security aspects of strategic decisions and projects, and
- supporting the ECQ to develop and implement contemporary and effective information management governance and an Information Management Policy Framework to direct and control its information, consistent with the Queensland Government Enterprise Architecture.

The Information Management and Security Committee members are:

- Assistant Electoral Commissioner (Chair, ECQ Information Security Management System Executive and Information Management Sponsor)
- Executive Director, Digital Technologies
- Director, ICT Operations and Data Management, Digital Technologies
- Manager, Cyber Security
- Director, Corporate Services, and
- Director, Strategy, Policy and Governance.

The Information Management and Security Committee meets on a six-weekly basis and held eight meetings during 2023-24.

### **Election Systems Quality Board**

The Election Systems Quality Board ensures all critical election systems continue to be fit for their intended purpose and provides assurance of their continued election readiness. In particular, the Board maintains oversight of changes to critical election systems, to ensure they are delivered holistically with an appropriate level of project management and risk awareness, so they remain integrated and aligned with the ECQ's strategic objectives.

The activities of the Election Systems Quality Board include:

- the establishment, maintenance and governance of processes, policies and strategies to ensure each critical election system remains fit for purpose and election ready
- coordinating and forecasting of funding required for ongoing maintenance, new developments and system improvements
- being the change advisory board for critical election systems and other systems and processes not governed by other boards or committees
- overseeing the business improvement pipeline for critical election systems against agreed product roadmaps
- providing contract management support for nominated critical election systems
- overseeing minor projects or major activities related to critical election systems, as part of the change management process, when requested by the Executive, and
- providing strategic guidance and input to the procurement and ongoing management of critical election systems and associated services.

The Election Systems Quality Board members are:

- Director, ICT Governance, Assurance and Product Management, Digital Technologies (Chair)
- Executive Director, Digital Technologies
- Executive Director, Election Event Management
- Director, Corporate Services
- Director, Funding, Disclosure and Compliance, and
- Director, Strategy, Policy and Governance.

The Election Systems Quality Board meets at least monthly and held 24 meetings during 2023-24.

### **Procurement Committee**

The Procurement Committee performs an advisory and governance function on behalf of the Senior Management Team ensuring that all high value and high-risk procurement provides value for money by applying best practice principles and complies with the Queensland Procurement Policy.

The activities of the Procurement Committee include:

- monitoring reports on procurement processes to ensure transparency and compliance
- providing recommendations on high-risk, high value procurements to ensure efficient and effective procurement processes, and
- reviewing preferred supplier lists, standing offer arrangements and other procurement matters, referred by the committee chair based on risk level and advice from the Procurement and Contracts Manager.

The Procurement Committee members are:

- Director, Corporate Services (Chair)
- Electoral Commissioner
- Assistant Electoral Commissioner
- Director, Strategy, Policy and Governance, and
- Procurement and Contracts Manager.

The Procurement Committee meets quarterly and held six meetings during 2023-24 (including two extraordinary meetings).

### **Workforce Management Committee**

The Workforce Management Committee provides advice to the Electoral Commissioner and the Senior Management Team on matters relating to the ECQ's current and future workforce needs. The committee ensures the ECQ is well placed to manage change and address the workforce challenges and disruptions facing the Queensland public sector.



The activities of the Workforce Management Committee include:

- strategic workforce planning
- workforce planning and performance, and
- considering business cases on various matters related to workforce changes including recruitment, staff undertaking higher duties, creation of new positions, transfers, direct appointments and assessing labour higher arrangements.

The Workforce Management Committee members are:

- Director, Corporate Services (Chair)
- Electoral Commissioner
- Assistant Electoral Commissioner
- Chief Finance Officer, and
- Human Resources representative.

The Workforce Management Committee schedules meetings on a fortnightly basis, subject to business requirements, and held 35 meetings during 2023-24.

## Public sector ethics

The ECQ is committed to ensuring staff act ethically and are accountable for their actions and decisions. The ECQ considers the conduct and performance of employees central to achieving its objectives and continues to support the principles identified under the *Public Sector Ethics Act 1994* including through:

- providing annual Code of Conduct training to ECQ staff, which is also part of the induction program for all new employees, including contractors
- providing training in people management and complaint management
- ensuring all staff have performance and development agreements in place that set out key performance indicators and behavioural expectations in line with the Code of Conduct

- promoting an ethical culture and ethical decision-making processes
- communicating zero tolerance for fraud and corrupt conduct, supported through training, internal controls and policies and procedures, and
- building on and refining the ECQ's integrity framework, which consists of resource management policies, practices, protocols and fact sheets to guide employees and managers in their day-to-day duties and clarify expected conduct.

A team of human resource practitioners advises and assists all ECQ employees about ethical behaviour in the public sector context.

## Human rights

The ECQ works to uphold human rights through its operational systems and processes and has implemented several actions to further the objectives of the *Human Rights Act 2019*. Rigorous human rights assessments are part of the ECQ's decision-making processes. These assessments are documented and reviewed by the ECQ's General Counsel, who also provides training on human rights to ECQ employees.

### Human rights complaints

All complaints made to the ECQ are reviewed with consideration of rights protected under the *Human Rights Act 2019*. In 2023-24, the ECQ received nine submissions which referenced human rights via the feedback and customer complaints process.

All submissions were assessed in accordance with the human rights legislation and one complaint relating to accessing the ECQ's online services was found to require further consideration. While it was not possible for the ECQ to facilitate a change to the process that was the subject of the complaint at that time, the complainant was informed of other methods by which they could successfully engage with the ECQ. This feedback will be considered for future system upgrades as part of ongoing business improvement.

Information on other initiatives being undertaken to advance human rights is provided on the following page.

## Reconciliation Working Group

The ECQ's Reconciliation Working Group oversees the delivery of actions that support culturally informed and inclusive electoral services for First Nations Queenslanders.

In 2023-24, the ECQ implemented the *First Nations Engagement Strategy* in its first large scale event through planning and delivery of the 2024 local government elections. Released on 7 July 2023 during NAIDOC Week, the strategy commits to working with First Nations Queenslanders to deliver a fair and inclusive electoral system that supports electoral participation for all First Nations peoples across Queensland.

The strategy outlines four strategic priorities:

- Support a culturally capable workforce
- Co-design electoral services with communities
- Simplify electoral participation, and
- Build our role in advocacy and partnerships

The Reconciliation Working Group oversees the implementation of the strategy's deliverables and actions.

During 2023-24, the ECQ delivered a number of objectives in the implementation roadmap of the *First Nations Engagement Strategy's* 'establish' and 'strengthen' stages, including:

- delivering cultural capability training for ECQ staff through a local First Nations-owned business
- providing community awareness training through the ECQ's First Nations Engagement Officer to temporary election staff working in First Nations communities, supported by a community awareness guide
- developing community profiles of Indigenous local governments to build understanding of each community's cultural context and aid election service design and engagement activities, and
- developing a bespoke First Nations Voter Information Card for electors in Indigenous local governments for the March local government elections.

During the 2024 local government elections, the ECQ's First Nations Engagement Officer supported election delivery for First Nations Queenslanders through conducting engagement activities in discrete First Nations communities. Activities include supporting *So you want to be a Councillor* training delivered by the Department of Housing, Local Government, Planning and Public Works and engaging with First Nations candidates, local governments and communities during the election period.

The ECQ will enter the 'grow' stage of the strategy from November 2024 onward. During this period, the ECQ will build on the engagement undertaken for the 2024 local government elections and further develop relationships with key First Nations stakeholders and communities.

## White Ribbon Working Group

Following its White Ribbon Workplace Accreditation in October 2022, the ECQ formed a White Ribbon Committee to ensure White Ribbon values and priorities are embedded in ECQ's workplace culture. White Ribbon accreditation demonstrates the ECQ's commitment to the prevention of domestic and family violence, gender equality and the ongoing development of positive workplace cultures that are safe and inclusive.

The role of the White Ribbon Committee includes:

- executing activities outlined in the ECQ's *White Ribbon Operational Plan*
- reinforcing assets introduced as part of the accreditation process, particularly its updated policies and processes
- communicating important messages to increase awareness and empower staff
- engaging with ECQ staff to raise awareness of domestic and family violence prevention and availability of resources, support and training
- participating in White Ribbon and public sector initiatives such as training seminars, attending events and utilising campaign materials to promote awareness, and
- maintaining risk mitigation plans.

## Queensland public service values

As a public sector entity, the ECQ's purpose of 'delivering accessible, fair and transparent electoral services for all Queenslanders' is governed by the Queensland public service values.

The five values: customers first, ideas into action, unleash potential, be courageous and empower

people have been integrated into the ECQ's *Strategic Plan* and *Strategic Workforce Plan*. At a fundamental level, they also guide how the ECQ collaborates with external partners, interacts with each other as colleagues and responds to daily challenges and risks.



Customers first



Ideas into action



Unleash potential



Be courageous



Empower people

## Risk management

The ECQ updated its *Risk Management Guide* in November 2023. As part of the ECQ's Corporate Governance Framework, the guide provides a practical and robust framework for staff, managers, and election project and program managers to manage and respond to risks during the election planning phase. The Senior Management Team continues to oversee the appropriate management of risks in accordance with its specified risk appetite and through its formal risk management processes.

The overarching approach to risk management continues to be based on the following principles:

- managing risk in accordance with an articulated risk appetite, cognisant of the ECQ's organisational values
- adopting a pragmatic approach to managing risk, ensuring risk treatments are realistic, practical and add value
- addressing risk at all levels of the organisation covering enterprise, operational and project-level risks
- developing threat-specific plans and strategies to address identified enterprise-level risks
- having clearly defined and assigned responsibilities for managing risk
- incorporating risk management approaches in plans and decision-making processes
- fostering a risk-aware culture by engaging staff in risk identification and treatment, including risk management in organisational dialogue

- regularly monitoring the risk context to ensure continued relevance of identified risks and risk treatments, and
- continually reviewing and improving the risk management system (arrangements and practices) to ensure its continued efficacy.

### Audit and Risk Committee

The Audit and Risk Committee provides independent advice to support the Electoral Commissioner in managing the ECQ's operations. The committee has oversight of risk and control, as well as the compliance frameworks and fiscal responsibilities underpinning the ECQ's corporate governance arrangements. The committee reviews all reports and recommendations for improvements put forward by the Head of Internal Audit and the Queensland Audit Office.

The committee comprises three external independent members and two ECQ staff members.

A representative of the Queensland Audit Office also has a standing invitation to attend meetings along with the ECQ's Head of Internal Audit, Chief Risk Officer and Chief Finance Officer.

In 2023-24, the committee operated under the terms of its charter and met on four occasions. The membership, meeting attendance and remuneration for the committee are detailed on the following page.

## Audit and Risk Committee meetings and remuneration

Member	Term	Meetings attended	Remuneration for meeting attendance*
<b>Debra-Lee Best</b> External Member and Chair	12 months	Four out of four	\$5,750
<b>Sue Ryan</b> External Member	12 months	Four out of four	\$3,400
<b>Greg Chemello</b> External Member	12 months	Four out of four	\$3,300
<b>Pat Vidgen</b> Electoral Commissioner	12 months	Four out of four	Not applicable
<b>Wade Lewis</b> Assistant Electoral Commissioner	12 months	Four out of four	Not applicable

\*All amounts exclude GST and do not include reimbursement of out-of-pocket expenses.

### Internal audit

The ECQ's internal audit function operates in accordance with the requirements of the *Financial Accountability Act 2009* and *Financial and Performance Management Standard 2019*.

The Head of Internal Audit:

- provides independent, objective and risk-based assurance and advice to the Electoral Commissioner regarding the efficacy of the ECQ's governance, risk management and control processes

- operates under an approved charter in accordance with all applicable guidelines, and
- develops an annual and strategic three-year audit program for approval by the Audit and Risk Committee.

In 2023-24, four internal audits were undertaken to provide an independent assessment on financial, operational, governance, compliance and risk management audit objectives. The reports identified areas of potential improvement and recommendations for change and were provided to the Electoral Commissioner for consideration.

## Information systems and recordkeeping

### Recordkeeping

The ECQ continues to use a range of systems to manage records in accordance with retention and disposal schedules and legislative requirements. These systems are regularly reviewed to ensure the ECQ operates with optimal efficiency.

Since the implementation of the ECQ's *Records Management Strategy* in 2022 based on an assessment completed by independent third party, the ECQ has successfully completed nine of the 14 projects identified in the strategy. These projects have strengthened the ECQ's recordkeeping processes, improved efficiency, mitigated risk associated with sensitive and confidential documents and redefined accountabilities.

The ECQ will continue to implement programs to improve records management practices through building a future state records and information management framework that integrates efficiency with the delivery of business services and enables the capture and management of records through their lifecycle.

### Information systems

The ECQ has various critical election systems that support election delivery. A proactive approach is taken to manage these systems and ensure they continue to meet current regulatory and operational needs through a secure platform.



The ECQ's election systems include:

- the Election Management System, which provides an integrated system for the majority of the ECQ's election delivery process
- the Electronic Disclosure System, which enables real-time disclosure for candidates, political parties, donors and other third parties
- the election results website, which displays election results for public consumption
- other supporting systems necessary for election delivery including learning management, and election staff payroll.

The ECQ has fulfilled its strategic objective of having full ownership and control of its critical elections systems. This has involved development of an in-house software development and support capability along with business processes and procedures to ensure the ongoing integrity of these systems. This positions the ECQ to maximise the security, performance and ongoing strategic alignment of these systems, which are necessarily unique to Queensland's electoral system and needs.

Numerous assurance activities are undertaken to ensure all systems are secure and continue to enhance the Information Security Management System as per the Queensland Government's Information Standard IS18:2018 and Information Security Policy (ISO 27001). This includes:

- regular reviews of user access
- a security source code review of the final version of the Election Management System to be used for the 2024 elections
- performance and security testing
- strong change control processes, including placing strict limitations on any new development work during major election periods to ensure system stability
- regular end-to-end functional testing in the form of rehearsals conducted in the lead-up to an event
- user acceptance testing of changes, fixes and new features
- verification of system alignment to business processes through detailed election rehearsals, and
- proactive monitoring of all infrastructure to ensure effective response when needed.

Data, reporting and insight capabilities have also been expanded to create a robust data reporting and insights platform. This platform captures, analyses, and visualizes data from various critical election systems, providing valuable reporting and insights to support election management processes and delivery. The system also has the capability to ingest other strategic data sets in the future.

Using a data warehouse and PowerBI tools, the data insights capability is supporting election delivery, post-election analysis, and statutory reporting and will provide data-driven insights for informed business decision-making during delivery of elections.

This will include focus on understanding of voter demographics and historical election behaviours using advanced trend analysis, predictive modelling for voter turnout, and improved reporting to monitor election event progress and identify potential issues.

The ECQ continues to strengthen its working relationships with other electoral commissions as well as key state and federal government agencies on matters relating to cyber security and information integrity. These include the Electoral Integrity Assurance Taskforce, Australian Cyber Security Centre, Queensland Government Customer and Digital Group, Queensland Government Cyber Security Unit, and Queensland Police Service.

### **Information security attestation**

The ECQ has voluntarily participated in the Information Security Annual Return and Attestation Statement process facilitated by the Queensland Government Cyber Security Unit. This process measures the ECQ's posture compared to other Queensland Government agencies and informed areas for increased focus to uplift capability and security.

An external independent assessment has been engaged to complete the information security attestation as part of the ongoing security program of work.

## Strategic workforce planning

The ECQ's *Strategic Workforce Plan 2023-2027* provides guidance to the Senior Management Team in a challenging workforce environment. Aligning to the existing critical levers for change and transformation, strategies include:

- **Leadership capability:** Focus on building cultural capability and cultural safety by including various face-to-face and online courses to all staff from 2025 as part of implementing the *First Nations Engagement Strategy* and new *Recruitment and Selection Directive*.
- **Talent management:** Ongoing partnerships with other agencies, organisations and jurisdictions to access different workforce pools to build the ECQ's core and temporary election staff workforce (e.g. people that identify as Aboriginal Peoples and Torres Strait Islander Peoples, people with disability and culturally and linguistically diverse peoples).
- **Culture:** Develop a 'continuous learning culture' by leaders modelling the positive performance management principles and all staff engaging in regular performance and goals-focused conversations that are aligned to the performance and development agreement process.
- **New ways of working:** Partnering with other commissions, agencies across the Queensland public sector, and other essential service providers to ensure that ECQ policies and practices are relevant and meaningful to staff.

The ECQ supports and utilises flexible working arrangements for both employees and the organisation and, where possible, is committed to supporting employees achieve optimal work-life balance.

Similarly, the ECQ's *Leave and Hours of Work Strategy* is intended to support staff in maintaining a healthy work-life balance during peak periods. Workload issues raised must be addressed with leaders during either performance and development agreement conversations, regular team catch-ups or project team meetings.

The resource-sharing memorandum of understanding that was agreed to with other electoral commissions more than two years ago, continues to provide benefit in sharing election resources between jurisdictions with vastly different operating needs, election timeframes and industrial agreements. It is hoped that the memorandum of understanding, with support from other jurisdictions, continues to provide this benefit well into the future.

A more extensive workforce review based on learnings from the implementation of existing strategies and the 2024 local government elections is planned for 2025.

## Workforce profile

The ECQ's workforce profile, target group data and Minimum Obligatory Human Resource Information (MOHRI) data as at 30 June 2024 is detailed below.

Workforce profile data	Total
Headcount	98
FTE*	91.63
Occupation Types by FTE*	Percentage of total FTE*
Corporate	54.16%
Frontline and Frontline Support	45.84%
Appointment Type by FTE*	Percentage of total FTE*
Permanent	75.52%
Temporary	12.73%
Casual	6.30%
Contract	5.46%
Employment Status by headcount	Percentage of total headcount
Full-time	81.63%
Part-time	10.20%
Casual	8.16%

\* Full-time equivalent including casuals

Gender	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	57	58.16%
Man	41	41.84%
Non-binary	0	-
Diversity groups	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	57	58.16%
Aboriginal Peoples and Torres Strait Islander Peoples	<5 <sup>#</sup>	-
People with disability	5	5.10%
Culturally and Linguistically Diverse - Speak a language at home other than English <sup>^</sup>	<5 <sup>#</sup>	-
Women in leadership roles	Women (headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)	2	28.57%
Senior Executive Service and Chief Executives (Classified, s122 and s155 combined)	1	25.00%

<sup>#</sup>To ensure privacy, in tables where there are fewer than five respondents in a category, specific numbers are replaced with <5.

<sup>^</sup>This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

## Staff health and wellbeing

The ECQ actively pursues a positive, diverse, and inclusive workplace culture that advocates for zero harm to all employees. A range of health and wellbeing opportunities are made available to staff.

Activities delivered during 2023-24 include:

- QSuper webinar sessions
- NAIDOC Week activities, and
- promoting Employee Assistance Program services and flu vaccination initiatives.

In 2023, a total of 71 people participated across the ECQ in completing the annual Working for Queensland survey. The ECQ had a strong response rate of 95 per cent and overall, the results of the survey were positive. Included below are some of the top-line outcomes showing the areas of excellence and areas that require improvement when compared to 2022.

Excellence (percentage increase compared to 2022):

- +14 per cent – my workgroup cares about the cultural safety of Aboriginal and Torres Strait Islander colleagues.

- +14 per cent – my manager supports my professional development by connecting me with learning and development opportunities.
- +12 per cent – in my workgroup, we discuss ways to promote mental health.
- +10 per cent – in my workgroup, we proactively discuss workplace safety.

Improvements (percentage decrease compared to 2022):

- -13 per cent – being gender diverse is not a barrier to success in my organisation.
- -9 per cent – senior managers create an environment where employees feel heard.
- -9 per cent – disability is not a barrier to success in my organisation.
- -7 per cent – in my workgroup, we work together to manage workload.

Despite these areas identified as needing improvement, the responses still range from 60 to 80 per cent positive.

In response to the results, the ECQ will explore strategies in 2024 and 2025 that are currently being trialled in temporary election staff recruitment to help develop a more diverse workforce.

## Early retirement, redundancy and retrenchment

No redundancy, early retirement or retrenchment packages were paid during the period.

## Open data

The ECQ's information on consultancies, overseas travel, and Queensland Language Services Policy for 2023-24 is published on the Queensland Government Open Data website at [data.qld.gov.au](https://data.qld.gov.au).

# 07

## Financial performance

### ECQ's financial position

The ECQ's assets as at 30 June 2024 were \$39.4M and liabilities were \$9.8M, resulting in net positive equity of \$29.6M. The ECQ is primarily funded through appropriations from Queensland Treasury.

A breakdown of revenue and expenditure by category is outlined below.

<b>Financial performance</b>			
<b>Revenue</b>	<b>Actual 2022-23 (\$'000)</b>	<b>Actual 2023-24 (\$'000)</b>	<b>Budget 2024-25 (\$'000)</b>
Appropriation revenue	38,988	71,151	116,570
User charges and fees	105	101	30
Contributions	55	64	-
Other revenue	-	80	-
<b>Total Income from Continuing Operations</b>	<b>39,148</b>	<b>71,396</b>	<b>116,600</b>
<b>Expenditure</b>	<b>Actual 2022-23 (\$'000)</b>	<b>Actual 2023-24 (\$'000)</b>	<b>Budget 2024-25 (\$'000)</b>
Employee expenses	10,220	26,091	21,563
Supplies and services	27,052	43,344	94,115
Depreciation and amortisation	1,796	1,519	827
Finance/ borrowing costs	3	-	-
Other expenses	77	145	95
<b>Total Expenses from Continuing Operations</b>	<b>39,148</b>	<b>71,099</b>	<b>116,600</b>

# 08

## Service areas

As part of the State Budget process, the ECQ reports its non-financial performance in the Department of Justice and Attorney-General's Service Delivery Statement. The ECQ's performance is reported under the service area 'Electoral services'.

### Electoral services

#### Service Area Objective

Deliver accessible, fair and transparent electoral services for all Queensland electors that maximise voter participation in adherence to electoral law.

Service standards	2023-2024 Target/ Estimate	2023-2024 Actual
<b>Effectiveness measures</b>		
Level of informal voting – State general election <sup>1</sup>	-	-
Level of informal voting – local government quadrennial elections (Mayoral)	4.5%	3.82%
Level of stakeholder overall satisfaction with the voting experience – State general election <sup>1</sup>	-	-
Level of stakeholder overall satisfaction with the voting experience – local government quadrennial elections	85%	63% <sup>2</sup>
Proportion of disclosure returns audited that are deemed compliant with electoral law	80%	98% <sup>3</sup>
<b>Efficiency measures</b>		
Cost of State general election per elector <sup>1</sup>	-	-
Cost of local government quadrennial elections per elector	\$10.48	\$10.40 <sup>4</sup>

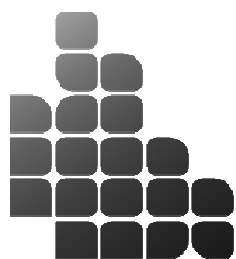
Notes:

1. As major State and local government elections do not occur each year, the Target/Estimate and Actual are only presented as required for the relevant year when the election is held.
2. Stakeholder satisfaction for the 2024 local government elections varied across voting channels, with higher satisfaction reported by electors voting during the early voting period (76 per cent), by postal vote (88 per cent) or by telephone (87 per cent). The ECQ has undertaken an evaluation of issues experienced on election day for the 2024 local government elections that impacted overall elector satisfaction.
3. Audits of disclosure returns for the 2024 local government quadrennial election commenced on 18 March 2024, following the elections on 16 March 2024. As at 30 June 2024, audits have only been finalised for a minor proportion of smaller local government areas and are not considered indicative of compliance by the broader participant base.
4. The difference of \$0.08 is a result of the reduction in scope of the non-voter project, and a delay to the expected price increase for ordinary letter services which did not come into effect until after the March local government elections.

09

**Financial  
statements**





**Electoral  
Commission**  
QUEENSLAND

**Financial Statements  
for the financial year ended  
30/06/2024**



**Electoral Commission of Queensland Financial Statements**  
**For the Year Ended 30 June 2024**

**TABLE OF CONTENTS**

<b>Financial Statements</b>	Statement of Comprehensive Income		Page 3	
	Statement of Financial Position		Page 4	
	Statement of Changes in Equity		Page 5	
	Statement of Cash Flows (including Notes to the Statement of Cash Flows)		Page 6-7	
<b>Notes to the Financial Statements</b>	Section 1	A1. Basis of Financial Statement Preparation	Page 8	
	About the Electoral Commission of Queensland and this Financial Report	A1-1	General Information	Page 8
		A1-2	Compliance with Prescribed Requirements	Page 8
		A1-3	Presentation	Page 8
		A1-4	Authorisation of Financial Statements for Issue	Page 8
		A1-5	Basis of Measurement	Page 9
		A1-6	The Reporting Entity	Page 9
		A2. ECQ's Objectives	Page 9	
	Section 2	B1. Revenue	Page 10	
	Notes about our Financial Performance	B1-1	Appropriation Revenue	Page 10
		B1-2	User Charges and Fees	Page 10
		B1-3	Contributions	Page 10
		B1-4	Gains on Disposal	Page 10
		B2. Expenses	Page 11	
		B2-1	Employee Expenses	Page 11-12
		B2-2	Supplies and Services	Page 12-13
		B2-3	Depreciation and Amortisation	Page 13
		B2-4	Finance/Borrowing Costs	Page 13
		B2-5	Other Expenses	Page 13
Section 3	C1. Cash and Cash Equivalents	Page 14		
Notes about our Financial Position	C2. Receivables	Page 14		
	C3. Inventories	Page 14		
	C4. Other Current Assets	Page 15		
	C5. Plant and Equipment and Depreciation Expense	Page 15		
	C5-1	Closing Balances and Reconciliation of Carrying Amount	Page 15	
	C5-2	Recognition and Acquisition	Page 15	
	C5-3	Measurement using Historical Cost	Page 15	
	C5-4	Depreciation Expense	Page 16	
	C5-5	Impairment	Page 16	
	C6. Intangibles and Amortisation Expense	Page 16		
	C6-1	Closing Balances and Reconciliation of Carrying Amount	Page 16	
	C6-2	Recognition and Measurement	Page 17	
	C6-3	Amortisation Expense	Page 17	
	C6-4	Impairment	Page 17	
	C6-5	Other Disclosures	Page 17	
	C7. Leases	Page 17		
	C7-1	Leases as Lessee	Page 17-19	
	C8. Payables	Page 19		
	C9. Accrued Employee Benefits	Page 20		
	C10. Equity	Page 20		
C10-1	Contributed Equity	Page 20		
C10-2	Appropriations Recognised in Equity	Page 20		
Section 4	D1. Financial Risk Disclosures	Page 21		
	D2. Commitments	Page 21		
Notes about Risks and Other Accounting Uncertainties	D3. Events after the Balance Date	Page 21		
	D4. Future Impact of Accounting Standards Not Yet Effective	Page 21		

**Electoral Commission of Queensland Financial Statements  
For the Year Ended 30 June 2024**

**TABLE OF CONTENTS (continued)**

<b>Notes to the Financial Statements (continued)</b>	Section 5 Notes on our Performance compared to Budget	E1. Budgetary Reporting Disclosures	Page 22
		E2. Budget to Actual Comparison – Statement of Comprehensive Income	Page 22
		E2-1 Explanation of Major Variances – Statement of Comprehensive Income	Page 22
		E3. Budget to Actual Comparison – Statement of Financial Position	Page 23
		E3-1 Explanation of Major Variances – Statement of Financial Position	Page 23
		E4. Budget to Actual Comparison – Statement of Cash Flows	Page 24
		E4-1 Explanation of Major Variances – Statement of Cash Flows	Page 24
	Section 6 What we look after on behalf of whole-of-Government and third parties	F1. Administered Items	Page 25
		F1-1 Schedule of Administered Income and Expenditure	Page 25
		F1-2 Schedule of Administered Assets and Liabilities	Page 25
		F1-3 Administered Activities - Budget to Actual Comparison and Variance Analysis	Page 26
	Section 7 Other Information	G1. Key Management Personnel (KMP) Disclosures	Page 27-28
		G2. Related Party Transactions	Page 29
		G3. First Year Application of New Accounting Standards or Change in Accounting Policy	Page 29
		G4. Taxation	Page 29
G5. Climate Risk Disclosure		Page 29	
<b>Certification</b>	<b>Management Certificate</b>	<b>Page 30</b>	

**Electoral Commission of Queensland  
Statement of Comprehensive Income**

For the Year Ended 30 June 2024

OPERATING RESULT	Note	2024 \$'000	2023 \$'000
<b>Income from continuing operations</b>			
Appropriation revenue	B1-1	71,151	38,988
User charges and fees	B1-2	101	105
Contributions	B1-3	<u>64</u>	<u>55</u>
<b>Total revenue</b>		71,316	39,148
Gains on disposal	B1-4	<u>80</u>	-
<b>Total income from continuing operations</b>		<u><b>71,396</b></u>	<u><b>39,148</b></u>
<b>Expenses from continuing operations</b>			
Employee expenses	B2-1	26,091	10,220
Supplies and services	B2-2	43,344	27,052
Depreciation and amortisation	B2-3	1,519	1,796
Finance / borrowing costs	B2-4	-	3
Other expenses	B2-5	<u>145</u>	<u>77</u>
<b>Total expenses from continuing operations</b>		<u><b>71,099</b></u>	<u><b>39,148</b></u>
<b>Operating result for the year</b>		<u><b>297</b></u>	<u><b>-</b></u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>297</b></u>	<u><b>-</b></u>

*The accompanying notes form part of these statements.*

**Electoral Commission of Queensland**  
**Statement of Financial Position**

For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
<b>Current assets</b>			
Cash and cash equivalents	C1	14,317	14,080
Receivables	C2	495	433
Inventories	C3	192	177
Other current assets	C4	934	600
<b>Total current assets</b>		<b>15,938</b>	<b>15,290</b>
<b>Non-current assets</b>			
Plant and equipment	C5-1	899	177
Right-of-use assets	C7-1	-	35
Intangible assets	C6-1	22,613	19,037
<b>Total non-current assets</b>		<b>23,512</b>	<b>19,249</b>
<b>Total assets</b>		<b>39,450</b>	<b>34,539</b>
<b>Current liabilities</b>			
Payables	C8	9,492	6,819
Lease liabilities	C7-1	-	37
Accrued employee benefits	C9	361	346
<b>Total current liabilities</b>		<b>9,853</b>	<b>7,202</b>
<b>Total non-current liabilities</b>		<b>-</b>	<b>-</b>
<b>Total liabilities</b>		<b>9,853</b>	<b>7,202</b>
<b>Net assets</b>		<b>29,597</b>	<b>27,337</b>
<b>Equity</b>			
Contributed equity	C10-1	23,555	21,592
Accumulated surplus		6,042	5,745
<b>Total equity</b>		<b>29,597</b>	<b>27,337</b>

*The accompanying notes form part of these statements.*

**Electoral Commission of Queensland**  
**Statement of Changes in Equity**

For the Year Ended 30 June 2024

	Contributed Equity \$'000	Accumulated Surplus \$'000	TOTAL \$'000
<b>Balance as at 1 July 2022</b>	21,282	5,745	27,027
<b>Operating result</b>			
Operating result for the year	-	-	-
<b>Transactions with owners as owners:</b>			
- Appropriated equity injections (Note C10-2)	386	-	386
- Appropriated equity withdrawals (Note C10-2)	(76)	-	(76)
<b>Balance as at 30 June 2023</b>	<b>21,592</b>	<b>5,745</b>	<b>27,337</b>
<b>Balance as at 1 July 2023</b>	21,592	5,745	27,337
<b>Operating result</b>			
Operating result for the year		297	297
<b>Transactions with owners as owners:</b>			
- Appropriated equity injections (Note C10-2)	2,039	-	2,039
- Appropriated equity withdrawals (Note C10-2)	(76)	-	(76)
<b>Balance as at 30 June 2024</b>	<b>23,555</b>	<b>6,042</b>	<b>29,597</b>

*The accompanying notes form part of these statements.*

**Electoral Commission of Queensland**  
**Statement of Cash Flows**

For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i>Inflows:</i>			
Service appropriation receipts		72,449	42,926
User charges and fees		90	153
GST input tax credits from ATO		4,148	2,315
GST collected from customers		3	39
Other		50	-
<i>Outflows:</i>			
Employee expenses		(26,063)	(10,189)
Supplies and services		(42,318)	(26,436)
GST paid to suppliers		(4,218)	(2,287)
GST remitted to ATO		(3)	(42)
Other		(75)	(67)
<b>Net cash provided by (used in) operating activities</b>	CF-1	<u><b>4,063</b></u>	<u><b>6,412</b></u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i>Inflows:</i>			
Sales of plant and equipment		(30)	-
<i>Outflows:</i>			
Purchases of plant and equipment		(745)	(73)
Payments for intangibles		(4,987)	(3,008)
<b>Net cash used in investing activities</b>		<u><b>(5,762)</b></u>	<u><b>(3,081)</b></u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<i>Inflows:</i>			
Equity injections		2,039	386
<i>Outflows:</i>			
Equity withdrawals		(76)	(76)
Lease payments	CF-2	(27)	(322)
<b>Net cash provided by (used in) financing activities</b>		<u><b>1,936</b></u>	<u><b>(12)</b></u>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>237</b>	<b>3,319</b>
<b>Cash and cash equivalents - opening balance</b>		<u><b>14,080</b></u>	<u><b>10,761</b></u>
<b>Cash and cash equivalents - closing balance</b>	C1	<u><u><b>14,317</b></u></u>	<u><u><b>14,080</b></u></u>

*The accompanying notes form part of these statements.*

**Electoral Commission of Queensland**  
**Statement of Cash Flows**

For the Year Ended 30 June 2024

**NOTES TO THE STATEMENT OF CASH FLOWS**

**CF-1 Reconciliation of operating result to net cash provided by operating activities**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Operating surplus	297	-
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation expense	1,519	1,796
Lease interest	-	3
Net losses on disposal of plant and equipment	-	-
Net gains on disposal of plant and equipment	(80)	-
Post capitalised assets	50	-
Donated assets received	-	-
<i>Change in assets and liabilities:</i>		
Decrease in appropriation revenue receivable	-	3,000
Decrease in deferred appropriation payable to Consolidated Fund	1,298	938
Decrease in trade receivables	(1)	48
Decrease in GST input tax credits receivable	(70)	25
Increase in LSL reimbursement receivables	(3)	7
Increase in annual leave reimbursement receivables	16	(25)
Decrease in other receivables	(4)	38
Decrease in inventories	(15)	9
Decrease in prepayments/other	(334)	1,702
Increase in accounts payable	1,375	(1,178)
Decrease in accrued employee benefits	15	49
<b>Net cash provided by (used in) operating activities</b>	<b><u>4,063</u></b>	<b><u>6,412</u></b>

**CF-2 Changes in liabilities arising from financing activities**

	<i>-----Non-cash changes -----</i>			<i>Cash flows</i>	
	Opening balance \$'000	Lease interest \$'000	Other adjustments \$'000	Cash repayments \$'000	Closing balance \$'000
<b>2024</b>					
Lease liabilities	(37)	-	-	27	(10)
<b>Total</b>	<b><u>(37)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>27</u></b>	<b><u>(10)</u></b>
<b>2023</b>					
Lease liabilities	(356)	(3)	-	322	(37)
<b>Total</b>	<b><u>(356)</u></b>	<b><u>(3)</u></b>	<b><u>-</u></b>	<b><u>322</u></b>	<b><u>(37)</u></b>



**Electoral Commission of Queensland  
Notes to the Financial Statements**

For the Year Ended 30 June 2024

**SECTION 1  
ABOUT THE ELECTORAL COMMISSION OF QUEENSLAND AND THIS FINANCIAL REPORT**

**A1 BASIS OF FINANCIAL STATEMENT PREPARATION**

**A1-1 GENERAL INFORMATION**

The Electoral Commission of Queensland (ECQ) is an independent statutory authority established on proclamation of the *Electoral Act 1992*. The ECQ is responsible for the impartial conduct of parliamentary, local government and industrial elections in Queensland, as well as the periodic review of electoral boundaries for parliament and local councils.

The ECQ is a Public Sector Office of the Queensland Government established under the *Public Sector Act 2022* and controlled by the State of Queensland, which is the ultimate parent. For the purpose of the *Financial Accountability Act 2009*, the ECQ is a Department.

The head office and principal place of business of the ECQ is Level 20, 1 Eagle Street, Brisbane Qld 4000.

**A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS**

The ECQ has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with the draft Queensland Treasury's Minimum Reporting Requirements for the reporting periods beginning on or after 1 July 2023.

The ECQ is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note G3.

**A1-3 PRESENTATION**

**Currency and rounding**

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

**Comparatives**

Comparative information reflects the audited 2022-23 financial statements.

**Current/non-current classification**

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the ECQ does not have the right at the end of the reporting period to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

**A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE**

The financial statements are authorised for issue by the Electoral Commissioner and the Chief Finance Officer at the date of signing the Management Certificate.

**Electoral Commission of Queensland  
Notes to the Financial Statements**

For the Year Ended 30 June 2024

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**A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)****A1-5 BASIS OF MEASUREMENT**

Historical cost is used as the measurement basis in this financial report except for inventories which are measured at the lower of cost and net realisable value.

**Historical cost**

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

**Net realisable value**

Net realisable value represents the amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

**A1-6 THE REPORTING ENTITY**

The financial statements include all income, expenses, assets, liabilities and equity of the ECQ. The ECQ does not control any other entities.

**A2 ECQ's OBJECTIVES**

The primary objective of the ECQ is to promote awareness of and participation in electoral matters to deliver fair elections and to drive improvements to election services and to ensure equitable representation across Queensland electoral boundaries.

The ECQ is responsible for the impartial conduct of parliamentary, local government and industrial elections in Queensland. The ECQ is also responsible for administration of the periodic review of electoral boundaries for the State and local governments. The ECQ performs its functions in accordance with requirements of the *Electoral Act 1992*, the *Local Government Electoral Act 2011*, the *Referendums Act 1997*, the *Industrial Relations Act 2016*, the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

The ECQ is funded for the services it delivers principally by parliamentary appropriations. It also provides sale of electoral products and materials on a fee for service basis.

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**SECTION 2**  
**NOTES ABOUT OUR FINANCIAL PERFORMANCE**

**B1 REVENUE**

**B1-1 APPROPRIATION REVENUE**

**Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result**

	2024	2023
	\$'000	\$'000
<b>Original budgeted appropriation revenue</b>	<b>73,859</b>	<b>44,653</b>
Supplementary amounts:		
Transfers from appropriation revenue to equity		
Lapsed appropriation revenue	(1,410)	(1,727)
Unforeseen expenditure	-	-
<b>Total appropriation received (cash)</b>	<b>72,449</b>	<b>42,926</b>
Less: Opening balance of appropriation revenue receivable	-	(3,000)
Plus: Closing balance of appropriation revenue receivable	-	-
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	2,553	1,615
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(3,851)	(2,553)
<b>Net appropriation revenue</b>	<b>71,151</b>	<b>38,988</b>
Plus: Deferred appropriation payable to Consolidated Fund (expense)	-	-
<b>Appropriation revenue recognised in Statement of Comprehensive Income</b>	<b>71,151</b>	<b>38,988</b>
Variance between original budgeted and actual appropriation revenue	(2,708)	(5,665)

**Accounting policy – Appropriation revenue**

Appropriations provided under the *Appropriation Act 2023* are recognised as revenue when received. Where the ECQ has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity, refer to Note C10-2.

**Disclosure - Variance analysis**

- Budget to actual appropriation revenue – Refer to Note E2-1, Variance note 1.

**B1-2 USER CHARGES AND FEES**

	2024	2023
	\$'000	\$'000
Other user charges and fees		
Electoral services and materials	101	105
<b>Total</b>	<b>101</b>	<b>105</b>

**Accounting policy – User charges and fees**

In accordance with the *Electoral Act 1992* s.61(1), the ECQ provides information, in electronic form, on electoral rolls to Local Governments or registered parties on request at a price fixed or decided under a regulation or which reasonably reflects the cost of producing that information. Revenue is recognised upon delivery of the requested information at which time the invoice is raised, under AASB 1058 *Income of Not-for-Profit Entities*.

Fines and forfeitures collected, but not controlled, by the ECQ are reported as administered revenue. The ECQ recovers costs from Councils associated with the administration and conduct of local government elections. These recovered costs are shown as administered revenues and are to be returned to the government. Refer to Note F1-1.

**B1-3 CONTRIBUTIONS**

	2024	2023
	\$'000	\$'000
Services received at below fair value	64	55
<b>Total</b>	<b>64</b>	<b>55</b>

**Accounting policy – Services received below fair value**

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense.

**B1-4 GAINS ON DISPOSAL**

	2024	2023
	\$'000	\$'000
Net gains from disposal of plant and equipment	80	-
<b>Total</b>	<b>80</b>	<b>-</b>

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**B2 EXPENSES**

**B2-1 EMPLOYEE EXPENSES**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Employee benefits</b>		
Wages and salaries	10,159	7,610
Election wages, polling officials and returning officers fees and allowance	12,824	201
Annual leave levy	961	841
Employer superannuation contributions	1,399	1,021
Long service leave levy	279	207
Termination benefits	-	100
Other employee benefits	34	23
<b>Employee related expenses</b>		
Workers' compensation premium	81	25
Other employee related expenses	354	192
<b>Total</b>	<b><u>26,091</u></b>	<b><u>10,220</u></b>

**Disclosure – Employee expenses**

In 2023-24, total employee expenses of \$12.824 million was incurred for the 2024 local government elections and by-elections in comparison to \$0.201 million in the prior year.

**Disclosure – Full-time equivalent employees**

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
<b>Full-Time Equivalent Employees:</b>	86	78

FTE data reported as at 30 June 2024 (based upon the fortnight ending 28 June 2024). The ECQ engages casual employees on an as needed basis and during the 2023-24 financial year the number of casual employees engaged was 6, in comparison to prior year (2023: 2 casuals).

**Accounting policy - Wages and salaries**

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates. As the ECQ expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

**Accounting policy - Sick leave**

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

**Accounting policy - Annual leave**

Under the Queensland Government's Annual Leave Central scheme, a levy is made on the ECQ to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

**Accounting policy - Long service leave**

Under the Queensland Government's Long Service Leave scheme, a levy is made on the ECQ to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**B2 EXPENSES (continued)**

**B2-1 EMPLOYEE EXPENSES (continued)**

**Accounting policy - Superannuation**

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former Qsuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

**Defined Contribution Plans** - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant EBA or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

**Defined Benefit Plan** - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the ECQ at the specified rate following completion of the employee's service each pay period. The ECQ's obligations are limited to those contributions paid.

**Accounting policy - Workers' compensation premiums**

The ECQ pays premiums to Workcover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in Note G1.

**B2-2 SUPPLIES AND SERVICES**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Computer processing costs	4,660	4,532
Consultants and contractors	8,626	4,239
Public funding to political parties and candidates	6,010	6,092
Freight and cartage	1,503	51
Advertising and promotion	1,583	23
Joint roll arrangement	3,654	3,360
Printing and postage	6,544	386
Office accommodation	1,117	1,015
Lease expenses	4,919	36
Telephone	1,267	215
Traditional Owner - Supplies and Services	-	8
Portable and attractive equipment	85	5,357
Other	3,376	1,738
<b>Total</b>	<b>43,344</b>	<b>27,052</b>

**Disclosure - Computer processing costs**

Transactions recorded under computer processing costs include ongoing licensing fee applicable for the financial year. Payments are expensed as incurred and categorised within the computer processing costs.

**Disclosure - Consultants and contractors**

The ECQ increased engagement of IT contractors and short term casuals to plan, prepare and deliver the 2024 local government elections. Payments are expensed as incurred and categorised within the Consultants and contractors costs

**Disclosure - Lease expenses**

The ECQ had multiple short-term leases for 12 months or less totaling \$4.5 million to provide office accommodation for returning and polling officers for the 2024 local government election. Refer to Note C7 for breakdown of lease expenses and other lease disclosures.

**Disclosure - Public funding to political parties and candidates**

In line with the *Electoral Act 1992* the ECQ processed a total of \$6.010 million public funding to eligible political parties and candidates, of which, \$6.0 million was processed for policy development payment and \$10 thousand for election funding claims. Payments are expensed and categorised within the public funding to political parties and candidates costs.

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**B2 EXPENSES (continued)**

**Disclosure - Joint roll arrangement**

The ECQ has a memorandum of understanding with the Australian Electoral Commission to manage and maintain Queensland enrolment data. Payments are expensed as incurred and categorised within the joint roll arrangement costs. The cost is adjusted annually based on Consumer Price Index and the number of enrolled electors.

**Disclosure - Office accommodation**

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Housing, Local Government, Planning and Public Works (DHLGPPW), who has substantive substitution rights over the assets used within these schemes. Payments are expensed as incurred and categorised within the office accommodation line item.

**Disclosure – Portable and attractive equipment**

The ECQ purchased \$5.357 million of laptops in 2022-23 which were dispatched across the state to deliver the local government elections in 2024.

**B2-3 DEPRECIATION AND AMORTISATION**

	2024	2023
	\$'000	\$'000
Depreciation - plant and equipment (Note C5-1)	73	30
Depreciation - right-of-use assets (Note C7-1)	35	324
Amortisation - intangibles (Note C6-1)	1,411	1,442
<b>Total</b>	<u>1,519</u>	<u>1,796</u>

**B2-4 FINANCE / BORROWING COSTS**

	2024	2023
	\$'000	\$'000
Interest on lease liabilities	-	3
<b>Total</b>	<u>-</u>	<u>3</u>

**B2-5 OTHER EXPENSES**

	2024	2023
	\$'000	\$'000
Insurance - QGIF	21	22
External audit fees	54	45
Losses from disposal of plant and equipment	-	-
Bad debts	10	-
Inventory written off	60	10
<b>Total</b>	<u>145</u>	<u>77</u>

**Audit fees**

Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$54,000 (2023: \$45,100). There are no non-audit services included in this amount.

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**SECTION 3**  
**NOTES ABOUT OUR FINANCIAL POSITION**

**C1 CASH AND CASH EQUIVALENTS**

	2024	2023
	\$'000	\$'000
Imprest accounts	-	-
Cash at bank	14,317	14,080
<b>Total</b>	<b>14,317</b>	<b>14,080</b>

**Accounting policy - Cash and cash equivalents**

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June.

**C2 RECEIVABLES**

	2024	2023
	\$'000	\$'000
Trade debtors	3	2
Less: Allowance for impairment loss	-	-
GST receivable	307	237
GST payable	-	-
Annual leave reimbursements	178	194
Long service leave reimbursements	3	-
Appropriation revenue receivable	-	-
Other	4	-
<b>Total</b>	<b>495</b>	<b>433</b>

**Accounting policy – Receivables**

Receivables are measured at amortised cost which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price.

Other debtors generally arise from transactions outside the usual operating activities of the department and are recognised at their assessed values. Terms are a maximum of three months, no interest is charged and no security is obtained.

**Accounting policy – impairment receivable**

The loss allowance for trade and other debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the ECQ's debtors, along with relevant industry and statistical data where applicable.

The ECQ's other receivables are from Queensland Government agencies or Australian Government agencies. No loss allowance is recorded for these receivables on the basis of materiality. Where ECQ has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance.

**C3 INVENTORIES**

	2024	2023
	\$'000	\$'000
Inventories held for distribution - at cost	192	177
<b>Total</b>	<b>192</b>	<b>177</b>

**Accounting policy - Inventories**

Inventories held for distribution are those inventories that the ECQ distributes for no or nominal consideration. These consist of materials purchased for elections. Inventories held for distribution are measured at cost adjusted, where applicable, for any loss of service potential.



**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**C4 OTHER CURRENT ASSETS**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Prepayments	809	592
Deposits	125	8
<b>Total</b>	<b>934</b>	<b>600</b>

**Disclosure – Prepayments**

The prepayments as at 30 June 2024 include various software, annual subscriptions and license fee. Deposit includes prepayments of short term office accommodation and polling places required to deliver major elections in 2024.

**C5 PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE**

**C5-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT**

	<b>Plant and equipment</b>	
	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Gross	2,813	2,296
Less: Accumulated depreciation	(1,914)	(2,119)
<b>Carrying amount at 30 June</b>	<b>899</b>	<b>177</b>
<i>Represented by movements in carrying amount:</i>		
Carrying amount at 1 July	177	134
Acquisitions	745	73
Disposals	-	-
Transfers between classes	50	-
Donated assets received	-	-
Depreciation expense	(73)	(30)
<b>Carrying amount at 30 June</b>	<b>899</b>	<b>177</b>

**C5-2 RECOGNITION AND ACQUISITION**

**Accounting policy – Recognition thresholds**

Items of plant and equipment with a historical cost or other value equal to or in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed in the year of acquisition.

**Accounting policy – Cost of acquisition**

Plant and equipment acquisitions are initially recognised at cost determined as the value of consideration exchanged for the asset, plus associated costs directly attributable to the acquisition and getting the asset installed and ready for use.

**C5-3 MEASUREMENT USING HISTORICAL COST**

**Accounting policy**

Plant and equipment is measured at historical cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment at cost is not materially different from their fair value.

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**C5 PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)**

**C5-4 DEPRECIATION EXPENSE**

**Accounting policy**

Plant and equipment is depreciated on a straight-line basis so as to allocate the net cost of each asset progressively over its estimated useful life to the ECQ.

**Key judgement:** Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the ECQ.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the ECQ.

Assets under construction (work-in-progress) are not depreciated until construction is complete and the asset is put to use or is ready for its intended use, whichever is the earlier. These assets are then reclassified to the relevant class within plant and equipment.

For the ECQ's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

**Depreciation rates**

**Key estimate:** For each class of depreciable asset the following depreciation rates are used:

Class	Useful life
Plant and equipment:	
Computer equipment	3 years
Office equipment	5 years
Leasehold improvements	5 years
Other equipment	4 years

**C5-5 IMPAIRMENT**

**Accounting policy**

**Indicators of impairment and determining recoverable amount.**

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed. Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB 13 *Fair Value Measurement*. If an indicator of possible impairment exists, the ECQ determines the asset's recoverable amount under AASB 136 *Impairment of Assets*.

**Recognising impairment losses**

For assets measured at cost, an impairment loss is recognised immediately in the statement of comprehensive income.

**Reversal of impairment losses**

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. For assets measured at cost, impairment losses are reversed through income.

**C6 INTANGIBLES AND AMORTISATION EXPENSE**

**C6-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT**

	Software internally generated: at cost		Software: work in progress		Total	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	32,406	23,094	-	4,325	32,406	27,419
Less: Accumulated amortisation	(9,793)	(8,382)	-	-	(9,793)	(8,382)
<b>Carrying amount at 30 June</b>	<b>22,613</b>	<b>14,712</b>	<b>-</b>	<b>4,325</b>	<b>22,613</b>	<b>19,037</b>
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July	14,712	15,119	4,325	2,352	19,037	17,471
Acquisitions	-	-	4,987	3,008	4,987	3,008
Disposals	-	-	-	-	-	-
Transfers between classes	9,312	1,035	(9,312)	(1,035)	-	-
Amortisation	(1,411)	(1,442)	-	-	(1,411)	(1,442)
<b>Carrying amount at 30 June</b>	<b>22,613</b>	<b>14,712</b>	<b>-</b>	<b>4,325</b>	<b>22,613</b>	<b>19,037</b>

Amortisation of intangibles is included in the line item 'Depreciation and Amortisation' in the Statement of Comprehensive Income.

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**C6 INTANGIBLES AND AMORTISATION EXPENSE (continued)**

**C6-2 RECOGNITION AND MEASUREMENT**

**Accounting policy**

Intangible assets of the ECQ comprise internally developed software. Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

There is no active market for any of the ECQ's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

Expenditure on research activities relating to internally-generated intangible assets is recognised is expensed when incurred.

Costs associated with the internal development of computer software are capitalised and amortised under the amortisation policy below.

Please refer to Note G3 for impact to the ECQ on IFRIC's agenda decision on Configuration or Customisation in a Cloud Computing Arrangement.

**C6-3 AMORTISATION EXPENSE**

**Accounting policy**

All intangible assets of the ECQ have finite useful lives and are amortised on a straight line basis over their estimated useful life to the ECQ. Straight line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life.

**Amortisation rates**

*Key estimate:* For each class of intangible asset the following amortisation rates are used:

Intangible asset	Useful life
Software internally generated	10 years

**C6-4 IMPAIRMENT**

**Accounting policy**

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the ECQ determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the ECQ, including discontinuing the use of the software or patent. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use.

**C6-5 OTHER DISCLOSURES**

**Individually significant intangible assets**

At 30 June 2024, the ECQ holds Election Management System (EMS), which has a carrying amount of \$19.013 million and a remaining amortisation period of 10.5 years, and Electronic Disclosure System (EDS), which has a carrying amount of \$3.600 million and a remaining amortisation period of 10.5 years.

In comparison, as at 30 June 2023 the Election Management System (EMS) had a carrying amount of \$11.054 million and a remaining amortisation period of 11.6 years, and Electronic Disclosure System (EDS) had a carrying amount of \$3.647 million and a remaining amortisation period of 11.6 years.

**C7 LEASES**

**C7-1 LEASES AS LESSEE**

Right-of-use assets	Buildings	
	2024	2023
	\$'000	\$'000
Opening balance at 1 July	35	359
Additions	-	-
Depreciation charge	(35)	(324)
Other adjustments	-	-
<b>Closing balance at 30 June</b>	<b>-</b>	<b>35</b>

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**C7 LEASES (continued)**

**C7-1 LEASES AS LESSEE (continued)**

Lease liabilities	2024	2023
	\$'000	\$'000
<b>Current</b>		
Lease liabilities	-	37
<b>Total</b>	<u>-</u>	<u>37</u>
<b>Non-current</b>		
Lease liabilities	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

**Accounting policies – Leases as lessee**

Right-of-use assets

Right-of-use assets are initially recognised at cost comprising the following:

- the amount of the initial measurement of the lease liability;
- lease payments made at or before the commencement date, less any lease incentives received;
- initial direct costs incurred; and
- the initial estimate of restoration costs.

Right-of-use assets are subsequently depreciated over the lease term and are subject to impairment testing on an annual basis.

The carrying amount of right-of-use assets are adjusted for any remeasurement of the lease liability in the financial year following a change in discount rate, a reduction in lease payments payable, changes in variable lease payments that depend upon variable indexes/rates or a change in lease term.

The ECQ has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. The lease payments are recognised as expenses on a straight-line basis over the lease term. An asset is considered low value where it is expected to cost less than \$10,000 when new.

Where a contract contains both a lease and non-lease components such as asset maintenance services, the ECQ allocates the contractual payments to each component on the basis of their stand-alone prices.

Lease liabilities

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. The lease term includes any extension or renewal options that the ECQ is reasonably certain to exercise. The future lease payments included in the calculation of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the ECQ under residual value guarantees;
- the exercise price of a purchase option that the ECQ is reasonably certain to exercise; and
- payments for termination penalties, if the lease term reflects the early termination.

When measuring the lease liability, the ECQ uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined, which is the case for all of the ECQ's leases. To determine the incremental borrowing rate, the ECQ uses loan rates provided by Queensland Treasury Corporation that correspond to the commencement date and term of the lease.

Subsequent to initial recognition, the lease liabilities are increased by the interest charge and reduced by the amount of lease payments. Lease liabilities are also remeasured in certain situations such as a change in variable lease payments that depend on an index or rate (e.g. a market rent review), or a change in the lease term.

**Electoral Commission of Queensland  
Notes to the Financial Statements**

For the Year Ended 30 June 2024

**C7 LEASES (continued)**

**C7-1 LEASES AS LESSEE (continued)**

**Disclosures - Leases as lessee**

(i) *Details of leasing arrangements as lessee*

Short-term leases	The ECQ entered into multiple short-term leases for 12 months or less at various locations across the State in order to deliver by-elections and the 2024 local government election, and provide office accommodation for returning and polling officers. In accordance with AASB 16, the ECQ elected to recognise the lease payments as an expense on a straight-line basis.
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(ii) *Office accommodation and motor vehicles*

The Queensland Government Accommodation Office (QGAO) within the DHLGPPW provides the ECQ with access to office accommodation and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because QGAO has substantive substitution rights over the assets.

ECQ current storage facility will be managed through QGAO with related service expenses which will be included in Note B2-2.

	2024	2023
	\$'000	\$'000
<i>(iii) Amounts recognised in profit or loss</i>		
Interest expense on lease liabilities	-	3
Expenses relating to short-term leases (included in Note B2-2)	4,919	36
<i>(iv) Total cash outflow for leases</i>		
Storage facility #1	(34)	(319)
Storage facility #2	(3)	(29)
Short-term leases	(5,043)	(22)
	<b>(5,080)</b>	<b>(370)</b>

**C8 PAYABLES**

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Trade creditors and accruals	5,550	4,217
Refunds to candidates	31	-
Deferred appropriation payable to Consolidated Fund	3,851	2,553
Other	60	49
<b>Total</b>	<b>9,492</b>	<b>6,819</b>

**Accounting policy – Payables**

Trade creditors are recognised upon receipt of the goods and services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured.

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**C9 ACCRUED EMPLOYEE BENEFITS**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Annual leave levy payable	285	288
Long service leave levy payable	76	58
<b>Total</b>	<b>361</b>	<b>346</b>

**Accounting policy – Accrued employee benefits**

No provision for annual leave or long service leave is recognised in the ECQ's financial statements as the liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

**C10 EQUITY**

**C10-1 CONTRIBUTED EQUITY**

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the ECQ. The following item is recognised as contributed equity by the ECQ during the reporting and comparative years:

- Appropriations for equity adjustments (refer Note C10-2).

**C10-2 APPROPRIATIONS RECOGNISED IN EQUITY**

**Reconciliation of payments from Consolidated Fund to equity adjustment**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Original budgeted equity adjustment appropriation</b>	<b>1,963</b>	<b>310</b>
Supplementary amounts:		
Transfers from appropriation revenue to equity	-	-
Lapsed equity adjustment	-	-
Unforeseen expenditure	-	-
<b>Equity adjustment receipts</b>	<b>1,963</b>	<b>310</b>
Less: Opening balance of equity adjustment receivable	-	-
Plus: Closing balance of equity adjustment receivable	-	-
<b>Equity adjustment recognised in contributed equity</b>	<b>1,963</b>	<b>310</b>
Variance between original budgeted and actual equity adjustment appropriation	-	-

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**SECTION 4**  
**NOTES ABOUT RISKS AND OTHER ACCOUNTING UNCERTAINTIES**

**D1 FINANCIAL RISK DISCLOSURES**

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the ECQ becomes party to the contractual provisions of the financial instrument. The ECQ has the following categories of financial assets and financial liabilities:

- Cash and cash equivalents - Note C1;
- Receivables at amortised cost - Note C2;
- Payables at amortised cost - Note C8.

**Liquidity risk**

The ECQ manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the department has sufficient funds available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.

**Market risk**

The ECQ does not undertake any hedging in relation to interest risk and manages its risk as per the department's liquidity risk management strategy articulated in the ECQ's Financial Management Practice Manual.

**D2 COMMITMENTS**

**Capital expenditure commitments**

Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable:

	2024	2023
	\$'000	\$'000
<i>Intangibles</i>		
Not later than 1 year	-	5,390
<b>Total</b>	<u>-</u>	<u>5,390</u>

**D3 EVENTS AFTER THE BALANCE DATE**

No events after the balance date in 2023-24.

**D4 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE**

At the date of authorisation of the financial report, the Australian accounting standards and interpretations with future effective dates are either not applicable to the ECQ's activities, or have no material impact on the ECQ.

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**SECTION 5**  
**NOTES ON OUR PERFORMANCE COMPARED TO BUDGET**

**E1 BUDGETARY REPORTING DISCLOSURES**

This section discloses the ECQ's original published budgeted figures for 2023-24 compared to actual results, with explanations of major variances, in respect of the ECQ's Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows.

In the 2023-24 financial year ECQ received funding to deliver local government elections held in March 2024. Costs recovered from councils are reflected under Administrated items and remitted to the Consolidated Fund.

**E2 BUDGET TO ACTUAL COMPARISON - STATEMENT OF COMPREHENSIVE INCOME**  
**(Controlled Activities)**

	Variance note	2024 Original budget \$'000	2024 Actual result \$'000	Budget variance \$'000
<b>Income from continuing operations</b>				
Appropriation revenue	1	73,859	71,151	(2,708)
User charges and fees		30	101	71
Contributions		-	64	64
Other revenue		-	-	-
<b>Total revenue</b>		<b>73,889</b>	<b>71,316</b>	<b>(2,573)</b>
Gains on disposal		-	80	80
<b>Total income from continuing operations</b>		<b>73,889</b>	<b>71,396</b>	<b>(2,493)</b>
<b>Expenses from continuing operations</b>				
Employee expenses	2	14,455	26,091	11,636
Supplies and services	3	58,512	43,344	(15,168)
Depreciation and amortisation	4	860	1,519	659
Finance / borrowing costs		(33)	-	33
Other expenses		95	145	50
<b>Total expenses from continuing operations</b>		<b>73,889</b>	<b>71,099</b>	<b>(2,790)</b>
<b>Operating result for the year</b>		<b>-</b>	<b>297</b>	<b>297</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>-</b>	<b>297</b>	<b>297</b>

**E2-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF COMPREHENSIVE INCOME**

1. The decrease in appropriation revenue primarily results from the deferral of operational funding to align with State general election delivery milestones.
2. The increase in employee expenses in comparison to budget is largely attributed to the necessity of returning officers and temporary election staff for the successful execution of local government elections. The variance is being compensated by underspend in supplies and services.
3. The variance stems from the allocation of funds for temporary election staff being categorised under supplies and services.
4. The increased depreciation costs reflect continued investments in ECQ systems and additional capital expenditure over the past two years to bring the election management system in-house.



**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**E3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION**

	Variance note	2024 Original budget \$'000	2024 Actual result \$'000	Budget variance \$'000
<b>Current assets</b>				
Cash and cash equivalents	5	12,068	14,317	2,249
Receivables		530	495	(35)
Inventories		185	192	7
Other current assets	6	2,262	934	(1,328)
<b>Total current assets</b>		<b>15,045</b>	<b>15,938</b>	<b>893</b>
<b>Non-current assets</b>				
Plant and equipment		137	899	762
Right-of-use assets		326	-	(326)
Intangible assets	7	18,322	22,613	4,291
Other non-current assets		26	-	(26)
<b>Total non-current assets</b>		<b>18,811</b>	<b>23,512</b>	<b>4,701</b>
<b>Total assets</b>		<b>33,856</b>	<b>39,450</b>	<b>5,594</b>
<b>Current liabilities</b>				
Payables	8	3,948	9,492	5,544
Lease liabilities		312	-	(312)
Accrued employee benefits		258	361	103
<b>Total current liabilities</b>		<b>4,518</b>	<b>9,853</b>	<b>5,335</b>
<b>Non-current liabilities</b>				
Lease liabilities		38	-	(38)
<b>Total non-current liabilities</b>		<b>38</b>	<b>-</b>	<b>(38)</b>
<b>Total liabilities</b>		<b>4,556</b>	<b>9,853</b>	<b>5,297</b>
<b>Net assets / Total equity</b>		<b>29,300</b>	<b>29,597</b>	<b>297</b>

**E3-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF FINANCIAL POSITION**

5. The higher actual cash balance is primarily due to the deferral of operating expenditure relating to delivery of State general elections.
6. The decrease against other current assets is mainly the result of lower than expected prepayments for software licences/maintenance for 2023-24.
7. The higher amount against intangible assets is mainly due to increased in capital investment for the Election Management System, Electronic Disclosure System and Result Website.
8. The increase in payables is primarily attributable to the higher than expected amount of accrued invoices and policy development payments.

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**E4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS**

	Variance note	2024 Original budget \$'000	2024 Actual result \$'000	Budget variance \$'000
<b>Cash flows from operating activities</b>				
<i>Inflows:</i>				
Service appropriation receipts	9	73,859	72,449	(1,410)
User charges and fees		30	90	60
GST input tax credits from ATO		890	4,148	3,258
GST collected from customers		2	3	1
Other		-	50	50
<i>Outflows:</i>				
Employee expenses	2	(14,455)	(26,063)	(11,608)
Supplies and services	3	(58,562)	(42,318)	16,244
GST paid to suppliers		(840)	(4,218)	(3,378)
GST remitted to ATO		(2)	(3)	(1)
Borrowing costs		33	-	(33)
Other		(95)	(75)	20
<b>Net cash provided by (used in) operating activities</b>		<b>860</b>	<b>4,063</b>	<b>3,203</b>
<b>Cash flows from investing activities</b>				
<i>Inflows:</i>				
Sales of plant and equipment		-	(30)	(30)
<i>Outflows:</i>				
Payments for plant and equipment	10	(79)	(745)	(666)
Payments for intangibles	11	(2,000)	(4,987)	(2,987)
<b>Net cash provided by (used in) investing activities</b>		<b>(2,079)</b>	<b>(5,762)</b>	<b>(3,683)</b>
<b>Cash flows from financing activities</b>				
<i>Inflows:</i>				
Equity injections	11	2,039	2,039	-
<i>Outflows:</i>				
Equity withdrawals		(76)	(76)	-
Lease payments		(33)	(27)	6
<b>Net cash provided by (used in) financing activities</b>		<b>1,930</b>	<b>1,936</b>	<b>6</b>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>711</b>	<b>237</b>	<b>(474)</b>
Cash and cash equivalents - opening balance		11,357	14,080	2,723
<b>Cash and cash equivalents - closing balance</b>		<b>12,068</b>	<b>14,317</b>	<b>2,249</b>

**E4-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF CASH FLOWS**

9. The reduction in service appropriation receipts is caused by lapsed appropriation revenue.
10. The higher expenses incurred against plant and equipment are attributed to the fit-out costs needed for the new warehouse facility, located on 26 Qantas Drive.
11. Higher payments for intangibles recognised capital investment incurred over the last two years in transferring Election Management System in-house, the variance is being offset by capital injection received.

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**SECTION 6**  
**WHAT WE LOOK AFTER ON BEHALF OF WHOLE-OF-GOVERNMENT AND THIRD PARTIES**

**F1 ADMINISTERED ITEMS**

The ECQ administers, but does not control, certain activities on behalf of the Government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively, but does not have the discretion to deploy those resources for the achievement of the ECQ's own objectives.

These transactions and balances are not significant in comparison to the ECQ's overall financial performance/ financial position.

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

**F1-1 SCHEDULE OF ADMINISTERED INCOME AND EXPENDITURE**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Administered income</b>		
Revenue from local councils	26,285	455
Fines and forfeitures	64	334
<b>Total Administered income</b>	<u><u>26,349</u></u>	<u><u>789</u></u>
<b>Administered expenses</b>		
Transfers of administered income to Government	26,349	789
<b>Total Administered expenses</b>	<u><u>26,349</u></u>	<u><u>789</u></u>

**F1-2 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Administered assets</b>		
<i>Current</i>		
Cash	403	64
Receivables	24,547	64
<b>Total current assets</b>	<u><u>24,950</u></u>	<u><u>128</u></u>
<b>Administered liabilities</b>		
<i>Current</i>		
GST payable	2,629	5
Payable to Government	22,321	123
<b>Total current liabilities</b>	<u><u>24,950</u></u>	<u><u>128</u></u>

**Electoral Commission of Queensland**  
**Notes to the Financial Statements**

For the Year Ended 30 June 2024

**F1 ADMINISTERED ITEMS (continued)**

**F1-3 ADMINISTERED ACTIVITIES - BUDGET TO ACTUAL COMPARISON AND VARIANCE ANALYSIS**

This note compares the original published budgeted figures for 2023-24 to actual results in respect of the ECQ's major classes of administered assets and liabilities, income and expenses. An explanation of major variances is also included.

	Variance note	2024 Original budget \$'000	2024 Actual result \$'000	Budget variance \$'000
<b>INCOME AND EXPENDITURE</b>				
<b>Administered income</b>				
Revenue from local councils	12	27,607	26,285	(1,322)
Fines and forfeitures		660	64	(596)
<b>Total Administered income</b>		<u>28,267</u>	<u>26,349</u>	<u>(1,918)</u>
<b>Administered expenses</b>				
Transfers of administered income to Government	13	28,267	26,349	(1,918)
<b>Total Administered expenses</b>		<u>28,267</u>	<u>26,349</u>	<u>(1,918)</u>
<b>ASSETS AND LIABILITIES</b>				
<b>Administered assets</b>				
<i>Current</i>				
Cash		111	403	292
Receivables	12	23,346	24,547	1,201
<b>Total current assets</b>		<u>23,457</u>	<u>24,950</u>	<u>1,493</u>
<b>Administered liabilities</b>				
<i>Current</i>				
Trade creditors		2	-	(2)
GST payable		-	2,629	2,629
Payable to Government	13	23,455	22,321	(1,134)
<b>Total current liabilities</b>		<u>23,457</u>	<u>24,950</u>	<u>1,493</u>

**Notes explaining major variances for administered activities**

- 12 The actual revenue represents cost recovery from local government elections held in March 2024. The variance is due to a conservative approach used in calculation of the expected amount to be recovered from local government councils. Invoices were issued to councils in June 2024, and any outstanding payments not received by 30 June 2024 are recognised as receivables.
- 13 Amount collected from ECQ classified as administered items include local government elections cost recovery and penalty infringement notices. Payments received are remitted to the Consolidated Fund.

**Electoral Commission of Queensland  
Notes to the Financial Statements**

For the Year Ended 30 June 2024

**SECTION 7  
OTHER INFORMATION**

**G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES**

**Details of key management personnel**

The ECQ's responsible Minister is identified as part of the ECQ's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence.

The following details for non-Ministerial KMP reflect those ECQ positions that had authority and responsibility for planning, directing and controlling the activities of the ECQ during 2023-24 and 2022-23. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Electoral Commissioner	The Electoral Commissioner is responsible for the running of the Electoral Commission of Queensland, an independent statutory authority established under the <i>Electoral Act 1992</i> to administer the electoral laws of Queensland in an efficient, effective and economical manner thus ensuring the conduct and administration of elections are not influenced by political considerations.
Assistant Electoral Commissioner	To provide direct support to the Electoral Commissioner in preparing for, conducting and reporting on elections in Queensland.
Executive Director, Election Event Management	To provide direct support to the Assistant Electoral Commissioner in ensuring the successful administration of election events. The position is responsible for contributing to the overall strategic direction and success of the Electoral Commission of Queensland in building reputation while creating confidence with a diverse range of stakeholders.
Executive Director, Digital Technology	To provide direct support to the Electoral Commissioner and be responsible for the digital transformation of the commission aligned with the overall strategic priorities.

**KMP remuneration policies**

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The ECQ does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements for the 2023-24 financial year, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the ECQ's other KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022*, with the exception of the Electoral Commissioner who is appointed under the *Electoral Act 1992*. Individual remuneration and other terms of employment (including motor vehicle entitlements) are specified in employment contracts.

Remuneration expenses for those key management personnel comprise the following components:

Short term employee expenses, including:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position; and
- non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.

Post-employment expenses include amounts expensed in respect of employer superannuation obligations.

Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

Performance payments no KMP remuneration packages provide for performance or bonus payments.

Electoral Commission of Queensland  
Notes to the Financial Statements

For the Year Ended 30 June 2024

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Remuneration Expenses

The following disclosures focus on the expenses incurred by the commission that are attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the Statement of Comprehensive Income.

2023-24

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000				
Electoral Commissioner	381	3	10	50	0	\$'000 454
Assistant Electoral Commissioner	253	3	7	36	0	299
Executive Director, Election Event Management	198	3	5	29	0	235
Executive Director, Digital Technology	200	3	5	25	0	233

2022-23

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000				
Electoral Commissioner	385	2	10	44	0	\$'000 441
Assistant Electoral Commissioner	228	2	6	25	0	261
Executive Director, Election Event Management	192	2	5	21	0	220
Executive Director, Digital Technology	-14	0	1	3	0	-14
Executive Director, Digital Technology	41	0	1	3	0	45

\*for the period July – November 2022 the KMP was seconded to Qld Health, with a cumulative adjustments of oncosts and leave accruals reflected in the table.

**Electoral Commission of Queensland  
Notes to the Financial Statements**

For the Year Ended 30 June 2024

**G2 RELATED PARTY TRANSACTIONS**

**Transactions with people/entities related to KMP**

Based upon KMP declarations, there have been no transactions with related parties that have materially affected the ECQ's operating result and/or financial position.

**Transactions with other Queensland Government-controlled entities**

The ECQ's primary ongoing sources of funding from the Government for its services are appropriation revenue (Note B1-1) and equity injections (Note C10-1 and C10-2), both of which are provided in cash via Queensland Treasury.

The ECQ makes payments to Queensland Government-controlled entities for general operating expenditure. Examples of this expenditure include payments for accounting services provided and workers compensation premiums. These payments are based on agreed terms and are consistent with the terms provided to other government entities.

The ECQ receives property tenancy and maintenance services from the DHLGPPW.

**G3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY**

**Accounting standards applied for the first time**

No new Australian Accounting Standards or interpretations have been applied for the first time in 2023-24.

Following the issuance of IFRIC's agenda decision on Configuration or Customisation Costs in a Cloud Computing Arrangement in April 2021, the ECQ has changed its accounting policy for certain cloud computing and software-as-a-service (SaaS) costs.

With respect to cloud computing and SaaS arrangements, the ECQ's new accounting policy now considers where the software code resides, whether it is identifiable, that is a distinct service and whether the ECQ has the power to both obtain economic benefits from the software and restrict the access of others to those benefits. Configuration or customisation costs that do not qualify for recognition as an intangible asset are to be expensed.

The ECQ is required to apply the change in accounting policy retrospectively. Only one asset of immaterial value was identified as meeting the definition of SaaS. Prior to 30 June 2023, this asset was reclassified and fully expensed.

**Accounting standards early adopted**

All other Australian Accounting Standards and interpretations with future commencement dates are either not applicable to the ECQ's activities, or have no material impact on the ECQ.

**G4 TAXATION**

The ECQ is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the ECQ. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note C2).

**G5 CLIMATE RISK DISCLOSURE**

Climate Risk Assessment

The ECQ addresses the financial impacts of climate related risks by identifying and monitoring the accounting judgements and estimates that will potentially be affected, including asset useful lives, fair value of assets, provisions or contingent liabilities and changes to future expenses and revenue.

The ECQ has not identified any material climate related risks relevant to the financial report at the reporting date. The ECQ continues to monitor the emergence of material climate-related risks that may impact the financial statements of the ECQ, including those arising under the Queensland Government's Queensland 2035 Clean Economy Pathway, and other Queensland Government climate-related policies or directives.

**Electoral Commission of Queensland  
Management Certificate**

For the Year Ended 30 June 2024

These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), s.38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Electoral Commission of Queensland for the financial year ended 30 June 2024 and of the financial position of the ECQ at the end of that year; and

The Electoral Commissioner, as the Accountable Officer of the ECQ, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Maya Marpudin  
Chief Finance Officer

Date 21/08/2024



Pat Vitgen  
Electoral Commissioner

Date 21/8/24





## INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Electoral Commission of Queensland

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of the Electoral Commission of Queensland.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2024, and its financial performance and cash flows for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

#### Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity 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)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

#### Responsibilities of the entity for the financial report

The Accountable Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Accountable Officer is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.



### **Auditor's responsibilities for the audit of the financial report**

My objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 the 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

[https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of my auditor's report.

### **Report on other legal and regulatory requirements**

#### **Statement**

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

#### **Prescribed requirements scope**

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.

A handwritten signature in black ink, appearing to read "Jacqueline Thornley".

Jacqueline Thornley  
as delegate of the Auditor-General

25 August 2024  
Queensland Audit Office  
Brisbane

# 10

## Glossary

<b>By-election</b>	An election held to fill a vacancy during the term of an elected official, such as a councillor, mayor or a member of the Legislative Assembly, for the remainder of the term.
<b>Change Commission</b>	Local Government Change Commission
<b>ECQ</b>	Electoral Commission of Queensland
<b>Elector</b>	Individual who is on the Queensland electoral roll and is eligible to vote in their respective electorate or local government at State and local government elections and by-elections.
<b>Informal ballot</b>	A ballot paper that has not been marked in accordance with the relevant legislation for the election and therefore cannot be included in the count.
<b>Local government quadrennial elections</b>	Elections for all councillors and mayors in Queensland held every four years on the last Saturday in March. For the 2024 local government quadrennial elections, the date was changed (under section 23(3) of the <i>Local Government Electoral Act 2011</i> and implemented via the <i>Local Government Electoral Regulation 2023</i> ) to the third Saturday in March to account for Easter Saturday falling on the last Saturday in March which also coincided with the school holiday period.
<b>Registered political party</b>	A political party that can endorse and nominate candidates for elections in Queensland. These political parties have met specific eligibility criteria to be registered and must maintain compliance with legislative obligations under the <i>Electoral Act 1992</i> and the <i>Local Government Act 2011</i> .
<b>Returning Officer</b>	The person appointed by the ECQ to be responsible for the conduct of the election in a local government area or State electorate.
<b>State general election</b>	Election for all members of the Legislative Assembly held every four years on the last Saturday of October.
<b>Voter</b>	An elector who has cast a ballot at an election.
<b>Writ</b>	A written order from the Governor of Queensland, or the Speaker of the Legislative Assembly, requiring the ECQ to conduct an election for a member or members of the Legislative Assembly. The writ provides instructions for the conduct of the election, which the ECQ must follow.

# Compliance checklist

Summary of requirement	Basis for requirement	Annual report reference
<b>Letter of compliance</b>	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7 vi
<b>Accessibility</b>	Table of contents	ARRs – section 9.1 iii
	Glossary	75
	Public availability	ARRs – section 9.2 Inside front cover
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3 Inside front cover
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4 Inside front cover
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5 Inside front cover
<b>General information</b>	Introductory Information	ARRs – section 10 1
<b>Non-financial performance</b>	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1 4
	Agency objectives and performance indicators	ARRs – section 11.2 5
	Agency service areas and service standards	ARRs – section 11.3 40
<b>Financial performance</b>	Summary of financial performance	ARRs – section 12.1 39
<b>Governance – management and structure</b>	Organisational structure	ARRs – section 13.1 26
	Executive management	ARRs – section 13.2 25
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3 21
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 31
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5 31
	Queensland public service values	ARRs – section 13.6 33

Summary of requirement		Basis for requirement	Annual report reference
<b>Governance – risk management and accountability</b>	Risk management	ARRs – section 14.1	33
	Audit committee	ARRs – section 14.2	33
	Internal audit	ARRs – section 14.3	34
	External scrutiny	ARRs – section 14.4	Not applicable
	Information systems and recordkeeping	ARRs – section 14.5	34
	Information Security attestation	ARRs – section 14.6	35
<b>Governance – human resources</b>	Strategic workforce planning and performance	ARRs – section 15.1	36
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	38
<b>Open Data</b>	Statement advising publication of information	ARRs – section 16	38
	Consultancies	ARRs – section 33.1	<a href="http://data.qld.gov.au">data.qld.gov.au</a>
	Overseas travel	ARRs – section 33.2	<a href="http://data.qld.gov.au">data.qld.gov.au</a>
	Queensland Language Services Policy	ARRs – section 33.3	<a href="http://data.qld.gov.au">data.qld.gov.au</a>
<b>Financial statements</b>	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	72
	Independent Auditor’s Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	73

**FAA** Financial Accountability Act 2009

**FPMS** Financial and Performance Management Standard 2019

**ARRs** Annual report requirements for Queensland Government agencies



**Electoral  
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QUEENSLAND

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