

# Maintaining the Electronic Disclosure System – Policy and Procedure

Version 2.1

## Approval



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**Electoral Commissioner**

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## Version history

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2.1	Minor update to reconciliation allowances	Electoral Commissioner	July 2024

## Review

This policy will be reviewed **every two years** from the approval date, or if the relevant regulatory frameworks change in a way that means this policy is no longer contemporary.

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## Purpose

To provide the Electoral Commission of Queensland's (ECQ) staff with guidance about how and when to use functionalities within the Electronic Disclosure System (EDS) to ensure the accuracy, useability, and reliability of the disclosure data, to the extent that the ECQ monitors and handles that data.

## Rationale

Part 11 of the *Electoral Act 1992* (the EA) and Part 6 of the *Local Government Electoral Act 2011* (the LGEA) set out the disclosure obligations for registered political parties (RPPs), associated entities, candidates, groups of candidates, third parties and donors (electoral participants). These laws subordinate legislation, allow for electronic real-time disclosure, which is facilitated by the EDS.

In accordance with section 315A of the EA, and section 312A of the LGEA, procedures for electronic lodgement for the latest version of the EDS have been tabled in the Legislative Assembly.

## Guiding Principles

The ECQ conducts free, honest, regular, fair, and democratic elections under the EA and LGEA in accordance with these guiding principles:

1. **Transparency.** The ECQ does not discourage political participants from disclosing more than the minimum disclosures required by legislation. When making decisions about disclosure returns, the ECQ will favor transparency for the public.
2. **Efficiency of administrative procedures and systems.** Administrative procedures and systems, including administrative paperwork, should be efficient, user-friendly, and compliant with legislative requirements.
3. **Collection of personal information.** Ensure collection, storage, use and disclosure of personal information aligns with the *Information Privacy Act 2009*, as well as the privacy provisions in the EA and LGEA.
4. **Public confidence in elections.** Election procedures should be open and subject to review so public confidence in the integrity of the electoral system and election outcomes can be maintained.
5. **Neutrality of election officials.** The conduct and administration of elections should not be influenced by political considerations. Persons responsible for conducting elections should be politically neutral in their dealings with others.

A Human Rights Impact Assessment, in accordance with section 58(5) of the *Human Rights Act 2019* (the HRA), was conducted to identify human rights that may be affected by the subject matter of this policy. This policy intersects with section 22 'Peaceful assembly and freedom of association' and section 23 'Taking part in public life' of the HRA. Although it places limits in some respect to those rights, it does so overall, to enhance public participation in public life and so is compatible with human rights.

# Policy

## 1. Reconciling corresponding returns

Under the EA and the LGEA, if a gift is made to an electoral participant that is equal to or more than the gift threshold amount, both the donor and the recipient of the gift must lodge a disclosure return with the ECQ (some exemptions apply – see section 1.2).

In the EDS, disclosure returns will appear as ‘reconciled’ if both the donor and the recipient of the gift have lodged a corresponding return. The EDS will automatically reconcile returns that have the same donor name, recipient name, amount and if the dates are within two days of each other. The ECQ may also manually reconcile returns in the EDS.

The Electoral Commissioner (the Commissioner) has the power to amend returns that are lodged under the EA (i.e. returns made by RPPs, associated entities, third parties, state election candidates, or their donors) if the return contains a formal error or is subject to a formal defect.<sup>1</sup>

The Commissioner does not have the power to amend a return under the LGEA (i.e. returns made by local government candidates, groups of candidates, or their donors, or returns made by third parties for local government purposes). As such, while the ECQ will not amend these returns on its own accord, it may manually reconcile corresponding returns in accordance with Clause 1.1 of this Policy & Procedure.

### 1.1 Manually reconciling & amending returns

Corresponding gift returns with minor discrepancies, such as those listed below, will generally be manually reconciled in the EDS:

- salutation changes.
- extension or abbreviating ‘LTD’ and ‘Limited’, ‘PTY’ and ‘Proprietary’, and ‘Qld’ and ‘Queensland’.
- reposition or removal of full stops and other punctuation marks.
- extending or abbreviating an ampersand (‘&’ and ‘and’).
- extension of names (e.g. ‘Will’ and ‘William’, ‘Rob’ and ‘Robert’), or either the donor or recipient has included a middle name or names.
- where the donor and recipient have a date discrepancy of 7 days or less.
- where the donor and recipient have a date discrepancy of more than 7 days, and either entity has confirmed payment was made via cheque.
- where the donor and recipient have a date discrepancy of more than 7 days due to the payment platform used to make the gift (e.g. TryBooking and Stripe<sup>2</sup>), providing the recipient has provided sufficient evidence (e.g. official extracts from the platform showing the transaction). This evidence must be attached to the relevant return/s in the ‘Historical Notes’ section.

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<sup>1</sup> Section 315 of the EA

<sup>2</sup> Funds received via these platforms may not be transferred to the recipient immediately; and as such, a donor may make a payment through the platform and the recipient may not receive payment until more than 7 days later.

- where the recipient or donor has disclosed a fundraising contribution and the recipient has taken \$200 off the total amount, as permitted by section 201(3)(b) of the EA or section 107(4)(b) of the LGEA.
- where the donor has submitted a number of separate returns (per transaction) and the recipient has submitted one return totalling the same amount.<sup>3</sup>
- where the recipient has submitted a return using a previous name for the donor (individual or organisation) and the donor has submitted under a new name, provided confirmation from the donor is received, stating they are the same person or entity.
- where an amount has been given from a joint account and disclosed by the recipient using both account holder's names and the donor discloses the corresponding return using only one account holder's name.
- where a donor organisation has disclosed their return using the entity's legal name and the recipient has disclosed the corresponding return using the trading or business name, provided that evidence is available to confirm that the trading or business name belongs to the legal entity. This evidence must be attached to the relevant return/s in the 'Historical Notes' section. Reconciliation under this criterion should only be done if all relevant particulars for the donor type are disclosed (e.g. the trustee details are included if the donor is the trust).
- where a political donation has been disclosed as being received by an electoral committee for a state electoral district of a registered political party, and the donor has disclosed the political donation as being made to the state candidate endorsed by the party for that district. This is allowable as there has been substantial compliance by the donor who has disclosed all information necessary to establish a clear intention about where the donation was made to, and which donation caps apply.

Gift recipient returns lodged under the EA are able to be amended by the ECQ on its own accord for the below reasons, only if the corresponding return has also been submitted:

- amending abbreviations other than the above-mentioned.
- adding additional minor words to the donor name, (e.g. 'Organisation One' to 'Organisation One Queensland Branch' or 'Organisation One' to 'Organisation One Pty Ltd') (except where the shortened name is a trading or business name, as per the above).
- minor spelling errors in the donor's name.

The Principal Funding and Disclosure Officer may approve manually reconciling returns in other circumstances.

### 1.2 No corresponding return required

In some instances, it may be necessary to mark a return as 'No Corresponding Return Required' (NCR), to indicate that a corresponding return from the donor or recipient is not required. This will automatically occur when returns are lodged:

- for gifts made to a RPP in a return required by the LGEA.<sup>4</sup>

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<sup>3</sup> Under section 265 of the EA and 125A of the LGEA, donors must give a return for each gift made; whereas under sections 261 and 290 of the EA and sections 117 and 118 of the LGEA, recipients may give one return for multiple gifts received from the same donor.

<sup>4</sup> Under section 118B of the LGEA, donors are required to disclose gifts of \$500 or more made to RPPs, but RPPs are only required to disclose if the gift received is more than \$1,000 in a reporting period (as per the EA).

- relating to a personal gift received by an individual who is an election participant, which is then used for an election.<sup>5</sup>
- for gifts received by third parties who then use the gift to incur expenditure for a political purpose for a state election.<sup>6</sup>
- for loans received by a candidate, group of candidates, an RPP, or any of their associated entities.

Returns made in the following circumstances may be manually marked as NCR by the ECQ:

- returns for gifts made or received during a reporting period or disclosure period that are under the gift threshold amount (cumulatively).
- returns for gifts that were used for federal purposes, providing the recipient has confirmed that the relevant exemption criteria under the *Commonwealth Electoral Act 1918* have been satisfied.<sup>7</sup>
- returns for self-funding (i.e. where the donor is also the recipient, including instances where the recipient discloses a gift from a business they conduct as a sole trader, or where a registered member of a local government group deposits funds into the group's dedicated campaign account).
- returns by individuals who disclose gifts from a joint account held with their spouse.<sup>8</sup>
- returns which have been marked as "returned" by the recipient, providing it has been returned within 6 weeks.<sup>9</sup> and
- other returns that are deemed by the Manager, Funding, Disclosure and Compliance (FDC) to be over-disclosure and not required to be lodged.

If a return is required to be lodged by any of the following, the corresponding return may also be marked as NCR:

- a person who has died.
- a corporation that has been deregistered with ASIC.
- a corporation that is in external administration, and reasonable attempts have been made to achieve compliance through the external administrators.
- a trust fund/foundation or unincorporated entity that has been wound up.
- a partnership that has been dissolved.
- where the ECQ has undertaken all reasonable enforcement action against a person, and those actions have not resulted in a return being lodged.<sup>10</sup>

The Director, FDC may approve changing the status of a return to NCR in other circumstances as appropriate.

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<sup>5</sup> Sections 201(5) and 260A of the EA, and section 107(5) and 119B of the LGEA.

<sup>6</sup> Section 263(2) of the EA.

<sup>7</sup> Section 314B of the *Commonwealth Electoral Act 1918* removes the requirement to disclose a gift return if the gift is made with the intention of being for a federal purpose. Note that if a recipient discloses an amount, the ECQ will assume that the federal exemption criteria have not been satisfied and may therefore pursue compliance from the donor.

<sup>8</sup> Section 201(3)(d) of the EA and section 107(3)(d) of the LGEA confirms that such transfers are not considered a gift.

<sup>9</sup> Section 260(3) of the EA and section 119A of the LGEA indicate that after 6 weeks has past, the gift is not to be treated as a returned gift.

<sup>10</sup> If a matter has been referred to the State Penalties Enforcement Registry (SPER), the return must not be marked as NCR until the SPER debt is finalised.

The ECQ must provide a justification for marking a return as NCR in the EDS. If a return is marked as NCR and a corresponding return is subsequently submitted, the returns will update (either automatically or manually) to reconciled status, in accordance with Clause 1.1 above.

### 1.3 Seeking reconciliation of corresponding returns

When two corresponding gift disclosure returns cannot be reconciled under Clause 1.1 or marked as NCR under Clause 1.2, the ECQ will seek additional information from the submitters of the returns to confirm that the returns relate to the same gift, and if so, to clarify the reason why there is a discrepancy between the returns.

For example, the ECQ will require additional information to reconcile returns when:

- there is a date discrepancy between the returns of eight days or more.
- the names of the donor or recipient are significantly different.
- the donor has lodged a return with an endorsed candidate as the recipient, and the RPP that endorsed the candidate has lodged the corresponding return with the party as the recipient (and vice versa).

If, after seeking additional information from the submitters:

- an error is identified in a return lodged under the EA – the ECQ may amend the return to correct the error, provided confirmation is received from the submitter of the return (the ECQ must attach evidence of the submitter's confirmation to the return's 'Historical Records' in the EDS).
- an error is identified in a return lodged under the LGEA – the submitter of the return must request to amend the return in accordance with Clause 2 (the ECQ is unable to amend the return on its own accord).
- the ECQ is unable to identify a reason for the discrepancy (e.g. because the submitters have provided conflicting information or because they have not responded) – the matter will be escalated to the Manager, FDC.

## **2. Amendment and deletion requests**

Under the EA and LGEA, a person may apply to the ECQ to amend a return to correct an error or omission.<sup>11</sup> Amendment and deletion requests may be requested through the EDS. Only the submitter of the return is able to request an amendment.

If a submitter has lodged a return under either the LGEA or EA and makes an amendment request to change the lodgement to the other Act, the ECQ will not process this request. The submitter must be contacted and advised they must complete their own lodgement under the correct Act, and then request to delete the original return (if the return is inaccurate considered to be over-disclosure). Alternatively, the ECQ may change the original return to NCR status.

The ECQ will process an amendment or deletion request as soon as practicable after it is received.

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<sup>11</sup> Section 315 of the EA and section 132 of the LGEA



## 2.1 Approval for requests

A person who has lodged a return can request for the ECQ to amend the return, provided the request is in writing and signed by the person making the request.<sup>12</sup>

The ECQ will accept emails and requests via the EDS as fulfilling the signature requirement.<sup>13</sup> If the request is made via email, the ECQ must attach evidence of the submitter's request to the return's 'Historical Records' in the EDS.

For returns lodged under the LGEA, the ECQ must allow an applicant to amend their return.<sup>14</sup>

For returns lodged under the EA, the ECQ will approve the following types of requests for amendment, provided enough information has been given by the applicant to enable the ECQ to process the request:

- request for an amendment to the name of the donor or recipient.
- request for an amendment to the amount or date of the gift or loan.
- request for an amendment to the type of gift lodged (e.g. 'Gift' to 'Fundraising').
- request for an amendment or deletion to change the submitter type (e.g. 'third party individual' to 'state candidate').
- request for an amendment to rectify an issue identified by the ECQ (e.g. as part of a compliance review or audit).

Returns lodged in the EDS can be requested to be deleted by the submitter provided the details are recorded in ECQ's Deletion Register and the request for deletion is due to:

- a duplicate lodgement.
- the return not being required to be disclosed (e.g. a return for expenditure that is not electoral expenditure, or a gift below the threshold for the reporting or disclosure period).
- the return relating to a gift or loan that was made for federal purposes.<sup>15</sup>

It is the ECQ's preference that the NCR functionality is used (where appropriate), instead of deleting the return.

## 2.2 Escalation of requests

If an amendment or deletion request is received for a return lodged under the EA, and the reason for amendment is not covered in Clause 2.1, the amendment request will be escalated to the Manager, FDC. Should the Manager not be satisfied that the request should be processed, the ECQ will contact the applicant for additional information to satisfy the Manager that the request can be processed.

If the Manager is still not satisfied that an amendment request should be processed, the ECQ may refuse the request. The ECQ must give written notice of a decision to refuse an amendment

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<sup>12</sup> Section 315 of the EA

<sup>13</sup> Section 14 and 15 of the *Electronic Transactions (Queensland) Act 2001*

<sup>14</sup> Section 132(2) of the LGEA

<sup>15</sup> Section 314B of the *Commonwealth Electoral Act 1918* removes the requirement to disclose a gift return if the gift is made with the intention of being for a federal purpose, provided certain eligibility criteria are satisfied

request, including reasons for the decision. The notice must also advise the applicant that they may apply for a review of the decision in writing within 28 days of the date of the notice.<sup>16</sup>

### 2.3 Processing amendment requests

When processing amendment requests in the EDS, the amendment made must be re-stated in the approval notes to make it clear to both the ECQ and the public what information has been amended. However, if an amendment relates to an address change, the address should not be re-written in the approval notes, so as not to make the address public in the amendments section.

### 2.4 Amending an ESR or periodic return

It is possible that a submitter may submit or amend a real-time return after an ESR has been submitted. This creates administrative issues and risks the accuracy and integrity of the publicly available disclosure data, as the ESR will be incorrect due to the amendments or additions subsequently submitted.

When this occurs, the ECQ's view is that by submitting or amending the additional real-time return, the submitter is consenting to all additional amendments which need to be made to make all returns complete and accurate.

In light of this, the ECQ will automatically undertake to amend the relevant periodic return or ESR after the real-time disclosure has been processed. The ECQ must notify the submitter of the amendment to the ESR or periodic return.

### 2.5 Requests to remove returns from the public view

Once a return has been submitted in the EDS by a donor (which does not automatically reconcile), there is a 24-hour delay until the return becomes public to allow the recipient to confirm the transaction against their own records. Should the ECQ be notified that a return has been submitted incorrectly by either a recipient or a donor, the ECQ can temporarily move the return out of the public view.

Once the return is in the 'Pending' status, the lodgement will be investigated by the ECQ at the discretion of the Manager, FDC.

## **3. Maintaining the EDS**

### 3.1 Incomplete returns

The ECQ may receive a return that a submitter has marked as 'incomplete'.<sup>17</sup> When this occurs, the ECQ will review the return to determine what information is missing. If the missing information is mandatory information under the EA or LGEA (e.g. an address, document attachment, etc.), the matter must be brought to the attention of the Manager, FDC, who may require either of the following actions to take place:

- Contact the submitter and obtain further information (if necessary), and consider whether further compliance actions are required, or

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<sup>16</sup> Section 315 of the EA

<sup>17</sup> Permitted under section 312 of the EA and section 131 of the LGEA.

- If the submitter has identified a third party who may be able to provide the requisite information, contact that third party and obtain the relevant information.<sup>18</sup>

If the missing information is not mandatory (e.g. the election event information), then the ECQ will mark the return as “complete”.

### 3.2 Late returns

When returns are submitted, the EDS will attempt to identify whether a return has been lodged on time and add a late symbol if necessary. However, there are a number of reasons why this may be inaccurate (such as a name or date error, lodgements in a non-sequential order). As such, the ECQ will update the late symbol status (by removing or adding a late symbol) manually from time-to-time as required.

Returns which are considered over-disclosure will have the late symbol removed.

### 3.3 Unreconciled donor returns in the EDS

Unreconciled donor returns are gift disclosure returns that have been submitted in the EDS by a donor and have not automatically reconciled with a corresponding return from the recipient of the gift. Returns such as these will be followed-up with recipients as a matter of priority, given the important role gift recipients have in the electoral process, and the fact that failure to disclose a gift received will have implications for the accuracy of periodic and election summary returns.

The ECQ will attempt to locate a corresponding return for any unreconciled donor returns. If the ECQ is unable to either match, amend a corresponding return to prompt reconciliation, or mark the return as NCR under Clause 1 (above), the ECQ will contact the recipient with details of the unreconciled donor return.

### 3.4 Drafts in the EDS

The ‘Drafts’ function allows users to complete a return and save a draft before submitting it to the ECQ. Once a draft is saved in the EDS, the return then becomes viewable and editable by the ECQ. As part of its business-as-usual activities, the FDC team will monitor the draft returns and complete the following activities:

- a reminder will be sent to a submitter if a soon-to-be due or overdue return has been saved in the drafts section after 2 days of no activity.
- blank drafts that have been saved will be deleted after 14 days of no activity.
- drafts that have identical details as a return submitted after the draft was saved will be deleted.
- drafts have been in the EDS for more than four years of inactivity will be deleted.

### 3.5 Deactivated returns in the EDS

When a donor’s account is deactivated in the EMS (generally due to duplicate accounts made by a single user), the disclosure returns lodged under the deactivated account will also become deactivated in the EDS. If a donor requires access to a deactivated return, the ECQ will amend the

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<sup>18</sup> Notice to be issued in accordance with section 312(2) of the LGEA or section 131(3) of the LGEA.

return to link the active account (by replacing the donor's name in the return with active account name, provided the account name is the same), which will make the return accessible by the new account holder.

### 3.6 Suppression of addresses

The EA and LGEA allow for certain addresses, or parts of addresses, to be suppressed from publication.<sup>19</sup> Given the number of places in which addresses are published within the EDS, the ECQ suppresses all addresses, until such time as functionality can be improved to guarantee that no restricted information will be published.

## **4. Monitoring for compliance in the EDS**

As a part of its business-as-usual activities, the ECQ will actively monitor the EDS for compliance with the disclosure requirements under the EA and LGEA. On a monthly basis the FDC team will conduct the following activities:

- identify recent loan repayment due dates, to ensure that loan recipients amend their returns to reflect the repayment date or undertake additional disclosures if required.
- identify potential prohibited donations.
- ensure prohibited donations that have been returned to the donor have been marked as returned.
- ensure subsequent disclosures are made for gifts disclosed where the source of the gift is not the donor.<sup>20</sup>
- ensure subsequent disclosures are made for gifts disclosed where an enabling gift has been disclosed.<sup>21</sup>
- review returns submitted as incomplete, to monitor compliance with prohibitions on anonymous gifts.<sup>22</sup>
- ensure disclosure returns that have been lodged for gifts made to RPPs for local government purposes are also disclosed under the EA, if required.<sup>23</sup>
- review returns submitted by candidates or RPPs for foreign property received, to confirm the gift was returned within 6 weeks.<sup>24</sup>

Where prohibited donations, or other non-compliance is detected, the matter will be brought to the attention of the Manager, FDC, to determine how to progress the matter.

## **5. Summary of periodic returns**

The ECQ will communicate to RPPs after each periodic lodgement and provide a high-level summary of prima-facie details. These details include:

- identifying the number, percentage and value of real-time returns that were lodged late for the reporting period.

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<sup>19</sup> Section 388A of the EA and 128 of the LGEA

<sup>20</sup> Section 205A and 205B of the EA and 121A and 121B of the LGEA

<sup>21</sup> Section 265(9) of the EA

<sup>22</sup> Section 271 of the EA and section 119 of the LGEA

<sup>23</sup> An amount that is equal to or more than the gift threshold (\$1,000) that is given to a RPP for a local government purpose is required to be lodged under section 265 of the EA and section 124 of the LGEA.

<sup>24</sup> Section 268 of the EA

- identifying the number of donors who have unreconciled returns for the reporting period.
- confirming whether the bank statement provided is compliant with the requirements of the EA.<sup>25</sup>
- confirming whether the descriptions of transactions are sufficiently detailed for the ECQ's purposes.
- reviewing the audit certificate to confirm whether the information in the certificate matches the information disclosed in the return.
- confirming (to the extent possible) that the auditor has the prescribed qualifications and is not the agent of the RPP.<sup>26</sup>
- identifying any other issues, which may be evident.

The ECQ will collate and provide the above information to the agent of the RPP, and, if necessary, request the agent take action to address particular matters (e.g. where the audit certificate and information in the return do not match).

Prior to reporting and communicating details of lodgements to RPPs, all actions should be taken in accordance with Clauses 1 through to 5 to increase the accuracy of the information.

## 6. Requests for extensions

The ECQ has the power to approve an extension for the following returns:

- a periodic return.
- an election summary return for a state government election.
- a real-time gift or loan return under the EA.

The request must be in writing and be given to the ECQ prior to the due date.<sup>27</sup> The Director, FDC may decide whether to approve the extension.

The ECQ does not have the power to approve a request for an extension of a return lodged under the LGEA, including:

- an election summary return for a local government election.
- a real time gift, loan or expenditure return under the LGEA.

## 7. Maintaining profiles in the Election Management System

To access the EDS and make electronic lodgements, electoral participants must have an account in the Self Service Portal (SSP). Where an electoral participant is unable to lodge electronically, they should contact the ECQ to discuss their circumstances.

### 7.1 Transitioning to a SSP account

#### *7.1.1 Individual accounts*

If an individual user has historically lodged via paper forms and decides to transition to electronic lodgement, the user must first provide the ECQ with the email address they will use to create their

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<sup>25</sup> Section 290(5) of the EA

<sup>26</sup> Section 6 of the Electoral Regulation 2013

<sup>27</sup> Section 313 of the EA

account in SSP. The ECQ will add the email address to the user's profile in the Election Management System (EMS). Once the user registers an account in SSP, the profile in EMS will automatically link to the user's new account. The user will have access to any prior lodgements.

### *7.1.2 Organisation accounts*

If an organisation has previously lodged via paper forms and decides to transition to electronic lodgement, the nominated representative will first need to create their own account in SSP. Once the representative has created their account, they will need to notify the ECQ of:

- the full name of the representative.
- the email address which was used by the representative to register their SSP account.

The individual will also need to verify that they are a representative of the organisation (i.e. providing the ECQ with official written correspondence from an organisation related email account).

Once the required information is received, the ECQ will link the individual's SSP account to the entity profile in the EMS.

### 7.2 Entity name change or address change in the SSP and EMS

If an entity changes their legal name or their address, the details can be edited in the entity's profile through SSP by the entity's representative.

If the entity has an account in the EMS which is managed by the ECQ, the entity can write to the ECQ and request for the changes to be made.

### 7.3 Linking a representative in the EMS

Organisations that register an account through the SSP require a representative to be linked to the organisation's profile. Associated entities are also required to have the financial controller linked to the entity's profile to allow lodgements in the EDS.

Each representative or financial controller has their own unique QGov log in created through SSP and is either linked to the profile when the user creates the entity profile or manually added by the ECQ.

If the ECQ receives official written correspondence from an organisation advising that a representative or financial controller needs to be added to an organisation's profile, the ECQ will request (if it is not already provided):

- the name of the representative or financial controller.
- the email address the individual registered their SSP account with.
- whether the previous representative should also retain access or should be removed.

Once the required information is received, the ECQ will link the individual's SSP account to the organisation's profile in the EMS and, if required, remove the previous representative.

#### 7.4 Locking an account in the EMS

There are certain circumstances when an account in EMS may be locked by the ECQ. These include:

- if a user writes to the ECQ and requests their account be locked, provided it is approved by the Manager, FDC.
- if a user has created multiple accounts for the same individual or entity, the user will be notified and the duplicate accounts can be locked.
- if the Manager, FDC has reasonable suspicion that an account is fraudulent.
- the ECQ otherwise becomes aware that a representative of an organisation has left, and the ECQ has not received notification that another representative has been appointed.
- any other circumstance approved by the Manager, FDC.

#### 7.5 Non-electronic lodgements

Disclosure submissions which are received by non-electronic means in the approved form will still be published by the ECQ in the EDS. This will be done by establishing a profile in the name of the submitter and/or organisation in the EMS, and data-entering the return details. Any evidence about the date the submission was received (e.g. email correspondence, date-stamped envelope, etc.) must also be scanned and attached to the return's 'Historical Notes'.

All other aspects of this Policy and Procedure continue to apply to the return.

## Delegations

The delegations relating to the functions carried out under this Policy & Procedure are set out above. Any delegations are also able to be exercised by any officer in a higher position (than the original delegate) with oversight for the ECQ's funding and disclosure functions.



## Appendix 1 — Definitions

Term	Definition	Reference (if applic.)
<b>Gift Disclosure Return</b>	A disclosure return for a gift received or made.	<i>Electoral Act 1992</i> sections 261-265 and 290  <i>Local Government Electoral Act 2011</i> , sections 117-118B
<b>Gift Donor Return</b>	A disclosure return required to be submitted by a donor of a gift.	<i>Electoral Act 1992</i> sections 264 and 265  <i>Local Government Electoral Act 2011</i> section 118B
<b>Gift Recipient Return</b>	A disclosure return required to be submitted by a recipient of a gift.	<i>Electoral Act 1992</i> , sections 261 and 263  <i>Local Government Electoral Act 2011</i> sections 117-118A
<b>No corresponding return required (NCR)</b>	To indicate that a corresponding return is not required to be lodged by the donor or recipient under legislation or other circumstances determined by the ECQ.	n/a
<b>Historical Records</b>	A function in the Electronic Disclosure System where the ECQ can add notes to a particular return.	n/a
<b>Pending Status</b>	When a user selects 'Request to Amend' next to a return in the Electronic Disclosure System, the return's status will turn to 'Pending'. When a return is pending, the public are unable to view the return.	n/a

Term	Definition	Reference (if applic.)
<b>Election Summary Return</b>	A return which is required to be lodged by the EA and LGEA within 15 weeks after an election and must include all electoral expenditure incurred for the election and amounts received by electoral participants.	<p><i>Electoral Act 1992</i>, sections 261, 262, 283, 284 and 285</p> <p><i>Local Government Electoral Act 2011</i>, sections 117 - 118B, 120, 125, 125A, 125C, 125D and 125E</p>
<b>Periodic Return</b>	A return required by the EA within 8 weeks of a reporting period (January – June and July – December) that includes loans, debts, receipts and payments made by an associated entity or registered political party.	<p><i>Electoral Act 1992</i>, sections 290 and 294</p> <p><i>Local Government Electoral Act 2011</i>, section 125G</p>
<b>Real-time Return</b>	<p>A gift, loan or expenditure return required by the EA and LGEA to be submitted within 7 business days, unless:</p> <ul style="list-style-type: none"> <li>• a state candidate, registered political party, or their associated entities, receives a gift or loan within 7 days before an election, the return is required to be submitted within 24 hours after the gift or loan was received.</li> <li>• a local candidate, group of candidates, or their associated entities, receives a gift or loan within 7 business days before an election, the return is required to be submitted within 24 hours after the gift or loan was received.</li> <li>• a local candidate, group of candidates, registered political party that endorses a candidate for a local election, or their associated entities, incurs electoral expenditure within 7 business days before an election, the return is required to be submitted within 24 hours after the expenditure is incurred.</li> </ul>	<p><i>Electoral Regulation 2013</i>, sections 8A-8D and 10-10A.</p> <p><i>Local Government Electoral Regulation 2023</i>, sections 18-25.</p>

## Appendix 2 — Regulatory Framework

- *Electoral Act 1992*
- *Electoral Regulation 2013*, and any subsequent new subordinate legislation
- *Electronic Transactions (Queensland) Act 2001*
- *Human Rights Act 2019*
- *Information Privacy Act 2009*
- *Local Government Electoral Act 2011*
- *Local Government Electoral Regulation 2023*