



**Electoral
Commission**
QUEENSLAND

Annual Report

2022-2023



Acknowledgment of country

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.

Interpreter statement

The Electoral Commission of Queensland is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding the annual report, you can contact us on 1300 881 665 and we will arrange an interpreter to effectively communicate the document to you.



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Electoral Commission of Queensland

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14 September 2023



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

Dear Attorney-General

I am pleased to submit for presentation to the Queensland Parliament the 2022-23 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 (2022-23 reporting period)*.

A checklist outlining the annual reporting requirements is provided at page 83 of this Annual Report.

Yours sincerely

A handwritten signature in black ink, appearing to be "PV", written over a light grey background.

Pat Vidgen PSM FGIA
Electoral Commissioner

Electoral Commissioner's foreword

In 2022-23, the Electoral Commission of Queensland (ECQ) entered the preparation phase of our four-year election delivery cycle, as we approach the 2024 State general and local government elections. These events will be the culmination of years of work undertaken by the ECQ to evaluate every aspect of election delivery and implement improvements that will ensure election services respond to the needs of all Queenslanders.

Preparations are well advanced for delivery of the March 2024 local government elections. The ECQ has finalised and commenced implementation of approximately 40 separate project plans covering each critical function of election delivery. In undertaking these preparations, the ECQ is also ensuring that the services we develop are inclusive, and that the workforce we build reflects the diversity of Queensland's population.

Local government elections are particularly complex events, requiring significant investment of human and capital resources. These elections involve a variety of electoral arrangements, voting systems and election types (postal ballots, attendance ballots or hybrid ballots), and a large number of election contests and candidates. The ECQ has implemented an election assurance and planning framework that responds effectively to this complexity and ensures the ECQ is well placed to deliver successful elections for all 77 local governments in Queensland.

Throughout 2022-23, the ECQ has worked to strengthen relationships with our local government partners to ensure we can respond effectively to the complexity of local government elections. The ECQ has sought to consult with every council to provide a transparent account of how the ECQ plans and delivers elections and gain insight and understanding of the local context to use in our planning and preparations.

The ECQ continues to work closely with councils to design voter services that support councils in their election preparations.

In April 2023, the ECQ provided each council an estimated cost to deliver the 2024 elections, using the information and insights provided by councils, along with the finalisation of project plans and their associated budgets. The ECQ has endeavoured to contain costs for local governments as far as practicable, ensuring electors receive high quality, secure and value for money electoral services.

The ECQ has also established a Local Government Election Advisory Committee to provide advice on planning and preparation for the 2024 local government elections. Comprised of local government sector stakeholders and ECQ representatives, the committee held its first meeting in March 2023.

Returning Officers and temporary election staff, who will be on the ground to deliver services in local government areas across Queensland, are vital to the delivery of successful elections. The ECQ is well advanced in recruiting approximately 150 Returning Officers and Assistant Returning Officers to deliver the 2024 elections. This significant recruitment program follows reviews into the recruitment and retention of Returning Officers and temporary election staff and will ensure we have quality staff available in the right places and at the right times.

Delivering culturally inclusive elections to First Nations peoples across Queensland is also a key priority for the ECQ. Throughout 2022-23, the ECQ's Reconciliation Working Group worked to prepare the ECQ's First Nations Engagement Strategy, which was released on 7 July 2023 during NAIDOC Week.

This strategy will be supported through an action plan, which includes several initiatives to strengthen relationships with Indigenous local governments and communities across Queensland, whilst progressing changes to improve accessibility for First Nations electors and candidates. The ECQ also recruited a First Nations Engagement Officer, who will support the ECQ to be more responsive to the needs of First Nations Queenslanders.

The ECQ has significant responsibilities in regulating political finance for candidates, political parties, third parties and donors. The ECQ will soon finalise its compliance reviews from the 2020 State general and local government elections. Where non-compliance was identified, the ECQ engaged with the individual or entity to educate, build awareness and support compliance. However, when required, the ECQ also took appropriate enforcement action to uphold the integrity of Queensland's electoral laws. The compliance approach for the 2024 elections has been developed and planning is well underway to deliver these activities.

The *Local Government Electoral and Other Legislation (Expenditure Caps) Amendment Act 2023* received assent on 2 May 2023, introducing an electoral expenditure cap framework for local government elections in Queensland. The ECQ established a project team to lead development and testing of the necessary system changes and to prepare educational material to support compliance with the new framework. This large body of work was rolled out for the commencement of legislation in June 2023.

The ECQ is heavily reliant on various critical election systems to deliver elections. The security and integrity of these systems is a high priority and the ECQ has conducted comprehensive testing of its cyber security controls to implement a range of protections. A rigorous regime of end-to-end system testing has also been implemented to provide assurance that our systems are ready and fit-for-purpose.

Third party suppliers are critical partners in election delivery. These partners provide postage, printing and logistical services, technical expertise and other goods and services necessary to deliver the elections. The ECQ is well advanced in undertaking the necessary procurement and contract management with these partners to ensure they are capable and ready to deliver their contracted services to support the elections. This includes the purchase of thousands of laptops, cardboard voting screens and other information and communication technology hardware.

While election preparation activities were occurring, the ECQ also continued to deliver local government by-elections up until April 2023. Since 2020, the ECQ has delivered 30 local government by-elections to fill vacancies in the offices of mayor and councillor that arise from time to time. This represents a large ongoing body of work. The ECQ has recently released an aggregated report on local government by-elections, covering the events conducted during the term between the 2020 and 2024 local government quadrennial elections. Delivery of local government by-elections is an important service delivered by the ECQ and I hope this report contributes to the community's awareness of our work.

As highlighted above, it has been a big year for the ECQ as we prepare to deliver major elections in 2024. My gratitude goes to the ECQ's staff for their commitment and tireless effort to deliver fair, accessible and transparent elections. I'm looking forward to what is to come as we head into 2024.



Pat Vidgen PSM FGIA
Electoral Commissioner of Queensland

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 2022-23, the ECQ delivered nine local government by-elections to fill ten vacancies in the offices of mayor and councillor in various local governments across Queensland. The industrial elections team advertised 526 positions of office and conducted 49 ballots. There were no by-elections held for state electorates during the reporting period.

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 2022-23, the ECQ undertook various compliance and enforcement actions in relation to State and local government electoral participants, to ensure they adhered to funding and disclosure requirements.

Additionally, the ECQ delivered activities to support the introduction of the electoral expenditure cap framework for local governments, which commenced on 28 June 2023.

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 electoral districts and the Local Government Change Commission (Change Commission) assesses proposals for changes to local government boundaries and electoral arrangements.

During 2022-23, the Change Commission undertook assessments of various local government boundaries referred by the Minister responsible for Local Government. This included a review of the external boundaries between the Livingstone Shire Council and Rockhampton Regional Council and the South Burnett Regional Council and Gympie Regional Council, as well as electoral arrangement reviews of the Ipswich City Council and Moreton Bay Regional Council. The Change Commission also began assessments of the divisional boundaries of the Bundaberg Regional Council, Fraser Coast Regional Council, Isaac Regional Council and Tablelands Regional Council.

There was no requirement for the Queensland Redistribution Commission to undertake a review during 2022-23.

Strategic Plan

2022-26

Our Purpose

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

Our Vision

Electoral excellence with integrity for Queensland.

Our key functions

The Electoral Commission of Queensland (ECQ) is an independent statutory authority responsible for the impartial delivery of State, local government and industrial elections and regulating compliance with funding and disclosure laws. The ECQ works to a four-year electoral cycle with different phases, while continuing to deliver by-elections, undertake an ongoing program of regulation of electoral participants, and supporting periodic reviews of State and local government boundaries and electoral arrangements.

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: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

The ECQ's objectives support and contribute to the Government's objective of better services and sub-objective of backing frontline services by delivering elections that employ Queenslanders, comply with electoral laws and enable participation by all Queensland voters.

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

Strategic objectives and key performance indicators

	Objectives	Strategies	Key Performance Indicators
01	Deliver fair and transparent Queensland elections	<ul style="list-style-type: none"> Deliver State, local government and industrial elections in a way that maximises opportunities for electoral participation by all Queensland voters. Build a skilled, diverse and empowered workforce that meets current and future service delivery needs. Ensure transparency of the electoral process through public reporting of key electoral information and data in a timely and accessible manner. Ensure Queensland maintains balanced electoral representation by undertaking regular reviews of electoral boundaries and arrangements. 	<ul style="list-style-type: none"> Improved satisfaction of electors and other stakeholders with the conduct of elections. Increased publication of electoral information and data on the ECQ website, including information regarding political donations, electoral expenditure, election results and election reports. Continued high levels of confidence in the integrity of the conduct of elections in Queensland, with minimal challenges lodged in the Court of Disputed Returns.
02	Increase electoral awareness and participation	<ul style="list-style-type: none"> Deliver communication campaigns and collaborate with key electoral stakeholders to promote understanding of electoral matters. Undertake activities that inform and educate students, voters, political parties and candidates on their electoral rights and responsibilities. Administer an effective non-voter compliance program that promotes participation in future elections. 	<ul style="list-style-type: none"> Increased voter participation in elections, including in communities with identified low turnout rates. Decrease in informal votes in elections, including in communities with identified high informality rates. Improved reach of the ECQ's communication campaigns.
03	Continual improvement in electoral services	<ul style="list-style-type: none"> Implement recommended business improvements identified in the evaluation of the 2020 elections. Strengthen engagement with local governments to inform improvements to design and delivery of local government electoral services. Enhance research and data analysis capability and conduct and promote research into electoral and other matters. Strengthen the internal control environment for major projects. Proactively manage the operation of critical election systems with key suppliers, to ensure they remain secure, fit-for-purpose and contemporary throughout different stages of the electoral cycle. Continue to implement and refine cyber security measures to ensure information technology systems and arrangements are responsive to the contemporary threat environment and protect capabilities of critical infrastructure. 	<ul style="list-style-type: none"> Improved satisfaction of electors and other stakeholders with the conduct of elections. Demonstrated success of measures to prevent any cyber security breaches of critical election systems. Demonstrated performance of critical election systems to support the conduct of election events.
04	Ensure compliance with electoral laws	<ul style="list-style-type: none"> Promote public awareness of funding and disclosure requirements by candidates, registered political parties and other electoral participants through the provision of information, education and support. Undertake targeted audits of disclosure returns to provide public assurance that political entities are complying with their obligations. Deliver a proactive risk-based approach to compliance and enforcement to ensure adherence with electoral regulations and promote public confidence in their efficacy. 	<ul style="list-style-type: none"> Increased proportion of disclosure returns for State and local government elections submitted on time. Increased detection of significant non-compliance through the audit program.

Opportunities

- Implementing business improvements identified in the evaluations of the major election events in 2020 will assist the ECQ deliver more effective electoral services.
- Ongoing and proactive engagement with the ECQ's key stakeholders will increase transparency of electoral processes and ensure election service design and delivery is more targeted to community needs.
- Undertaking targeted and proportionate compliance and enforcement actions to ensure that electoral participants are meeting their obligations and that transparency of electoral funding and expenditure is maintained.

Risk

- If the ECQ's systems, election delivery and business continuity plans and processes are not maintained the ECQ may not be election ready and cannot guarantee delivery of elections to maintain continuity of public administration.
- If the ECQ does not develop information management resources and practices in line with the Queensland Government Enterprise Architecture it may not meet its legislative obligations.
- Increased reliance on technology creates additional service delivery and cyber security risks including the possibility of external entities seeking to undermine the integrity of the electoral process or otherwise disrupt the operation of electoral technology and systems.

The ECQ Strategic Plan 2022-26 outlines the ECQ's objectives, the strategies to implement those objectives, and the performance indicators to measure how well these objectives are achieved.

In 2022-23, the ECQ performed well against its Strategic Plan performance indicators.

- The ECQ delivered numerous by-elections to facilitate increased participation and reduce informal voting.
- Communication campaigns were employed to increase awareness of by-elections.
- The Local Government Change Commission undertook various reviews on electoral representation.

- The critical election systems necessary to support election delivery performed as required.
- While ensuring candidate compliance with funding and disclosure obligations remains an ongoing challenge, the ECQ has increased its capability to detect non-compliance through its audit program.

More information on the ECQ's progress in achieving its performance indicators is provided in the body of this report.

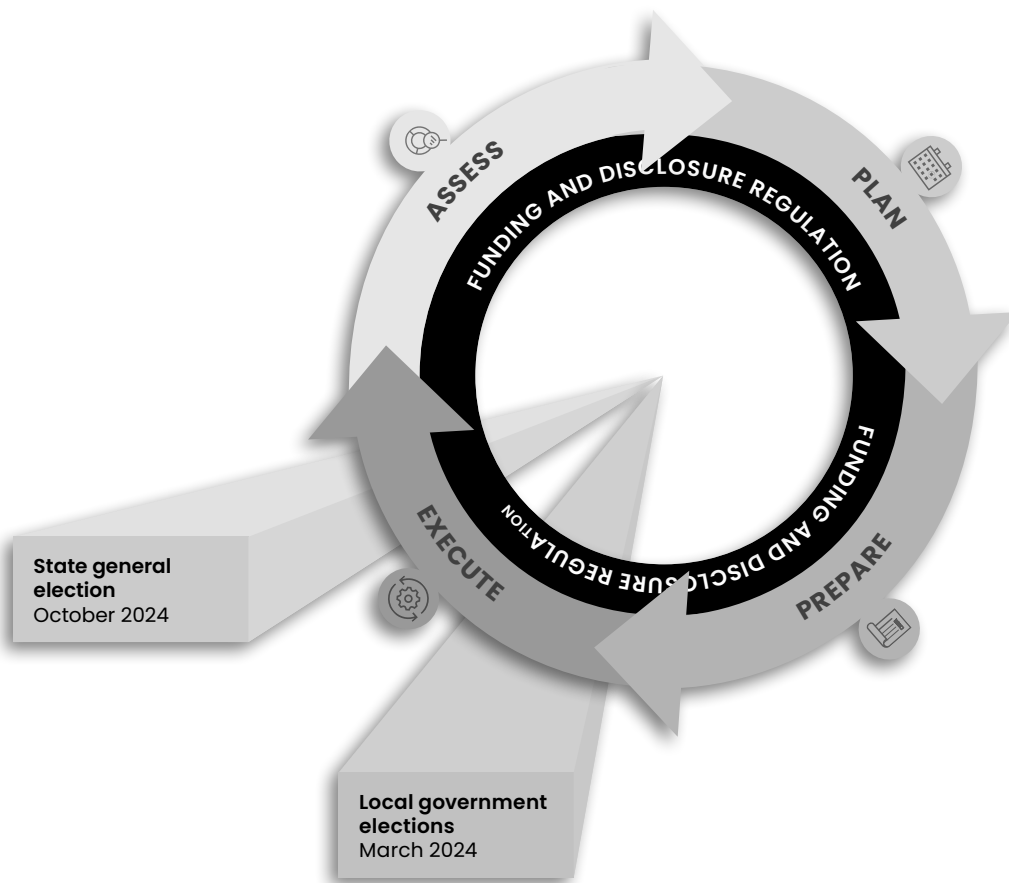
Operating environment

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

External factors other than the election timetable do impact the ECQ's operations. Changes to legislation are the most common and may require significant resources to ensure effective implementation. Where legislative amendments are being developed, such as those for local government electoral expenditure caps, the ECQ endeavours to work closely with relevant departments to provide advice on electoral administration and implementation issues.

This ensures that early input can be provided on the operation of any legislation change but also allows for early planning and preparation by the ECQ to operationalise any amendments.

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.



Election Delivery

The ECQ is responsible for the planning, preparation and delivery of Queensland's elections. This includes State general elections, local government quadrennial elections, any referenda submitted to electors, by-elections to fill vacancies at the State and local government level and industrial elections referred to the ECQ by the Queensland Industrial Relations Commission.

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

This section highlights the ECQ's achievements supporting the following strategic objectives:

- Objective 1 – Deliver fair and transparent Queensland elections.
- Objective 2 – Increase electoral awareness and participation.
- Objective 3 – Continual improvement in electoral services.

Key achievements

- Finalised the ECQ's approach to planning and preparation for the 2024 local government elections, resulting in a coordinated approach to drafting and approving over 40 project plans.
- Implemented a comprehensive local government engagement program, which connects the ECQ's election team with Queensland's 77 local governments to tailor election service design to the needs of each community. The program continues to drive collaboration and positive relationships with the local government sector.
- Conducted nine local government by-elections to fill vacancies in offices of mayor and councillor in various local governments across Queensland.
- Delivered 49 industrial elections to fill 526 positions in prescribed organisations involving the issue of over 13,000 ballot papers in response to 50 decisions from the Queensland Industrial Relations Commission.

By-elections

The ECQ fills vacancies in local government offices according to the requirements set out in the *Local Government Act 2009* and the *Local Government Electoral Act 2011*.

From 1 July 2022 to 30 June 2023, nine by-elections were held to fill ten vacancies, including one by-election to fill two vacancies in the Diamantina Shire Council.

The average voter turnout across the contested by-elections was 63.98 per cent, with an average informality rate of 1.58 per cent.

The following table provides a summary of each by-election undertaken.

Local government by-elections held in 2022-23

Council	Vacant position	Date vacancy arose	Event type	Election day	Elected candidate	Turnout	Informal voting
Whitsunday Regional Council	Mayor	15 June 2022	Attendance	13 August 2022	Julie Kay Hall	70.13%	1.81%
Diamantina Shire Council	Councillor (two positions)	1 August 2022 and 8 September 2022	Full postal	5 November 2022	Kerry Matthew Morton and Sharon Joy Pursell	70.00%	0.00%
Balonne Shire Council*	Councillor	15 September 2022	Full postal	N/A	Alexander Charlton Benn	N/A	N/A
Whitsunday Regional Council	Division 2 Councillor	14 October 2022	Attendance	3 December 2022	Clayton Stuart Bauman	60.91%	4.43%
Yarrabah Aboriginal Shire Council	Councillor	9 November 2022	Attendance	10 December 2022	Hezron Shem Murgaha	47.03%	0.91%
Longreach Regional Council	Councillor	25 November 2022	Full postal	11 February 2023	David William Paterson	64.78%	0.50%
Woorabinda Aboriginal Shire Council	Councillor	6 January 2023	Attendance	4 March 2023	Rhonda Rose Hill	59.50%	0.94%
Mapoon Aboriginal Shire Council*	Councillor	14 February 2023	Attendance	N/A	Janelle Lucy Ling	N/A	N/A
Scenic Rim Regional Council	Division 1 Councillor	21 February 2023	Attendance	15 April 2023	Amanda Joanne Hay	75.50%	2.46%

* Ballots were not undertaken for the Balonne Shire Council and Mapoon Aboriginal Shire Council by-elections as only one nominee contested each election, automatically making them the successful candidate.

03 ELECTION DELIVERY

In August 2023, the ECQ published a report on local government by-elections delivered between March 2020 and April 2023, representing the first aggregated record of all local government by-elections undertaken between the major quadrennial elections in Queensland. Delivery of these by-elections represents a significant body of work between major election events.

Local government engagement

In 2021, the ECQ developed a Local Government Engagement Strategy and released a Local Government Statement of Intent, outlining the ECQ's commitment to ongoing and constructive engagement with Queensland local governments and stakeholder organisations.

The strategy focuses on establishing productive relationships with the local government sector and providing further transparency and context around the conduct of local government elections, including cost drivers and logistical and legislative constraints. This has enabled the ECQ to better understand local contexts and the challenges of providing appropriate electoral services to the diverse range of local communities across Queensland.

Since the development of the strategy, the Electoral Commissioner has contacted all 77 councils, which has resulted in 48 in-person or online meetings between councils and the ECQ. Senior representatives of the ECQ, including the Electoral Commissioner and the Assistant Electoral Commissioner, have travelled to communities throughout Queensland, including the Torres Strait, Richmond, Carpentaria, Yarrabah, Cherbourg, the Sunshine Coast and South Burnett, to meet with local governments and hear their feedback.

Each council has received follow-up correspondence from the Electoral Commissioner to commence consultation on election service design, including logistical arrangements for polling booth locations, early voting centres, staffing requirements and communication approaches.

The report is available on the ECQ website.

Under the *Local Government Act 2009*, the ECQ is not required to conduct further local government by-elections until after the March 2024 local government quadrennial elections.

The ECQ is also seeking direct input from Queensland's Indigenous local governments to co-design electoral services that meet each community's distinct needs.

The ECQ has also established the Local Government Election Advisory Committee, comprised of representatives from the local government sector, to provide advice and input to the ECQ's planning activities. The members are:

- Electoral Commissioner (Chair), ECQ
- Assistant Electoral Commissioner, ECQ
- Deputy Director-General, Local Government Division, Department of State Development, Infrastructure, Local Government and Planning
- Chief Executive Officer, Local Government Managers Australia
- the Head of Assist, Local Government Association of Queensland
- Chief Executive Officer, Cherbourg Aboriginal Shire Council
- Coordinator Councillor Governance, Sunshine Coast Council, and
- an independent member.

Committee members all have broad experience across the local government sector in various capacities. Their diverse viewpoints will support the ECQ to provide better electoral services to local governments across Queensland.

03 ELECTION DELIVERY

The committee has met twice since its establishment in March 2023. Communiqués outlining discussions at committee meetings are published on the ECQ website.

The ECQ has also launched a newsletter called 'The Countdown'.

Issued to council employees and other local government stakeholders across Queensland, the newsletter delivers updates and information aimed at enhancing visibility and collaboration ahead of the local government elections. As at the end of June 2023, there were 243 subscribers to The Countdown.

2024 local government elections planning

The ECQ's preparation for the 2024 local government elections on 16 March 2024 is well-advanced.

In 2023, over 40 project plans covering all aspects of election delivery were finalised and approved, including associated budgets. These project plans encompass various areas of election delivery including securing offices for Returning Officers, recruiting and paying temporary election staff, processing candidate nominations, printing ballot papers, identifying early voting and election day voting venues, administering postal voting, advertising and engagement, publishing results and declarations and procuring and deploying technology. All project plans have incorporated a broad range of improvements and lessons learned from the 2020 local government elections and are being delivered under the oversight of the ECQ's Election Delivery Board.

As part of its preparation for the 2024 elections, the ECQ is undertaking in-depth rehearsal exercises that focus on testing people, processes and systems. In the first part of the 2023-24 financial year, the ECQ will conduct an end-to-end simulated local government elections rehearsal to provide project managers the opportunity to practice the delivery of their projects.

The outcomes of this rehearsal will identify any improvements for implementation prior to delivery of the 2024 local government elections.

Election delivery relies on Returning Officers and Assistant Returning Officers to manage and provide services on-the-ground in all local government areas. Since 2020, the ECQ has implemented a strategic approach to engaging and managing these staff that has included a review of their roles, remuneration and responsibilities as well as execution of a continuous engagement/retention strategy to maintain a pool of reserve Returning Officers.

Recruitment of approximately 150 Returning Officers and Assistant Returning Officers required for the 2024 local government elections has progressed through a merit selection process and these officers are being allocated to deliver the elections in each of Queensland's local government areas. Returning Officers and Assistant Returning Officers will soon undergo a comprehensive training program, which will consist of a mix of face-to-face training, manuals, online training and ongoing support provided by a dedicated team.

03 ELECTION DELIVERY

Significant procurement of essential election materials must be undertaken in advance of the elections.

This includes thousands of laptops for use across all polling booths and early voting centres, cardboard voting screens, and other information and communication technology hardware. The ECQ has also been negotiating contracts with critical service providers including printers, digital and cyber support advisors and creative agencies to support the local government elections.

The ECQ is confident that its rigorous approach to planning and delivery of major election events will ensure the delivery of high-quality, accessible electoral services to all Queensland electors at the 2024 local government elections.

2024 local government elections costs

Local government elections are conducted on a cost-recovery basis, with local governments invoiced at the conclusion of their elections.

2024 State general election planning

The 2024 State general election is due to be held on 26 October 2024. The ECQ has commenced initial planning for the 2024 State general election in parallel with preparation for the 2024 local government elections. The introduction of fixed Parliamentary terms and the proximity with the local government elections create a range of efficiencies in delivering the State general election.

Procurement of materials for the local government elections will be shared across the 2024 State general election. This includes information and communication technology hardware and election equipment such as cardboard voting booths and additional polling booth supplies. Leasing of venues in metropolitan and large regional cities for both elections is also underway.

To assist with local governments' budget planning, the ECQ provided cost estimates to each local government in April 2023, outlining the estimated cost of delivery of the election for their council.

While the ECQ seeks to minimise cost pressures on local governments, it must also ensure service design provides accessible services to all electors. Compared to 2020, the average cost per elector for delivering the elections has increased from \$9.25 to an estimated \$10.48 in 2024. Several factors have influenced increased estimated costs for the 2024 elections, including:

- annual increases to labour costs and the need to attract capable staff
- ongoing consumer price index increases, with third party suppliers expected to pass increased costs on to the ECQ
- tight rental markets for short term office accommodation
- state-wide elector growth.

Contractual arrangements with key suppliers such as printers, logistics and courier suppliers and digital technology support and monitoring services are currently being finalised. Further detailed planning and preparation will commence in the second half of 2023 and will take into consideration demand for early voting, election day voting and other voter services at recent elections across Australia.

Management of election systems and election system assurance

The ECQ uses the Election Management System (EMS) as the primary administrative system to support processes required to conduct elections. At the end of 2022-23, the ECQ was in the process of transitioning the EMS to its direct ownership and control. This followed an agreement with the system's developer, Konnech Australia in April 2023 to purchase a perpetual non-commercial licence for ongoing management of the system. This will ensure the ECQ can directly manage this important asset and assures the long-term stability of the EMS to support the delivery of elections in Queensland.

The ECQ also manages various other critical election systems to support election delivery, including the Electronic Disclosure System (used for real-time disclosure of gifts, donations, loans and electoral expenditure) and the election results website.

The ECQ is undertaking various assurance activities to ensure the security, stability and readiness of its critical election systems prior to the elections in 2024. Activities being undertaken include:

- regular reviews of user access
- a security source code review of the final version of the EMS to be used for the 2024 elections
- third party load and penetration testing
- a change freeze regime that places strict limitations on any new development work to ensure system stability leading into the 2024 elections
- rigorous end-to-end testing
- user testing of systems and their alignment to business processes through detailed election rehearsals.

Voter compliance

Voting in Queensland State general 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 early voting, election day voting, postal voting, telephone voting, visits to remote communities and mobile polling in high needs aged care facilities. However, the ECQ also enforces the legal requirement to vote at State and local government by-elections through post-election compliance programs aimed at changing non-voting behaviour.

Through these compliance programs, the ECQ issues electors who, according to our records, have appeared to have failed to vote with a 'failure to vote' notice requiring them to either pay half a penalty unit or contact the ECQ and provide a valid and sufficient excuse for not voting.

If the elector does not respond to the initial notice, they may be issued a penalty infringement notice of one penalty unit. If the elector does not finalise the matter in a timely manner, the ECQ may refer the matter to the State Penalties Enforcement Registry.

For the 2020 State general and local government elections, the ECQ exercised greater discretion in enforcing compulsory voting due to the impacts of the COVID-19 pandemic. However, the ECQ is now taking a stricter enforcement approach to electors who fail to vote, given COVID-19 is no longer declared a public health emergency.

During 2022-23, the ECQ issued approximately 17,000 notices to apparent non-voters, of which almost 12,000 matters have been resolved.

03 ELECTION DELIVERY

In the hopes of minimising this number at the major 2024 State general and local government elections, a comprehensive state-wide campaign will be rolled out to ensure electors know how to vote and are aware of their obligation to vote.

In 2022-23, the ECQ undertook non-voter compliance activities for the following by-elections:

- 2022 Whitsunday Regional Council Mayoral by-election
- 2022 Callide State by-election
- 2022 South Burnett Regional Council Division 1 Councillor by-election
- 2021 Moreton Bay Regional Council Division 7 Councillor by-election.

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 management bodies 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 2022-23, the Electoral Commissioner of Queensland attended three in-person ECANZ forums. ECANZ is operationally supported by a Deputy Electoral Commissioners' sub-group, which was chaired by the ECQ's Assistant Electoral Commissioner until the end of 2022.

ECANZ has also established officer-level sub-committees to discuss topics such as temporary election staff, the electoral participation of Aboriginal and Torres Strait Islander peoples and improving accessibility for people living with disability.

The ECANZ sub-committees are:

- Deputy Electoral Commissioners' sub-group
- National Election Operations community of practice
- Election Event Staffing working group
- Telephone Assisted Voting working group
- Interstate and Overseas Voting working group
- Financial and Resources Management of Elections community of practice
- Funding and Disclosure community of practice
- Indigenous Electoral Participation working group
- National Enrolment Forum.

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 (QIRC) 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 2022-23, the ECQ conducted industrial elections for the following organisations:

- Registered and Licensed Clubs Association of Queensland, Union of Employers
- Queensland Teachers Union of Employees
- Master Painters, Decorators and Signwriters' Association of Queensland, Union of Employers
- Electrical Trades Union of Employees Queensland
- UNiTAB Agents Association, Union of Employers Queensland
- Queensland Police Commissioned Officers Union of Employees
- Association of Professional Engineers, Scientists and Managers Australia, Queensland Branch, Union of Employees
- Baking Industry Association of Queensland, Union of Employers.

In 2022-23, the ECQ received 50 decisions from the QIRC to conduct industrial elections for 526 individual positions. A total of 421 nominations were received for these positions, and in 49 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 13,759 ballot papers were distributed and 2,874 were returned.

In some instances, not all available positions were able to be filled due to an insufficient number of nominations being received. Where there is no nomination received for a position, the organisation may be required to seek a further decision from the QIRC to re-run the election. Where the required number of candidates equals the number of vacancies, the position is uncontested and is declared without a ballot.

Once the election is completed, the ECQ's Returning Officer prepares a certificate of election. The certificate reports on the conduct of the election and contains the formal declaration of election to the position.

Communication and engagement

During the delivery of nine local government by-elections in 2022-23, a range of collateral and communication activities were developed and aimed at promoting greater elector engagement, awareness and participation.

A key awareness-raising activity to support election events is the design and delivery of Voter Information Cards, delivered by mail to Queensland electors along with the issue of electronic Voter Information Cards for electors who have provided an email address on the electoral roll. More recently, an SMS reminder service has been implemented for electors who have provided a mobile phone number on the electoral roll.

The ECQ has also undertaken a range of stakeholder engagement activities during 2022-23, including a number of outreach events and campaign engagement.

In May 2023, the ECQ partnered with the Foundation for Young Australians to support the pilot of the Young Mayor's Program in Mackay. This event was supported through providing direct training for Foundation for Young Australians staff in coordinating an election event, supplying voting screens, ballot boxes and election staff vests to help create an authentic experience for students and conducting media, social media and stakeholder engagement activities. This program provided an opportunity for the ECQ to promote provisional enrolment to 16 and 17 year olds and opportunities for young people to work as temporary election staff members at the 2024 local government and State general elections.

Also in May, the ECQ partnered with the Queensland Parliamentary Service to support the regional sitting of Parliament in Cairns. This week-long event provided an opportunity for the ECQ to engage with primary school aged children and promote elections and voting through the delivery of a 'mock election' and presentations. As part of the activities, the ECQ's First Nations Engagement Officer met with both the Indigenous Youth Parliament members as well as a visiting Yarrabah youth group. The ECQ's activities in Cairns delivered a modest increase in provisional enrolment figures and saw visiting school students complete 1,655 mock ballot papers.

To support the recruitment of Returning Officers for the 2024 local government elections, a recruitment campaign was designed, delivered and promoted via owned channels and stakeholder engagement activities. The campaign *'They don't wear maroon capes... but they're our election day heroes'* exceeded its target number of applications received for the roles on offer. As part of the engagement activities, more than 190 stakeholder kits were issued to community organisations in priority regions and the social media campaign reached thousands of Queenslanders, with engagement on LinkedIn particularly strong with 1,083 impressions recorded.

The ECQ's social media channels were also monitored over the financial year, with audience growth of 0.68 per cent (Facebook); 13.8 per cent (LinkedIn); and 0.49 per cent (Instagram) recorded between October 2022 and June 2023. During the same period, the ECQ's Twitter audience number fell by 2.75 per cent.

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.

The ECQ maintains the Electronic Disclosure System where gifts and expenditure are declared and published. The ECQ also provides support to electoral participants in declaring gifts and expenditure, maintains the Queensland register of political parties, and distributes policy development payments and election funding to eligible political parties and candidates.

This section highlights the ECQ's achievements in support of the following strategic objectives:

Objective 1 – Deliver fair and transparent Queensland elections.

Objective 2 – Increase electoral awareness and participation.

Objective 3 – Continual improvement in electoral services.

Objective 4 – Ensure compliance with electoral laws.

Key achievements

- Implemented local government expenditure caps, which commenced on 28 June 2023, including the publication of extensive educational material and delivery of system changes.
- Continued implementation of compliance plans for the 2020 State general election and 2020 local government elections, including undertaking a number of prosecutions for non-compliance.
- Completed the preselection ballot audit report for the 2022 Callide by-election.

Implementation of local government electoral expenditure caps

In April 2023, the Queensland Parliament passed the *Local Government Electoral and Other Legislation (Expenditure Caps) Amendment Act 2023*. This Act introduced an electoral expenditure cap framework for local government elections in Queensland, which will be in place for the 2024 local government elections. The caps will differ across local government areas and depend on whether a candidate is contesting a mayoral or councillor position and the number of electors in the local government area or division.

The ECQ established a dedicated project team to implement the caps, 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.

The ECQ's primary focus in implementing the caps is to help candidates, registered political parties, third parties and other affected stakeholders (collectively known as electoral participants) 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 and accessible web content.

The education materials provide targeted and relevant information for electoral participants according to their individual requirements.

The educational materials have been developed to be practical, relatable and easy to understand. Examples and case studies have been used to demonstrate key concepts and the importance of compliance. Further education materials are in development and will be released as the local government elections approach.

The ECQ also implemented changes to both its Election Management System and Electronic Disclosure System to support operation 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 will use this new systems capability, in combination with other data analysis capabilities, to proactively monitor and assess compliance among electoral participants.

Compliance

2020 State and local government elections compliance plans

The ECQ is continuing to implement its approved compliance plans for the 2020 State and local government elections, in addition to ad-hoc compliance matters that may arise.

Between 1 July 2022 and 30 June 2023, the following outcomes arose from compliance reviews undertaken by the ECQ:

- 49 compliance reviews resulted in the issuing of a penalty infringement notice (or multiple penalty infringement notices), debt recovery notice, or warning letters
- 14 compliance reviews resulted in a candidate rectifying a discrepancy in their disclosures (without a warning letter or penalty being issued)
- 71 compliance reviews resulted in no further action being taken as non-compliance wasn't identified or the electoral participant provided an adequate explanation for discrepancies or apparent non-compliance.

As a result of investigations, compliance reviews and other compliance activities undertaken during 2022-23, the ECQ issued 131 penalty infringement notices to State general and local government elections participants. Offences included failure to lodge necessary disclosure returns by the due date or lodging incomplete returns.

Preselection ballot report for Callide by-election

In March 2023, the ECQ completed its preselection ballot audit report for the 2022 Callide by-election, as required under the *Electoral Act 1992*. The report was tabled in the Legislative Assembly by the then Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence, the Honourable Shannon Fentiman MP, on 16 March 2023.

The ECQ also undertook one debt recovery action when it identified unlawful electoral expenditure. In accordance with section 281J of the *Electoral Act 1992*, the ECQ recovered an amount of \$40,253.30.

The ECQ will be completing delivery of its 2020 State and local government compliance plans in the first half of the 2023-24 financial year.

Prosecutions

In 2022-23, the ECQ commenced prosecutions against three candidates from the 2020 local government elections. Two of these matters arose following a decision by the candidates to seek a Magistrates Court review of penalty infringement notices issued by the ECQ. However, after filing the cases in the courts, both candidates decided to pay the original penalty amount instead of pursuing the court activity and both matters were subsequently withdrawn.

In relation to a third matter, the ECQ commenced prosecution against a candidate due to significant non-compliance with disclosure laws and the proper operation of a dedicated bank campaign account. The candidate pleaded guilty and the Magistrate imposed a penalty of \$6,500 in addition to ordering legal costs of \$1,500.

Only one registered political party conducted a preselection ballot to select their candidate for the by-election. The purpose of the audit was to identify whether the ballot was conducted in accordance with the model procedures prescribed in the Electoral Regulation 2013 and the party's constitution. The audit found the preselection ballot contravened the model procedures and the party's constitution.

Election funding claims

After the Callide State by-election, eligible candidates and registered political parties were able to claim election funding. Candidates and parties are eligible for election funding if they receive more than six per cent of the formal first preference vote and 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 registered political parties the dollar-per-vote amount was \$3.361 and for candidates the dollar-per-vote amount was \$1.679 for the 2021-22 financial year (the year the by-election was actually held).

The amounts below had been paid to each registered political party and candidate for the Callide State by-election.

Callide State by-election funding claims

Callide State by-election participant		Election funding amount paid
Australian Labor Party (State of Queensland)	Party	\$16,872.22
	Candidate	\$5,857.17
Liberal National Party of Queensland	Party	\$43,891.30
	Candidate	\$3,445.85
Katter's Australian Party (KAP)	Party	\$8,459.64
	Candidate	No claim submitted
Pauline Hanson's One Nation Queensland Division	Party	\$9,723.82
	Candidate	\$3,905.00

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 2022 and 30 June 2023, continuing the downward trend which has been evident in recent years.

Additionally, amendments were made to Commonwealth funding and disclosure legislation, which allow registered political parties to accept donations from property developers, provided they are used only for federal election purposes.

As part of the prohibited donor scheme, entities may apply to the ECQ for a determination that they are not a prohibited donor. Throughout 2022-23, the ECQ made seven determinations that certain entities were not prohibited donors. An additional application was assessed by the ECQ, resulting in no determination being made. As at 30 June 2023, five outstanding applications for a determination were being considered.

Electoral Commission of Queensland v Palmer Leisure Australia Pty Ltd

In December 2020, the ECQ filed an application in the Supreme Court of Queensland, seeking a declaration from the court about whether Palmer Leisure Australia Pty Ltd (Palmer Leisure) was a property developer under the *Electoral Act 1992*.

Palmer Leisure had made gifts to Clive Palmer's United Australia Party, which would be prohibited donations if Palmer Leisure was considered a property developer.

Palmer Leisure, having previously made one planning application, argued the legislation implied a corporation would be required to make more than one application to be considered a property developer. Accordingly, the ECQ sought clarification about the definition of a property developer.

Palmer Leisure applied to the Court for summary judgment in the matter, stating it was clear Palmer Leisure could not be a property developer as it had only made one relevant planning application. On 18 August 2022, the Supreme Court rejected Palmer Leisure's application for summary judgement, and accepted the ECQ's interpretation of the applicable laws, namely, that it is possible for a corporation to be a property developer, even after making only one planning application, noting other factors would also have to be considered.

Following the Court's decision, the parties settled the substantive proceedings on mutually agreed terms.

Policy development payments

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

Reforms to the policy development payment legislative framework commenced on 1 January 2022, with the first payment under the new framework being paid in July 2022. Every six months, a funding pool of \$3 million is disbursed to eligible recipients.

During the 2022-23 financial year, 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

Payment recipient	July 2022 payment	January 2023 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
Total amounts	\$3,000,000	\$3,000,000	\$6,000,000

Register of political parties

The ECQ maintains the register of political parties. During 2022-23, the ECQ processed the following changes to the register:

- changed the registered officer of the Australian Labor Party (State of Queensland) (1 July 2022)
- changed the registered officer of the Legalise Cannabis Qld (Party) (22 July 2022)
- cancelled the registration of the Shooters, Fishers and Farmers Party (QLD) (25 November 2022)
- changed the registered officer of the Liberal National Party of Queensland (9 December 2022)
- changed the registered officer of the Civil Liberties & Motorists Party (27 January 2023)

- changed the registered officer of the Katter's Australian Party (KAP) (10 February 2023)
- changed the registered officer of the Animal Justice Party (Queensland) (6 April 2023).

During 2022-23, the ECQ received an additional application to change the registered officer and registered address of the Shooters, Fishers and Farmers Party (prior to its cancellation). The ECQ refused this request on the basis that the ECQ was not satisfied that the application was made by the secretary of the party, as required by the *Electoral Act 1992*.

The register of political parties as at 30 June 2023 is below. At this time, there was one amendment to the register being processed.

Register of political parties

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	Pauline Hanson's One Nation	12 August 2011
Katter's Australian Party (KAP)	KAP	22 September 2011
Civil Liberties & Motorists Party	No abbreviation registered	23 October 2015
Animal Justice Party (Queensland)	Animal Justice Party	2 January 2020
Informed Medical Options Party (IMOP)	No abbreviation registered	16 July 2020
Legalise Cannabis QLD (Party)	No abbreviation registered	9 September 2020

Electronic Disclosure System

The Electronic Disclosure System (EDS) 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 EDS is managed by the ECQ, with additional development and technical support provided by external contractors.

Throughout 2022-23, a number of enhancements were made to the EDS to implement business improvements and facilitate the implementation of legislative amendments. These include:

- improving the ability of ECQ administrators to extract and analyse electoral expenditure data for local government elections
- enhancing the public accessibility of electoral expenditure data for local government electoral stakeholders

- enabling the registration of third parties, and the associated disclosure obligations, for local government elections
- enabling the appointment and management of agents for local election candidates
- improving the frequency of the integration between the EDS and Election Management System.

During 2022-23, the following information was lodged through the EDS:

- 2,541 disclosures valued at \$8,601,446 in gifts and loans made and received (donations made across multiple financial years).
- 294 disclosures valued at \$180,346 in electoral expenditure for local government elections
- 90 periodic and election summary returns.

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.

It 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. A casual commissioner is not required to participate in every review or assessment the Change Commission undertakes. The Change Commission is supported by administrative and spatial 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 this report.

This section highlights the ECQ's achievements supporting the following strategic objective:

Objective 1 – Deliver fair and transparent Queensland elections.

- Ensure Queensland maintains balanced electoral representation by undertaking regular reviews of electoral boundaries and arrangements.

Key achievements

- Commenced reviews of the divisional boundaries of the Bundaberg Regional Council, Fraser Coast Regional Council, Isaac Regional Council and Tablelands Regional Council.
- Finalised the electoral arrangements review of the Moreton Bay Regional Council, resulting in its re-classification as Moreton Bay City Council.
- Finalised the review of the external boundary between Livingstone Shire Council and Rockhampton Regional Council, which received 27,519 responses to a combined online and postal survey of electors in both local government areas.

Review process

Under the *Local Government Act 2009* and the *City of Brisbane Act 2010*, the Change Commission assesses 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 the common or shared boundaries between councils
- 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.

External boundary and electoral arrangement reviews

In 2022-23, the Change Commission finalised multiple external boundary and electoral arrangement reviews referred between 2019 and 2023. The Change Commission also commenced assessment of an external boundary review referral received in early 2023.

The review of the external boundary between the Livingstone Shire Council and Rockhampton Regional Council which commenced in 2021-22 was finalised in October 2022.

Under section 19(4) of the *Local Government Act* and section 21(4) of the *City of Brisbane Act*, the Minister may direct the Change Commission to conduct its assessment in a particular way. During the 2022-23 financial year, the Change Commission received no such directions. However, it completed the review of the external boundaries between the Livingstone Shire Council and Rockhampton Regional Council in accordance with Ministerial directions.

A local government change can only be implemented by the Governor in Council under a regulation.

Additionally, the Change Commission conducted a review of the electoral arrangements of the Ipswich City Council between July 2022 and February 2023 and a review of the classification of the Moreton Bay Regional Council between September 2022 and April 2023.

All Change Commission reports are available on the ECQ website.

Local Government Change Commission external boundary and electoral arrangements reviews –
as at 30 June 2023

Local government area	Review type	Date referred to Change Commission	Status	Final report and recommendation published
Barcaldine Regional Council and adjoining councils	External boundary review	12 March 2021	Finalised	15 September 2022
Livingstone Shire Council and Rockhampton Regional Council	External boundary review	31 January 2019	Finalised	31 October 2022
Ipswich City Council	Electoral arrangement review	7 July 2022	Finalised	27 February 2023
Moreton Bay Regional Council	Electoral arrangement review	16 September 2022	Finalised	27 April 2023
South Burnett Regional Council and Gympie Regional Council	External boundary review	13 October 2022	Finalised	31 May 2023
Lockyer Valley Regional Council and Toowoomba Regional Council	External boundary review	6 April 2023	Commenced	Ongoing

Barcaldine Regional Council and adjoining councils

Proposed change: *Review of the placement of lots split between the Barcaldine Regional Council and the neighbouring Blackall-Tambo Regional Council, Charters Towers Regional Council, Central Highlands Regional Council, Flinders Shire Council, Isaac Regional Council and Longreach Regional Council.*

During 2022-23, the Change Commission finalised and released its final report and recommended that split lots be transferred to be united within relevant councils, following consultation to confirm agreement of all councils and affected landholders.

The Change Commission's report was finalised in September 2022 and affected local governments and landholders were advised of the Change Commission's recommendation. The Change Commission's recommendations were implemented by the Governor in Council by regulation in June 2023.

Livingstone Shire Council and Rockhampton Regional Council

Proposed change: *Review of the external boundary between Livingstone Shire Council and Rockhampton Regional Council to determine whether the suburbs of Glenlee, Glendale and Rockyview should be transferred from the Livingstone Shire Council to the Rockhampton Regional Council.*

In referring the proposed change to the Change Commission, the then Minister responsible for Local Government provided directions on how the Change Commission should conduct its assessment. The directions stated the Change Commission must:

- consult with affected local governments and residents
- review the financial sustainability of the two councils should the change proceed
- advise the Minister on the boundaries of each local government area

- advise the Minister on the number and distribution of divisions Rockhampton Regional Council should have, should the change proceed
- advise the Minister on the timing of the implementation of any potential boundary change
- determine the classification of each local government area
- consult on the names of each local government area
- advise the Minister on the number of councillors for each local government area should occur.

In 2021, these directions were updated by the current Minister so that the Change Commission should engage the Queensland Treasury Corporation, or other suitably qualified financial expert, to undertake the review of financial sustainability. Additionally, the Change Commission was to publish a review of financial sustainability and conduct a poll of all electors in Livingstone Shire Council and Rockhampton Shire Council. The Change Commission was also to consult with various stakeholders on issues related to the proposed change.

The Change Commission undertook a significant assessment including:

- commissioning Queensland Treasury Corporation to undertake a review of the financial sustainability of the two local governments if the proposed change were to proceed
- undertaking a voluntary survey inviting all electors in Rockhampton and Livingstone to participate
- seeking written submissions from the affected councils and the public
- seeking advice from the Acting Queensland State Planner
- consulting numerous State Government agencies such as the Queensland Audit Office, Economic Development Queensland, Queensland Fire and Emergency Services and the Department of State Development, Infrastructure, Local Government and Planning.

During 2022-23, the Change Commission finalised its review of the proposed change and released its final report, recommending that there be no change to the external boundary between the Livingstone Shire Council and Rockhampton Regional Council.

In making its recommendation, the Change Commission gave a fair and balanced consideration of all the views and materials presented, acknowledging the strongly held views and advocacy by both councils for their respective positions. However, the Change Commission was not persuaded that a sufficient case existed to recommend a boundary change.

The Change Commission prepared an extensive report, outlining the analysis of all materials it assessed, which was provided to the Minister on 31 October 2022. The Minister accepted the Change Commission's recommendation.

Ipswich City Council

Proposed change: *A mid-term review of the Ipswich City Council's current multi-member divisional arrangements to determine whether there should be a change to those arrangements and, if so, how many councillors the council should have.*

During 2022-23, the Change Commission conducted a mid-term review of the Ipswich City Council's electoral arrangements. Since March 2020, the Ipswich City Council has had four multi-member divisions with two councillors in each division.

In carrying out this review, the Change Commission requested a submission from the council to provide their views on the current electoral arrangements. The Change Commission also requested submissions from the members of the public. The assessment also included the analysis of other south east Queensland local government areas and the history of the Ipswich City Council's electoral arrangements.

The Change Commission concluded there was insufficient justification given for recommending any change to the Ipswich City Council electoral arrangements. This was due to a limited degree of public participation in the review, a lack of evidence that public representation had declined and that the existing arrangements had only be in place for a short while and the Change Commission considered it prudent to maintain continuity and stability for Ipswich City Council electors.

The Change Commission prepared a full report, outlining the analysis of all materials it assessed, which was provided to the Minister on 28 February 2023.

Moreton Bay Regional Council

Proposed change: *Review of a proposal to change the classification of the Moreton Bay Regional Council to a city council.*

During 2022-23, the Change Commission conducted a review into whether the Moreton Bay Regional Council should be changed to a city council. The Change Commission considered the legislative criteria outlined in the Local Government Regulation 2012 and requested a submission from the Council and members of the public to hear their views. The assessment also included the analysis of other Queensland city councils.

The Change Commission recommended the Moreton Bay local government area be categorised as a city. This was largely due to the local government area meeting the legislative criteria for classification as a city.

The Change Commission prepared a full report, outlining the analysis of all materials it assessed, which was provided to the Minister on 28 February 2023. The Minister accepted the Change Commission's recommendation, which was implemented by the Governor in Council by regulation in July 2023.

South Burnett Regional Council and Gympie Regional Council

Proposed change: *Review of a proposed change to transfer a single lot from South Burnett Regional Council into the Gympie Regional Council to align a number of properties owned by a single landholder.*

During 2022-23, the Change Commission conducted its review and recommended that the single lot be transferred into the Gympie Regional Council in its report released in May 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 referral for this review was received in May 2023 and, as at 30 June 2023, the Change Commission had begun consultation with stakeholders. It is anticipated that the review and recommendations will be finalised during the second half of 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.

The Minister responsible for Local Government has referred the following four divisional boundary reviews to the Change Commission:

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

While all Tablelands Regional Council divisions are currently within the legislatively prescribed quota, the Council requested that a review be conducted to determine whether the town of Herberton should be moved from Division 2 to Division 1.

The remaining local government areas under review have at least one division out of quota.

These reviews have commenced in consultation with relevant councils and community consultation is being conducted as part of the review process.

Community consultation commenced from 31 July 2023 for a period of two weeks. The Change Commission will consider all submissions and any other relevant information to inform its final recommendations for new divisional boundaries.

Throughout 2022-23, the work of the Change Commission, including promoting awareness of community consultation on divisional boundary reviews, was supported through advertising, stakeholder kits, online consultation materials and media and social media content.

The Change Commission will prepare a report outlining how divisional boundaries should be drawn so they are all within the required quota. This will be provided to the Minister for implementation by regulation. The report will be published on the ECQ website and is expected to be available by late October 2023 to ensure recommendations can be implemented prior to the 2024 local government elections.

Change Commission membership

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

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

Local Government Change Commission meetings and remuneration

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

Remuneration

Position	Name	Meeting attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fee received
Chair	Pat Vidgen	10	Not applicable	Not applicable	Not applicable
Casual commissioner	Wade Lewis	10	Not applicable	Not applicable	Not applicable
Casual commissioner	Peter McGraw	8	Not applicable	Not applicable	Not applicable
Casual commissioner	Jennifer Lang	5	Not applicable	Not applicable	Not applicable
No. scheduled meetings					11
Total out of pocket expenses					\$0

Corporate governance

Executive management

Electoral Commissioner

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

The Electoral Commissioner, appointed under the *Electoral Act 1992* by the Governor in Council, 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.

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

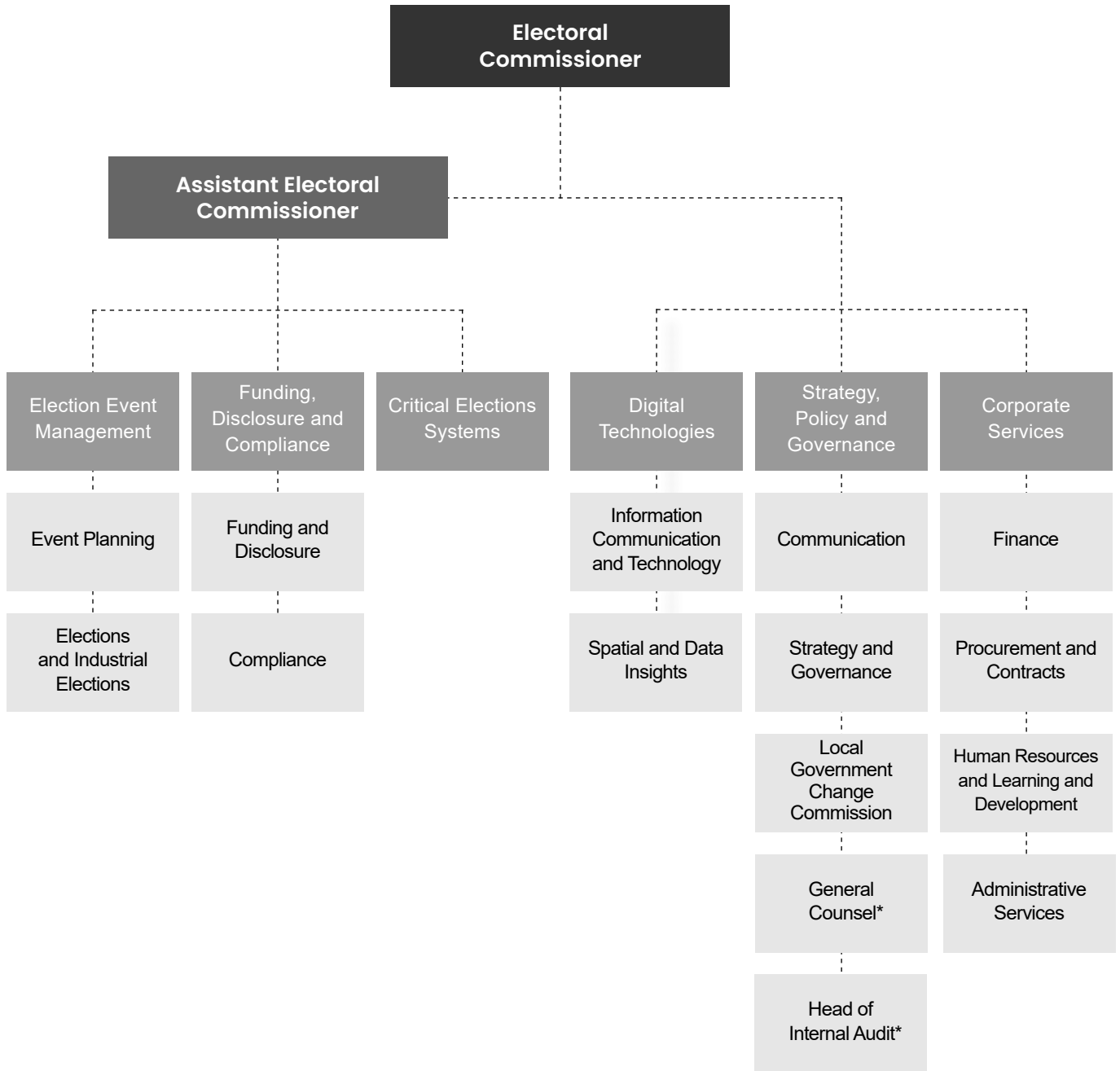
Assistant Electoral Commissioner

The Assistant Electoral Commissioner supports the Electoral Commissioner with the day-to-day management of the ECQ. The Assistant Electoral Commissioner has direct oversight of election event management, critical election systems and regulation of electoral funding, disclosure 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

As at 30 June 2023, the ECQ was comprised of six divisions, each with specific roles and responsibilities. The following section outlines the functions of each division and how they support the successful delivery of the ECQ’s objectives.



*Roles are operationally independent.

Election Event Management

Election Event Management is responsible for planning, preparing, delivering and evaluating State general and local government elections and designing voter services to suit the needs of each community across Queensland. The division plans and delivers state-wide in-person voter services, which involves data-driven analysis to identify, lease and resource suitable venues to be used as early voting centres and election day polling booths.

The division manages candidate nominations during elections and has a key role in the recruitment and training of temporary election staff and engagement with critical stakeholders. Election rehearsals and continuity planning are conducted by the division ahead of major election years.

Election Event Management is also responsible for the procurement of election materials and logistical arrangements to support election delivery, including through the operation of a large warehouse facility. In partnership with the Australian Electoral Commission, the division manages the Queensland electoral roll to ensure its integrity.

The division also plans and delivers electronically assisted (telephone) voting and postal voting services as well as mobile polling in residential aged care facilities and remote Aboriginal and Torres Strait Islander communities. Following an election, the Election Event Management division coordinates the counting of votes, leading into the declaration of results. The division also carries out any non-voter compliance activities.

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

Funding, Disclosure and Compliance regulates electoral funding and financial disclosure in Queensland through enforcement activities and real-time disclosure and stakeholder engagement to promote compliance.

The division also maintains the Electronic Disclosure System and provides user support for the reporting of gifts, loans and electoral expenditure.

The division provides 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.

Critical Election Systems Unit

The Critical Election Systems Unit maintains the integrity and reliability of the ECQ's critical election systems to ensure they continue to deliver the ECQ's core functions through the professional application of risk, change and project management.

The unit provides expert advice to the Election Systems Quality Board to ensure systems are election ready, integrated and aligned with the ECQ's strategic objectives.

Digital Technologies

Digital Technologies plans and delivers the ECQ's ICT services and infrastructure. The division provides the necessary networking, computing, storage, desktop and business solutions to enable the ECQ to deliver election services across 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 through its data and spatial functions.

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, the 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 coordinates ongoing Local Government Change Commission assessments and delivers election projects and evaluation activities.

In April 2023, the ECQ engaged a First Nations Engagement Officer, who 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 auditing and assurance activities to improve the ECQ's operations.

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.

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.

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.

In 2022-23, the division has focused on the achievement of strong financial results by effectively managing and procuring resources and managing cost structures through diligent financial planning and forecasting. This has enabled the ECQ to proactively seize opportunities and navigate challenges.

The division has also focused on its strategic approach to the recruitment, training, and payroll for all election staff, which increases to over 10,000 people for major election events. This ongoing management of, and engagement with, election staff has been critical to the clarity of roles and responsibilities and to the maintenance of a pool of reserve election officers.

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

06 CORPORATE GOVERNANCE

- 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
- 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
- Executive Director, Digital Technologies.

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

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

The Senior Management Team meets on a weekly basis and held 51 meetings during 2022-23.

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
- undertaking project assurance activities including financial, resource and capability monitoring and reporting.

The Election Delivery Board comprises:

- Executive Director, Election Event Management (Chair)
- Electoral Commissioner

- Assistant Electoral Commissioner
- Director, Strategy, Policy and Governance
- Chief Finance Officer
- Manager, Election Operations.

The Election Delivery Board meets fortnightly and held 23 meetings during 2022-23. Meetings are conducted weekly during local government and State general elections focusing on the current status of election delivery, emerging issues and providing an avenue for cross-team communication during election delivery periods.

Information Management and Security Committee

The Information Management and Security Committee provides strategic management of the ECQ's information security risks. The chair is the Assistant Electoral Commissioner who also is the ECQ's Information Security Senior Executive.

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
- 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 and ECQ Information Security Management System Executive and Information Management Sponsor)
- Executive Director, Digital Technologies
- Acting Director, IT Operations, Digital Technologies
- Director, Corporate Services
- Director, Strategy, Policy and Governance.

The Information Management and Security Committee meets on a six-weekly basis and held eight meetings during 2022-23.

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, driven by regulatory reform or business improvement initiatives, to ensure 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 policies and strategies to ensure each critical election system remains fit for purpose and election ready
- coordinating and forecasting 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

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:

- overseeing the business improvement pipeline for critical election systems
- 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
- providing strategic guidance and input to the procurement and ongoing management of critical election systems and associated services.

The Election Systems Quality Board meets fortnightly and held 22 meetings during 2022-23.

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
- considering business cases on various matters related to recruitment, staff undertaking higher duties, creation of new positions, transfers, direct appointments and assessing labour hire arrangements.

The Workforce Management Committee schedules meetings every week, subject to business requirements, and held 32 meetings during 2022-23.

- 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
- 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.

The ECQ has a team of human resource practitioners to advise and assist all 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.

Information on other initiatives being undertaken to advance human rights are provided below.

Reconciliation Working Group

The ECQ's Reconciliation Working Group oversees the delivery of actions that support culturally inclusive elections for First Nations peoples in rural and remote areas.

In 2022-23, the ECQ developed the First Nations Engagement Strategy with a vision of 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 was released on 7 July 2023 during NAIDOC Week.

In 2023-24, the Reconciliation Working Group will oversee the implementation of the strategy through a tailored action plan with the support of the ECQ's First Nations Engagement Officer.

White Ribbon Working Group

The ECQ attained White Ribbon Workplace Accreditation in October 2022 and 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
- continuing to gather supporting evidence for re-accreditation
- engaging with ECQ staff to raise awareness of domestic and family violence prevention and availability of resources, support and training
- maintaining risk mitigation plans.

Human rights complaints

All complaints made to the ECQ are reviewed with consideration of rights protected under the *Human Rights Act 2019*. In 2022-23, the ECQ received no human rights complaints.

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 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's Risk Management Guide has been in place since December 2021 and provides a practical and robust framework for 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 ECQ's 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
- 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. The membership was expanded from two to three external members in May 2023 as part of succession planning arrangements and preparedness for the 2024 local government elections and State general election.

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 2022-23 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 below.

Audit and Risk Committee			
Member	Term	Meetings attended	Remuneration for meeting attendance*
Debra-Lee Best External Member and Chair	12 months	Four out of four	\$5,500
Sue Ryan External Member	12 months	Four out of four	\$3,700
Greg Chemello External Member	2 months	One out of one	\$800
Pat Vidgen Electoral Commissioner	12 months	Four out of four	Not applicable
Wade Lewis Assistant Electoral Commissioner	12 months	Four out of four	Not applicable

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

- develops an annual and strategic three-year audit program for approval by the Audit and Risk Committee.

In 2022-23, five 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 RecFind, JIRA, SharePoint and the Election Management System to manage records in accordance with the retention and disposal schedules and legislative requirements. These systems are regularly reviewed to ensure the ECQ operates with optimal efficiency.

In July 2022, the ECQ commenced an information and records strategy based on an assessment completed by the Information Professionals Group, commissioned by the ECQ.

The ECQ has successfully completed seven 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 re-defined accountabilities. A further three projects are in progress and four projects will commence after the 2024 elections.

The ECQ has implemented a new Records Policy in line with the ECQ Retention and Disposal Schedule.

The ECQ will continue to implement programs to improve records management practices through building a future state 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. The ECQ takes a proactive approach to managing these systems and ensures they continue to meet current and operational needs through a secure platform. These 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
- other supporting systems necessary for election delivery including learning management, payroll and election results publication.

The ECQ undertakes numerous assurance activities to ensure all systems are secure and continues to enhance its Information Security Management System as per the Queensland Government's Information Standard IS18:2018 and Information Security Policy (ISO 27001).

In 2022-23, the ECQ reviewed its Cyber Security Strategy to ensure it was reflective of all current activities and to set the direction of future cyber security activities over the next five years. The ECQ has also established additional resources within Digital Technologies to continue monitoring and improving cyber security activities.

The ECQ continues to strengthen its working relationships with other electoral commissions as well as with key State and Federal Government agencies on matters relating to cyber security and information integrity.

Strategic workforce planning

During 2022-23, in close consultation with ECQ senior management, employees and other key stakeholders, the Human Resources team undertook a review of the key workforce management strategies listed in the ECQ Strategic Workforce Plan 2021-2024.

Due to planning and preparation activities for the 2024 State general and local government elections, the scope of the review focused on progress of workforce management strategies agreed in 2021 and any new critical roles and functions required to support delivery of the 2024 local government elections. A more extensive review will be conducted in 2025.

The ECQ has finalised the ECQ Strategic Workforce Plan for 2023-2027. 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.

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.

The ECQ is planning to engage an external independent assessment for the information security attestation as part of the ongoing security program of work.

- 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 and Torres Strait Islander peoples, people with disability and culturally and linguistically diverse peoples).
- Culture: Develop a 'continuously 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 reviewed its Flexible Work Policy as part of its wider approach to strategic workforce planning during 2022-23.

As part of this, the ECQ implemented a leave and hours of work strategy for the 2024 State general and local government elections, developed a new performance and development agreement template and commenced the review of the existing resource-sharing memorandum of understanding with other Australian electoral commissions.

The ECQ recognises that flexible working arrangements provide benefits for both employees and the organisation and, where possible, is committed to supporting employees achieve optimal work-life balance. Similarly, the ECQ 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.

Performance and development agreements are a critical activity between employees and managers as they allow for meaningful performance discussions that can uncover

motivations, inspirations and how they align to our own objectives as a public entity.

A simple process, easy to understand templates, accessible supporting materials and training has been essential to making these conversations easier to have on a more regular basis.

The resource-sharing memorandum of understanding agreed with other electoral commissions in 2021 continues to provide great benefit for all commissions in sharing election staff between jurisdictions with vastly different operating needs, election timeframes and industrial agreements. The ECQ is currently leading a review of the memorandum of understanding with support from other jurisdictions, focusing on workplace health and safety and performance development.

Workforce profile

The ECQ's workforce profile, target group data and Minimum Obligatory Human Resource Information (MOHRI) data as at 30 June 2023 is detailed below.

ECQ workforce profile data	Total
Headcount	85
Paid FTE	79.84
Occupation types by FTE*	Percentage of total FTE*
Corporate	42.51%
Frontline and Frontline Support	57.49%
Appointment type by FTE*	Percentage of total FTE*
Permanent	78.03%
Temporary	12.53%
Casual	1.93%
Contract	7.52%
Employment status by headcount	Percentage of total headcount
Full-time	89.41%
Part-time	5.88%
Casual	4.71%

* Full time equivalent including casuals

Gender*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	51	60.00%
Men	34	40.00%
Non-binary	<5	-

Diversity groups*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	51	60.00%
Aboriginal and Torres Strait Islander peoples	<5	-
People with disability	<5	-
Culturally and linguistically diverse people- speak a language at home other than English^	<5	-

Women in leadership roles	Women (headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (classified and s122 equivalent combined)	<5	16.67%
Senior Executive Service and Chief Executives (classified and s122 equivalent combined)	<5	25.00%

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

^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 2022-23 include:

- unconscious bias and diversity and inclusion training
- physical and mental health awareness sessions
- assisting managers and employees who maybe experiencing domestic and family violence with appropriate support, resources and training

- free annual influenza vaccinations
- Lifeworks Employee Assistance Program services
- superannuation and salary sacrifice information and seminars
- annual blood donation drives.

In October 2022, the ECQ was successful in achieving White Ribbon accreditation. This accreditation recognises the ECQ's commitment to preventing domestic and family violence, supporting affected employees and promoting a respectful workplace culture.

Early retirement, redundancy and retrenchment

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

Open data

Information concerning the ECQ's consultancies and language services is available through the Queensland Government Open Data website at data.qld.gov.au.

An overseas travel expenditure report for the 2022-23 reporting year was not required as overseas travel was not undertaken by any officers of the ECQ.

Financial performance

ECQ's financial position

The ECQ's assets as at 30 June 2023 were \$34.539 million and liabilities were \$7.202 million, resulting in net positive equity of \$27.337 million. The ECQ is primarily funded through appropriations from Queensland Treasury.

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

Financial performance			
Revenue	Actual 2021-22 (\$'000)	Actual 2022-23 (\$'000)	Budget 2023-24 (\$'000)
Appropriation revenue	30,132	38,988	71,492
User charges and fees	101	105	30
Contributions	51	55	-
Other revenue	33	-	-
Total Income from Continuing Operations	30,317	39,148	71,522
Expenditure	Actual 2021-22 (\$'000)	Actual 2022-23 (\$'000)	Budget 2023-24 (\$'000)
Employee expenses	8,688	10,220	13,761
Supplies and services	17,894	27,052	56,839
Depreciation and amortisation	3,602	1,796	860
Finance/ borrowing costs	8	3	-33
Other expenses	96	77	95
Total Expenses from Continuing Operations	30,288	39,148	71,522

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 fair, accessible, transparent and COVID-19 safe elections for all Queensland electors that maximise voter participation in adherence to electoral law.

Service standards	2022-23 target/Est.	2022-23 Est. Actual	2023-24 target/Est.
Effectiveness measures			
Level of informal voting – State general election ¹	-	-	-
Level of informal voting – Local government quadrennial elections (Mayoral)	-	-	4.5%
Level of stakeholder satisfaction with the voting experience – State general election ¹	-	-	-
Level of stakeholder satisfaction with the voting experience – Local government quadrennial elections	-	-	85%
Proportion of disclosure returns audited that are deemed compliant with electoral law	80%	84%	80%
Efficiency measures			
Cost of State general election per elector ¹	-	-	-
Cost of local government quadrennial elections per elector	-	-	\$10.48

Notes:

- As major State and local government elections do not occur each year, figures are only presented as required for the relevant year when the election is held.

Financial Statements





**Financial Statements
for the financial year
ended 30 June 2023**

**Electoral Commission of Queensland Financial Statements
For the Year Ended 30 June 2023**

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	Section 7	G1. Key Management Personnel (KMP) Disclosures	Page 27-28
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G5. Climate Risk Disclosure		Page 29	
Certification		Management Certificate	Page 30

Electoral Commission of Queensland
Statement of Comprehensive Income

For the Year Ended 30 June 2023

OPERATING RESULT	Note	2023 \$'000	2022 \$'000
Income from continuing operations			
Appropriation revenue	B1-1	38,988	30,132
User charges and fees	B1-2	105	101
Contributions		55	51
Other revenue		-	33
Total revenue		<u>39,148</u>	<u>30,317</u>
Total income from continuing operations		<u>39,148</u>	<u>30,317</u>
Expenses from continuing operations			
Employee expenses	B2-1	10,220	8,688
Supplies and services	B2-2	27,052	17,894
Depreciation and amortisation	B2-3	1,796	3,602
Finance / borrowing costs		3	8
Other expenses	B2-4	77	96
Total expenses from continuing operations		<u>39,148</u>	<u>30,288</u>
Operating result for the year		<u>-</u>	<u>29</u>
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME		<u>-</u>	<u>29</u>

The accompanying notes form part of these statements.

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

For the Year Ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Current assets			
Cash and cash equivalents	C1	14,080	10,761
Receivables	C2	433	3,526
Inventories	C3	177	186
Other current assets	C4	600	2,264
Total current assets		15,290	16,737
Non-current assets			
Plant and equipment	C5-1	177	134
Right-of-use assets	C7-1	35	359
Intangible assets	C6-1	19,037	17,471
Total non-current assets		19,249	17,964
Total assets		34,539	34,701
Current liabilities			
Payables	C8	6,819	7,059
Lease liabilities	C7-1	37	319
Accrued employee benefits	C9	346	259
Total current liabilities		7,202	7,637
Non-current liabilities			
Lease liabilities	C7-1	-	37
Total non-current liabilities		-	37
Total liabilities		7,202	7,674
Net assets		27,337	27,027
Equity			
Contributed equity	C10-1	21,592	21,282
Accumulated surplus		5,745	5,745
Total equity		27,337	27,027

The accompanying notes form part of these statements.

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

For the Year Ended 30 June 2023

	Contributed Equity \$'000	Accumulated Surplus \$'000	TOTAL \$'000
Balance as at 1 July 2021	21,014	5,716	26,730
Operating result			
Operating result for the year	-	29	29
Transactions with owners as owners:			
- Appropriated equity injections (Note C10-2)	268	-	268
- Appropriated equity withdrawals (Note C10-2)	-	-	-
Balance as at 30 June 2022	21,282	5,745	27,027
Balance as at 1 July 2022	21,282	5,745	27,027
Operating result			
Operating result for the year	-	-	-
Transactions with owners as owners:			
- Appropriated equity injections (Note C10-2)	386	-	386
- Appropriated equity withdrawals (Note C10-2)	(76)	-	(76)
Balance as at 30 June 2023	21,592	5,745	27,337

The accompanying notes form part of these statements.

Electoral Commission of Queensland
Statement of Cash Flows

For the Year Ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Inflows:</i>			
Service appropriation receipts		42,926	22,708
User charges and fees		153	54
GST input tax credits from ATO		2,315	1,262
GST collected from customers		39	32
Other		-	33
<i>Outflows:</i>			
Employee expenses		(10,189)	(8,691)
Supplies and services		(26,436)	(12,808)
GST paid to suppliers		(2,287)	(1,447)
GST remitted to ATO		(42)	(35)
Other		(67)	(1,627)
Net cash provided by (used in) operating activities	CF-1	<u>6,412</u>	<u>(519)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Outflows:</i>			
Purchases of plant and equipment		(73)	-
Payments for intangibles		(3,008)	(2,193)
Net cash used in investing activities		<u>(3,081)</u>	<u>(2,193)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Inflows:</i>			
Equity injections		386	268
<i>Outflows:</i>			
Equity withdrawals		(76)	-
Lease payments	CF-2	(322)	(340)
Net cash used in financing activities		<u>(12)</u>	<u>(72)</u>
Net increase (decrease) in cash and cash equivalents		3,319	(2,784)
Cash and cash equivalents - opening balance		<u>10,761</u>	<u>13,545</u>
Cash and cash equivalents - closing balance	C1	<u>14,080</u>	<u>10,761</u>

The accompanying notes form part of these statements.

Electoral Commission of Queensland
Statement of Cash Flows

For the Year Ended 30 June 2023

NOTES TO THE STATEMENT OF CASH FLOWS

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

	2023 \$'000	2022 \$'000
Operating surplus	-	29
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation expense	1,796	3,602
Lease interest	3	8
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in appropriation revenue receivable	3,000	(3,000)
Increase/(decrease) in deferred appropriation payable to Consolidated Fund	938	(5,924)
Decrease/(increase) in trade receivables	48	(47)
Decrease/(increase) in GST input tax credits receivable	25	(188)
Decrease/(increase) in LSL reimbursement receivables	7	(2)
(Increase) in annual leave reimbursement receivables	(25)	18
Decrease/(increase) in other receivables	38	(35)
Decrease in inventories	9	17
Decrease/(increase) in prepayments/other	1,702	(114)
(Decrease)/increase in accounts payable	(1,178)	5,136
Increase/(decrease) in accrued employee benefits	49	(19)
Net cash used in operating activities	6,412	(519)

CF-2 Changes in liabilities arising from financing activities

	-----Non-cash changes -----			Cash flows	
	Opening balance \$'000	Lease interest \$'000	Other adjustments \$'000	Cash repayments \$'000	Closing balance \$'000
2023					
Lease liabilities	(356)	(3)	-	322	(37)
Total	(356)	(3)	-	322	(37)
2022					
Lease liabilities	(688)	(8)	-	340	(356)
Total	(688)	(8)	-	340	(356)

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

For the Year Ended 30 June 2023

**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 Service 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 Queensland Treasury's Minimum Reporting Requirements for the reporting periods beginning on or after 1 July 2022.

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.

Comparatives

Comparative information reflects the audited 2021-22 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 an unconditional right 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 2023

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 2023

**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

	2023	2022
	\$'000	\$'000
Original budgeted appropriation revenue	44,653	28,895
Supplementary amounts:		
Transfers from appropriation revenue to equity		-
Lapsed appropriation revenue	(1,727)	(6,187)
Total appropriation received (cash)	42,926	22,708
Less: Opening balance of appropriation revenue receivable	(3,000)	-
Plus: Closing balance of appropriation revenue receivable		3,000
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	1,615	7,539
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(2,553)	(1,615)
Net appropriation revenue	38,988	31,632
Plus: Deferred appropriation payable to Consolidated Fund (expense)	-	(1,500)
Appropriation revenue recognised in Statement of Comprehensive Income	38,988	30,132
Variance between original budgeted and actual appropriation revenue	(5,665)	1,237

Accounting policy – Appropriation revenue

Appropriations provided under the *Appropriation Act 2022* 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

	2023	2022
	\$'000	\$'000
Other user charges and fees		
Electoral services and materials	105	101
Total	105	101

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. The adoption of AASB 1058 *Income of Not-for-Profit Entities* and AASB 15 *Revenue from contracts with customers* in 2019-20 did not change the timing of revenue recognition.

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.

Electoral Commission of Queensland
Notes to the Financial Statements

For the Year Ended 30 June 2023

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2023	2022
	\$'000	\$'000
Employee benefits		
Wages and salaries	7,610	6,458
Election wages, polling officials and returning officers fees and allowance	201	385
Annual leave levy	841	725
Employer superannuation contributions	1,021	883
Long service leave levy	207	171
Termination benefits	100	-
Other employee benefits	23	28
Employee related expenses		
Workers' compensation premium	25	10
Other employee related expenses	192	28
Total	10,220	8,688

Disclosure – Full-time equivalent employees

	2023	2022
	No.	No.
Full-Time Equivalent Employees:	78	62

FTE data reported as at 30 June 2023 (based upon the fortnight ending 30 June 2023). The ECQ engages casual employees on an as needed basis and during the 2022-23 financial year the number of casual employees engaged was 2, in comparison to prior year (2022: nil 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.

No provision for annual 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*.

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.

No provision for long service leave is recognised in the ECQ's financial statements, the liability being 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*.

Electoral Commission of Queensland
Notes to the Financial Statements

For the Year Ended 30 June 2023

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 Contributions Plan - 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

	2023	2022
	\$'000	\$'000
Computer processing costs	4,532	4,304
Consultants and contractors	4,239	2,161
Public funding to political parties and candidates	6,092	4,601
Freight and cartage	51	88
Advertising and promotion	23	78
Joint roll arrangement	3,360	3,087
Printing and postage	386	431
Office accommodation	1,015	1,272
Lease expenses	36	31
Telephone	215	125
Traditional Owner - Supplies and Services	8	12
Portable and attractive equipment	5,357	309
Other	1,738	1,395
Total	27,052	17,894

Disclosure - Computer processing costs

Transactions recorded under computer processing costs relate to ongoing licensing fee applicable for the financial year. The reported amount for next financial year is expected to be lower as ECQ brings critical election systems in-house. Payments are expensed as incurred and categorised within the computer processing costs.

Disclosure - Consultants and contractors

The ECQ had to increase engagement of contractors due to tight labour market in addition to increasing ECQ's capacity to plan and prepare two significant elections in 2024. Payments are expensed as incurred and categorised within the Consultants and contractors costs.

Disclosure - Public funding to political parties and candidates

In line with the *Electoral Act 1992* the ECQ processed a total of \$6.092 million public funding to eligible political parties and candidates, of which, \$6.0 million was processed for policy development payment and \$92k 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 2023

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.

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 Energy and Public Works (DEPW), 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 that will be dispatched across the state to deliver local government and State general elections in 2024.

B2 EXPENSES (continued)

B2-3 DEPRECIATION AND AMORTISATION

	2023	2022
	\$'000	\$'000
Depreciation - plant and equipment (Note C5-1)	30	401
Depreciation - right-of-use assets (Note C7-1)	324	324
Amortisation - intangibles (Note C6-1)	1,442	2,877
Total	<u>1,796</u>	<u>3,602</u>

B2-4 OTHER EXPENSES

	2023	2022
	\$'000	\$'000
Insurance - QGIF	22	22
External audit fees	45	57
Inventory written off	10	17
Total	<u>77</u>	<u>96</u>

Audit fees

Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$45,100 (2022: \$44,000). 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 2023

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2023	2022
	\$'000	\$'000
Imprest accounts	-	1
Cash at bank	14,080	10,760
Total	14,080	10,761

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.

ECQ's bank accounts grouped within the whole-of-Government set-off arrangement with the Queensland Treasury Corporation do not earn interest on surplus funds. Interest earned on the aggregate set-off arrangement balance accrues to the Consolidated Fund.

C2 RECEIVABLES

	2023	2022
	\$'000	\$'000
Trade debtors	2	50
Less: Allowance for impairment loss	-	-
GST receivable	237	262
GST payable	-	-
Annual leave reimbursements	194	169
Long service leave reimbursements	-	7
Appropriation revenue receivable	-	3,000
Other	-	38
Total	433	3,526

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. Settlement of these amounts is required within 30 days from invoice date.

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. No debt has been written-off by ECQ for the financial year.

C3 INVENTORIES

	2023	2022
	\$'000	\$'000
Inventories held for distribution - at cost	177	186
Total	177	186

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 2023

C4 OTHER CURRENT ASSETS

	2023	2022
	\$'000	\$'000
Prepayments	592	2,250
Deposits	8	14
Total	600	2,264

Disclosure – Prepayments

The prepayments as at 30 June 2023 include various software annual subscriptions and license fee.

C5 PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

C5-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Plant and equipment	
	2023	2022
	\$'000	\$'000
Gross	2,296	2,223
Less: Accumulated depreciation	(2,119)	(2,089)
Carrying amount at 30 June	177	134
<i>Represented by movements in carrying amount:</i>		
Carrying amount at 1 July	134	535
Acquisitions	73	-
Depreciation expense	(30)	(401)
Carrying amount at 30 June	177	134

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

Historical cost is used for the initial recording of all plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition, plus all other costs incurred in getting the assets 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 2023

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 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	5-8 years
Office equipment	3-10 years
Leasehold improvements	12-13 years
Other equipment	4-7 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.

For all other remaining assets measured at cost, and assets within the economic entity held for the generation of cash flows recoverable amount is equal to the higher of the fair value less costs of disposal and the asset's value in use. Value in use is equal to the present value of the future cash flows expected to be derived from the asset, or where the department no longer uses an asset and has made a formal decision not to reuse or replace the asset, the value in use is the present value of net disposal proceeds.

Recognising impairment losses

For assets measured at cost, an impairment loss is recognised immediately in the statement of comprehensive income (AASB 136).

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 (AASB 136).

C6 INTANGIBLES AND AMORTISATION EXPENSE

C6-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Software internally generated: at cost		Software: work in progress		Total	
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	23,094	22,231	4,325	2,352	27,419	24,583
Less: Accumulated amortisation	(8,382)	(7,112)	-	-	(8,382)	(7,112)
Carrying amount at 30 June	14,712	15,119	4,325	2,352	19,037	17,471
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July	15,119	18,015	2,352	141	17,471	18,156
Acquisitions	-	-	3,008	2,212	3,008	2,212
Disposals	-	(19)	-	-	-	(19)
Transfers between classes	1,035	-	(1,035)	-	-	-
Amortisation	(1,442)	(2,877)	-	-	(1,442)	(2,877)
Carrying amount at 30 June	14,712	15,119	4,325	2,352	19,037	17,471

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 2023

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 as an expense in the period in which it is incurred.

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

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	3-10 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 2023, the ECQ holds Election Management System (EMS), which has a carrying amount of \$11.054 million and a remaining amortisation period of 11.6 years, and Electronic Disclosure System (EDS), which has a carrying amount of \$3.647 million and a remaining amortisation period of 11.6 years.

In comparison, as at 30 June 2022 the Election Management System (EMS) had a carrying amount of \$12.106 million and a remaining amortisation period of 5.8 years, and Electronic Disclosure System (EDS) had a carrying amount of \$2.937 million and a remaining amortisation period of 4.7 years.

C7 LEASES

C7-1 LEASES AS LESSEE

Right-of-use assets	----- Buildings -----	
	2023 \$'000	2022 \$'000
Opening balance at 1 July	359	683
Depreciation charge	(324)	(324)
Closing balance at 30 June	35	359

Electoral Commission of Queensland
Notes to the Financial Statements

For the Year Ended 30 June 2023

C7 LEASES (continued)

C7-1 LEASES AS LESSEE (continued)

Lease liabilities	2023	2022
	\$'000	\$'000
Current		
Lease liabilities	37	319
Total	37	319
Non-current		
Lease liabilities	-	37
Total	-	37

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 2023

C7 LEASES (continued)

C7-1 LEASES AS LESSEE (continued)

Disclosures - Leases as lessee

(i) Details of leasing arrangements as lessee

Storage facility #1	The ECQ has a lease agreement to rent a storage facility in Brisbane for part of the 2023-24 financial (July to September 2023). Lease payments are indexed annually at a specified fixed rate.
Storage facility #2	The ECQ has a lease agreement to rent a storage facility in Brisbane for part of the 2023-24 financial (July to September 2023).
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 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.

(ii) Office accommodation and motor vehicles

The DEPW 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 DEPW has substantive substitution rights over the assets.

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

	2023	2022
	\$'000	\$'000
<i>(iii) Amounts recognised in profit or loss</i>		
Interest expense on lease liabilities	3	8
Expenses relating to short-term leases (included in Note B2-2)	36	31
<i>(iv) Total cash outflow for leases</i>		
Storage facility #1	(319)	(310)
Storage facility #2	(29)	(29)
Short-term leases	(22)	(35)
	(370)	(374)

C8 PAYABLES

	2023	2022
	\$'000	\$'000
Current		
Trade creditors and accruals	4,217	5,385
Deferred appropriation payable to Consolidated Fund	2,553	1,615
Other	49	59
Total	6,819	7,059

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 and are generally settled on 30 day terms.

Electoral Commission of Queensland
Notes to the Financial Statements

For the Year Ended 30 June 2023

C9 ACCRUED EMPLOYEE BENEFITS

	2023	2022
	\$'000	\$'000
Annual leave levy payable	288	210
Long service leave levy payable	58	49
Total	346	259

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

	2023	2022
	\$'000	\$'000
Original budgeted equity adjustment appropriation	310	615
Supplementary amounts:		
Lapsed equity adjustment	-	(347)
Equity adjustment receipts	310	268
Equity adjustment recognised in contributed equity	310	268
Variance between original budgeted and actual equity adjustment appropriation	-	(347)

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

For the Year Ended 30 June 2023

**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

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

D2 COMMITMENTS

Capital expenditure commitments

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

	2023	2022
	\$'000	\$'000
<i>Intangibles</i>		
Not later than 1 year	5,390	318
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
Total	<u>5,390</u>	<u>318</u>

D3 EVENTS AFTER THE BALANCE DATE

The DEPW provides ECQ with access to a new warehouse facility located at 26 Qantas Drive, Brisbane Airport. The arrangement will be in place for a minimum of ten years with possible extensions at a cost of \$436k per annum.

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 2023

SECTION 5
NOTES ON OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES

This section discloses the ECQ's original published budgeted figures for 2022-23 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.

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

	Variance note	2023 Original budget \$'000	2023 Actual result \$'000	Budget variance \$'000
Income from continuing operations				
Appropriation revenue	1	44,653	38,988	(5,665)
User charges and fees		30	105	75
Contributions		-	55	55
Total revenue		44,683	39,148	(5,535)
Gains on disposal		-	-	-
Total income from continuing operations		44,683	39,148	(5,535)
Expenses from continuing operations				
Employee expenses	2	12,358	10,220	(2,138)
Supplies and services	3	31,403	27,052	(4,351)
Depreciation and amortisation	4	860	1,796	936
Finance / borrowing costs		(33)	3	36
Other expenses		95	77	(18)
Total expenses from continuing operations		44,683	39,148	(5,535)
Operating result for the year		-	-	-
Other comprehensive income		-	-	-
Total comprehensive income		-	-	-

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

- The variance against appropriation revenue is due to by-elections unutilised fund remitted to the Consolidated Fund. In addition to deferred appropriation to align with various election projects milestones.
- The variance is driven from tight labour market realised across Queensland and is being offset against supplies and services expenditure.
- Supplies and services is reported below budget due to low number and low cost by-elections delivered. In addition to aligning resources required with election projects milestones.
- Higher depreciation cost is mostly due to various critical election management systems required to deliver election events.

Electoral Commission of Queensland
Notes to the Financial Statements

For the Year Ended 30 June 2023

E3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION

	Variance note	2023 Original budget \$'000	2023 Actual result \$'000	Budget variance \$'000
Current assets				
Cash and cash equivalents	5	7,428	14,080	6,652
Receivables		321	433	112
Inventories		202	177	(25)
Other current assets	6	2,091	600	(1,491)
Total current assets		10,042	15,290	5,248
Non-current assets				
Plant and equipment		539	177	(362)
Right-of-use assets		341	35	(306)
Intangible assets	7	17,310	19,037	1,727
Other non-current assets		25	-	(25)
Total non-current assets		18,215	19,249	1,034
Total assets		28,257	34,539	6,282
Current liabilities				
Payables	8	343	6,819	6,476
Lease liabilities		(11)	37	48
Accrued employee benefits		235	346	111
Total current liabilities		567	7,202	6,635
Non-current liabilities				
Lease liabilities		382	-	(382)
Total non-current liabilities		382	-	(382)
Total liabilities		949	7,202	6,253
Net assets / Total equity		27,308	27,337	29

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 to deliver local government elections and critical election management systems.
6. The decrease against other current assets is mainly the result of lower than expected prepayments for software licences/maintenance for 2022-23.
7. The higher amount against intangible assets is mainly due to increased in capital expenditure 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 2023

E4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS

	Variance note	2023 Original budget \$'000	2023 Actual result \$'000	Budget variance \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Service appropriation receipts	9	44,653	42,926	(1,727)
User charges and fees		30	153	123
GST input tax credits from ATO		890	2,315	1,425
GST collected from customers		2	39	37
<i>Outflows:</i>				
Employee expenses	2	(12,358)	(10,189)	2,169
Supplies and services	3	(31,453)	(26,436)	5,017
GST paid to suppliers		(840)	(2,287)	(1,447)
GST remitted to ATO		(2)	(42)	(40)
Borrowing costs		33	-	(33)
Other		(95)	(67)	28
Net cash provided by operating activities		860	6,412	5,552
Cash flows from investing activities				
<i>Inflows:</i>				
Sales of plant and equipment		-	-	-
<i>Outflows:</i>				
Payments for plant and equipment	10	(79)	73	152
Payments for intangibles	6	(347)	(3,008)	(2,661)
Net cash used in investing activities		(426)	(2,935)	(2,509)
Cash flows from financing activities				
<i>Inflows:</i>				
Equity injections		386	386	-
<i>Outflows:</i>				
Equity withdrawals		(76)	(76)	-
Lease payments		(33)	(322)	(289)
Net cash provided by (used in) financing activities		277	(12)	(289)
Net increase in cash and cash equivalents		711	3,465	2,754
Cash and cash equivalents - opening balance		6,717	10,761	4,044
Cash and cash equivalents - closing balance		7,428	14,226	6,798

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

9. The reduction in service appropriation receipts is caused by lapsed appropriation revenue of \$1.727 million.

10. The variance increase in payments for plant and equipment is mainly due to the acquisition of NeoPost printer.

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

For the Year Ended 30 June 2023

**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

	2023	2022
	\$'000	\$'000
Administered income		
Revenue from local councils	455	337
Fines and forfeitures	334	169
Total Administered income	<u><u>789</u></u>	<u><u>506</u></u>
Administered expenses		
Transfers of administered income to Government	789	506
Total Administered expenses	<u><u>789</u></u>	<u><u>506</u></u>

F1-2 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES

	2023	2022
	\$'000	\$'000
Administered assets		
<i>Current</i>		
Cash	64	111
Receivables	64	14
Total current assets	<u><u>128</u></u>	<u><u>125</u></u>
Administered liabilities		
<i>Current</i>		
GST payable	5	2
Payable to Government	123	123
Total current liabilities	<u><u>128</u></u>	<u><u>125</u></u>

Electoral Commission of Queensland
Notes to the Financial Statements

For the Year Ended 30 June 2023

F1 ADMINISTERED ITEMS (continued)

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

This note compares the original published budgeted figures for 2022-23 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	2023 Original budget \$'000	2023 Actual result \$'000	Budget variance \$'000
INCOME AND EXPENDITURE				
Administered income				
Revenue from local councils	11	3,769	455	(3,314)
Fines and forfeitures		660	334	(326)
Total Administered income		4,429	789	(3,640)
Administered expenses				
Transfers of administered income to Government	11	4,429	789	(3,640)
Total Administered expenses		4,429	789	(3,640)
ASSETS AND LIABILITIES				
Administered assets				
<i>Current</i>				
Cash		223	64	(159)
Receivables		28	64	36
Total current assets		251	128	(123)
Administered liabilities				
<i>Current</i>				
Trade creditors		2	-	(2)
GST payable		-	5	5
Payable to Government		249	123	(126)
Total current liabilities		251	128	(123)

Notes explaining major variances for administered activities

11. The revenue in 2022-23 is lower than budget due to lower cost recovered from local government by-elections and non-voter fines collection. This can be reflected against lower remittance to the Consolidated Fund for the period.

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

For the Year Ended 30 June 2023

**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, Minister for Women 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 2022-23 and 2021-22. 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 2022-23 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 Service Commission as provided for under the *Public Service Act 2008*, 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 2023

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.

2022-23

Position	Short Term Employee Expenses		Long Term Employee Expenses \$'000	Post-Employment Expenses \$'000	Termination Benefits \$'000	Total Expenses \$'000
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000				
Electoral Commissioner	385	2	10	44	-	441
Assistant Electoral Commissioner	228	2	6	25	-	261
Executive Director, Election Event Management	192	2	5	21	-	220
Executive Director, Digital Technology	27	-	1	3	-	31

*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.

2021-22

Position	Short Term Employee Expenses		Long Term Employee Expenses \$'000	Post-Employment Expenses \$'000	Termination Benefits \$'000	Total Expenses \$'000
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000				
Electoral Commissioner	368	2	9	41	-	420
Assistant Electoral Commissioner	223	2	5	24	-	254
Executive Director, Election Event Management	191	2	5	20	-	218
Executive Director, Digital Technology	176	1	4	18	-	199

* for the period January-June 2022, the KMP was seconded to Qld Health and salary recoveries amounted to \$84k.

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

For the Year Ended 30 June 2023

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 DEPW.

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 2022-23.

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, however constantly monitors the emergence of such risks under the Queensland Government's Climate Adaptation Strategy.

**Electoral Commission of Queensland
Management Certificate**

For the Year Ended 30 June 2023

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 2023 and of the financial position of the ECQ at the end of that year.

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 23 / 08 / 23



Pat Vidgen
Electoral Commissioner

Date 23 / 08 / 23



INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the 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.

In my opinion, the financial report:

- a) gives a true and fair view of the Electoral Commission of Queensland 's financial position as at 30 June 2023, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, notes to the financial statements including material accounting policies and other explanatory information, and the management certificate.

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 Electoral Commission of Queensland in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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.

Other information

Other information comprises financial and non-financial information (other than the audited financial report) in the Electoral Commission of Queensland's annual report. Those charged with governance are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.



If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Responsibilities of the Accountable Officer 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 Electoral Commission of Queensland'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 Electoral Commission of Queensland 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of forming an opinion on the effectiveness of the Electoral Commission of Queensland's internal controls, but allows me to form an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the Electoral Commission of Queensland.

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- Conclude on the appropriateness of the Electoral Commission of Queensland 's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Electoral Commission of Queensland 's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Electoral Commission of Queensland to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

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 2023:

- I received all the information and explanations I required.
- 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 Electoral Commission of Queensland's transactions and account balances to enable the preparation of a true and fair financial report.



Jacqueline Thornley
as delegate of the Auditor-General

28 August 2023

Queensland Audit Office
Brisbane

Glossary

By-election	An election held to fill a vacancy during the term of an elected official, such as a councillor, mayor or member of the Legislative Assembly, for the remainder of the term.
Change Commission	Local Government Change Commission
ECQ	Electoral Commission of Queensland
Elector	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.
Electronic Disclosure System (EDS)	The ECQ's system for the electronic lodgement of financial disclosures by registered political parties, candidates, third parties, associated entities and donors, including real-time reporting and post-election summary returns.
Informality	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.
Local government quadrennial elections	Elections for all councillors and mayors in Queensland held every four years on the last Saturday in March.
Registered political party	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> .
Returning Officer	The person appointed by the ECQ to be responsible for the conduct of the election in a local government area or State electorate.
State general election	Election for all members of the Legislative Assembly held every four years on the last Saturday of October.
Voter	An elector who has cast a ballot at an election.

Compliance checklist

Summary of requirement	Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7 vi
Accessibility	Table of contents	ARRs – section 9.1 iii
	Glossary	82
	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
General information	Introductory Information	ARRs – section 10 1
Non-financial performance	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 46
Financial performance	Summary of financial performance	ARRs – section 12.1 45

11 COMPLIANCE CHECKLIST

Summary of requirement		Basis for requirement	Annual report reference
Governance – management and structure	Organisational structure	ARRs – section 13.1	32
	Executive management	ARRs – section 13.2	31
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	24
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	36
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	37
	Queensland public service values	ARRs – section 13.6	38
Governance – risk management and accountability	Risk management	ARRs – section 14.1	38
	Audit committee	ARRs – section 14.2	39
	Internal audit	ARRs – section 14.3	40
	External scrutiny	ARRs – section 14.4	Not applicable
	Information systems and recordkeeping	ARRs – section 14.5	40-41
	Information Security attestation	ARRs – section 14.6	Not applicable
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	41-42
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	44

11 COMPLIANCE CHECKLIST

Summary of requirement		Basis for requirement	Annual report reference
Open Data	Statement advising publication of information	ARRs – section 16	44
	Consultancies	ARRs – section 33.1	data.qld.gov.au
	Overseas travel	ARRs – section 33.2	data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 33.3	data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62	78
		FPMS – sections 38, 39 and 46	
		ARRs – section 17.1	
	Independent Auditor's Report	FAA – section 62	79-81
		FPMS – section 46	
		ARRs – section 17.2	

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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