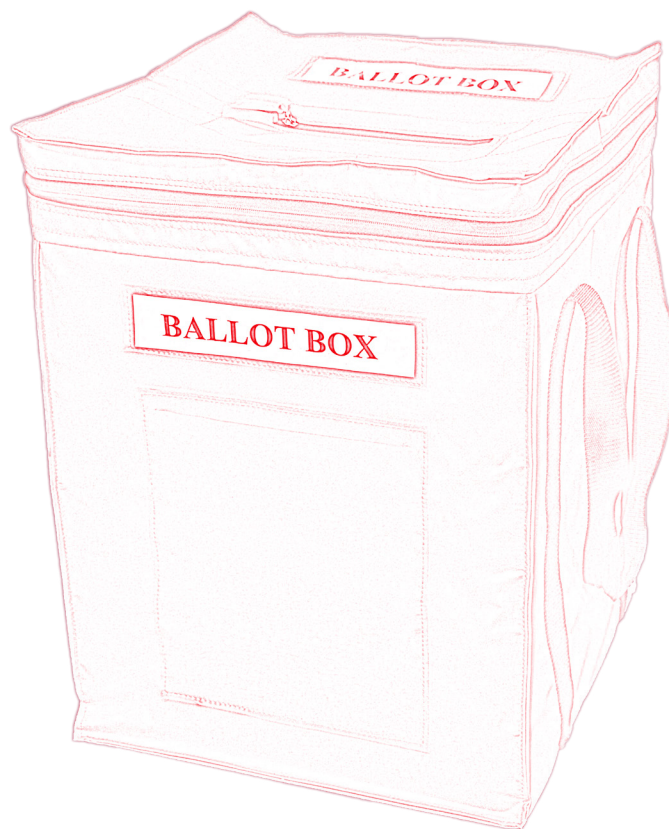




2015-16

Year in Review.



This is the twenty-fourth annual report to Parliament on the operations of the Electoral Commission of Queensland.

This report is available for downloading from the Commission's website ecq.qld.gov.au and in paper form. Enquiries and requests for a paper copy of this report may be directed to:



ecq@ecq.qld.gov.au



1300 881 665



**GPO Box 1393
BRISBANE QUEENSLAND 4001**



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

Electoral Commission of Queensland

ABN: 69 195 695 244

Annual Report 2015-16

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September 2016

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**GPO Box 1393
BRISBANE QUEENSLAND 4001**

File number: AD/001565

Your reference:

20 September 2016



The Honourable Yvette D'Ath MP
Attorney-General and Minister for Justice and Minister for Training and Skills
State Law Building
50 Ann Street
BRISBANE QLD 4000

Dear Attorney

I am pleased to submit for presentation to the Parliament the Annual Report 2015-2016 and financial statements for the Electoral Commission of Queensland.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Electoral Act 1992*, *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements can be found at page 90 of this annual report.

Yours sincerely

A handwritten signature in dark ink, appearing to read 'W. van der Merwe', is positioned above the printed name of the Electoral Commissioner.

Walter van der Merwe
Electoral Commissioner

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Contains a glossary, milestones and the 2015-16 annual report checklist.

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Electoral Commissioner's Foreword



Since my appointment in July 2014, I have facilitated modernisation of the Commission, supported by the establishment of strategic

frameworks, internal governance committees and technological innovations. Although this transformation is ongoing, the effects have positively impacted service delivery, paving the path for a more contemporary electoral system.

comprised of 77 Mayoral and 502 Councillor positions using a combination of voting systems and ballot types. Compounding this complexity was the concurrent conduct of 89 separate State referendum ballots.

I am extremely proud of the Commission's staff and the temporary workforce who assisted them, and in doing so, helped create history.

In 2015-16, there was major law reform affecting the *Referendums Act 1997* and *Electoral Act 1992*. The amendments to the *Referendums Act* modernised referendum

I am extremely proud of the Commission's staff and the temporary workforce who assisted them, and in doing so, helped create history.

- Walter van der Merwe (Electoral Commissioner)

In delivering the 2016 local government elections, State referendum and postponed Lockyer Valley Regional Council elections, the Commission has implemented a number of innovations. These include: rolling out electronic mark-off across the State; piloting ballot paper scanning technology in an effort to deliver faster results; expanding the telephone voting service; and delivering the first State referendum resolved in the affirmative under the Electoral Commission of Queensland banner. This was only the third State referendum in the history of Queensland to be resolved in the affirmative.

The running of the 2016 local government elections and State referendum in tandem was the largest event ever conducted by the Commission.

On face value, local government elections appear as one event, but they are

processes, making voting consistent with the *Electoral Act*. Changes to the *Electoral Act* passed by the Legislative Assembly of Queensland increased Queensland Districts from 89 to 93 and re-introduced Full Preferential Voting (FPV) for Queensland State elections.

FPV was the voting system used for Queensland State elections between 1963 and 1989 before being replaced by Optional Preferential Voting (OPV) in 1992. This is a significant change and the first test of FPV will be the Toowoomba South by-election to be held on Saturday, 16 July 2016.

As Change Commissioner for the Local Government Change Commission I led the completion of 16 internal redivisions and 8 external boundary reviews for local governments across the State in 2015-16.

The process to redistribute Queensland's

State Districts from 89 to 93 has also commenced as a result of the passing of the *Electoral (Improving Representation) and Other Legislation Amendment Act 2016*. The redistribution will be finalised early to mid-2017.

In 2015-16 the Commission increased education and awareness activity with particular focus on social media as we seek to raise awareness and increase enrolment rates in the youth demographic. The Commission continues to engage electors through the Democracy in the Community forum in an effort to make the electoral system more accessible and easier to use.

The 2015-16 financial year has been an extremely busy year, but with a Queensland State general election due in 2017-18, the focus for next financial year will be the planning of the next Queensland State general election, the conduct of by-elections, the continued modernisation of the Commission as an organisation, the building of improved information technology infrastructure and the redistribution of Queensland's 89 State Districts to 93.

Finally, I would like to thank the Queensland public for their support as the Commission continues its evolution into an institution that is recognised for good governance and innovation.



Image (from left): Dermot Tiernan, Assistant Electoral Commissioner; His Excellency the Honourable Paul de Jersey AC, Governor of Queensland; and Walter van der Merwe, Electoral Commissioner of Queensland.

Walter van der Merwe
Electoral Commissioner

Our profile



Burnett

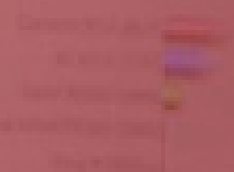
Primary Votes

Blue MCGILLIVER	1,478
Chris FARMER	1,207
Brian WILLIAMS	118
Peter WYATT	98
Robert BRADSHAW	42

Electors 20,416
Last Counted 8:48 PM
Results counted 11:41 AM
17% still counting

Greenvelopes

Percentage of Primary Votes



Electors 1,000,000
Last Counted 8:48 PM
Results counted 11:41 AM
17% still counting

Electors 1,000,000
Last Counted 8:48 PM
Results counted 11:41 AM
17% still counting

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Last Counted 8:48 PM
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17% still counting

Our profile

Our vision

Our vision is to be recognised for excellence in electoral administration.

Our purpose

We are committed to providing quality electoral services to stakeholders throughout Queensland, and ensuring that our electoral system, especially the right to vote and to vote in secret, is fully accessible to all electors.

Our values

- Promoting the public good.
- Accountability and transparency.
- Integrity and impartiality.
- Commitment to the system of government.

Our objectives

- Impartially administer Queensland's electoral laws.
- Conduct free and democratic parliamentary, local government and industrial elections.
- Manage a comprehensive process for the independent review of electoral boundaries.
- Promote the informed participation and confidence of Queenslanders in the electoral system.

The Commission's effective delivery of electoral services and the provision of a free, honest and fair electoral system ensure that all Queenslanders have the opportunity to participate equitably in the democratic life of the State. This contributes to the Queensland

Government's objective of increasing integrity and accountability in government through the delivery of an open, accountable and accessible electoral service for all Queenslanders.

Our services

- Conducting parliamentary elections, by-elections and referendums.
- Conducting local government elections, by-elections and new elections.
- Conducting industrial elections.
- Administering political party registrations.
- Administering election funding and financial disclosure requirements.
- Undertaking reviews of boundaries and electoral arrangements for local governments.
- Assisting the Queensland Redistribution Commission (as required).
- Maintaining Queensland's electoral roll.
- Inquiring into pre-selection for candidates in State and local government elections.

Our related entities

- Queensland Redistribution Commission
- Local Government Change Commission (*see Section 6 for more information*).

Organisational structure

Walter van der Merwe
Electoral Commissioner



Dermot Tiernan
Assistant Electoral Commissioner



Yvette Zischke
Director, Funding, Disclosure and Regulation

Peter McGraw
Acting Director, Elections, Operations and Planning

Greg Rowe
Acting Director, Elections Support and Change Commission

Richard Bosanquet
Director, Business Services

Gavin-Francis Fernandes
Director, Information, Communication and Technology (ICT)



2015-16 Performance highlights

Objective 1:

Impartially administer Queensland's electoral laws

Court appeals

Elections successfully challenged in the Court of Disputed Returns	0
--	---

Register of political parties

Total number of political parties registered	8
--	---

New political parties registered	0
----------------------------------	---

Financial disclosure

Bi-annual disclosure returns received	82
---------------------------------------	----

2015 Queensland State general election disclosure returns received	490
--	-----

Election funding

Election funding paid in the 2015-16 financial year	\$1,400,000
---	-------------

Policy development payments

Paid to political parties for the 2014-15 financial year	\$3,000,000
--	-------------

Objective 2:

Conduct free and democratic parliamentary, local government and industrial elections

State Referendums

State referendums	1
-------------------	---

Local government elections and by-elections

Mayoral elections	77
-------------------	----

Councillor elections	272
----------------------	-----

Councillors elected	502
---------------------	-----

In-progress local government by-elections	1
---	---

Parliamentary elections and by-elections

Queensland State general elections	0
------------------------------------	---

Queensland State by-elections	0
-------------------------------	---

In-progress Queensland State by-elections	1
---	---

Industrial elections

Nominations called for positions of office	605
--	-----

Protected action ballots conducted	16
------------------------------------	----

Objective 3:

Manage a comprehensive process for the independent review of electoral boundaries

Local Government Change Commission

Completed internal boundary reviews	16
Completed external boundary reviews	8
In-progress internal boundary reviews	0
In-progress external boundary reviews	1

Queensland Redistribution Commission

In-progress State District redistributions	93
--	----

Objective 4:

Promote the informed participation and confidence of Queenslanders in the electoral system

Democracy in the Community

Number of Democracy in the Community meetings	1
---	---

Communications

Number of new Facebook "likes"	2,892
Amount spent on local government elections and State Referendum advertising	\$1,200,000
AUSLAN interpreted videos produced	2

Community events

Number of community events attended	5
-------------------------------------	---

University and school visits

Number of visits	9
------------------	---





Our governance

The Commission's corporate governance structure ensures effective strategic control of the Commission. It allows our Senior Management Group to make transparent, accountable and aligned business decisions and to meet statutory responsibilities.

Strategic planning

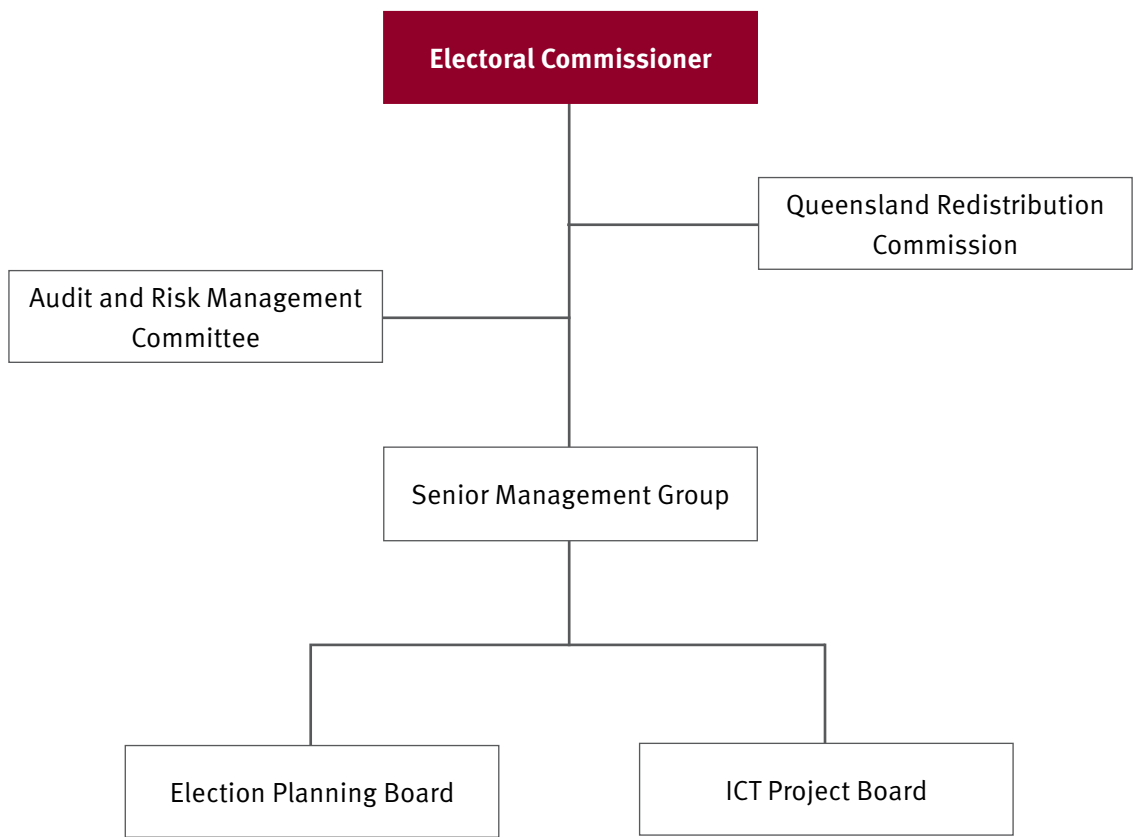
During 2015-16 strategic planning within the Commission has been a key focus with our new Strategic Plan 2016-2020 being published on the Commission's website.

A high standard of service delivery was achieved through our four strategic

objectives to reflect continuous improvement. Risk management is also integrated into our organisation activities.

2016-17 will see the continued development and implementation of operational plans that will identify high-level activities to be undertaken.

Governance structure



Senior Management Group

The role of the Senior Management Group is to provide leadership to the Commission by:

- Determining the corporate vision and strategic direction;
- Building organisational capability;
- Ensuring that the organisation continues to support the Government community objectives; and
- Being responsible for organisational governance including risk management.

Senior Management Group membership

Electoral Commissioner (Chair)

The Electoral Commissioner is responsible for the running of the Electoral Commission, an independent statutory authority established under the *Electoral Act 1992* to administer the electoral laws of Queensland in an efficient, effective and economical manner.

Assistant Electoral Commissioner

To assist the Electoral Commissioner with the day-to-day running of the Electoral Commission and perform the role of Chief Information Officer. All Directors report to this position.

Director Business Services

Manage and coordinate all finance, human resources and records management activities of the Electoral Commission of Queensland.

Director Information, Communication and Technology (ICT)

Ensure all technology related decisions are aligned to the Commission's strategic goals and objectives.

Director Funding, Disclosure and Regulation

Ensure the Electoral Commission of Queensland complies with its obligations relating to the electoral funding and disclosure matters under the *Electoral Act 1992* and the *Local Government Electoral Act 2011* and perform the role of Head of Internal Audit.

Director Elections, Operations and Planning

Prepare for and plan the delivery of services for State, local government and industrial elections.

Director Elections Support and Change Commission

Provide analysis on enrolment and electoral boundary reviews in accordance with the *Electoral Act 1992*, *Local Government Act 2009* and *City of Brisbane Act 2010*, and support the Elections, Operations and Planning division in the delivery of services and new initiatives.

The Senior Management Group met nine times during 2015-16.

Election Planning Board

The Election Planning Board forms part of the governance framework within the Commission, and has been established to support the Electoral Commissioner in effectively discharging legislative responsibilities imposed under the *Electoral Act 1992*, the *Local Government Electoral Act 2011* and the *Referendums Act 1997*.

The role of the Election Planning Board is to:

- Provide governance for the strategic planning and execution of electoral events undertaken by the Commission; and
- Review and endorse project management plans associated with the delivery of electoral events; and
- Ensure that election activities align with operational service delivery capabilities and the Commission's strategic direction.

The Election Planning Board meets as a strategic planning and advisory committee throughout the year. Once a Writ for a Parliamentary election or announcement of a local government election is issued the committee transitions into an operational and project management committee (with an expanded membership) focused on the delivery of a specified electoral event.

The Committee met fourteen times during 2015-16 outside of election periods and operated in accordance with its Terms of Reference.

Highlights

In 2015-16, the Election Planning Board:

- Developed the "Electoral Event

Election planning board membership

Members	Term of Appointment	Meetings attended 2015-16
Electoral Commissioner	1 Apr 2015 to 30 Jun 2016	8
Assistant Electoral Commissioner	1 Apr 2015 to 30 Jun 2016	9
Director (Elections, Operation and Planning)	1 Apr 2015 to 30 Jun 2016	13
Director (Electoral Support and Change Commission)	1 Apr 2015 to 30 Jun 2016	12
Director (Funding, Disclosure and Regulation)	1 Apr 2015 to 30 Jun 2016	10
Director (Business Services)	1 Apr 2015 to 30 Jun 2016	11
Director (Information Communication and Technology)	1 Apr 2015 to 30 Jun 2016	13
Chair: Dermot Tiernan (internal member)		

Planning A Strategic Approach" and initiated its implementation within the Commission;

- Monitored the implementation of a modern project management approach surrounding the delivery of electoral events;

- Reviewed and monitored the performance of election event planning and delivery activities; including resolution of all matters of concern raised through monitoring and oversight activities; and recommended action where necessary;
- Ensured that the deployment of new election related business improvements, process improvements, and information technologies aligned with the strategic objectives of the Commission;
- Reported on election related risks and areas of potential concern to the Audit and Risk Management Committee, including monitoring the progress of implementation of recommendations made by internal and external audit; and
- Established the Terms of Reference to ensure alignment with the Commission's strategic direction.

ICT project board membership		
Members	Term of Appointment	Meetings attended 2015-16
Assistant Electoral Commissioner	1 Jan 2015 to 30 Jun 2016	6
Director (Elections, Operation and Planning)	1 Jan 2015 to 30 Jun 2016	6
Director (Elector Support and Change Commission)	1 Jan 2015 to 30 Jun 2016	6
External Member: Lynne Hackwood	11 Feb 2015 to 1 Mar 2017	6
Chair: Dermot Tiernan (internal member)		

Information, Communication and Technology Project Board

The Information, Communication and Technology (ICT) Project Board forms part of the governance framework within the Commission, and has been established to support the Electoral Commissioner in effectively discharging the information communication technology responsibilities imposed under the *Electoral Act 1992*, *Local Government Electoral Act 2011*, *Referendums Act 1997* and the *Financial and Performance Management Standard 2009*.

The role of the ICT Project Board is to:

- Ensure that information and communication technology services

and capabilities employed support the efficient operation of the Commission's business, while also aligning with whole-of-Government and Commission information communication technology strategies and objectives;

- Provide overall governance for the ICT program of work that is undertaken by the Commission; and
- Ensure the Commission maximises the value of its business investments that have an information communication technology-enabled component.

The Committee met seven times during 2015-16 and operated in accordance with its Terms of Reference.

Highlights

In 2015-16, the ICT Project Board:

- Monitored the development of the ICT risk mitigation strategies;
- Ensured that new ICT investments aligned with whole-of-Government ICT requirements and the Commission's business objectives;
- Monitored the progress of all in-house ICT projects and recommended actions where necessary;
- Operated as a Change Advisory Board (CAB) for the approval of enhancements to the Commission's core election platform - the Strategic Election Management System (SEMS);
- Reported on ICT related risks and areas of potential concern to the Audit and Risk Management Committee; including monitoring the progress of implementation of recommendations made by internal and external audit;
- Approved and supported the Election Gateway Project through the development of a procurement strategy for the Election Management System Replacement Project (a major ICT related capital acquisition investment for the Commission); and
- Reviewed the Terms of Reference to ensure alignment with the Commission's strategic direction.

Internal Audit

Internal Audit provides independent and objective advice to the Electoral Commissioner to provide assurance and help improve the operations and control environment of the Commission. Internal Audit operates under the powers pursuant to Section 61 of the *Financial Accountability Act 2009* and

Part 2, Division 5 of the *Financial and Performance Management Standard 2009*.

The purpose, authority and responsibility of Internal Audit are formally defined in its charter which is consistent with the International Standards for the Professional Practices of Internal Auditing as set by the Institute of Internal Auditors. All members of Internal Audit are obliged to apply and uphold the principles of integrity, objectivity, confidentiality and competency under the Institute of Internal Auditor's code of ethics.

In accordance with the requirements of the *Financial Accountability Act 2009*, the Electoral Commissioner has appointed a Head of Internal Audit to coordinate all internal audit activities. Internal Audit operates independently from the core activities of the Commission, and is accountable to the Electoral Commissioner for its efficient and effective operation.

Internal Audit has a strategic and an annual audit plan which form the basis for its work and reporting relationships. These plans are developed using a risk-based methodology, are consistent with relevant standards and guidelines, and were endorsed by the Audit and Risk Management Committee and approved by the Electoral Commissioner. Internal Audit attends and regularly reports to the Audit and Risk Management Committee on its progress in implementing the annual audit plan. The status of the implementation of agreed recommendations for audits completed is reported to the Audit and Risk Management Committee at each meeting.

Internal Audit coordinates its activities

with external audit to obtain satisfactory audit coverage, and minimise duplication of effort.

During 2015-16 Internal Audit's activities focused on improving organisational governance, legislative compliance of critical business functions (funding and disclosure) and election procedural compliance surrounding the 2016 local government elections and Referendum. Internal Audit has also provided a critical role in providing assurance advisory services across the procurement and probity aspects associated with the Election Gateway Project (a major initiative of the Commission).

Internal Audit completed six projects which included advisory work and investigations. In relation to the Election Gateway project, Internal Audit completed a series of quarterly project health checks and a formal gateway assessment review prior to the release of an Expression of Interest to the marketplace. Through these activities, Internal Audit provided assurance and advice that the Commission's internal control environment is designed to manage risks and achieve the Commission's objectives in the areas reviewed.

Risk management

The *Financial Accountability Act 2009* requires all accountable officers and statutory bodies to establish and maintain appropriate systems of internal control and risk management.

The Commission has an established risk management framework that aligns to governance and accountability structures, and describes the Commission's approach

to managing risk. The framework aims to streamline and embed risk management to support the Commission in achieving its strategic and operational objectives through proactive assessment of, and response to, risk across the Commission.

The Senior Management Group is responsible for setting the Commission's culture and appetite for risk. During 2015-16, the Commission continued to strengthen and embed risk management through a particular focus on improving election event planning risk management and further embedding risk management into divisional operational plans. Monitoring of risks is achieved through periodic reporting to both the Senior Management Group and the Audit and Risk Management Committee.

Audit and Risk Management Committee

The primary role of the Audit and Risk Management Committee is to provide independent advice and reasonable assurance to the Electoral Commissioner on the Commission's governance, risk management and internal control frameworks. The committee also assists in the discharge of the Electoral Commissioner's financial management responsibilities imposed under the *Financial Accountability Act 2009*, *Financial Accountability Regulation 2009* and the *Financial and Performance Management Standard 2009*.

The Committee has due regard to the Queensland Treasury's Audit Committee Guidelines.

The Committee met five times during

Audit and Risk Management Committee membership		
Members	Term of Appointment	Meetings attended 2015-16
Director (Funding, Disclosure and Regulation) and Head of Internal Audit	1 Jun 2013 to 31 Aug 2016	5
Electoral Commissioner	1 Jun 2013 to 31 Aug 2016	5
Assistant Electoral Commissioner	1 Nov 2014 to 31 Aug 2016	4
Director (Business Services)	1 Jun 2013 to 31 Aug 2016	4
External Member: Graham Carpenter	1 Dec 2014 to 30 Nov 2016	3
Chair: Yvette Zischke CPA (internal member)		

2015-16 and operated in accordance with its charter. Remuneration was paid to the external member (\$2,813).

Highlights

In 2015-16, the Audit and Risk Management Committee:

- Provided advice on and reviewed management judgements included in the Commission's financial statements;

- Reviewed and monitored performance of Internal Audit against its strategic plan and annual audit plan;
- Considered risk management, performance management, compliance, internal and external audit recommendations, including Queensland Audit Office performance reviews and election related audit reviews conducted within other Australian jurisdictions;
- Reviewed and monitored the implementation and resolution of all internal and external audit issues, including the effectiveness of internal control frameworks; and
- Reviewed the Audit Committee Charter and Internal Audit Charter to ensure compliance with legislative and policy requirements.

External scrutiny

There were no external reviews conducted within the Commission during 2015-16.

The Auditor-General, Queensland Audit Office (QAO) completed sector-wide audits during the reporting period, and where these raised potential implications for the Commission, they have been assessed and actioned as necessary. Opportunities to improve performance and implement recommendations made by the Auditor-General are addressed by the Commission on a continuing basis and reported regularly through the Audit and Risk Management Committee.

During 2015-16, the Auditor-General issued an unqualified report of the Commission's 2014-15 General Purpose Financial Statements. The 2015-16

audited Financial Statements are on pages 53 to 85 of this report.

Strategic approach to event planning

Following the 2015 Queensland State general election, the Commission effected transformational change to election planning practices by adopting a more strategic approach for the purpose of:

- Operating more transparently to promote good governance;
- Implementing repeatable processes in order to enhance planning and budgeting capability, thus ensuring consistency of service;
- Supporting succession planning;
- Identifying and managing risks/challenges before they become issues; and
- Acknowledging the effort and significant contributions of staff.

The Commission's strategic event planning model consists of two fundamental areas. The first is an activity matrix which conveys the role of the Commission (our core business), and the second is the project management framework containing a number of tools and standardised templates designed to document planning.

The project management framework includes:

- Consolidated action plan;
- Risk register;
- Reporting/dashboard;
- Process mapping; and
- Project definition statements.

Development of the model was undertaken in conjunction with planning for the 2016 local government elections for the purpose of assessing value and effectiveness in a live environment.

The rollout of the Commission's strategic event planning model was successful, increasing the visibility of election activity and provided enhanced managerial oversight.

Our people



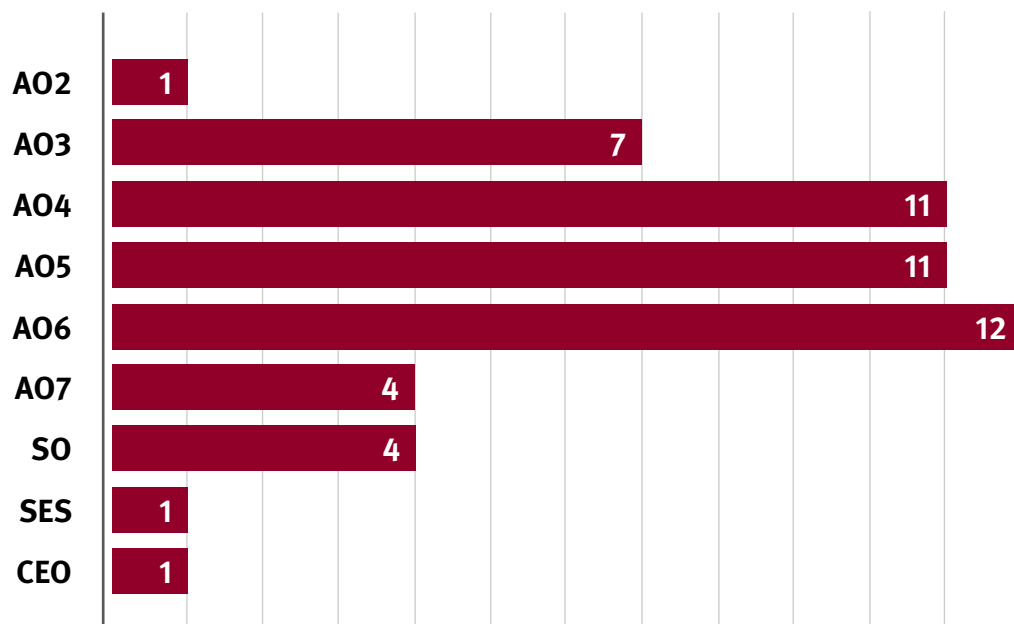
Our people

The Commission values our people as our greatest asset. During 2015-16 over 8,000 people were employed providing the opportunity for more than 3 million Queenslanders to vote in the 2016 local government elections and State referendum.

Workforce profile

As at 30 June 2016 the Commission's approved Full-Time Equivalent (FTE) was 52, which consisted of 43 permanent, five (5) temporary and four (4) vacancies. The permanent separation rate for 2015-16 was 7%.

FTE position profile by classification as at 30 June 2016.



Note: FTE reported to the Public Service Commission was 59.1 for the June 2016 quarter. The variance is a result of election projects.

Glossary

AO = Administration Officer

SES = Senior Executive Service (Assistant Commissioner)

SO = Senior Officer (Directors)

CEO = Chief Executive Officer (Commissioner)

Workforce planning and performance management

The Commission continues to build, maintain and support a sustainable, flexible and capable workforce that meets service delivery needs. A number of key strategies are employed to attract and retain a skilled and capable workforce including: promoting work-life balance; investigating reward and recognition opportunities; fostering an open and consultative workforce; and leadership development. As part of a strategy for leadership transition, the Commission actively supports participation in training initiatives provided by the Public Service Commission (PSC), Queensland Ombudsman and TAFE Queensland. Managers also discuss personal development opportunities with employees through their performance and development agreements.

Improving work–life balance

The Commission recognises the importance of flexible work arrangements to promote work-life balance. Commission staff can access a range of flexible work options, which include: job-sharing; part-time employment; phased retirement; telecommuting; and family, culture and accrued leave arrangements. The Commission's human resources policies are accessible via the Commission's intranet.

Early retirement, redundancy and retrenchment

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

Consultancies and overseas travel

Information concerning the Commission's consultancies and overseas travel is available through the Queensland Government Open Data website data.qld.gov.au.

Ethics

The Commission complied with and increased employee awareness of the *Public Sector Ethics Act 1994* by:

- Providing face-to-face Code of Conduct training as part of induction for all new employees;
- Releasing staff bulletins and online training courses; and
- Providing follow-up refresher training for all existing staff.

Staff are able to access the Code of Conduct via the Commission's intranet page.

The Commission continues to build on and refine its integrity framework consisting of resource management policies, practices, protocols and fact sheets to guide employees and managers in their day to day duties and the expectation of staff conduct.

The importance of ethical conduct, and ensuring employees are aware of appropriate behaviour standards continues to be a key element within employee performance agreements. The Commission has a team of human resource practitioners to advise and assist managers to address any shortfalls in employee behaviour.

Expressions of Interest

Through a web-based portal, the public can submit an application to work at an electoral event. This application process is referred to as Expression of Interest (EOI) and provides Returning Officers with a pool of potential staff.

For the 2016 local government elections, an EOI was opened five months prior to the announcement of the event. Several new initiatives were introduced to the EOI process. The most important initiative was the move to an online EOI application process which was managed through the Commission's website.

Of the 15,953 EOIs received, 8,513 applicants were successful in gaining employment.

Work placements

The Commission recognises that unpaid work placements for high school students can provide valuable insight and experience in a job and/or industry. This type of experience offers exposure to real-life scenarios, allowing students to put theory to practice.

Partnering with St. James College, a co-educational school based at Fortitude Valley, the Commission provided an unpaid work placement to facilitate the completion of the Certificate II in Workplace Practices (an elective subject at St. James).

All divisions within the Commission hosted the student during the year, presenting an opportunity to work in finance, human resources, reception, elections planning, and education and awareness.



Image (from left): Caroline Forbes, Franklyn Scholar; Verna Colina, MEGT; Walter van der Merwe, Electoral Commissioner of Queensland; Gloria Lowusing, St. James College student; and Lesley Trost, Principal Executive Officer.

As a result of the positive experience from a student and organisational perspective, the Commission offered a school based traineeship to the student, mentoring her through the Certificate III in Business Administration. This partnership proved successful with the student completing year 12 and obtaining the Certificate III qualification, creating a platform to advance career and/or study aspirations.

In the second half of 2015-16, the Commission extended its partnership with schools, adding Kedron State High School to the initiative pool. Before the end of 2015-16, two students from Kedron State High School spent one week with various units and divisions learning about election and non-election operations.

Feedback from students has been extremely positive and in 2016-17, the Commission will be investigating the expansion of this program, to include more students in the coming year.

Our technology

Change language: **English**



Electoral Commission
Queensland

Username

Password

☐ Remember me

LOGIN

Need Help? Contact us at:
Electoral Commission Queensland
Email: ecq@ecq.qld.gov.au
Phone: 1 300 881 665

Our technology

The Commission is a technological leader in the conduct of elections. During 2015-16 we were the first electoral commission in Australia to shift from face-to-face training to fully online training.

Learning Management System

In response to high training costs incurred at the 2015 Queensland State general election, the Commission committed to the modernisation of its training approach for the 2016 local government elections.

The focus of this change was the development of an online election training solution as a replacement to in-person Returning Officer and polling official training, producing a cost reduction of over \$200,000. The shift from face-to-face to fully online training for the 2016 local government elections was the first amongst electoral commissions in Australia.

The Learning Management System (LMS) facilitated:

- Cost savings, when compared to face-to-face alternatives;
- Better training oversight, increasing the visibility of training completions and other statistics;
- Standardisation of delivery and content; and
- Reduced the onus on Returning Officers to train staff, allowing them to concentrate on the conduct of the election, not training.

Overall, the LMS rollout was successful with respect to the cost savings achieved and the feedback from the majority of users indicating that they were either highly satisfied or satisfied.

For the 2017/18 Queensland State general

election, the next iteration of the LMS will build on the success of the 2016 local government elections/State referendum rollout by investigating opportunities to tailor content, integrate systems and increase user comfortability.

Webinars

For the 2016 local government elections and State referendum, the Commission introduced a new live communications platform to Returning Officers (ROs).

The platform was facilitated by the Information, Communications and Technology unit and utilised off-the-shelf webinar software.

Key Commission staff engaged ROs from across the State on four occasions during the election period. Topics included, but were not limited to:

- Learning Management System (LMS);
- Electronic Certified List (ECL) delivery schedules; and
- Training material.

Through the webinar platform and format, ROs were given the opportunity to ask questions prior to the webinar or in real-time. Webinars simulate face-to-face contact and supplements the Commission's online training strategy.

The webinar initiative saw high attendance and was well received by ROs. Additionally, webinars provide a direct open communications channel, fostering real-time feedback and improvement opportunities.

Webinars will be incorporated into training for all future elections.

Election Gateway Project

The Election Gateway Project (EGP) was instituted to ensure that the Commission continues to have the software it needs to deliver free and democratic elections in Queensland.

The bespoke software (Strategic Election Management System - SEMS) the Commission currently uses to plan, configure and report on electoral events has been in place since 2006. The SEMS software is reaching its economic end of life and needs to be replaced as the maintenance of the software has increased in both cost and complexity.

In September 2015, the Queensland Government approved funding for the procurement of a new modern system that will help the Commission:

- Conduct elections in a transparent and accountable manner;
- Deliver results in an accurate and timely manner; and
- Improve service delivery.

In late 2015, the project team was formed to deliver the EGP. The project team is managing a two stage process to procure the new software. The first stage is an expression of interest to identify all potential suppliers and the second stage is a request for tender to identify the preferred supplier.

In late April 2016 the EGP expression of interest was released to the market and potential suppliers were invited to submit proposals for software that can assist the delivery of electoral events across the

phases of:

- Electoral administration;
- Planning and preparing for an electoral event;
- Managing an electoral event; and
- Reporting on, analysing and evaluating an electoral event.

Successful submissions to the expression of interest will be invited to participate in the request for tender stage later in 2016. It is planned that the new system will be operational in 2018.

Our performance

A close-up photograph of a hand holding a piece of paper with a repeating geometric pattern. The paper is light-colored with a dark, repeating star-like pattern. The hand is positioned in the upper right corner, with fingers visible. The background is a solid, light color. The overall image has a soft, slightly blurred quality.

Our performance

The Commission aims to deliver high standards of electoral services. Our service standards are our commitment to the Legislative Assembly of Queensland and the Queensland public and the basis on which our performance is measured.

Service areas and standards

Service area objective

To deliver a free, honest and fair electoral system to ensure all Queenslanders have the opportunity to participate equitably in the democratic life of the State.

impartial conduct of parliamentary, local government and industrial elections in Queensland. These responsibilities interface directly with the Commission's legislative functions as established under the *Electoral Act 1992* the *Local Government Electoral Act 2011* and the *Industrial Relations Act 1999*.

Service area description

The Commission is responsible for the

Electoral Commission of Queensland	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
<i>Service area: Electoral Services</i>			
<i>Service standards</i>			
<i>Effectiveness measures</i>			
Level of voter turnout State general election	...	...	Discontinued measure
Level of voter turnout local government elections	85%	84%	Discontinued measure
Level of informal voting State general election	...	...	8%
Level of informal voting local government elections	5%	4%	2.5%
Level of satisfaction with the overall State general election process	...	...	...
Level of polling booths taking less than 100 votes	2%	1%	2%
<i>Efficiency measures</i>			
Cost of State general election per elector	..	..	\$8.00
Cost of local government elections per elector	\$6.50	\$5.60	\$12.00
Cost of public information and awareness campaigns per elector for the State general election	...	...	\$0.35

Electoral Commission of Queensland strategic focus

The strategic objectives below guided our activities in 2015-16

Objective 1:

Impartially administer Queensland's electoral laws

Objective 2:

Conduct free and democratic parliamentary, local government and industrial elections

Objective 3:

Manage a comprehensive process for the independent review of electoral boundaries

Objective 4:

Promote the informed participation and confidence of Queenslanders in the electoral system

Legislative reform

In 2015-16 the Commission was actively involved in the modernisation of the legislation which it administers. This involved appearing before the Parliamentary Finance and Administration Committee during its reviews into the *Constitution (Fixed Term Parliament) Amendment Bill 2015* as well as the annual Parliamentary Estimates hearings. The advice provided by the Commission directly influenced the changes to the *Referendums Act 1997* that modernised the voting process at referenda, bringing it into line with the *Electoral Act 1992* and the *Local Government Electoral Act 2011*.

Constitution (Fixed Term Parliament) Referendum Act 2015

On 4 December 2015 the *Constitution (Fixed Term Parliament) Referendum Act 2015* was passed by the Legislative Assembly of Queensland to facilitate a Referendum on fixed four-year terms to be held in conjunction with the 2016 local government elections.

The Commission played a central role in finalising the amendments which modernised the *Referendums Act 1997* to facilitate pre-poll voting, enable greater access to postal voting and provide electronically assisted voting, making voting processes consistent with the *Electoral Act 1992*.

Electoral (Improving Representation) and Other Legislation Amendment Act 2016

On 21 April 2016 the *Electoral (Improving Representation) and other Legislation Amendment Act 2016* was passed by the Queensland Legislative Assembly. The Commission was not involved in the drafting of this Act.

This Act formalised changes to the *Electoral Act 1992* to:

- Increase the number of electoral districts from 89 to 93;
- Re-define when a redistribution takes effect; and
- Amend the voting system from Optional Preferential Voting (OPV) to Full Preferential Voting (FPV) for all Queensland State general elections and by-elections.

Failure to vote

Following each State and local government electoral event, the Commission conducts a review to highlight electors who have failed to vote.

It is an offence to fail to vote, without a valid and sufficient reason.

Process

The Commission issues an advice to electors not marked off the roll called an Apparent Failure to Vote Notice. Electors have the opportunity to advise the Commission if they:

- Voted; or
- Have a valid and sufficient reason for not voting.

A Penalty Infringement Notice is issued to electors who do not respond or fail to provide a valid and sufficient reason for not voting.

Electors who fail to respond or do not provide a valid and sufficient reason for not voting are referred to the State Penalty Enforcement Registry (SPER).

Fines collected by the Commission from

non-voters are treated as administered funds and are remitted to Queensland Treasury.

During the 2015-16 reporting period the Commission collected \$1,054,385 in relation to non-voter processes for remittance to Queensland Treasury.

Litigation

Aurukun Mayoral dispute

In the week prior to polling day for the 2016 local government elections, action was brought to the Supreme Court by an applicant seeking an order that the Aurukun local government Mayoral election not be held. The application was withdrawn after proceedings had commenced, and was refiled with the Court of Disputed Returns following the declaration of the poll.

The application disputing the result of the election was then subsequently withdrawn before the hearing.

Failure to vote

During this financial year the Commission was involved in the prosecution of seven electors who failed to vote at the 2015 Queensland State general election. These electors had been issued with infringement notices for the alleged offence, but had instead elected to have the matter dealt with by a Court.

Three defendants pled guilty, whilst three defendants were convicted at trial. Two of the convictions are now subject to appeal.

The final trial is currently scheduled for August 2016.

Injunction appeal

In the days before the 2015 Queensland State general election, an application was made to the Supreme Court for an injunction to stop the election. The application was dismissed with costs awarded to the Commission.

In June 2015, the decision was appealed. The appeal was heard in September 2015 and dismissed, with costs again awarded to the Commission.

Policy development payments

\$3 million in policy development payments are made to eligible political parties biannually for the purpose of developing and shaping policy.

Policy development payments made in 2015-16 for the 2014-15 financial year

First payment - 31 July 2015

Australian Labor Party (State of Queensland)	\$696,657.27
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Katter's Australian Party	\$35,105.91
---------------------------	-------------

Liberal National Party of Queensland	\$768,236.82
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Second payment - 31 January 2016

Australian Labor Party (State of Queensland)	\$696,657.27
--	--------------

Katter's Australian Party	\$35,105.91
---------------------------	-------------

Liberal National Party of Queensland	\$768,236.82
--------------------------------------	--------------

Payment amounts for the preceding financial year are calculated within three weeks of the end of that financial year. In 2015-16 the Commission made the following payments for the 2014-15 financial year:

Payments for the 2015-16 financial year are payable to eligible political parties by 31 July 2016 and 31 January 2017.

Election funding

The *Electoral Act 1992* provides for a proportional reimbursement of election campaign related expenditure to registered political parties and candidates contesting State elections.

To be eligible, candidates must receive at least 6% of the Formal First Preference (FFP) vote for their District. Political parties may claim election funding for eligible candidates endorsed by the party.

Election funding paid is capped at the lesser amount of qualifying electoral expenditure or by calculating the number of FFP votes gained by the candidate multiplied by the applicable election funding amount.

The election funding amounts for both candidates and registered political parties are adjusted each financial year on 1 July, in line with the Consumer Price Index (CPI).

2015 Queensland State general election

The election funding amounts for the 2015 Queensland State general election were:

- \$1.495 per FFP vote for eligible candidates; and
- \$2.991 per FFP vote for eligible registered political parties.

Election funding paid to political parties for the 2015 Queensland State general election under the Electoral Act 1992

Australian Labor Party (State of Queensland)	\$2,940,315
Queensland Greens	\$450,099
Family First Party Queensland	\$12,051
Liberal National Party of Queensland	\$3,242,423
Pauline Hanson's One Nation Queensland Division	\$53,033
Katter's Australian Party	\$148,168
Palmer United Party	\$358,241



Election funding paid to candidates for the 2015 Queensland State general election under the Electoral Act 1992

Endorsed Candidates	\$3,489,268
Independent Candidates	\$60,778



Election funding was paid across two financial years.

Election funding payments for the 2015 Queensland State general election amounted to a total of \$10.8 million, of which \$1.4m was paid in the 2015-16 financial year.

Of the total, registered political parties received \$7.2m in election funding.

Independent and endorsed candidates received a total of \$3.6m in election funding.

Disclosure

Amendments to the *Electoral Act 1992* in May 2015 impacted on reporting obligations by stakeholders. These included:

- A six monthly disclosure period (period ending 30 June and 31 December) replacing annual disclosure return lodgement. This applies to registered political parties, associated entities and donors;
- The gift threshold decreased from \$12,800 to \$1,000;
- The requirement for registered political parties to resubmit disclosure returns for January – June 2014 reflecting the new gift threshold; and
- Acceptance of electronic lodgement of returns.

2016 local government elections

Disclosure returns for the local government elections held on 19 March 2016 must be received by 4 July 2016.

Disclosure returns received in 2015-16¹

Bi-annual reporting obligation

Registered political parties	15
Associated entities	8
Donors	55
Special reporting events	4

2015 Queensland State general election reporting obligation

Candidates	419
Donors/third parties	28
Publishers	11
Broadcasters	32

¹ Total number of returns received include amended returns and retrospective reporting obligations.

Disclosure returns relating to the 2016 Lockyer Valley Regional Council postponed election must be received by 1 August 2016.

2016 Torres Strait Island Regional Council (Division 3) and Toowoomba South by-elections

Disclosure returns for the 2016 Torres Strait Island Regional Council (Division 3) and Toowoomba South by-elections must be received by 31 October 2016.

Monitoring compliance

All disclosure returns received are published on the Commission's website.

Returns are reviewed for legislative compliance in accordance with a risk based methodology.

Stakeholder reviews are conducted periodically to enhance awareness of reporting obligations and promote a best practice approach to disclosure. In 2015-16, the review focused on disclosures made under the *Electoral Act's* newly revised funding and disclosure provisions amended by the *Electoral and Other Legislation Amendment Act 2015*.

For the 2016-17 financial year, the review will shift to disclosure returns lodged by

candidates or third parties participating in the 2016 local government elections.

Register of political parties

During the 2015-16 financial year, the Commission received one application to register a party. Consumer Rights & No Tolls were entered onto the register on 23 October 2015.

No political parties were deregistered during the financial year.

As at 30 June 2016, eight political parties are registered under the *Electoral Act 1992*.

Register of political parties as at 30 June 2016

<i>Registered political party</i>	<i>Registered abbreviation</i>	<i>Registration date</i>
Australian Labor Party (State of Queensland)	Australian Labor Party	14 August 1992
Queensland Greens	The Greens	6 May 1994
Family First Party Queensland	Family First Party	12 April 2006
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		22 September 2011
Palmer United Party		5 June 2013
Consumer Rights & No Tolls Party		23 October 2015

Approximately
400,000

postal votes were sent to
electors for the 2016 local
government elections and
State referendum.



Conduct free and democratic parliamentary, local government and industrial elections

2016 local government elections

The *Local Government Electoral Act 2011* prescribes that the local government elections must be held every fourth year on the last Saturday in March unless a different day is fixed by a regulation.

Polling day was amended by regulation to 19 March 2016 as the fourth Saturday in March 2016 was Easter Saturday.

The notice of the election was published in *The Courier Mail* on 6 February 2016. The notice invited candidate nominations, which closed on 16 February 2016. The Commission received 1,787 nominations to fill a total of 579 positions (77 Mayoral and 502 Councillor). At the close of candidate nominations, eight Mayoral positions and 20 Councillor positions were elected unopposed.

The Commission conducted elections for 77 local government areas:

- 23 divided councils; and
- 54 undivided councils.

The 77 elections were comprised of 55 attendance ballots, 20 full postal ballots and 2 hybrids (these elections were a mixture of attendance and full postal ballots).

Adding further complexity, for Councillor elections, divided councils use Optional Preferential Voting (OPV) whereas undivided councils use First-Past-the-Post (FPTP). All Mayoral elections are conducted using OPV.

The total participation rate for the 2016 local government elections was 83.04%

Local government elections summary

Local government areas

Divided Councils	54
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Undivided Councils	23
--------------------	----

Elections

Mayoral elections	77
-------------------	----

Councillor elections	272
----------------------	-----

Voting systems - Mayoral

Optional Preferential Voting (OPV)	77
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Voting systems - Councillor

Optional Preferential Voting (OPV)	23
------------------------------------	----

First-Past-the-Post (FPTP)	54
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Ballot types

Attendance (in-person) Councils	55
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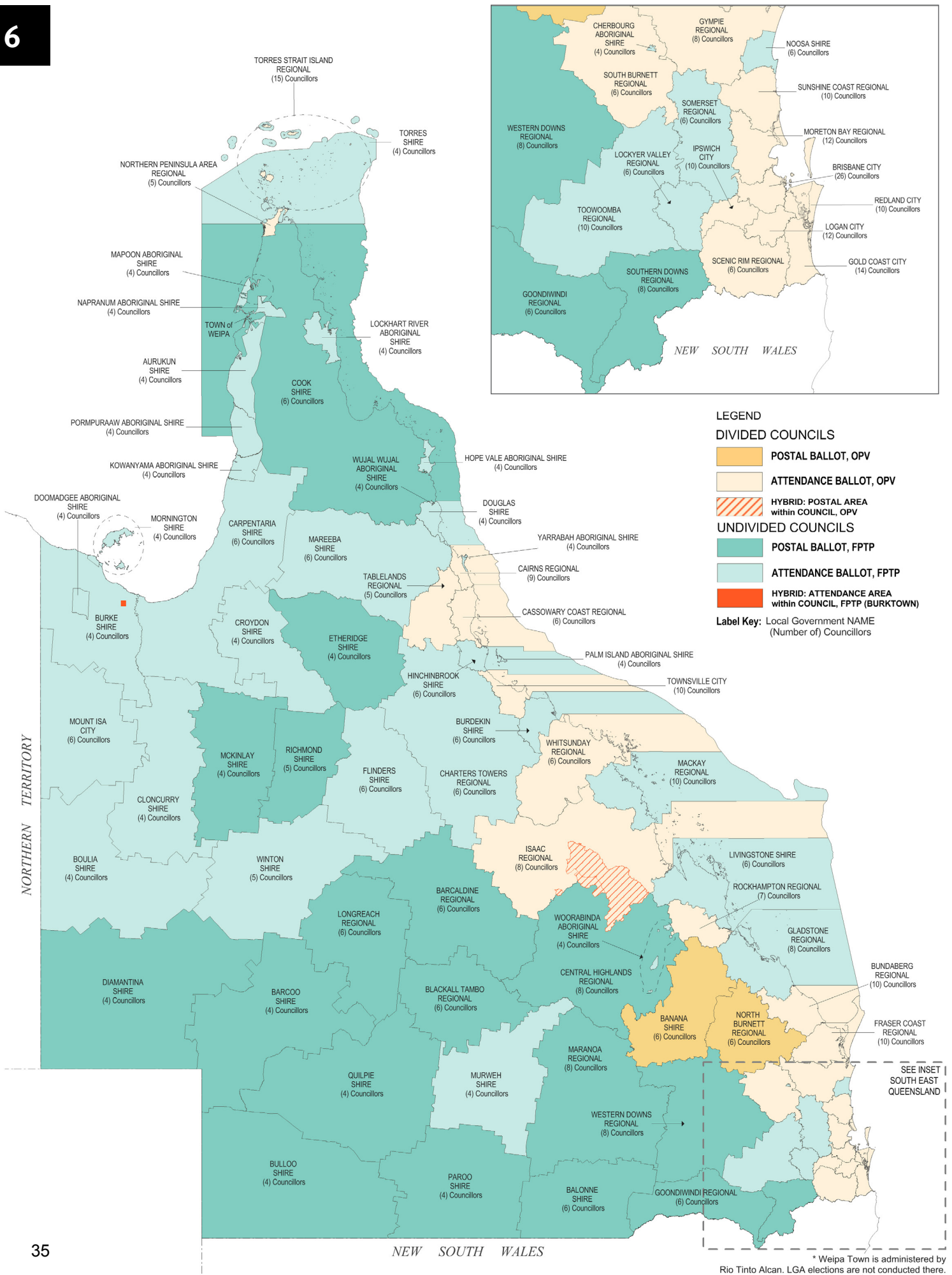
Full postal Councils	20
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Hybrid (mix of attendance and full postal)	2
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with an informality rate of 4.34%.

All results are published on the Commission's website.

2016 Queensland local government areas



Enrolment

Changes to the *Local Government Electoral Act* saw the electoral roll close five to seven days following the notice of the election, instead of 31 January - the year of the election. At the close of the second roll (18 March 2016), 3,083,593 were enrolled to vote.

For the first time at a local government electoral event, Queenslanders who were eligible to be enrolled were able to enrol and vote by declaration up to 6pm the Friday before polling day.

Partnership and consultation with local government

Local government elections are conducted using a cost recovery model and in an effort to stimulate savings, the Commission wrote to Councils on two occasions requesting input.

Through consultation the Commission gained Council support and approval for all pre-poll centre/polling booth locations and numbers. In addition nearly 60% of Returning Officer accommodation was provided by Councils.

Staff

102 Returning Officers (26 for Brisbane City Council and 76 for all other councils) were recruited to conduct elections for the 77 local government areas. The decision to have 26 Returning Officers for Brisbane City Council was made by Brisbane City Council.

To assist Returning Officers, 8,513 polling officials were engaged to perform pre-poll, polling day and post-polling day duties.

Polling places

To cater for attendance ballots the

Commission utilised 1404 polling booths, 135 pre-poll centres and 557 declared institutions. Additionally, for the first time at a local government event, the Commission piloted a multi-council centre at Brisbane City Hall. The multi-council centre serviced electors enrolled in:

- Brisbane City Council;
- Gold Coast City Council;
- Ipswich City Council;
- Logan City Council;
- Moreton Bay Regional Council;
- Redland City Council; and
- Sunshine Coast Regional Council.

Electors enrolled in these Councils were able to cast an ordinary vote at Brisbane City Hall, while electors enrolled in other Councils were required to cast their vote in their local government area. All electors were able to cast their State referendum vote.

Operating during pre-poll and on polling day, the multi-council centre pilot was successful, issuing 20,736 pre-poll and 4,538 polling day ballot papers respectively.

Electronic Certified Lists

Following the success of the Electronic Certified List (ECL) pilot at the 2015 Queensland State general election, the Commission procured 6,000 laptops to facilitate electronic mark-off across Queensland. For the first time in Queensland electoral history, no printed certified lists were used.

The ECL software developed for the 2015 Queensland State general election was modified to cater for the concurrent delivery of the 2016 local government

elections and State referendum. ECLs were deployed with a barcode scanner and mouse.

It is estimated that ECLs reduce the time, when compared to printed certified lists, spent by electors in a pre-poll centre/ polling booth by up to 30 seconds.

Postal vote redesign

Approximately 400,000 postal votes were sent to electors for the 2016 local government elections and State referendum. Of these, 105,000 were for full postal local government areas where no polling booths operated on polling day and all eligible electors automatically received a postal vote.

Following the 2015 Queensland State general election, in an effort to improve the usability and cost-efficiency of the postal vote envelope it required redesign. The instructions on the envelope were updated using a sequential approach and the Mayoral ballot paper was attached to negate the need to separately print Mayoral ballot papers. Data matching technology was used to ensure that all electors received the correct postal vote material and to facilitate timely delivery.

Telephone voting

After consultation with the Commission's Democracy in the Community forum, the Commission committed to the expansion of the service. In addition to electors who are blind or have low vision, telephone voting was made available to electors with an impairment, special postal voters and distance voters.

At the close of polling, telephone voting serviced 486 electors across Queensland for the 2016 local government elections and State referendum.

Ballot paper scanning

Ballot paper scanning technology was piloted in five Councils utilising the First-Past-the-Post (FPTP) voting system to expedite the counting of FPTP Councillor ballot papers.

Counting under the FPTP voting system has traditionally been slow as one ballot paper is counted multiple times.

The system scans ballot papers using Intelligent Character Recognition (ICR), which is a more advanced form of Optical Character Recognition (OCR). The ICR software distinguishes between numbers on the ballot paper, then sorts ballot papers into virtual batches for each candidate.

The Councils participating in the pilot included:

- Toowoomba Regional Council;
- Mackay Regional Council;
- Gladstone Regional Council;
- Noosa Shire Council; and
- Livingstone Shire Council.

Overall, the pilot was successful with the innovation reducing the amount of staff required to assist with the count.

Bpoint

The implementation of Bpoint was prompted by amendments to the *Local Government Electoral Act 2011* which allowed for candidates to pay nomination fees via Electronic Funds Transfer (EFT).

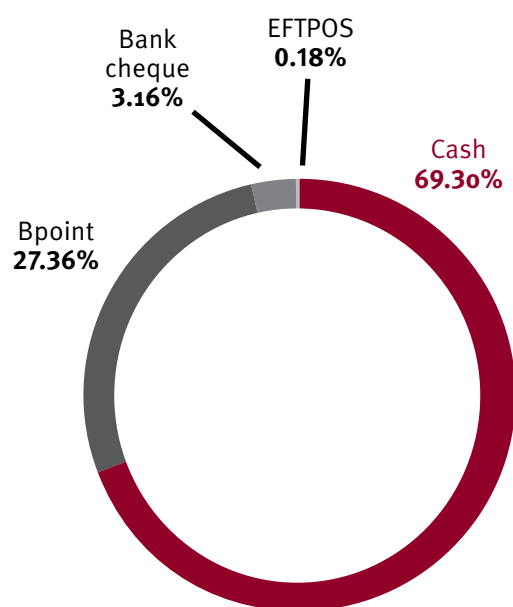
The Bpoint system is an online Commonwealth Bank supported system that enables customers to pay a bill online or over the phone via credit card.

Conduct free and democratic parliamentary, local government and industrial elections

The benefits of Bpoint include:

- Receipts are generated instantaneously;
- Candidates can process their payment online at the time of completing their nomination application;
- The Biller Code, Reference Number and Amount automatically populate, reducing errors from incorrect data input;
- Greater ability to perform reconciliations as a result of faster transaction processing speeds;
- Duplicate payments can be instantly refunded back to the candidate's credit card; and
- Unsuccessful transactions, and the reason for the payment decline, are displayed.

A percentage breakdown of payment methods used to nominate for the 2016 local government elections is as follows:



The Bpoint rollout was extremely successful with 27.36% of candidate nomination transactions made via the service. The Commission will be investigating other opportunities to implement Bpoint as it reduces manual processing.

2016 State referendum

The 2016 State referendum on fixed four-year Parliamentary terms was held on 19 March 2016. This event ran parallel to the 2016 local government elections, leveraging local government planning arrangements, which included polling places (pre-poll centres and polling booths), the postal voting process and telephone voting. Electors voting in-person or by postal ballot for their local government area received a Mayoral, Councillor and State referendum ballot paper.

In only the third time in Queensland's history and the first under the Electoral of Queensland banner a State referendum was passed in the affirmative. On 5 April 2016 the Commission officially declared that the referendum had approved a Bill for an Act to provide for fixed four-year Parliamentary terms for the Legislative Assembly of Queensland. The proposal was successful with 52.96% of votes in favour of the Bill and 47.04% opposed.

The total participation rate for the 2016 Referendum was 82.18%. The informality rate was 2.95%.

Voter Information Letter

Upon announcement of the referendum, the Electoral Commissioner approved the production of a Voter Information Letter (VIL). The VIL was sent to all Queenslanders on the electoral roll to



Image: Commission staff counting State referendum ballot papers.

mitigate any risk of voter confusion resulting from the concurrent running of electoral events. The VIL informed electors of:

- The concurrent conduct of the State referendum with the 2016 local government elections;
- Voting arrangements, including pre-poll centre and polling booth locations;
- The elector's local government area, ward or division and State District;
- The fact that voting is compulsory in Queensland; and
- Contact details for the Commission for more information.

The VIL was sent to every elector on the Queensland roll (at the first close of rolls - 12 February 2016).

The VIL also included the arguments for and against fixed four-year Parliamentary terms. The arguments were drafted by Parliamentarians and provided to all electors in accordance with the *Referendums Act 1997*.

Overseas and interstate pre-polling

Continuing its commitment to provide in-person voting facilities overseas and interstate, for the 2016 State referendum, the Commission engaged:

- Australian High Commissions in Singapore and Papua New Guinea;

- Trade and Investment Queensland offices in London, Taiwan and Hong Kong; and
- Interstate electoral commission offices in Canberra, Sydney, Hobart, Darwin, Alice Springs, Melbourne, Perth and Adelaide.

In total, 482 and 173 votes were taken overseas and interstate, respectively.

Postponed Lockyer Valley Regional Council elections

Following the sudden death of the Lockyer Valley Regional Council Mayor Cr Steve Jones, the Minister for Local Government, Infrastructure and Planning decided to postpone polling day from 19 March 2016 to 16 April 2016.

The Minister also approved that Mayoral and Councillor elections be conducted as a full postal ballot.

The notice of the election was published in the Toowoomba Chronicle on 19 March 2016 and the Gatton Star on 23 March 2016 (the dates were dictated by newspaper publication). The Notice invited the nomination of candidates, which closed on 29 March 2016.

The Commission received 25 nominations to fill a total of 7 positions (1 Mayoral and 6 Councillor).

On 21 April 2016 the Commission declared the successful Mayoral candidate and Councillor positions were declared on 27 April 2016.

The total participation rate for the 2016 Postponed Lockyer Valley Regional Council elections was 74.37%. The informality rate was 1.41%.

2016 Toowoomba South and Torres Strait Island Regional Council (division 3) by-elections

As at 30 June 2016 two by-elections were in-progress. The writ for the Toowoomba South State by-election was issued on 20 June 2016 and the notice for the Torres Strait Island Regional Council (TSIRC) - division 3 by-election was published 18 June 2016.

These by-elections will be reported in the Commission's 2016-17 annual report. Results are published on the Commission's website.

Industrial Elections

Under the provisions of the *Industrial Relations Act 1999*, the Commission is required to conduct elections for employer and employee organisations registered in Queensland. The Queensland Industrial Relations Commission (QIRC) issues a decision which instructs the Commission to conduct the elections for positions of office within the organisation.

During the 2015-16 financial year the QIRC referred 53 decisions to the Commission for the conduct of elections for 605 positions of office. A total of 299 nominations were received for these positions.

Protected Action Ballots

Protected Action Ballots (PABs) are conducted by the Commission in accordance with the *Industrial Relations Act 1999*.

PABs allow eligible employees to support industrial action in relation to the negotiating of a proposed certified agreement.

QIRC issued 16 orders requiring the Commission to conduct PABs in the 2015-16 financial year.

Electoral Roll

The Queensland electoral roll is maintained by the Australian Electoral Commission (AEC) under a joint roll arrangement between the Commonwealth and the Queensland Government. The Commission paid an annual fee of \$2.69m for this service in 2015-16.

While the AEC has primary responsibility for the electoral roll, the Commission contributes to its maintenance by arranging access to data sourced from Queensland Government agencies. The Commission also conducts education and awareness activities to encourage enrolment and assist the maintenance of an accurate and up-to-date roll readily available for the conduct of Queensland electoral events.

As at 30 June 2016 there were 3,077,929 electors enrolled for Queensland, compared with 2,985,536 at the corresponding time in the previous year.

During the reporting period 811,824 enrolment transactions occurred. The transactions consist of new enrolments, amendments and changes of address interstate and intrastate, reinstatements, death deletions, and objection actions.

Direct Enrolment and Update

Federal Direct Enrolment Update (FDEU) is a process whereby the AEC will update electors' enrolment details based on data provided to the AEC from trusted agencies. Data is matched with electoral roll data to identify potential new electors and those that have changed their details. The AEC writes to electors' to notify them of the intent to amend their enrolment details, and an update will occur unless the elector notifies AEC that it should not.

Manage a comprehensive process for the independent review of electoral boundaries

Queensland Redistribution Commission

When a State Electoral District redistribution is required under the *Electoral Act 1992*, the Queensland Redistribution Commission is formed.

On 25 May 2016 the Attorney-General announced the appointment of the Queensland Redistribution Commissioners. As required under section 35(6) of the *Electoral Act 1992*, the Commission then advertised the Commissioners' appointments in the Queensland Government Gazette on 3 June 2016.

The 2016 - 17 Queensland Redistribution Commission is comprised of the following members:

- Judge Hugh Botting, retired District

Court Judge and the Chairperson for the redistribution;

- Ms Liza Carroll, Director-General, Department of Housing and Public Works; and
- Mr Walter van der Merwe, Electoral Commissioner of Queensland.

The Commissioners met for the first time on 15 June 2016 to discuss the review process and determine the dates for the first two public consultation phases. The notice inviting public suggestions was gazetted on 24 June 2016 and was advertised in 46 newspapers across Queensland from 25 June 2016.

The QRC also promotes activity and informs the public via an external public relations and public affairs provider, Facebook and its website.



Image (from left): Ms Liza Carroll, Mr Hugh Botting and Mr Walter van der Merwe meeting for the first time in relation to the redistribution of Queensland.

The QRC has developed a website to offer clear and accessible content, with interactive maps to provide a user-friendly portal for stakeholders to provide informed submissions and comments.

Background

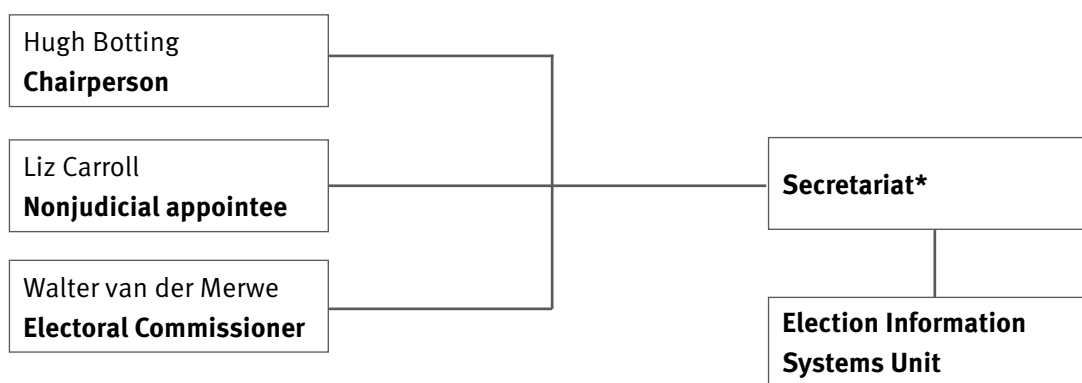
State redistributions are undertaken to ensure each electorate has a fair and balanced number of electors. At present the State is divided into 89 Districts, each with a Member of the Legislative Assembly of Queensland. As the number of electors in the State shifts, so too does the

balance of electors in each district which creates the necessity for a redistribution.

The passage of the *Electoral (Improving Representation) and Other Legislation Amendment Act 2016* which received Royal assent on 5 May 2016, increased the number of State Districts from 89 to 93. This means that the 2016-17 Queensland Redistribution Commission will create and name an additional four Districts.

The QRC will be finalising the redistribution review in early to mid-2017.

Organisational structure



**Shane Maher, Secretary
Elise Arklay, Administrator*

Local Government Change Commission

The Local Government Change Commission is formed each time the Electoral Commission of Queensland receives a referral from the Minister responsible for Local Government for a local government change or boundary review.

The Local Government Change Commission is formed under the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

The Local Government Change Commission's role is to determine whether a proposed change is in the public interest. This includes a proposed change of:

- The external boundaries of a local government area;
- Any internal divisions of a local government area;
- The number of Councillors for a local government;
- The name of a local government area; or

- The classification of a local government area.

Risks and challenges that have impacted on the service delivery of these reviews have included the 2016 local government elections, State referendum, availability of key resources and the volume of reviews to be completed within tight timeframes.

Completed reviews

During the 2015-16 financial year the Local Government Change Commission completed 24 reviews, many of which were commenced in the 2014-15 year.

- 16 Internal redivision reviews of divided councils including: Brisbane City, Bundaberg Regional, Tablelands Regional, Banana Shire, Ipswich City, Moreton Bay Regional, Rockhampton Regional, Scenic Rim Regional, Sunshine Coast Regional, Townsville City, Fraser Coast Regional, Cairns Regional, Logan City, Isaac Regional, Redland City and Whitsunday Regional.
- 8 External boundary reviews

including: Balonne-Maranoa-Western Downs, Cook-Aurukun, Brisbane-Moreton Bay, Bundaberg, Cook-Lockhart River, Goondiwindi-Western Downs, Maranoa-Western Downs and Tablelands-Mareeba

Completed reports are published on the Commission's website, and advertised in the gazette and local newspapers.

In-progress reviews

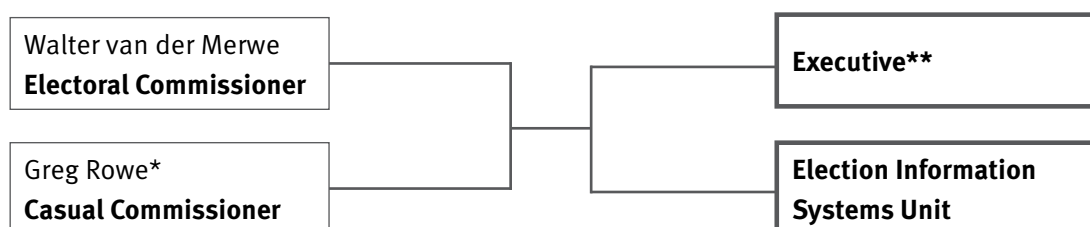
As at 30 June 2016 the Commission has one review in progress:

- Barcoo-Bulloo-Paroo-Quilpie.

Ethics

The Local Government Change Commission has adopted the Queensland Public Service's Code of Conduct. Staff are subject to the Electoral Commission of Queensland's induction program, and education and training initiatives. Administrative procedures and management practices have proper regard to the ethics principles and values outlined by the Queensland Public Service's Code of Conduct.

Organisational structure



*Appointed for three years from November 2014.

**Dermot Tiernan, Assistant Electoral Commissioner
Lesley Trost, Principal Executive Officer

More information has been published on the Commission's website ecq.qld.gov.au.

The Commission visited
9 universities and
schools in 2015-16.



Promote the informed participation and confidence of Queenslanders in the electoral system

Democracy in the Community

Democracy in the Community Forum

The Commission continues to foster relationships with representatives from a range of community organisations through the Democracy in the Community (DITC) forum. At present, the DITC forum is comprised of 14 stakeholders who are consulted in relation to voting obstacles, challenges and suggestions for improvement.

On 25 November 2015, 16 stakeholders attended the DITC forum, which included: Guide Dogs Queensland; Deaf Society Queensland; Queensland Parliament House; Australian Electoral Commission (AEC), Endeavour Foundation, and the Council for the Ageing.

In 2016-17, the Commission is focused on establishing through the DITC forum an advisory group dedicated to engaging electors who are Culturally and Linguistically Diverse (CALD).

Electoral Educator's Network (EEN)

The Commission is an active supporter and contributor to the Electoral Educator's Network (EEN). The EEN meets to discuss innovative initiatives to engage electors and is comprised of the Australian Electoral Commission (AEC), New Zealand Electoral Commission (NZEC) and interstate electoral commissions.

On 8-9 September 2015, the Commission hosted the EEN at Forestry House attracting education and awareness staff from all interstate electoral commissions, as well as the AEC and NZEC. The EEN meets regularly through teleconferencing.

Communications

Social Media

The Commission's social media strategy focused on increasing engagement through the Facebook channel. During the election period, the Commission built an audience of over 6,300 people, doubling the audience size within a 3 month timeframe. To achieve this, the Commission published a diverse range of posts designed to appeal to a broad range of audiences. Content included election specific information, promotion of education and awareness initiatives, and emphasis on the importance of being enrolled to vote.

Additionally, the Facebook page was used to highlight the "behind the scenes" aspect of running an election. Posts featured Returning Officers, the Commission's call centre, the process of counting votes, test tally night and ballot paper printing.

The Commission's Facebook page received the highest engagement throughout the election period on posts such as the notice of election (31,316 electors engaged), Election Evaluation Survey information (10,574 electors engaged) and reminder to vote in the State referendum for electors in an uncontested local government area (276,042 electors engaged).

As at 30 June 2016, the Commission's Facebook page had 6,362 "likes", which is an increase of 2,892 from last financial year.

Advertising

The advertising campaign for the 2016 local government elections and State



Image: Sample advertisement from the 2016 local government elections and State referendum campaign.

referendum was run across multiple platforms, which included broadcast and print media.

The goal of the campaign was to:

- Meet statutory advertising requirements;
- Raise public awareness of upcoming electoral activity;
- Promote the update of enrolment details and new enrolments; and
- Highlight voting arrangements.

The advertising budget for the 2016 local government elections and State referendum was \$1.2m.

AUSLAN

In 2015-16 the Commission funded the production of two videos targeted at electors with hearing impairment. The videos feature an AUSLAN interpreter supplied by Deaf Services Queensland and provide an overview of the voting

process, voting options and changes to voting. The videos can be accessed via the Commission's website.

Community events

Indigenous programs

The Commission maintains its commitment to encourage Indigenous electoral participation through partnerships with Queensland Parliament House and the Australian Electoral Commission (AEC).

Commission staff participated in Indigenous Youth Parliaments at Parliament House to present to Indigenous youth participants on a range of electoral topics. These included: voting in Queensland, boundary review activity, full preferential voting and fixed four-year terms.

In May 2016 the Commission supported the AEC in delivering its Indigenous Electoral Participation Program (IEPP). The project engages local Indigenous electors to discuss the challenges Indigenous communities face when voting and opportunities to make voting more accessible.

Guide Dogs Queensland open day

The Commission sponsored a stall at the Guide Dogs Queensland open day held on 16 September 2015 to engage with electors who are blind or have low vision and to highlight voting options for upcoming elections.

Royal Queensland Show

In 2015 the Commission and Australian Electoral Commission (AEC) partnered to sponsor a booth at the Royal Queensland Show (the EKKA). The partnership aimed to promote the update of enrolment details and new enrolments by providing online



Image: Internal view of the Commission's EKKA booth.



Image: External view of the Commission's EKKA booth.

enrolment facilities. Additionally, staff were able to respond to real-time electoral enquiries and highlight upcoming electoral activity. Over the two week period the Commission received over 1,000 enquiries and 469 new/updated enrolments.

Homeless Connect

In an effort to engage itinerant voters, the Commission co-hosts a booth with the AEC at Brisbane City Council's Homeless Connect. Held at Eagle Farm, this opportunity allows Commission staff to promote enrolment and answer queries from the Homeless community.

University visits

Throughout 2015-16 the Commission visited Bond University, Griffith University, Queensland University of Technology and University of Queensland to promote the update of enrolment details and new enrolments. Commission staff also distributed flyers and merchandise to highlight the 2016 local government elections and raise awareness of the Commission's brand.

National Relay Service

In 2015-16 the Commission was recognised as being at the forefront of diversity, access and disability best practice in Australia following training conducted by the National Relay Service (NRS) to achieve "Relay Service Friendly" status.

Relay Service Friendly is a program run by the NRS that recognises organisations who have taken a proactive approach to providing phone access to staff and customers who are deaf or have a hearing or speech impairment.

The NRS is an initiative of the Australian Government that provides phone solutions for people with hearing or speech impairments to stay connected with businesses, government departments, organisations or family and friends.

Complaints management

The Commission's Complaints Management System (CMS) is underpinned by accountability, visibility, access and responsiveness.

722 email complaints were received during the 2016 local government elections/State referendum period with all queries being resolved within the prescribed timeframes.

All recommendations from an audit conducted by the Queensland Ombudsman have been actioned and in accordance with policy, a review of the CMS will be undertaken. The outcome will be reported in the Commission's 2016-17 annual report.

Recordkeeping

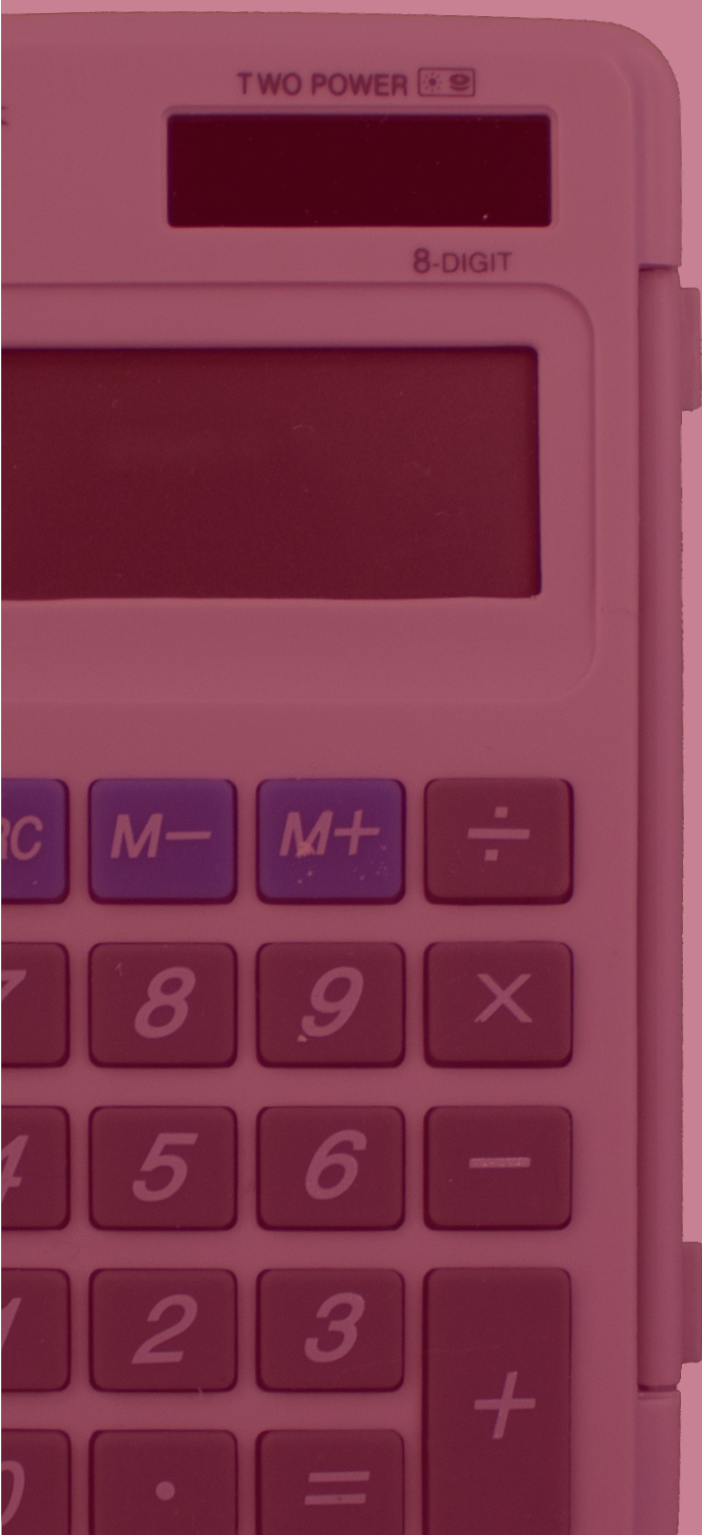
The Commission manages its records in accordance with Information Standard (IS) 31 and 40 issued by Queensland State Archives. No breaches to the Commission's recordkeeping systems were detected during this period.

As at 30 June 2016, the Commission is progressing plans to acquire and implement a records management and correspondence system, which mirrors the Commission's data drives and integrates with other business systems to improve the overall efficiency and compliance with good information management practice.

Further, the Commission is undertaking a review and update of its retention and disposal schedule to reflect current legislative, business and community requirements. The initiation and planning phases of the project have been completed, and consultation with internal and external stakeholders is in its final stages.

The Commission's retention and disposal schedule is on track for submission to the Queensland State Archives by the end of the first half of 2016-17.

Our finances



Financial summary

Income analysis

The Commission is primarily funded through appropriations from Queensland Treasury. The level of appropriations received during 2015-16 was significantly lower than the prior year as no public funding claims were incurred for the Local Council elections and the State referendum. A breakdown of revenue by financial category is provided in **Figure 1**.

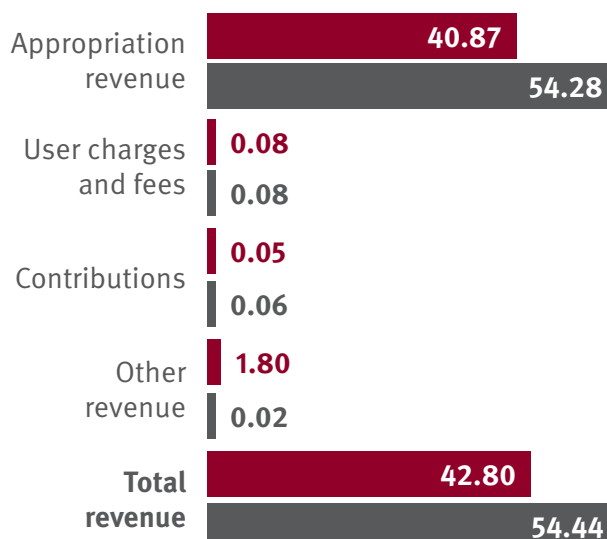
2015-16



2014-15



Figure 1: Income analysis (\$m) by financial category.



Expense analysis

The total operating expenses for 2015-16 were \$42.6m, a decrease of \$10.8m from the previous financial year. The significant decrease is attributable to lower polling official costs associated with the 19 March elections when compared with the 2015 State general election and nil public funding claims being paid. A breakdown of expenditure by category is provided in **Figure 2**.

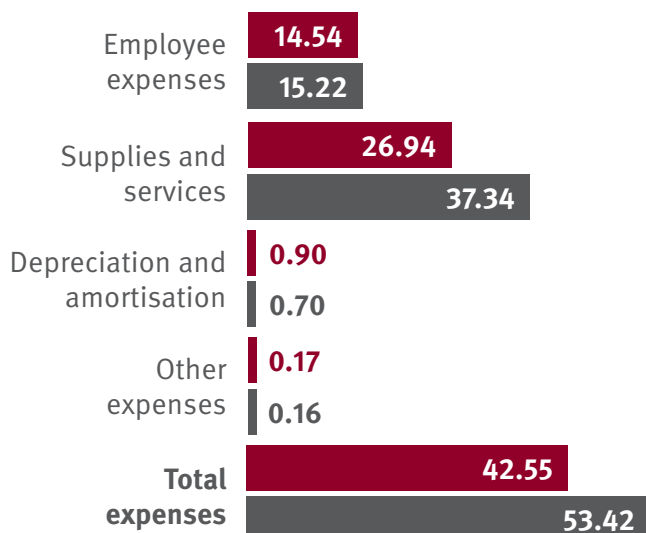
2015-16



2014-15



Figure 2: Expense analysis (\$m) by financial category.



Total comprehensive income

The Commission achieved a departmental operating surplus of \$0.25m for the 2015-16 financial year.

\$246,000
operating surplus for the
2015-16 financial year.

“Our financial position continues to strengthen.”

- Richard Bosanquet (Chief Finance Officer)

Statement of financial position (last 2 years)

Our financial position remains strong and continues to strengthen. At the end of the financial year, our total assets were \$12.8m, an increase of \$3.1m as compared to the previous year. This was primarily due to the sale of laptops used in the State referendum to a third party supplier in conjunction with a subsidy receivable from administered funds for the local government subsidy refund. Included within the current year trade creditors balance is a \$4m deferred appropriation payable to the consolidated fund for funds unspent in connection with the 19 March elections.

Figure 3: Asset analysis (\$m) by financial category.

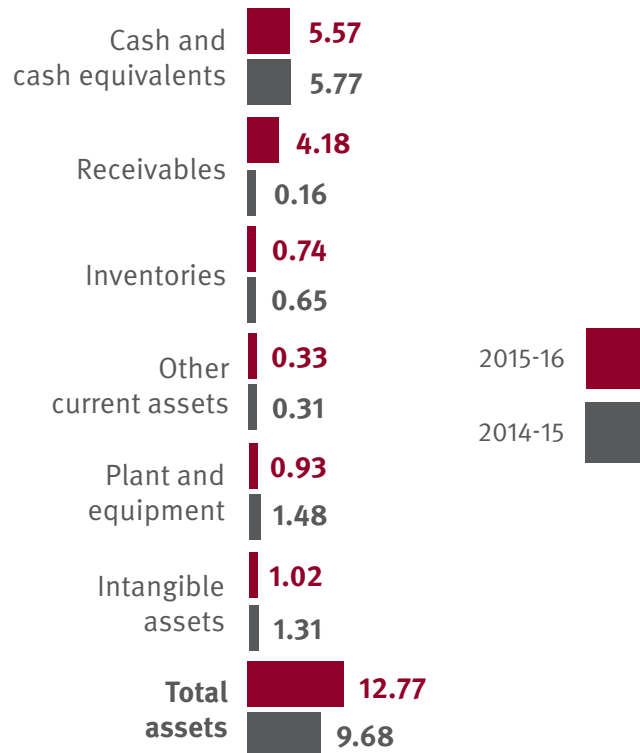


Figure 5: Total equity analysis by percentage for 2015-16 financial year.

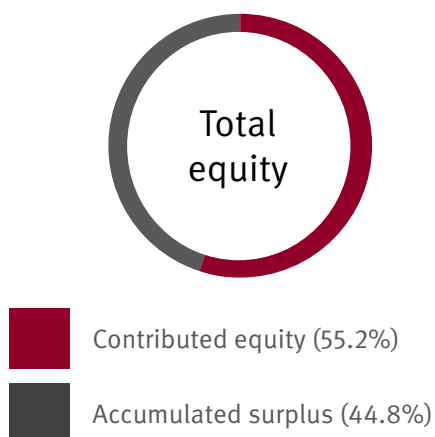
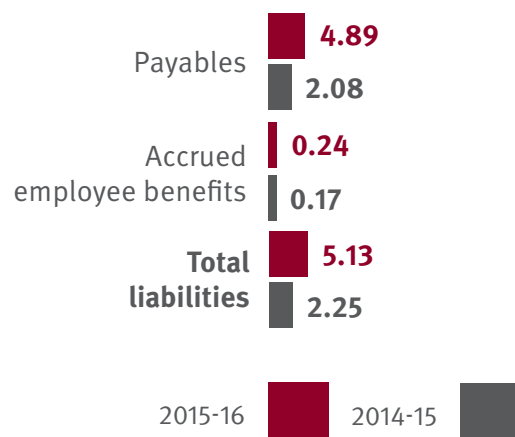


Figure 4: Liability analysis (\$m) by financial category.



Financial statements

Electoral Commission of Queensland Financial Statements For the Year Ended 30 June 2016

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**Electoral Commission of Queensland Financial Statements
For the Year Ended 30 June 2016**

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Electoral Commission of Queensland Statement of Comprehensive Income

for the year ended 30 June 2016

	Notes	2016 \$'000	2015 \$'000
OPERATING RESULT			
Income from Continuing Operations			
Appropriation revenue	B1-1	40,870	54,277
User charges and fees		75	83
Contributions		53	60
Other revenue	B1-2	1,801	15
Total Revenue		42,799	54,435
Total Income from Continuing Operations		42,799	54,435
Expenses from Continuing Operations			
Employee expenses	B2-1	14,540	15,219
Supplies and services	B2-2	26,942	37,341
Depreciation and amortisation	B2-3	897	700
Other expenses	B2-4	174	161
Total Expenses from Continuing Operations		42,553	53,421
Operating Result for the Year		246	1,014
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME		246	1,014

The accompanying notes form part of these statements.

Electoral Commission of Queensland
Statement of Financial Position

as at 30 June 2016

	Notes	2016 \$'000	2015 \$'000
Current Assets			
Cash and cash equivalents	C1	5,566	5,772
Receivables	C2	4,181	160
Inventories		743	646
Other current assets		325	312
Total Current Assets		10,815	6,890
Non-Current Assets			
Plant and equipment	C3-1	934	1,478
Intangible assets	C4-1	1,021	1,310
Total Non-Current Assets		1,955	2,788
Total Assets		12,770	9,678
Current Liabilities			
Payables	C5	4,888	2,079
Accrued employee benefits		243	169
Total Current Liabilities		5,131	2,248
Total Liabilities		5,131	2,248
Net Assets		7,639	7,430
Equity			
Contributed equity	C6-1	4,217	4,254
Accumulated surplus		3,422	3,176
Total Equity		7,639	7,430

The accompanying notes form part of these statements.

Financial statements

Electoral Commission of Queensland Statement of Changes in Equity

for the year ended 30 June 2016

	Contributed Equity \$'000	Accumulated Surplus \$'000	TOTAL \$'000
Balance as at 1 July 2014	4,068	2,162	6,230
Profit and Loss			
Operating Result for the Year	-	1,014	1,014
Transactions with Owners as Owners:			
- Appropriated equity injections (Note C6-2)	262	-	262
- Appropriated equity withdrawals (Note C6-2)	(76)	-	(76)
Balance as at 30 June 2015	4,254	3,176	7,430
Balance as at 1 July 2015	4,254	3,176	7,430
Profit and Loss			
Operating Result for the Year	-	246	246
Transactions with Owners as Owners:			
- Appropriated equity injections (Note C6-2)	39	-	39
- Appropriated equity withdrawals (Note C6-2)	(76)	-	(76)
Balance as at 30 June 2016	4,217	3,422	7,639

The accompanying notes form part of these statements.

Electoral Commission of Queensland
Statement of Cash Flows

for the year ended 30 June 2016

		2016	2015
	Notes	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Inflows:</i>			
Service appropriation receipts		44,920	54,788
User charges and fees		79	81
GST input tax credits from ATO		2,364	2,385
GST collected from customers		-	4
Other		4	15
<i>Outflows:</i>			
Employee expenses		(14,453)	(15,220)
Supplies and services		(30,145)	(37,475)
GST paid to suppliers		(2,569)	(2,302)
GST remitted to ATO		(188)	(4)
Other		(120)	(98)
Net cash provided by operating activities	CF-1	<u>(109)</u>	<u>2,174</u>
CASH FLOWS FROM INVESTING ACTIVITIES	CF-2		
<i>Outflows:</i>			
Payments for plant and equipment		(22)	(242)
Payments for intangibles		(38)	(205)
Net cash used in investing activities		<u>(60)</u>	<u>(447)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	CF-2		
<i>Inflows:</i>			
Equity injections		39	262
<i>Outflows:</i>			
Equity withdrawals		(76)	(76)
Net cash provided by financing activities		<u>(37)</u>	<u>186</u>
Net increase (decrease) in cash and cash equivalents		(206)	1,913
Cash and cash equivalents at beginning of financial year *		5,772	3,859
Cash and cash equivalents at end of financial year *	C1	<u><u>5,566</u></u>	<u><u>5,772</u></u>

(*) Cash and cash equivalents comprise cash at bank and imprest accounts as disclosed in **Note C1**.

The accompanying notes form part of these statements.

Financial statements

Electoral Commission of Queensland Statement of Cash Flows

for the year ended 30 June 2016

NOTES TO THE STATEMENT OF CASH FLOW

CF-1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities

	2016 \$'000	2015 \$'000
Operating Surplus/(deficit)	246	1,014
<i>Non-Cash items included in operating result:</i>		
Depreciation and amortisation expense	897	700
Net losses on disposal of plant and equipment	1	3
Post capitalised assets	(5)	-
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in appropriation revenue receivable	-	511
(Decrease)/increase in deferred appropriation payable to Consolidated Fund	4,050	
(Increase)/decrease in trade receivables	(3,824)	1
(Increase)/decrease in GST input tax credits receivable	(215)	83
(Increase)/decrease in LSL reimbursement receivables	(13)	36
(Increase)/decrease in annual leave reimbursement receivables	26	(59)
(Increase)/decrease in other receivables	5	(3)
(Increase)/decrease in inventories	(97)	153
(Increase)/decrease in prepayments/other	(13)	(155)
Increase/(decrease) in accounts payable	(1,241)	(132)
Increase/(decrease) in accrued employee benefits	74	22
Net Cash Provided by Operating Activities	(109)	2,174

CF-2 Non-Cash Investing and Financing Activities

Assets and liabilities received or donated/transferred by the commission are recognised as revenues (contributions) or expenses (refer to [Note B2-4](#)) as applicable.

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2016

SECTION 1 ABOUT THE COMMISSION AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Electoral Commission of Queensland ("the commission") is an independent statutory authority established on proclamation of the *Electoral Act 1992* (the Act). The commission 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 commission is a Public Service Office of the Queensland Government established under the *Public Service Act 2008* and controlled by the State of Queensland, which is the ultimate parent. For the purpose of the *Financial Accountability Act 2009*, the commission is a Department.

The head office and principal place of business of the commission is Level 6, Forestry House, 160 Mary Street, Brisbane QLD 4000.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The commission has prepared these financial statements in compliance with section 42 of the *Financial and Performance Management Standard 2009*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for the reporting periods beginning on or after 1 July 2015.

The commission is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flow 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 G2](#).

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 2014-15 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 commission 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 Acting Electoral Commissioner and the Director, Business Services at the date of signing the Management Certificate.

Financial statements

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2016

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 commission. The commission does not control any other entities.

A2 COMMISSION'S OBJECTIVES

The primary objective of the Electoral Commission of Queensland is to maintain the integrity of Queensland's electoral system.

Electoral services provided by the commission are outlined in section 7(1)-(4) of the *Electoral Act 1992* and Section 8 of the *Local Government Election Act 2011* include:

- conducting parliamentary elections, by-elections and referendums;
- conducting local government quadrennial elections, by-elections and fresh elections;
- conducting industrial elections;
- administering political party registrations;
- administering election funding and financial disclosure requirements;
- undertaking reviews of boundaries and electoral arrangements for local governments;
- assisting the State Redistribution Commission (as required);
- maintaining Queensland's electoral roll;
- inquiring into preselection for candidates in State and local government elections.

The commission is funded for the services it delivers principally by parliamentary appropriations. It also provides the following on a fee for service basis:

- Sale of electoral products and materials; and
- Electoral roll scanning services.

Electoral Commission of Queensland
Notes to the Financial Statements

for the year ended 30 June 2016

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 Appropriation Revenue

	2016 \$'000	2015 \$'000
Reconciliation of Payments from Consolidated Fund to Appropriation Revenue Recognised in Operating Result		
Budgeted appropriation revenue	39,440	54,084
Transfers from equity to appropriation revenue	1,359	424
Unforeseen expenditure	4,121	280
Total Appropriation Receipts (cash)	44,920	54,788
Less: Opening balance of appropriation revenue receivable	-	(511)
Net Appropriation Revenue	44,920	54,277
Plus: Deferred appropriation payable to Consolidated Fund (expense)	(4,050)	-
Appropriation Revenue recognised in Statement of Comprehensive Income	40,870	54,277

Accounting Policy – Appropriation Revenue

Appropriations provided under the *Appropriation Act 2015* are recognised as revenue when received. Accrual is made for an appropriation receivable where Queensland Treasury approval has been obtained.

Appropriations for Unforeseen Expenditure

Unforeseen expenditure relates to increased funding required by the commission to jointly conduct the State Referendum with the 2016 Local Government Quadrennial Elections held on 19 March 2016.

B1-2 Other Revenue

	2016 \$'000	2015 \$'000
Sales of Goods Other	1,792	-
Sundry Revenue	9	15
Total	1,801	15

Disclosure – Sales of Goods Other

Sales of goods other consist of \$1.792 million revenue from sale of laptops originally purchased for the conduct of the State Referendum into fixed four-year terms.

Financial statements

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2016

B2 EXPENSES

B2-1 Employee Expenses

	2016 \$'000	2015 \$'000
Employee Benefits		
Wages and salaries	5,257	4,920
Election wages, polling officials and returning officers fees and allowance	7,133	8,022
Annual leave levy	505	453
Employer superannuation contributions	1,380	1,186
Long service leave levy	117	111
Termination benefits	12	-
Other employee benefits	24	23
Employee Related Expenses		
Workers' compensation premium	28	42
Other employee related expenses	84	462
Total	14,540	15,219

Disclosure – Employee expenses for the 2016 Local Government Elections and State Referendum

Total employee expenses of \$8.612 million was incurred for the 2016 Local Government Quadrennial Elections and State referendum on fixed four-year parliamentary terms.

Disclosure – Full-time equivalent employees

	2016 No.	2015 No.
Full-Time Equivalent Employees:	63	52

The commission engages casual employees on an "as need basis" and during the 2015-16 financial year the number of casual employees engaged was 34 (2015: 65).

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 commission 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

The Queensland Government's Annual Leave Central Scheme (ALCS) became operational on 30 June 2008 for the commission. Under this scheme, a levy is made on the commission 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 commission'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 commission 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 commission'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 2016

B2 EXPENSES (continued)

B2-1 Employee Expenses (continued)

Accounting Policy - Superannuation

Employer superannuation contributions are paid to QSuper, the superannuation scheme for Queensland Government employees, at rates determined by the Treasurer on the advice of the State Actuary. Contributions are expensed in the period in which they are paid or payable.

The commission's obligation is limited to its contribution to QSuper. The QSuper scheme has defined benefit and defined contribution categories. 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*.

Accounting Policy - Workers' Compensation Premiums

The commission 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

	2016 \$'000	2015 \$'000
Computer processing costs	5,274	1,309
Consultants and contractors	2,199	5,065
Public funding to political parties and candidates	3,051	13,801
Freight & Cartage	346	815
Advertising and promotion	1,789	2,236
Joint roll arrangement	2,445	2,598
Legal fees	347	200
Motor vehicle	140	296
Portable & Attractive Equipment	-	5
Printing and postage	6,466	4,180
Property tenancy and maintenance	3,108	4,321
Telephone	583	649
Travel	93	167
Shared services agency charges	379	403
Other	722	1,296
Total	26,942	37,341

Disclosure – Computer processing costs

Computer processing costs include purchase of 6000 laptops totalling \$3.810 million for conducting State Referendum.

Accounting Policy – Operating Lease Rentals

Operating lease payments are representative of the pattern of benefits derived from the leased assets and are expensed in the periods in which they are incurred. The commission does not have any finance leases.

Disclosure – Operating Leases

Operating leases are entered into as a means of acquiring access to office accommodation and storage facilities. Lease terms extend over a period of more than 5 years. The department has no option to purchase the leased item at the conclusion of the lease although the lease provides for a right of renewal at which time the lease terms are renegotiated.

Operating lease rental expenses comprises the minimum lease payments payable under operating lease contracts. Lease payments are generally fixed, but with inflation escalation clauses on which contingent rentals are determined.

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B2 EXPENSES (continued)

B2-3 Depreciation and Amortisation

	2016 \$'000	2015 \$'000
Depreciation (Note C3-1)	578	391
Amortisation (Note C4-1)	319	309
Total	897	700

B2-4 Other Expenses

	2016 \$'000	2015 \$'000
Insurance - QGIF	21	40
External audit fees*	30	35
Losses from disposal of plant and equipment	1	3
Inventory written off	52	23
Special payments: **		
Payments to former Core Agreement employees	17	-
Services received at below fair value***	53	60
Total	174	161

Audit Fees

* Total audit fees payable to the Queensland Audit Office relating to the 2015-16 financial statements are quoted to be \$29,800 (2015: \$29,800). There are no non-audit services included in this amount.

Special payments

** As part of the settlement offer to finalise negotiations for the *State Government Entities Certified Agreement 2015*, an undertaking was made that a Section 831 one-off payment of \$1,300 (or pro-rata) would be extended to those employees who resigned, retired or otherwise moved to other employment arrangements after 1 April 2016, but before the agreement was certified on 1 June 2016. These payments attracted applicable salary on-costs.

Accounting Policy – Services received below fair value

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

Disclosure - Services received below fair value

		2016 \$'000	2015 \$'000
*** Received from	Goods/Services		
Queensland State Archives	Archival services	53	60

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SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2016 \$'000	2015 \$'000
Imprest accounts	1	1
Cash at bank	5,565	5,771
Total	5,566	5,772

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 receipted but not banked at 30 June as well as deposits at call with financial institutions.

Commission'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

	2016 \$'000	2015 \$'000
Trade debtors	3,824	-
GST receivable	267	52
Annual leave reimbursements	73	99
Long service leave reimbursements	17	4
Other	-	5
Total	4,181	160

Disclosure – Trade debtors

Trade debtors include \$1.971 million (incl. GST) sale of laptops purchased for conducting the State Referendum and \$1.852 million reimbursement from administered funds for the local government subsidy refund.

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 commission and are recognised at their assessed values. Terms are a maximum of three months, no interest is charged and no security is obtained.

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C3 PLANT, EQUIPMENT AND DEPRECIATION EXPENSE

C3-1 Closing Balances and Reconciliation of Carrying Amount

	Plant and Equipment		Work in Progress		Total	
	2016	2015	2016	2015	2016	2015
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	3,348	3,331	-	-	3,348	3,331
Less: Accumulated depreciation	(2,414)	(1,853)	-	-	(2,414)	(1,853)
Carrying amount at 30 June	934	1,478	-	-	934	1,478
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July	1,478	987	-	580	1,478	1,567
Acquisitions	27	205	-	37	27	242
Disposals	(1)	(3)	-	-	(1)	(3)
Transfers between classes	8	680	-	(617)	8	63
Depreciation expense	(578)	(391)	-	-	(578)	(391)
Carrying amount at 30 June	934	1,478	-	-	934	1,478

C3-2 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 plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use.

C3-3 Measurement using Historical Cost

Accounting Policy

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

C3-4 Depreciation Expense

Accounting Policy

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

Key Judgement: straight-line depreciation is used reflecting the progressive, and even, consumption of future economic benefits over their useful life to the commission.

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

Assets under construction (work-in-progress) are not depreciated until they reach service delivery capacity. Service delivery capacity relates to when construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application. These assets are then reclassified to the relevant class within plant and equipment.

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 commission.

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C3 PLANT, EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-4 Depreciation Expense (continued)

Depreciation Rates

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

Class	Rate %
Plant and equipment:	
Computer equipment	17% - 33%
Office equipment	20% - 33%
Furniture	14%
Leasehold improvements	10% - 20%
Other equipment	10% - 25%

C3-5 Impairment

Accounting Policy

All non-current physical assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the commission 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.

Recoverable amount is determined as the higher of the asset's fair value less costs to sell and depreciated replacement cost.

An impairment loss is recognised immediately in the Statement of Comprehensive Income.

Where an impairment loss subsequently reverses, it is recognised as income.

C4 INTANGIBLES AND AMORTISATION EXPENSE

C4-1 Closing Balances and Reconciliation of Carrying Amount

	Software Internally Generated: At Cost		Software: Work in Progress		Total	
	2016	2015	2016	2015	2016	2015
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	3,208	3,178	-	-	3,208	3,178
Less: Accumulated amortisation	(2,187)	(1,868)	-	-	(2,187)	(1,868)
Carrying amount at 30 June	1,021	1,310	-	-	1,021	1,310
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July	1,310	1,477	-	-	1,310	1,477
Acquisitions	30	142	8	63	38	205
Transfers between classes	-	-	(8)	(63)	(8)	(63)
Amortisation	(319)	(309)	-	-	(319)	(309)
Carrying amount at 30 June	1,021	1,310	-	-	1,021	1,310

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

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C4 INTANGIBLES AND AMORTISATION EXPENSE (continued)

C4-2 Recognition and Measurement

Accounting Policy

Intangible assets of the commission 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 commission'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 policy below.

No intangible assets have been classified as held for sale or form part of a disposal group held for sale.

C4-3 Amortisation Expense

Accounting Policy

All intangible assets of the commission have finite useful lives and are amortised on a straight-line basis over their estimated useful life to the commission. straight-line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of all the commission's intangible assets is zero.

Amortisation Rates

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

Intangible Asset	Rate %
Software internally generated	10%

C4-4 Impairment

Accounting Policy

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the commission 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 commission, 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 depreciated replacement cost.

C5 PAYABLES

	2016	2015
	\$'000	\$'000
Trade creditors	811	2,012
Refunds to candidates	1	33
Deferred appropriation payable to Consolidated Fund	4,050	-
Other	26	34
Total	4,888	2,079

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.

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C6 EQUITY

C6-1 Contributed Equity

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

- Appropriations for equity adjustments (refer [Note C6-2](#)).

C6-2 Appropriations Recognised in Equity

Reconciliation of Payments from Consolidated Fund to Equity Adjustment

	2016	2015
	\$'000	\$'000
Budgeted equity adjustment appropriation	1,322	610
Transfers from equity to appropriation revenue	(1,359)	(424)
Equity adjustment recognised in Contributed Equity	(37)	186

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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 commission becomes party to the contractual provisions of the financial instrument. The commission 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 C5.

No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

The commission does not enter into transactions for speculative purposes, nor for hedging. No financial assets and liabilities are classified at fair value through profit or loss.

D2 COMMITMENTS

Non-Cancellable Operating Lease Commitments

Commitments under operating leases at reporting date (inclusive of non-recoverable GST input tax credits) are payable:

	2016 \$'000	2015 \$'000
Not later than 1 year	1,321	1,295
Later than 1 year and not later than 5 years	1,324	2,611
Later than 5 years	-	31
Total	2,645	3,937

Operating leases are entered into as a means of acquiring access to office accommodation and storage facilities. Lease payments are generally fixed, but with inflation escalation clauses on which contingent rentals are determined.

D3 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards issued but with future commencement dates are set out below:

AASB 2016-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107

From reporting periods beginning on or after 1 July 2017, this Standard amends AASB 107 *Statement of Cash Flows* and requires entities preparing financial statements in accordance with Tier 1 reporting requirements to provide additional disclosure that enable users of financial statements to evaluate changes in liabilities arising from financing activities. These disclosures will include both cash flows and non-cash changes between the opening and closing balance of the relevant liabilities and be disclosed by way of a reconciliation or roll forward as part of the notes to the statement of cash flows. The measurement of assets, liabilities, income and expenditure in the financial statements will be unaffected.

AASB 124 - Related Party Disclosures

Effective from reporting periods beginning on or after 1 July 2016, a revised version of AASB 124 will apply to the commission. AASB 124 requires disclosures about the remuneration of key management personnel (KMP), transactions with related parties, and relationships between parent and controlled entities.

The commission already discloses detailed information about remuneration of its KMP, based on Queensland Treasury's Financial Reporting Requirements for Queensland Government Agencies. Due to the additional guidance about the KMP definition in the revised AASB 124, the commission will disclose its responsible Minister(s) as part of its KMP from 2016-17. The commission does not provide remuneration to Ministers, so figures for Ministerial remuneration will not be disclosed by the commission. Comparative information will continue to be disclosed in respect of KMP remuneration.

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D3 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE (continued)

The most significant implications of AASB 124 for the commission are the required disclosures about transactions between the commission and its related parties (as defined in AASB 124). For any such transactions, from 2016-17, disclosures will include the nature of the related party relationship, as well as information about those transactions' terms/conditions and amounts, any guarantees given/received, outstanding receivables/ payables, commitments, and any receivables where collection has been assessed as being doubtful. In respect of related party transactions with other Queensland Government controlled entities, the information disclosed will be more high level, unless a transaction is individually significant. No comparative information is required in respect of related party transactions in the 2016-17 financial statements.

AASB 9 Financial Instruments and AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)

These Standards will become effective from reporting periods beginning on or after 1 January 2018. The main impacts of these standards on the commission are that they will change the requirements for the classification, measurement, impairment and disclosures associated with the commission's financial assets. AASB 9 will introduce different criteria for whether financial assets can be measured at amortised cost or fair value.

The commission has commenced reviewing the measurement of its financial assets against the new AASB 9 classification and measurement requirements. However, as the classification of financial assets at the date of initial application of AASB 9 will depend on the facts and circumstances existing at that date, the commission's conclusions will not be confirmed until closer to that time. At this stage, and assuming no change in the types of transactions the commission enters into, all of the commission's financial assets are expected to be required to be measured at fair value (instead of the measurement classifications presently used in Note C2). In the case of the commission's current receivables, as they are short-term in nature, the carrying amount is expected to be a reasonable approximation of fair value. Changes in the fair value of those assets will be reflected in the commission's operating result.

Another impact of AASB 9 relates to calculating impairment losses for the commission's receivables. Assuming no substantial change in the nature of the commission's receivables, as they don't include a significant financing component, impairment losses will be determined according to the amount of lifetime expected credit losses. On initial adoption of AASB 9, the commission will need to determine the expected credit losses for its receivables by comparing the credit risk at that time to the credit risk that existed when those receivables were initially recognised.

The commission will not need to restate comparative figures for financial instruments on adopting AASB 9 as from 2018-19. However, changed disclosure requirements will apply from that time. A number of one-off disclosures will be required in the 2018-19 financial statements to explain the impact of adopting AASB 9. Assuming no change in the types of financial instruments that the commission enters into, the most likely ongoing disclosure impacts are expected to relate to the credit risk of financial assets subject to impairment.

AASB 16 Leases

This Standard will become effective for reporting periods beginning on or after 1 January 2019. When applied, the standard supersedes AASB 117 Leases, AASB Interpretation 4 Determining whether an Arrangement contains a Lease, AASB Interpretation 115 Operating Leases – Incentives and AASB Interpretation 127 Evaluating the Substance of Transactions Involving the Legal Form of a Lease.

Impact for Lessees

Unlike AASB 117 Leases, AASB 16 introduces a single lease accounting model for lessees. Lessees will be required to recognise a right-of-use asset (representing rights to use the underlying leased asset) and a liability (representing the obligation to make lease payments) for all leases with a term of more than 12 months, unless the underlying assets are of low value.

In effect, the majority of operating leases (as defined by the current AASB 117) will be reported on the statement of financial position under AASB 16. There will be a significant increase in assets and liabilities for agencies that lease assets. The impact on the reported assets and liabilities would be largely in proportion to the scale of the agency's leasing activities.

The right-of-use asset will be initially recognised at cost, consisting of the initial amount of the associated lease liability, plus any lease payments made to the lessor at or before the commencement date, less any lease incentive received, the initial estimate of restoration costs and any initial direct costs incurred by the lessee. The right-of-use asset will give rise to a depreciation expense.

The lease liability will be initially recognised at an amount equal to the present value of the lease payments during the lease term that are not yet paid. Current operating lease rental payments will no longer be expensed in the Statement of Comprehensive Income. They will be apportioned between a reduction in the recognised lease liability and the implicit finance charge (the effective rate of interest) in the lease. The finance cost will also be recognised as an expense.

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D3 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE (continued)

AASB 16 allows a 'cumulative approach' rather than full retrospective application to recognising existing operating leases. If a lessee chooses to apply the 'cumulative approach', it does not need to restate comparative information. Instead, the cumulative effect of applying the standard is recognised as an adjustment to the opening balance of accumulated surplus (or other component of equity, as appropriate) at the date of initial application. The commission will await further guidance from Queensland Treasury on the transitional accounting method to be applied.

The commission has not yet quantified the impact on the Statement of Comprehensive Income or the Statement of Financial Position of applying AASB 16 to its current operating leases, including the extent of additional disclosure required.

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

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SECTION 5
NOTES ON OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES

This section discloses the commission's original published budgeted figures for 2015-16 compared to actual results, with explanations of major variances, in respect of the commission'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	Original Budget 2016	Actual Result 2016	Variance	
	Notes	\$'000	\$'000	\$'000	% of original budget
Income from Continuing Operations					
Appropriation revenue	1	39,440	40,870	1,430	4%
User charges and fees		200	75	(125)	(63%)
Contributions		-	53	53	
Other revenues	2	-	1,801	1,801	
Total Revenue		39,640	42,799	3,159	8%
Total Income from Continuing Operations		39,640	42,799	3,159	8%
Expenses from Continuing Operations					
Employee expenses	3	16,218	14,540	(1,678)	(10%)
Supplies and services	4	23,239	26,942	3,703	16%
Depreciation and amortisation	5	125	897	772	618%
Other expenses		58	174	116	200%
Total Expenses from Continuing Operations		39,640	42,553	2,913	7%
Operating Result for the Year		-	246	246	
Other Comprehensive Income		-	-	-	
Total Comprehensive Income		-	246	246	

E2-1 Explanation of Major Variances – Comprehensive Income

- The actual figure is higher than the budgeted figure due to the commission receiving additional funding to conduct the State Referendum. This, however, was offset by deferrals of \$1.36 million in capital to 2016/17 for the Strategic Elections Management System (SEMS) replacement project, lapses of \$3.63 million in by-election and Local Government election branch funding and returns to the Consolidated Fund of \$4.05 million in relation to underspends for the Referendum and LG elections.
- The majority of the variance (\$1.79 million) is attributable to the sale of laptops that were used for the State Referendum.
- Employee expenses are lower than budgeted due to the reduction of approximately 1,500 polling staff required for the 19 March 2016 elections resulting from the state wide roll out of Electronic Certified Lists (ECLs).
- The overall increase in supplies and services expenditure from budget is primarily due to the \$3.81 million purchase of laptops for use in the State Referendum.
- The original annualised budget for depreciation and amortisation budget was incorrect. The actual depreciation and amortisation expense was in accordance with expectations.

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E3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION

	Variance	Original Budget 2016	Actual Result 2016	Variance	
	Notes	\$'000	\$'000	\$'000	% of original budget
Current Assets					
Cash and cash equivalents	6	4,387	5,566	1,179	27%
Receivables	7	186	4,181	3,995	2,148%
Inventories		799	743	(56)	(7%)
Other current assets	8	158	325	167	106%
Total Current Assets		5,530	10,815	5,285	96%
Non-Current Assets					
Plant and equipment	9	1,570	934	(636)	(41%)
Intangible assets	10	2,964	1,021	(1,943)	(66%)
Total Non-Current Assets		4,534	1,955	(2,579)	(57%)
Total Assets		10,064	12,770	2,706	27%
Current Liabilities					
Payables	11	2,179	4,888	2,709	124%
Accrued employee benefits		147	243	96	65%
Total Current Liabilities		2,326	5,131	2,805	121%
Total Liabilities		2,326	5,131	2,805	121%
Net Assets / Total Equity		7,738	7,639	(99)	(1%)

E3-1 Explanation of Major Variances – Statement of Financial Position

- Increase in cash and cash equivalents due to increased expenditure associated with the joint conduct of the State Referendum and 2016 Local Government Quadrennial Elections.
- Current Receivables are overall higher than budget due to two main factors: \$1.97 million sale of laptops to a third party supplier and \$1.85 million subsidy receivable from administered funds for the local government subsidy refund.
- Increase in other current assets is due to prepayments to IT suppliers for support.
- Plant and Equipment is lower than budget due to the write off in the current year of some residual value assets as well as heightened depreciation expense.
- Expenditure on intangibles is lower than budget due to the deferral of \$1.36 million funds due to project delays in the replacement of the Strategic Elections Management System (SEMS).
- The variance in Payables is primarily attributable to a \$4.05 million deferred appropriation payable to the Consolidated Fund (refer Note C5).

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E4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS

	Variance	Original Budget 2016	Actual Result 2016	Variance	
	Notes	\$'000	\$'000	\$'000	% of original budget
Cash flows from operating activities					
<i>Inflows:</i>					
Service appropriation receipts	1	39,440	44,920	5,480	14%
User charges and fees		200	79	(121)	(61%)
GST input tax credits from ATO	12	890	2,364	1,474	166%
GST collected from customers		2	-	(2)	(100%)
Other		-	4	4	
<i>Outflows:</i>					
Employee expenses	3	(16,218)	(14,453)	1,765	(11%)
Supplies and services	4	(23,289)	(30,145)	(6,856)	29%
GST paid to suppliers	13	(840)	(2,569)	(1,729)	206%
GST remitted to ATO		(2)	(188)	(186)	9,319%
Other		(58)	(120)	(62)	107%
Net cash provided by (used in) operating activities		125	(109)	(234)	(187%)
Cash flows from investing activities					
<i>Outflows:</i>					
Payments for plant and equipment		(79)	(22)	57	(72%)
Payments for intangibles	14	(1,359)	(38)	1,321	(97%)
Net cash provided by (used in) investing activities		(1,438)	(60)	1,378	(96%)
Cash flows from financing activities					
<i>Inflows:</i>					
Equity injections	15	1,398	39	(1,359)	(97%)
<i>Outflows:</i>					
Equity withdrawals		(76)	(76)	-	0%
Net cash provided by (used in) financing activities		1,322	(37)	(1,359)	(103%)
Net increase (decrease) in cash and cash equivalents		9	(206)	(215)	(2,386%)
Cash and cash equivalents at beginning of financial year		4,378	5,772	1,394	32%
Cash and cash equivalents at end of financial year	6	4,387	5,566	1,179	27%

E4-1 Explanation of Major Variances – Statement of Cash Flows

12. Increase in GST input tax credits relates to the recovery of Quadrennial election costs from Local Councils.
13. GST paid to suppliers is higher than anticipated due to the \$1.85 million subsidy receivable from administered funds (refer to variance note 7).
14. Cash flow expenditure on intangibles is lower than budget due to the deferral of all capital funding for the SEMS replacement project to the 2016-17 financial year.
15. The decrease in equity injections is a result of a smaller capital program in 2015-16.

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

F1 ADMINISTERED ITEMS

The commission 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 commission's own objectives.

These transactions and balances are not significant in comparison to the commission'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

	2016 \$'000	2015 \$'000
Administered Income		
Revenue from local councils	11,655	533
Fines and forfeitures	1,218	375
Total Administered Income	12,873	908
Administered Expenses		
Transfers of Administered Income to Government	12,873	908
Total Administered Expenses	12,873	908

F1-2 Schedule of Administered Assets and Liabilities

	2016 \$'000	2015 \$'000
Administered Assets		
<i>Current</i>		
Cash	59	33
Receivables	12,671	33
Total Current Assets	12,730	66
Administered Liabilities		
<i>Current</i>		
Trade Creditors	1,852	1
GST Payable	1,349	-
Unclaimed monies to remit to Queensland Treasury	1	-
Payable to Government	9,528	65
Total Current Liabilities	12,730	66

Electoral Commission of Queensland
Notes to the Financial Statements

for the year ended 30 June 2016

F1 ADMINISTERED ITEMS (continued)

F1-3 Administered Activities - Budget to Actual Comparison and Variance Analysis

This note compares the original published budgeted figures for 2015-16 to actual results in respect of the commission's major classes of administered income, expenses, assets and liabilities. An explanation of major variances is also included.

	Variance	Original Budget 2016	Actual Result 2016	Variance	
	Notes	\$'000	\$'000	\$'000	% of original budget
INCOME AND EXPENDITURE					
Administered Income					
Revenue from local councils	16	23,439	11,655	(11,784)	(50%)
Fines and forfeitures	17	660	1,218	558	85%
Total Administered Income		24,099	12,873	(11,226)	(47%)
Administered Expenses					
Transfers of Administered Income to Government		24,099	12,873	(11,226)	(47%)
Total Administered Expenses		24,099	12,873	(11,226)	(47%)
ASSETS AND LIABILITIES					
Administered Assets					
<i>Current</i>					
Cash	18	26	59	33	127%
Receivables	19	106	12,671	12,565	11,854%
Total Current Assets		132	12,730	12,598	9,544%
Administered Liabilities					
<i>Current</i>					
Trade Creditors	20	10	1,852	1,842	18,420%
GST Payable		-	1,349	1,349	
Unclaimed monies to remit to Queensland Treasury		-	1	1	
Payable to Government		122	9,528	9,406	7,710%
Total Current Liabilities		132	12,730	12,598	9,544%

Notes Explaining Major Variances for Administered Activities

16. The lower level of revenue is mainly due to the following three factors: 2016 Local Government Quadrennial Elections costing \$4.4 million less than what was originally budgeted, the \$3.7 million subsidy granted by the State to reimburse Local Government councils for jointly conducting the Referendum in concert with the Local Government Elections and \$2.5 million less recovered from Local Councils as fewer by-elections were conducted.
17. The increase in fines and forfeitures was due to more non-voter fine revenue received than budgeted.
18. The increase in cash was due to payments received from local councils for the conduct of the 2016 Local Government Quadrennial Elections.
19. Represents the reimbursement from local councils for the conduct of the 2016 Local Government Quadrennial Elections. The separation of the Local Government Elections and State Referendum costings caused delays with the billing process.
20. Budget variance relates to the \$1.85 million subsidy (refer to variance note 7).

Financial statements

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2016

SECTION 7 OTHER INFORMATION

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES

Details of Key Management Personnel

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the commission during 2015-16 and 2014-15. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Electoral Commissioner

The Electoral Commissioner is responsible for the running of the Electoral Commission of Queensland, an independent statutory authority established under the *Electoral Act 1992* 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.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Current	CEO / <i>Electoral Act 1992</i>	11th April 2014	-

Assistant Electoral Commissioner (formerly Assistant Commissioner)

To assist the Electoral Commissioner with the day-to-day running of the Electoral Commission of Queensland.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Current	SES 4 / s.122 contract <i>Public Service Act 2008</i>	29th November 2014	-

Director Business Services

To lead the Business Services Unit in the management and coordination of all finance, human resources and records management activities of the Electoral Commission of Queensland, as well as perform the legislated responsibilities of the Chief Finance Officer for the Commission.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Current	SO / <i>Public Service Act 2008</i>	14th August 2013	-

Director, Chief Technology Officer

To lead the Information Technology Unit by ensuring all technology related decisions are aligned to the Commission's key strategic goals and objectives.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Temporary Relieving	SO / s.122 contract <i>Public Service Act 2008</i>	6th April 2015	30th June 2016

Director Funding, Disclosure and Regulation

To lead the Funding, Disclosure and Regulation Unit by ensuring the Electoral Commission of Queensland complies with the responsibilities and obligations relating to the electoral funding and disclosure matters prescribed in the *Electoral Act 1992* and the *Local Government Electoral Act 2011*, as well as perform the legislated responsibilities of Head of Internal Audit for the Commission.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Current	SO / <i>Public Service Act 2008</i>	28th July 2011	-

Director Elections, Operation and Planning

To lead the Elections Operations and Planning Unit by providing quality electoral services to key stakeholders throughout Queensland.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Temporary Relieving	SO / <i>Public Service Act 2008</i>	29th September 2014	1st July 2016

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2016

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

Details of Key Management Personnel (continued)

Director Elections Support and Change Commission (formerly Director Elector Management and Change Commission)

To lead the Elector Management and Change Commission Unit by providing specialised advice in areas such as enrolment and ensuring electoral boundary reviews are performed in accordance with relevant legislation and within prescribed timeframes.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Temporary Relieving	SO / <i>Public Service Act 2008</i>	29th September 2014	1st July 2016

Secretary, Queensland Redistribution Commission

To coordinate the operations of the Queensland Redistribution Commission.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Temporary Relieving	SO / <i>Public Service Act 2008</i>	29th February 2016	-

Director, Election Gateway Project

To coordinate the replacement of the Strategic Elections Management Systems.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Temporary Relieving	SO / <i>Public Service Act 2008</i>	29th February 2016	-
Former	SO / s.122 contract <i>Public Service Act 2008</i>	28th September 2015	29th January 2016

Remuneration Policies

Remuneration policy for the commission's key management personnel 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 key management personnel comprise the following components:

Short term employee expenses which include:

- salaries, allowances and leave entitlements earned and expensed for the entire year or for that part of the year during which the employee was a key management person;
- performance payments recognised as an expense during the year; 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 are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.

Performance bonuses are not paid under the contracts in place.

Financial statements

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2016

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

KMP Remuneration Expense

The following disclosures focus on the expenses incurred by the commission that are attributable to key management positions during the respective reporting periods. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

2015-16

Position	Short Term Employee Expenses		Long Term Employee Expenses		Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	Monetary Expenses \$'000	Non-Monetary Benefits \$'000			
Electoral Commissioner	279	2	5		30	-	316
Assistant Electoral Commissioner	237	1	4		21	-	263
Director Business Services	121	3	3		17	-	144
Director, Chief Technology Officer	156	3	3		17	-	179
Director Funding, Disclosure and Regulation	88	2	2		11	-	103
Director Elections, Operation and Planning	131	-	2		14	-	147
Director Elections Support and Change Commission	127	-	2		13	-	142
Secretary, Queensland Redistribution Commission	48	-	1		4	-	53
Director, Election Gateway Project - Current	49	-	1		5	-	55
Director, Election Gateway Project - Former	37	1	1		6	-	45

2014-15

Position	Short Term Employee Expenses		Long Term Employee Expenses		Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	Monetary Expenses \$'000	Non-Monetary Benefits \$'000			
Electoral Commissioner	255	3	5		29	-	292
Assistant Commissioner - Current	117	1	2		12	-	132
Assistant Commissioner - Acting	39	-	1		4	-	44
Director Business Services	127	3	2		15	-	147
Director, Chief Technology Officer	33	-	1		3	-	37
Director Funding, Disclosure and Regulation	94	1	2		9	-	106
Director Elections, Operation and Planning	84	-	2		9	-	95
Director Electoral Management and Change Commission	85	-	2		8	-	95

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2016

G2 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN POLICY

Changes in Accounting Policy

The commission did not voluntarily change any of its accounting policies during 2015-16.

Accounting Standards Early Adopted for 2015-16

One Australian Accounting Standard has been early adopted for the 2015-16 year as required by Queensland Treasury. This is:

AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, AASB 101, AASB 134 & AASB 1049]

The amendments arising from this standard seek to improve financial reporting by providing flexibility as to the ordering of notes, the identification and location of significant accounting policies and the presentation of sub-totals, and provides clarity on aggregating line items. It also emphasises only including material disclosures in the notes. The commission has applied this flexibility in preparing the 2015-16 financial statements, including co-locating significant accounting policies with the related breakdowns of financial statement figures in the notes.

Accounting Standards Applied for the First Time in 2015-16

No new Australian Accounting Standards effective for the first time in 2015-16 had any material impact on this financial report.

G3 TAXATION

The commission 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 commission. GST credits receivable from, and GST payable to the ATO, are recognised (refer to **Note C2**).

Financial statements

Electoral Commission of Queensland Management Certificate

for the year ended 30 June 2016

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 42 of the *Financial and Performance Management Standard 2009* and other prescribed requirements. In accordance with section 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 2016 and of the financial position of the commission at the end of that year; and
- (c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.



Richard Bosanquet CPA
Director, Business Services

Date 19/8/2016



Dermot Tiernan
Acting Electoral Commissioner

Date 19 August 2016

INDEPENDENT AUDITOR'S REPORT

To the Acting Electoral Commissioner

Report on the Financial Report

I have audited the accompanying financial report of the Electoral Commission of Queensland, which comprises the statement of financial position as at 30 June 2016, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and certificates given by the Acting Electoral Commissioner and the Director, Business Services.

The Accountable Officer's Responsibility 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 prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards. The Accountable Officer's responsibility also includes such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Accountable Officer, as well as evaluating the overall presentation of the financial report including any mandatory financial reporting requirements approved by the Treasurer for application in Queensland.

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

Financial statements

Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.


Opinion

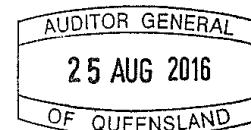
In accordance with s.40 of the *Auditor-General Act 2009*:

- (a) I have received all the information and explanations which I have required
- (b) in my opinion:
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Electoral Commission of Queensland for the financial year 1 July 2015 to 30 June 2016 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.


A M GREAVES FCA FCPA
Auditor-General of Queensland



Queensland Audit Office
Brisbane

Glossary

AEC - Australian Electoral Commission	ICT - Information, Communication and Technology
AO - Administration Officer	ICR - Intelligent Character Recognition
CAB - Change Advisory Board	IEPP - Indigenous Electoral Participation Program
CALD - Culturally and Linguistically Diverse	IS - Information Standard
CEO - Chief Executive Officer (Commissioner)	LMS - Learning Management System
CMS - Complaints Management System	MEGT - Not-for-profit organisation that provides employment, training and education solutions.
Commission - Electoral Commission of Queensland	NRS - National Relay Service
CPA - Certified Practising Accountants	NZEC - New Zealand Electoral Commission
CPI - Consumer Price Index	OCR - Optical Character Recognition
DITC - Democracy in the Community	OPV - Optional Preferential Voting
ECL - Electronic Certified List	PAB - Protected Action Ballot
ECQ - Electoral Commission of Queensland	PSC - Public Service Commission
EEN - Electoral Educator's Network	QAO - Queensland Audit Office
EOI - Expression of Interest	QIRC - Queensland Industrial Relations Commission
Est. - Estimated	SEMS - Strategic Elections Management System
FDEU - Federal Direct Enrolment Update	SES - Senior Executive Service (Assistant Commissioner)
FFP - Formal First Preference	SO - Senior Officer (Directors)
FPV - Full Preferential Voting	VIL - Voter Information Letter
FPTP - First-Past-the-Post	
Franklyn Scholar - Workforce education provider.	
FTE - Full-Time Equivalent	

Appendix

Electoral Commission of Queensland milestones

Year	Milestone
	Referendum held on 22 February on Daylight Saving (proposal defeated on 54.50% No vote).
1992	Establishment of an independent electoral authority the Electoral Commission of Queensland (ECQ). 47 th General Election for Queensland Parliament (19 September).
1995	48 th General Election for Queensland Parliament (15 July).
1996	By-election for Queensland Parliament - Mundingburra (3 February).
1998	49 th General Election for Queensland Parliament (13 June).
2001	50 th General Election for Queensland Parliament (17 February).
2004	51 st General Election for Queensland Parliament (7 February). Mayoral and Councillor Election for Local Government - Brisbane City Council (27 March).
2006	By-election for Queensland Parliament - Gaven (1 April). 52 nd General Election for Queensland Parliament (9 September). Councillor By-election for Local Government - Brisbane City Council Hamilton (28 October).
2007	By-election for Queensland Parliament - Brisbane Central (13 October).
2008	1 st Quadrennial Elections for Local Government (15 March). Councillor By-election for a Local Government - Townsville (22 November).
2009	53 rd General Election for Queensland Parliament (21 March).
2010	Councillor By-election for Local Government - Brisbane City Council Walter Taylor (23 October).
2012	54 th General Election for Queensland Parliament (24 March). 2 nd Quadrennial Elections for Local Government (28 April). By-election for Queensland Parliament - South Brisbane (28 April). Mayoral By-election for Local Government - Aurukun Shire Council (16 June).

Electoral Commission of Queensland milestones

Year	Milestone
2012	Councillor By-election for Local Government - Torres Strait Island Regional Council Division 13 (29 September).
	Councillor By-election for Local Government - Torres Strait Island Regional Council Division 15 (27 October).
2013	Councillor By-election for Local Government - Mornington Shire Council (9 March).
	Councillor By-election for Local Government - Napranum Aboriginal Shire Council (9 March).
	De-amalgamation polls held on 9 March on de-amalgamation of Mareeba, Livingstone, Douglas and Noosa from Tablelands, Rockhampton, Cairns and Sunshine Coast Regional Councils, respectively (polls resolved in the affirmative).
	Councillor By-election for Local Government - Boulia Shire Council (4 May).
	Councillor By-election for Local Government - Lockhart River Council (11 May).
	Councillor By-election for Local Government - Northern Peninsula Aboriginal Regional Council Division 5 (6 July).
	Councillor By-election for Local Government - South Burnett Regional Council Division 6 (14 September).
	New Local Government Elections for de-amalgamated local government areas (9 November).
	Councillor By-election for Local Government - Cherbourg Aboriginal Shire Council (9 November).
	Councillor By-election for Local Government - Croydon Shire Council (9 November).
2014	Councillor By-election for Local Government - Doomadgee Aboriginal Shire Council (9 November).
	By-election for Queensland Parliament - Redcliffe (22 February).
	Councillor By-election for Local Government - Torres Strait Island Regional Council Division 10 (1 March).
	Councillor By-election for Local Government - Cherbourg Aboriginal Shire Council (12 April).

Appendix

Electoral Commission of Queensland milestones

Year	Milestone
2014	Councillor By-election for Local Government - Napranum Aboriginal Shire Council (3 May).
	Councillor By-election for Local Government - Whitsunday Regional Council Division 2 (3 May).
	Councillor By-election for Local Government - Carpentaria Shire Council (12 July).
	Councillor By-election for Local Government - Boulia Shire Council (19 July).
	By-election for Queensland Parliament - Stafford (19 July).
2015	Councillor By-election for Local Government - Murweh Shire Council (6 September).
	55 th General Election for Queensland Parliament (31 January).
	Mayoral By-election for Local Government - Gympie Regional Council (7 February).
2016	Mayoral By-election for Local Government - Napranum Aboriginal Shire Council (31 October).
	3 rd Quadrennial Elections for Local Government (19 March).
	Referendum held on 19 March on Fixed Four-Year Terms (proposal successful on 52.96% Yes vote).
2016	Mayoral and Councillor By-election for Local Government - Lockyer Valley Regional Council (16 April).

Annual report checklist

Summary of requirement		Basis for requirement	Reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 8	Yes
Accessibility	<ul style="list-style-type: none"> Table of contents 	ARRs – section 10.1	Yes
	<ul style="list-style-type: none"> Glossary 		86
	<ul style="list-style-type: none"> Public availability 	ARRs – section 10.2	Yes
	<ul style="list-style-type: none"> Interpreter service statement 	Queensland Government Language Services Policy ARRs – section 10.3	Yes
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 10.4	Yes
	<ul style="list-style-type: none"> Information Licensing 	QGEA – Information Licensing ARRs – section 10.5	N/A
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 11.1	1-2
	<ul style="list-style-type: none"> Agency role and main functions 	ARRs – section 11.2	3-5
	<ul style="list-style-type: none"> Operating environment 	ARRs – section 11.3	9-49
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community 	ARRs – section 12.1	18-21, 22-24, 27-49
	<ul style="list-style-type: none"> Other whole-of-government plans / specific initiatives 	ARRs – section 12.2	N/A
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 12.3	7-8, 27-49
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 12.4	26

Appendix

Annual report checklist

Summary of requirement		Basis for requirement	Reference
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 13.1	51-52
Governance: management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 14.1	5
	<ul style="list-style-type: none"> Executive management 	ARRs – section 14.2	9-17
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 14.3	43-44
	<ul style="list-style-type: none"> <i>Public Sector Ethics Act 1994</i> 	<i>Public Sector Ethics Act 1994</i>	20
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 14.4 ARRs – section 14.5	N/A
Governance: risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 15.1	15
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 15.2	15-16
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 15.3	14-15
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 15.4	16-17
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 15.5	49
Governance: human resources	<ul style="list-style-type: none"> Workforce planning and performance 	ARRs – section 16.1	18-21
	<ul style="list-style-type: none"> Early retirement, redundancy and retrenchment 	Directive No.11/12 Early Retirement, Redundancy and Retrenchment ARRs – section 16.2	20

Annual report checklist

Summary of requirement		Basis for requirement	Reference
Open Data	■ Consultancies	ARRs – section 17 ARRs – section 34.1	Online
	■ Overseas travel	ARRs – section 17 ARRs – section 34.2	Online
	■ Queensland Language Services Policy	ARRs – section 17 ARRs – section 34.3	Online
Financial statements	■ Certification of financial statements	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.1	83
	■ Independent Auditor's Report	FAA – section 62 FPMS – section 50 ARRs – section 18.2	84-85

FAA Financial Accountability Act 2009

FPMS Financial and Performance Management Standard 2009

ARRs Annual report requirements for Queensland Government agencies

Feedback form

The Electoral Commission of Queensland's 2015-16 Annual Report provides an account of its financial and non-financial performance for the 2015-16 financial year.

To improve the Commission's annual reporting, readers are invited to provide feedback via this survey.

Response return details:



ecq@ecq.qld.gov.au



GPO Box 1393

BRISBANE QUEENSLAND 4001

Content *Please tick (✓)*

Presentation and design

☐ Excellent ☐ Good ☐ Satisfactory ☐ Poor

Ease of navigation

☐ Excellent ☐ Good ☐ Satisfactory ☐ Poor

Ease of readability

☐ Excellent ☐ Good ☐ Satisfactory ☐ Poor

Value of information

☐ Excellent ☐ Good ☐ Satisfactory ☐ Poor

Level of detail provided

☐ Excellent ☐ Good ☐ Satisfactory ☐ Poor

Suggestions for improvement

Category of reader *Please tick (✓)*

☐ Industry Organisation ☐ Community Organisation ☐ Government Dept.
☐ General Public ☐ Political Organisation ☐ Member of Parliament

Thank you for your feedback!



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