

Electronic Disclosure System (EDS) for Associated Entities and their Financial Controllers

FOR LOCAL GOVERNMENT ELECTIONS AND BY-ELECTIONS

USER GUIDE



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1. Introduction

1.1 Overview of the Act and Regulation

This user guide is intended for financial controllers of associated entities participating in local government elections who are required to comply with the financial disclosure provisions of the *Local Government Electoral Act 2011* (the Act) and the Local Government Electoral Regulation 2023 (the Regulation).

1.2 Disclaimer

Publications by the Electoral Commission of Queensland (ECQ) are not intended as a substitute for the Act or Regulation. Users are advised to obtain a copy of the Act and Regulation, and if necessary, seek independent legal advice. The Act and Regulation are available online at www.legislation.qld.gov.au.

1.3 Contacting the ECQ

Please contact the ECQ's Funding and Disclosure Unit for general enquiries and assistance. Our details are set out below:

Postal address: GPO Box 1393

BRISBANE QLD 4001

Office location: Level 20, 1 Eagle Street, Brisbane, Queensland

Telephone: 1300 881 665

Email: fad@ecq.qld.gov.au

Internet: www.ecq.qld.gov.au

2. Glossary

Please see below for key terms used throughout this user guide and their definitions.

Associated Entity

An associated entity:

- is controlled by a registered party (or candidates endorsed by the party),
 candidate, or group of candidates
- operates wholly or to a significant extent for the benefit of a registered political party, candidate, or group of candidates
- operates for the dominant purpose of promoting a registered political party,
 candidate, or group of candidates.

For registered political parties, an associated entity is not:

- a candidate endorsed by the party for the election
- a related political party
- a federal or interstate branch of division of the party.

For individual candidates, an associated entity is not:

- another candidate who is endorsed by the same registered political party
- the associated entity of a registered political party who endorsed the candidate
- the associated entity of a group of candidates of which the candidate is a member
- an electoral committee formed to help the candidate's election campaign.

For groups of candidates, an associated entity is not:

- a candidate who is a member of the group
- a committee formed to help the election campaign of members of the group in the election.

Disclosure Due Date

The financial controller of all associated entities required to disclose gifts, loans and electoral expenditure must give the ECQ a return in real-time (i.e., within 7 business days of the gift or loan being received or the expenditure being incurred).

If expenditure is incurred, during the last 7 business days before an election day, the expenditure must be disclosed within 24 hours.

All financial controllers of associated entities must also lodge an election summary return within 15 weeks after the election, regardless of whether they incurred any electoral expenditure. This return must state the total value of all electoral expenditure incurred during the relevant disclosure period.

Refer to local government <u>Fact sheet 18 - Real-time disclosure of electoral</u> expenditure for more information about disclosure due dates.

Disclosure Period

The disclosure period for an associated entity begins on the earlier of 1) the day the entity first incurs electoral expenditure for the election or 2) the day the capped expenditure period for the election begins. The disclosure period ends 30 days after election day.

Electoral Expenditure

Electoral expenditure includes the following, if incurred for a campaign purpose:

- costs of designing, producing, printing, broadcasting, or publishing any kind of material for an election including (but not limited to):
 - advertisements broadcast at a cinema, on radio or television or on the internet
 - direct marketing through the post office or email
 - o flyers, billboards, brochures, signs, or how-to-vote cards

- distribution costs for election material such as the cost of postage, couriers, or sending SMS messages
- costs of opinion polling or research
- fees for contracted services related to an activity mentioned above (e.g., payments for experts or consultants, the provision of data, etc.)

Expenditure is incurred for a campaign purpose if it is incurred to promote or oppose a candidate, group of candidates or political party, or to otherwise influence voting, in an election.

Refer to <u>Local government fact sheet 12 – Definition of electoral expenditure</u> for more information on electoral expenditure.

Financial controller

The financial controller of an associated entity of a registered political party, a candidate or a group of candidates for an election means:

- if the entity is a corporation, including a corporation that is the trustee of a trust, the secretary of the corporation
- if the entity is the trustee of a trust but not a corporation, the trustee
- otherwise the person responsible for keeping the financial records of the entity.

Gifts

The transfer of money, property or a service given without receiving something of equal or adequate value in return. Gifts can include money or services provided by friends, family, or other persons or businesses which have a personal relationship with the recipient.

A non-monetary gift (or gift-in-kind) is a gift of any goods or services other than money.

A gift can be:

- monetary or non-monetary
- services provided at no or below cost
- electoral expenditure gifted to an election participant
- uncharged interest on a loan
- any part of a fundraising contribution that exceeds \$200

A gift does not include:

- an amount transferred from an individual's own funds (e.g., from a personal bank account) to the individual's own dedicated campaign bank account
- an amount contributed from an account an individual holds jointly with their spouse to the individual's own dedicated campaign bank account
- volunteer labour (e.g. a family member handing out flyers on election day)
- the incidental use of a volunteer's vehicle or equipment
- a fundraising contribution of \$200 or less
- membership fees paid to a political party
- property transferred under a will
- a gift made in a private capacity that is for the personal use of an individual,
 unless the gift is later used for an electoral purpose.

Refer to local government <u>Fact sheet 10 – Definition of gifts and loans</u>, <u>Fact sheet 20 – Real-time disclosure of gifts and loans for candidates</u> and <u>Fact sheet 25 – Real-time disclosure of gifts and loans by agents of groups of candidates</u> for more information.

Loans

A loan is any of the following provided by a person or entity, other than a financial institution or by use or a credit card:

- an advance of money
- provision of credit or other form of financial accommodation
- payment of an amount for, on behalf of, or at the request of an entity, if there
 is an express or implied obligation to repay the amount
- another transaction that is, in effect, a loan of money.

Loans received from financial institutions do not need to be disclosed.

Further information about key terms and definitions can also be found in the <u>Local</u> <u>Government Electoral Act 2011</u> and the <u>Local Government Electoral Regulation</u> 2023.

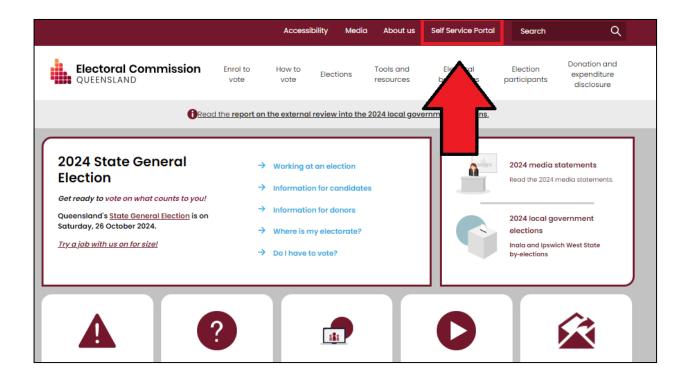
3. Accessing the Self Service Portal

A person who needs to lodge returns as the financial controller of an associated entity will first need to access and set up a profile in the ECQ's Self Service Portal (SSP).

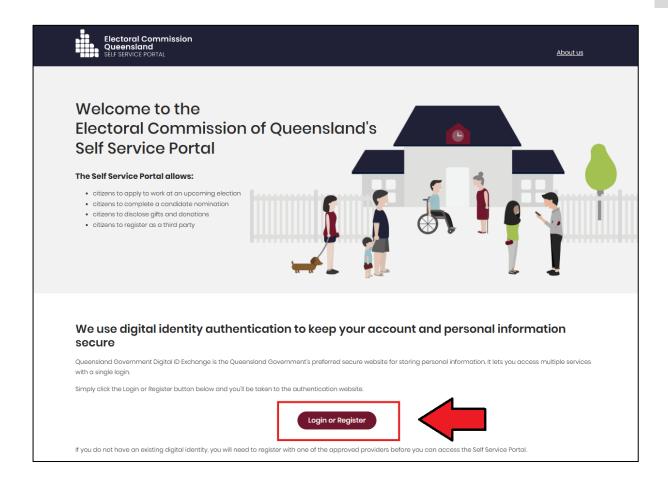
Please use the following instructions to register an account in SSP.

Note: If you already have an SSP account, you can skip to <u>section 4 of this user guide</u>.

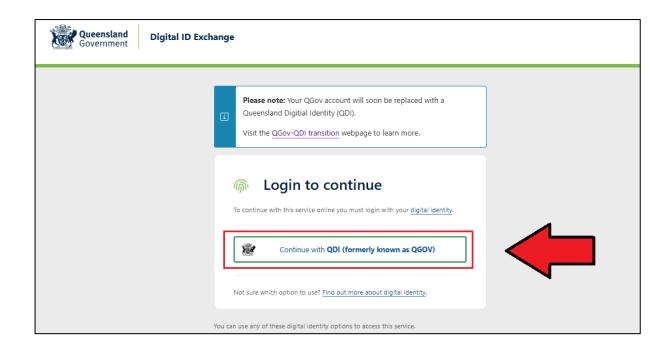
Visit the ECQ's website at <u>www.ecq.qld.gov.au</u> and select the **Self Service** Portal button at the top of the page.



 Alternatively, you can access the SSP directly at selfserv.elections.qld.gov.au. 2. Click the **Login or Register** button at the bottom of the screen.

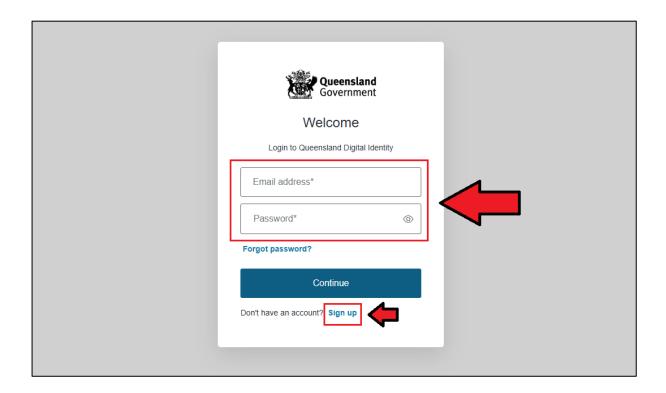


3. Click to Continue with QDI.

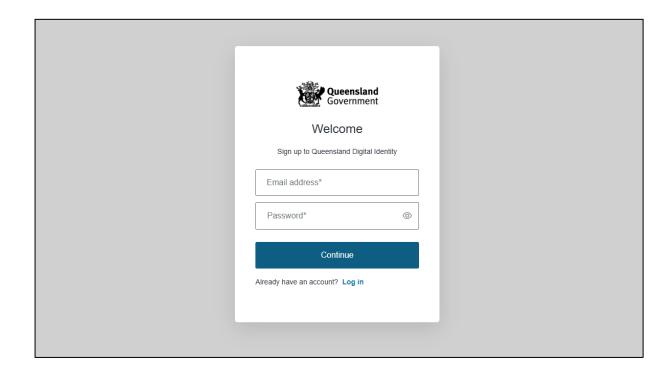


4. If you already have a Queensland Digital Identity (QDI) account, enter your email and password and click **Continue.** Then skip to step:12.

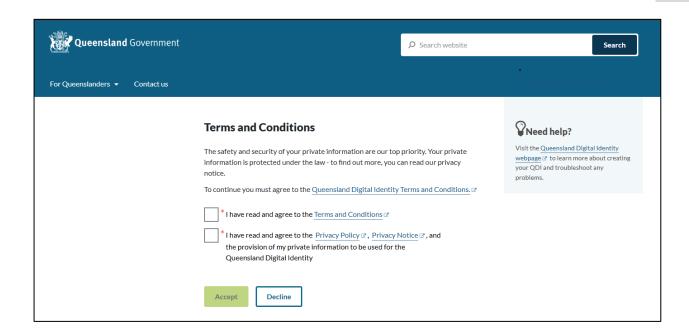
If you do not have a QDI account, click Sign up.



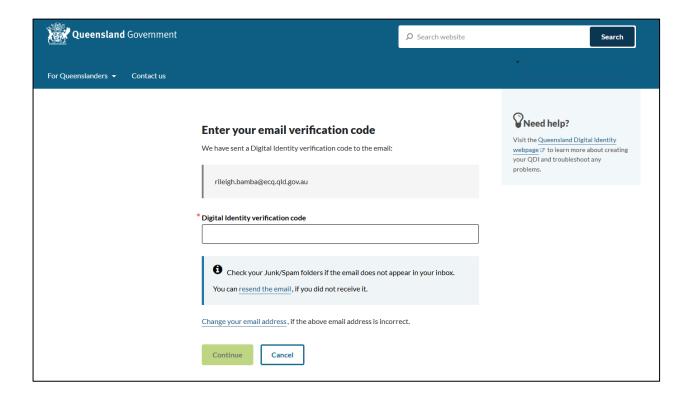
5. Enter an email address and password, then click **Continue**.



6. Select the tick boxes agreeing to the terms and conditions, then click Accept.



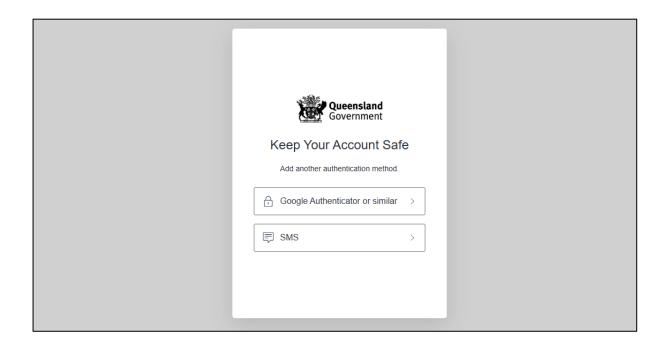
7. Retrieve your **verification code** from your email and enter it in the box provided. Then click **Continue.**



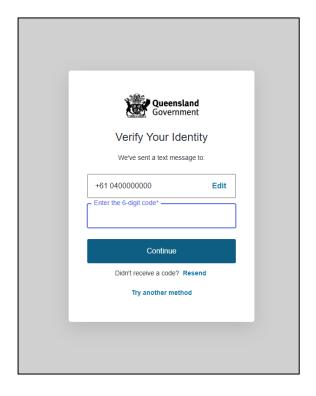
If you do not receive a confirmation code, please contact Shared Services
 Queensland on 13 74 68.

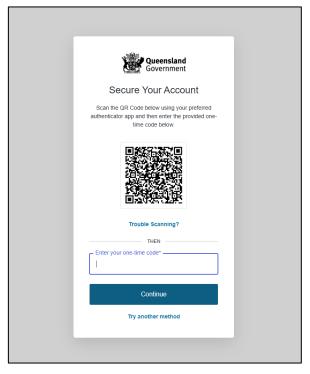
8. Choose an authentication method to secure your account.

You can either choose to receive a verification code by SMS or by using an authenticator application, such as Google Authenticator.



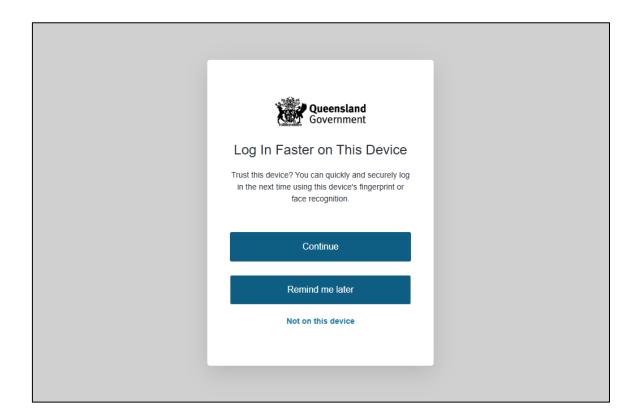
9. Retrieve your **one-time code** from your mobile device or authenticator app and enter it in the box provided. Then click **Continue.**





10. If you are using a trusted device, you can click **Continue** to register the device with QDI. This will allow you to quickly log in the next time using the sign-in options on your device rather than receiving a verification code.

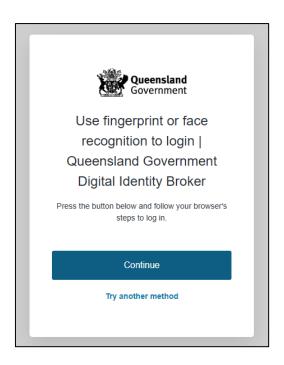
If you are not on a trusted device, click Not on this device.



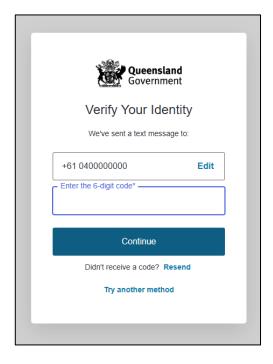
11. After successfully setting up your account, click **Continue**.



12. If your device is registered with QDI, you will be prompted to use facial or fingerprint recognition or another sign-in option on your trusted device to log in. Then click **Continue**.

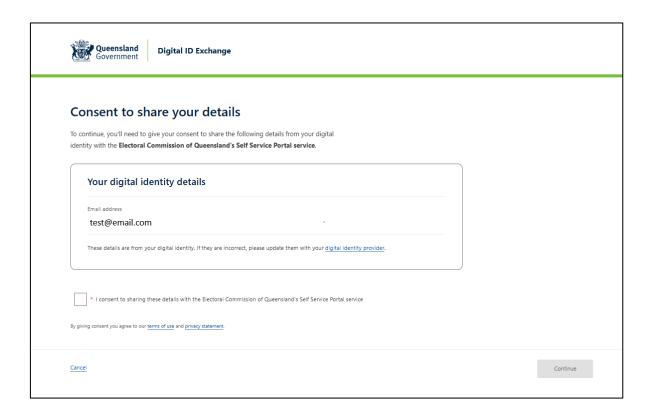


Otherwise, retrieve the 6-digit code from your mobile device or authenticator app to verify your identity. Enter the code in the box provided then click **Continue.**

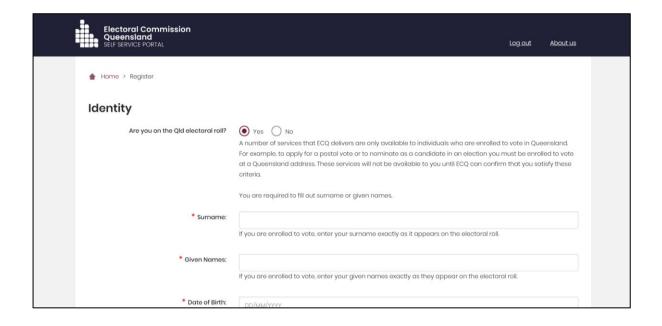




13. The first time you access SSP, you will be asked to consent to share your details with the ECQ. Tick the box and click **Continue.**



14. The first page to appear in SSP will be the **Identity** page. Enter your information into all mandatory fields then select **Search the Roll**.

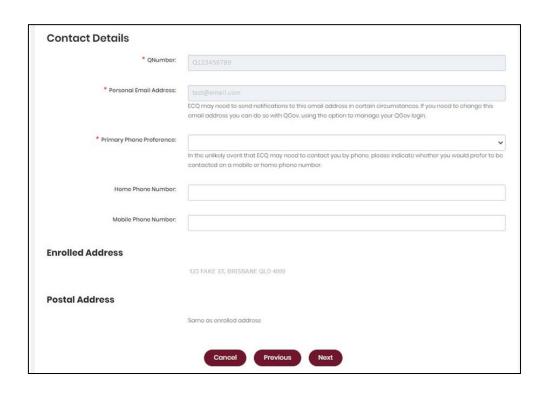


Did you get an error message? Here are some possibilities to check:

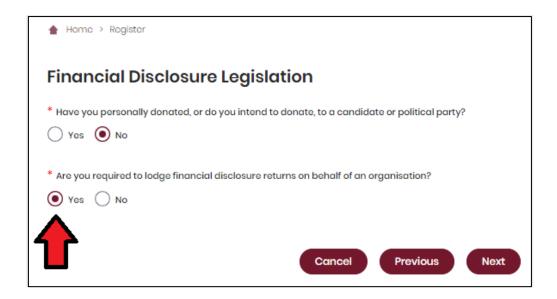
- Do not enter the street suffix in the Street Name field (no St, Ave, Ln, etc).
- If you receive the error message 'No entry was found on the Queensland electoral roll matching these details,' please double check that everything has been entered correctly.
- If you continue to receive that error, visit the Australian Electoral
 Commission's (AEC's) website at check.aec.gov.au to ensure your
 enrolment details are up to date. You can create your SSP profile using old
 details, and once the AEC has updated their roll, the ECQ will be
 automatically notified.
- If you are not on the Queensland electoral roll (maybe you are under 18 or enrolled in another state), please select No for the question Are you on the Qld electoral roll.

15. Enter your contact details and choose **Next**.

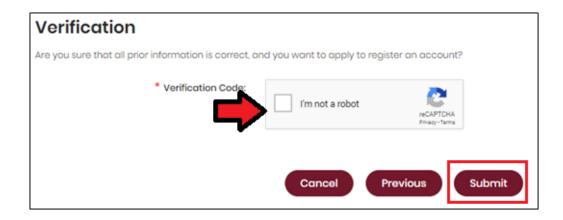
If your address has been verified against the electoral roll, your address will be prefilled and so not able to be edited. If you need to change these details, please visit the AEC at aec.gov.au.



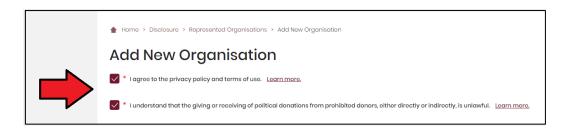
16.On the Financial Disclosure Legislation page, choose **Yes** to the second question **Are you required to lodge financial disclosure returns on behalf of an organisation?**. Then click **Next**.



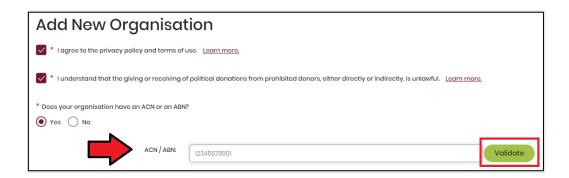
- If you are also required to lodge returns as an individual donor or third party, select Yes for the first question as well.
- 17. If asked for verification, tick the box stating 'I'm not a robot.' Then click **Submit.**If you are a robot, please close the browser.



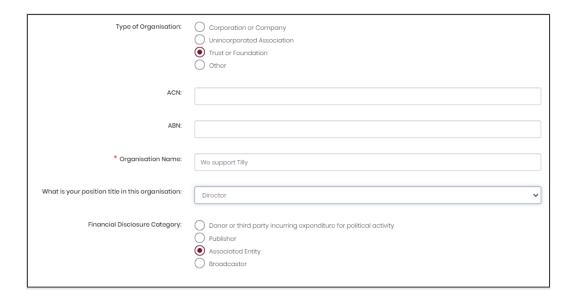
18. You will then be asked to supply the details of the associated entity that you represent. Agree to the privacy policy and terms of use and select the tick box indicating your understanding of the Prohibited Donors Scheme.



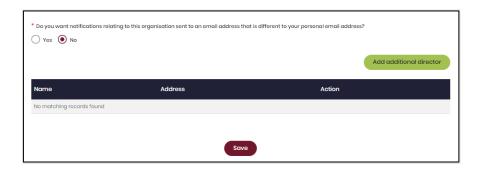
19. If your associated entity has an ACN or ABN, please choose **Yes** and validate the relevant number.



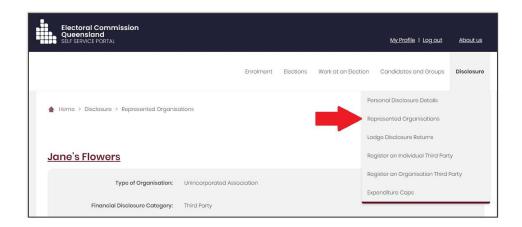
20. Choose the type of organisation you are representing and complete the required fields. In the Financial Disclosure Category, choose **Associated Entity**.



21. After completing all required fields, choose **Save** to add the organisation to your SSP profile.



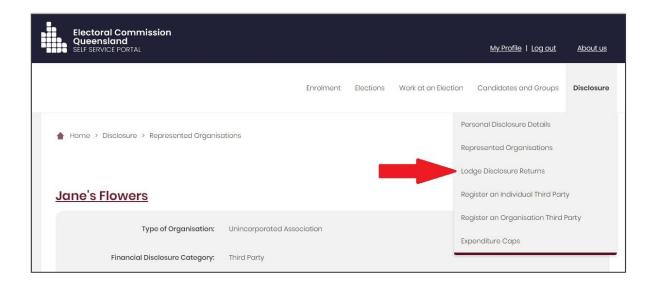
22. You can view and edit the organisations you represent in SSP at any time by opening the **Disclosure** dropdown menu at the top right of the screen then choosing **Represented Organisations**.



- New organisations can be added by choosing the Add New button at the top right.
- To edit an existing organisation's details, choose the Edit button opposite
 the organisation's name or select the organisation's name to see the full
 details and choose Edit at the bottom of the screen.



23. You can now lodge returns in EDS by opening the **Disclosure** dropdown menu in the top right then choosing **Lodge Disclosure Returns**.



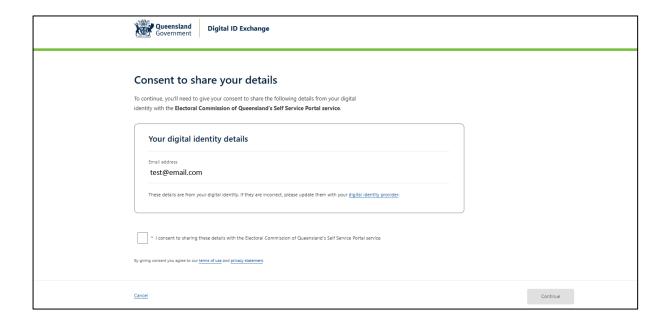
4. Logging into EDS

Once you have registered in the Self Service Portal (SSP) (see <u>section 3</u>), you can log into the Electronic Disclosure System (EDS) at any time by using the following instructions.

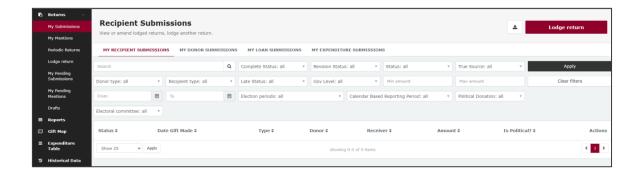
 When logged into SSP (<u>selfserv.elections.qld.gov.au</u>), choose the **Disclosure** dropdown menu in the upper right corner then select **Lodge Disclosure Returns**.



2. The first time you access EDS, you will be asked to consent to share your details with the ECQ. Tick the box and click **Continue**.



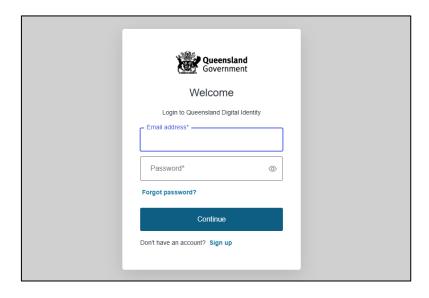
3. You will now see the main page of EDS.



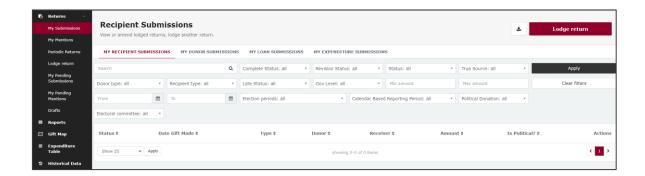
4. You can also access EDS directly at <u>disclosures.ecq.qld.gov.au</u>. Choose **Login/Register** in the top right-hand corner.

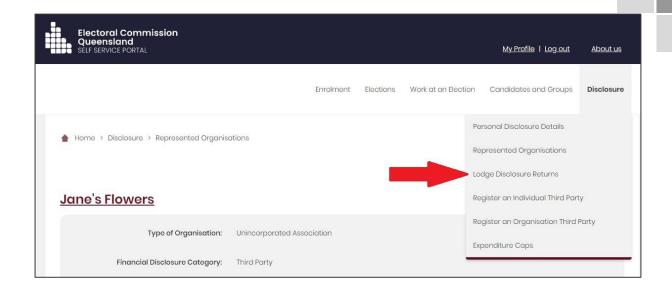


5. Log into EDS using your QDI email address and password.



6. If you haven't accessed EDS before, you will see the same consent screen pictured in step 2. Otherwise, the main page of EDS will appear.





5. Gifts, loans and periodic returns

Financial controllers of associated entities of candidates and groups of candidates must disclose all gifts and loans of \$500 or more received during their disclosure period. Returns for gifts and loans must be lodged by the disclosure due date.

Financial controllers of associated entities of registered political parties must continue to comply with all requirements under the *Electoral Act 1992* and the Electoral Regulation 2013 to lodge returns for gifts and loans received during a calendar-based reporting period (1 January to 30 June, or 1 July to 31 December, of each year).

Financial controllers of all associated entities are also required to lodge a periodic return for the associated entity not more than 8 weeks after the end of each reporting period.

Please refer to the EDS User Guide for Associated Entities – State for instructions on how to lodge periodic returns in EDS and how associated entities of registered political parties should disclose gifts and loans.

Instructions for the disclosure of gifts and loans by associated entities of candidates and groups of candidates are below.

5.1 Disclosing a gift received in EDS

Financial controllers of associated entities of candidates and groups of candidates that receive gifts of \$500 or more (cumulative) must lodge returns in EDS by the disclosure due date.

Note: refer to the <u>Glossary</u> for key terms and definitions.

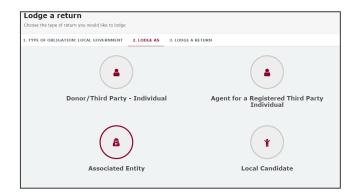
When you are logged into EDS, you will see the below screen. To begin lodging a return, choose the maroon **Lodge return** button in the upper right corner.



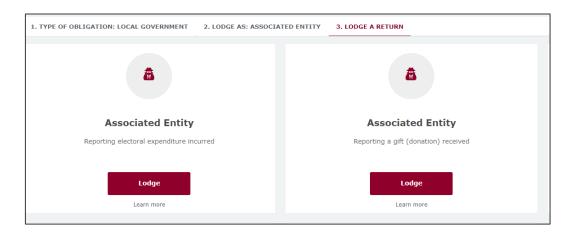
1. Under Type of Obligation, select Local Government.



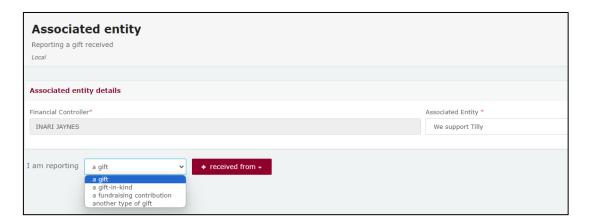
2. Select **Associated Entity** on the Lodge As screen.



3. Choose the **Lodge** button under Associated Entity: Reporting a gift (donation) received.



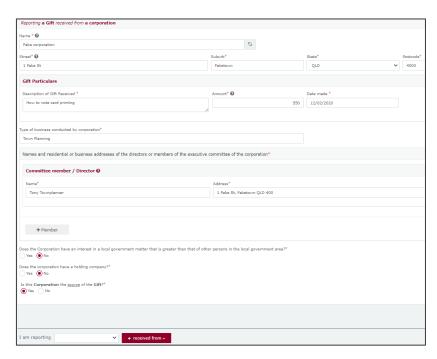
4. The details of your associated entity will be pre-filled. Select gift type using the **I am reporting** dropdown menu (e.g., a gift).





Choose donor type from the + received from dropdown menu (e.g., an Individual or a Corporation).

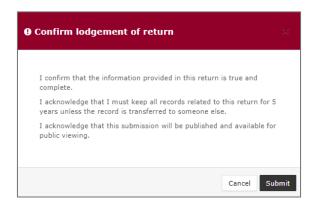
6. Enter all mandatory gift reporting information, such as name and address of the entity giving the gift, description of gift received, amount and date made.



- Depending on the person or entity who gave the gift, you may be required to
 enter additional information. <u>Fact sheet 11 Relevant details of gifts and
 loans</u> has further information about what may be required.
- Additional gifts can be disclosed by selecting options from I am reporting and + received from and repeating the steps above.
- 7. When finished, choose **Submit**. If you want to complete this return later, you can choose 'Save Draft' at any time. Previously saved drafts can be found under Drafts in the side menu.



8. Select **Submit** again to confirm the information in the return is correct.



 The gift received will display on the Recipient Submissions page under the My Recipient Submissions tab. The return will also display on the public Gift Map and Reports pages.

Note: The gift received Status will display as NCR (no corresponding return) to signify that a corresponding return from the donor is not required.



5.2 Disclosing a loan received in EDS

Financial controllers of associated entities of candidates and groups of candidates that receive loans of \$500 or more are required to disclose the details of the loan in a return by the disclosure due date.

Note: refer to the Glossary for key terms and definitions.

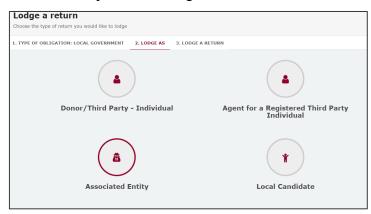
To lodge a return for loans received in EDS, please use the following instructions. When you are logged into EDS, you will see the below screen. To begin lodging a return, choose the maroon **Lodge return** button in the upper right corner.



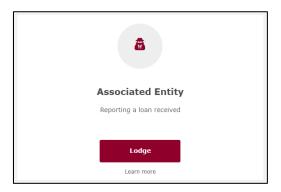
1. Under Type of Obligation, select **Local Government**.



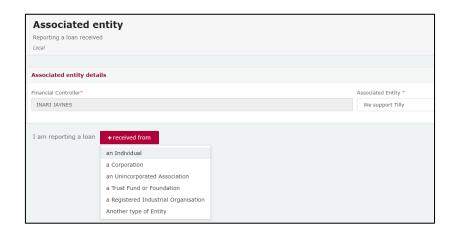
2. Select **Associated Entity** on the Lodge As screen.



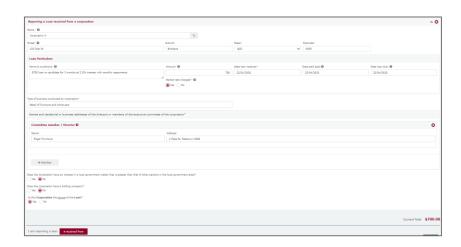
3. Choose the Lodge button under Associated Entity: Reporting a loan received.



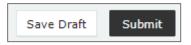
4. Select the type of entity that provided the loan from the **+ received from** dropdown menu.



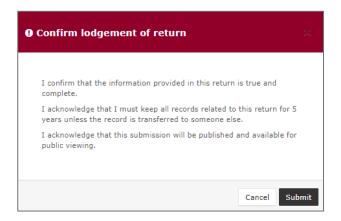
5. Enter all requested loan reporting information, such as name and address of the entity giving the loan, terms and conditions of loan, amount and date loan received, date loan due and date paid back (if applicable).



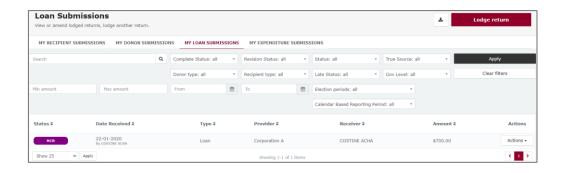
- 6. Depending on the type of entity selected in step 5, you may also be asked additional questions about the corporation, individual, etc. who provided the loan. <u>Fact sheet 11 Relevant details of gifts and loans</u> has further information about what may be required.
- 7. When finished, choose **Submit**. If you want to complete this return later, you can choose 'Save Draft' at any time. Previously saved drafts can be found under Drafts in the side menu.



8. Select **Submit** to confirm the information in the return is correct.



 The loan received will display on the Recipient Submissions page under the My Loan Submissions tab. The return will also display on the public Reports page.
 Note: Loan received status will display as NCR standing for 'no corresponding return.' This means a corresponding return from the loan provider is not required.



6. Disclosing electoral expenditure in EDS

Financial controllers of associated entities that incur electoral expenditure of \$500 or more for a local government election are required to disclose the details of the expenditure in a return.

Items of electoral expenditure can be disclosed individually (see <u>Section 6.1</u>) or by using a bulk upload spreadsheet (see <u>Section 6.2</u>). The bulk upload spreadsheet is recommended when disclosing many expenditure items in one transaction.

When you are logged into EDS, you will see the below screen. To begin lodging a return, choose the maroon **Lodge return** button in the upper right corner.



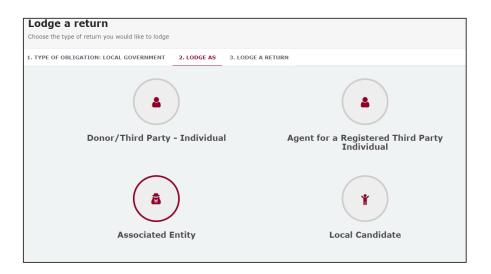
6.1 Disclosing electoral expenditure

To lodge a return for individual items of electoral expenditure, please use the following instructions.

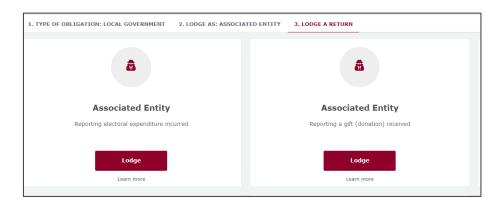
1. Under Type of Obligation, select **Local Government**.



2. Select **Associated Entity** on the Lodge As screen.



3. Choose the **Lodge** button under Associated Entity: Reporting electoral expenditure incurred.

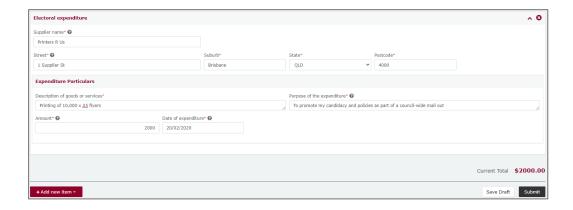


4. In the + Add new item dropdown menu, choose Electoral expenditure.

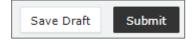


5. Enter all mandatory electoral expenditure information, such as supplier name and address, description of goods or services, purpose of expenditure, amount and date.

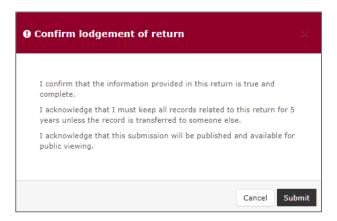
Additional electoral expenditure items can be disclosed by selecting **+ add new item** and repeating the steps above.



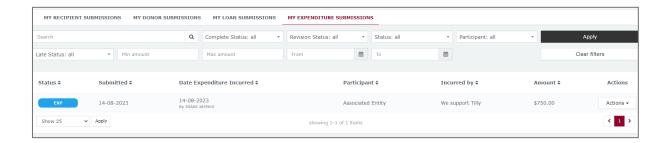
6. When finished, choose **Submit**. If you want to complete this return later, you can choose 'Save Draft' at any time. Previously saved drafts can be found under Drafts in the side menu.



7. Select **Submit** again to confirm the information in the return is correct.



8. The electoral expenditure will display on the Recipient Submissions page under the My Expenditure Submissions tab, as well as on the public Expenditure Table and Reports pages.



Electoral expenditure **Status** will display as EXP (expenditure) to signify that electoral expenditure has been disclosed.

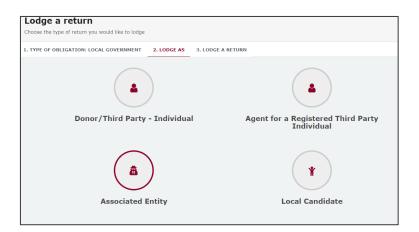
6.2 Disclosing electoral expenditure using a bulk upload spreadsheet

To lodge a return for multiple items of electoral expenditure using a bulk upload spreadsheet, please use the following instructions.

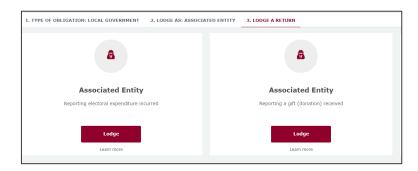
1. Under Type of Obligation, select **Local Government**.



2. Select **Associated Entity** on the Lodge As screen.



3. Choose the **Lodge** button under Associated Entity: Reporting electoral expenditure incurred.



 To enter multiple expenditure items at once choose the +Bulk Upload dropdown menu in the upper righthand corner then select Download template.



5. Once downloaded, open the Excel file.



Note:

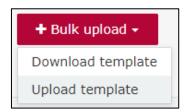
- Google Chrome downloads generally appear in the lower left of the page.
- Internet Explorer downloads generally appear in a pop-up box.
- Apple Safari downloads are available in the download icon in the lower right of the screen.
- 6. When you have the excel file open, be sure to **Enable Editing** then enter mandatory fields, such as supplier name and address, description of goods or services, purpose of expenditure, amount and date.
 - Be sure to enter data from the top row. Leaving the top rows blank may cause errors when you upload the template to your return.
 - Please do not change, add or remove any of the spreadsheet's headings or columns. The template will not upload properly if these are changed. This includes wording pasted from a different document – it must match the options available from any drop-down lists in the template (e.g. State).
 - Country is only required for overseas addresses.

Supplier									
						Date of expenditure	Amount	Description	Purpose
Name	Street	Suburb	State	Postcode	Country				
Printers R Us	1 Supplier St	Brisbane	QLD	4000		15/02/2020	2000.00	Printing of 10,000 x A5 Flyers	To promote my candidacy and po
Visage Folio	I Auckland St	Auckland	Overseas	1010	New Zealand	17/02/2020	500.00	Social media promotion	To boost posts on my Visage Foli
Tee Central	1 Central St	Brisbane	QLD	4000		2/02/2020	60.00	Production of 2 x t-shirts promoting	To produce t-shorts worn by volur

7. Save the file to a safe location on your device.



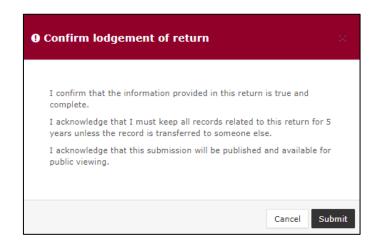
8. When you're ready to upload the spreadsheet, navigate back to lodge your return and choose **+Bulk upload** using the dropdown menu. You can then select **Upload template**.



- 9. Select the file to upload and then select **Next**.
- 10. Select Submit.



11. Choose **Submit** again to confirm the information provided in the returns is accurate.



12. The electoral expenditure items will display on the Recipient Submissions page under the My Expenditure Submission tab as well as on the public Expenditure Table and Reports pages.

Note: electoral expenditure Status will display as EXP (meaning expenditure) to signify that electoral expenditure has been disclosed.



7. Submitting an election summary return

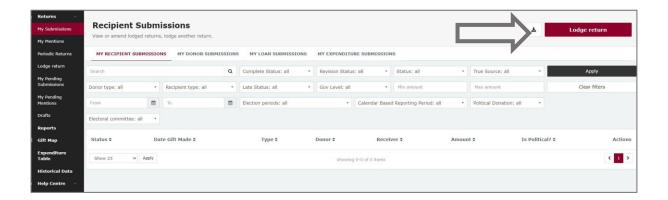
Financial controllers of associated entities are required to lodge an election summary return for the entity within 15 weeks of election day.

Note: refer to the <u>Glossary</u> for key terms and definitions.

In this return, you are required to disclose the total amount of electoral expenditure that the associated entity incurred during the disclosure period for the election.

If you incurred electoral expenditure totalling \$500 or more during your disclosure period, you must lodge a separate return in EDS for each item of expenditure prior to submitting your election summary return. See Section 6 for instructions on how to lodge these returns.

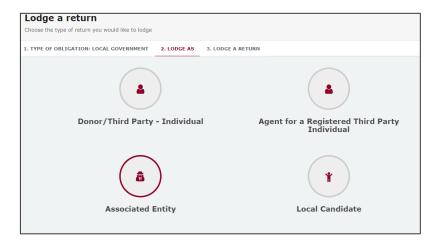
When you are logged into EDS, you will see the below screen. To begin lodging your election summary return, choose the maroon 'Lodge return' button in the upper right corner.



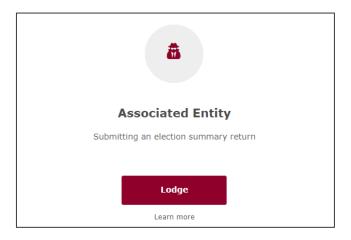
1. Under Type of Obligation, select **Local Government**.



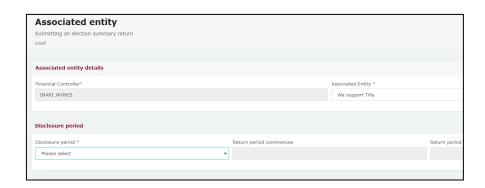
2. Select **Associated Entity** on the Lodge As screen.



3. Choose the **Lodge** button under Associated Entity: Submitting an election summary return.

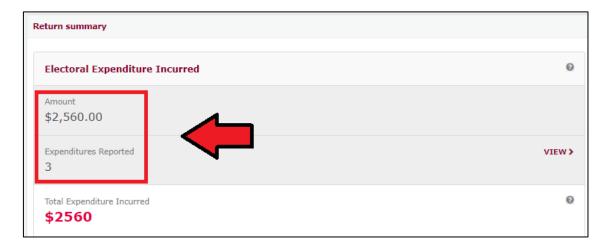


Select the correct local government election from the **Disclosure period**dropdown box. The dates for the return period commencement and conclusion
will automatically fill.



5. The **Return Summary** is a summary of all electoral expenditure disclosed.

The **Amount** and **Expenditures Reported** fields will display the total amount and number of any items of electoral expenditure that you have already reported in EDS using the instructions in <u>Section 6</u>.



You can review expenditure already reported in the EDS by choosing View.

The **Total Expenditure Incurred** field should reflect the total amount of electoral expenditure incurred by the associated entity during the disclosure period.



This field is not editable as all items of electoral expenditure should already have been reported using the instructions in <u>Section 6</u>.

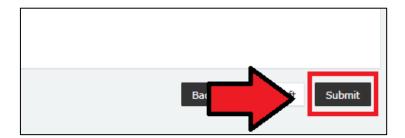
6. Under the Bank Statement section, select Upload Files to upload the bank statement for your candidate, group of candidates or registered political party's dedicated campaign bank account. Multiple files can be uploaded by holding down your Ctrl button or by selecting Upload Files for each file.



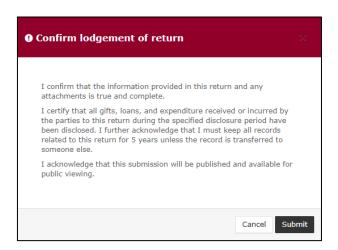
7. A draft of your election summary return can be saved at any time by choosing the **Save Draft** button at the bottom of the page. You can access your draft returns by selecting Drafts from the left-hand menu.



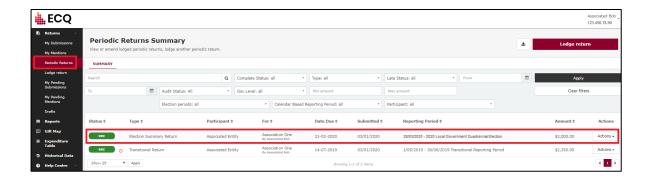
8. Select **Submit** to send your return to ECQ.



Review the message in the Confirm lodgement of return box and then select Submit.



10. Once submitted, the election summary return will display under the Periodic Returns menu and on the public Reports page.



8. Amending a return in EDS

If you have lodged a return in EDS then realised you've made an error or omission, the ECQ can amend the return upon your request.

Existing returns are found under the side menu options:

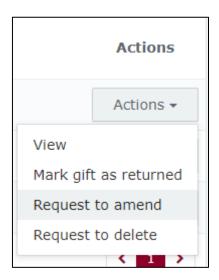
- My Submissions displays existing gifts, loans and expenditure.
- Periodic Returns displays existing election summary returns.

To request to amend a return in EDS, please use the following instructions. You can access EDS by following logging into SSP as above or by visiting disclosures.ecq.qld.gov.au and choosing login in the upper righthand corner. You will use the same QDI username (email address) and password as you use for SSP.

1. Find the return you wish to amend from the My Submissions or My Periodic Returns menu. We will be demonstrating on this gift from Barbie Johnson.

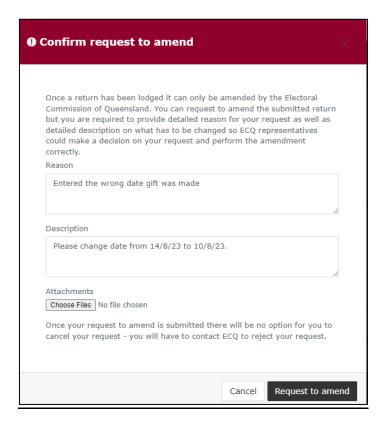


2. In the **Actions** column, choose **Request to amend** from the dropdown menu.



- 3. A box titled Confirm request to amend will pop up requesting a **Reason** for amending the return (here we have typed 'Entered the wrong date gift was made') and a **Description** of the change requested (here we have entered 'Please change date from 14/8/23 to 10/8/23'.)
 - Files can be attached to support your request by selecting Choose Files and uploading the files from your computer.

Finally choose the **Request to amend** button to submit the request.



4. Under My Submissions or Periodic Returns Summary page, the return Status will now display as **Pending**, and the return is temporarily removed from the public Gift Map and Reports pages.

Once the amendment has been processed by ECQ, you will receive an email.

