



**Electoral
Commission**
QUEENSLAND

Annual Report 2025-2026



Acknowledgement of Country

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

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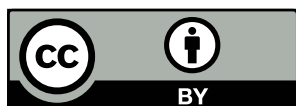


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Disclaimer: The official copy of the annual report, as tabled in the Legislative Assembly of Queensland can be accessed from the Queensland Parliament's tabled papers website database.

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Electoral Commission of Queensland

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17 September 2026

The Honourable Deborah Frecklington MP
Attorney-General and Minister for Justice and Minister for Integrity
1 William Street
BRISBANE QLD 4000
Email: attorney.general@ministerial.qld.gov.au

Dear Attorney-General

I am pleased to submit for presentation to the Parliament the Annual Report 2025-2026 and financial statements for the Electoral Commission of Queensland.

I certify this Annual Report complies with:

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

A checklist outlining the annual reporting requirements is provided at pages 92 to 93 of this annual report.

Yours sincerely



Pat Vidgen PSM FGIA
Electoral Commissioner

01

Electoral Commissioner's foreword

I am pleased to present the 2025-2026 Annual Report for the Electoral Commission of Queensland (ECQ), outlining our achievements of the last year.

Throughout this financial year, ECQ provided administrative and technical support to the independent Queensland Redistribution Commission, which successfully completed the redistribution of 93 electorate boundaries. This process ensures each electorate has approximately the same numbers of voters, upholding the democratic principle of 'one vote, one value'. New electorate boundaries are now published in the final State determination and will come into effect for the 2028 State general election. I would like to thank the other members of the Queensland Redistribution Commission for their work, the Chair, Mr Gregory Koppenol, retired Judge of the District Court and Mr John Sosso, who recently retired as Director-General, Department of State Development, Infrastructure and Planning.

The first strategic review of ECQ commenced in November 2025 when the Governor in Council appointed Professor Nicholas Aroney to review the functions and performance of ECQ and its commissioners. Throughout the year we have worked closely with Professor Aroney to share insights and information into our operations and the roles and responsibilities of our staff. The review is an opportunity to strengthen our operations and inform future improvements, and we eagerly await the review's findings.

Despite there being no statewide elections in 2025-26, there was still a lot of election activity. We delivered 2 State by-elections for the electorates of Hinchinbrook and Stafford, and 9 local government by-elections across the state including in some of the most remote areas of

Queensland. Planning, preparation and delivery of these events represent a significant body of work between major election periods across all ECQ business units.

During 2025-26, we also continued to deliver our responsibilities as regulator of electoral participants, such as registered political parties, candidates, donors and other third parties. ECQ devotes significant resources to an active compliance and enforcement program to ensure these participants follow electoral laws.

During this financial year, the Queensland Parliament passed amendments to electoral laws through the *Local Government (Empowering Councils) and Other Legislation Amendment Act 2026* and the *Electoral Laws (Restoring Electoral Fairness) Amendment Act 2026*. The amendments included:

- changing timeframes for political donation caps
- reducing restrictions on property developer donations
- changing mandatory training requirements for sitting councillors
- changing voting eligibility for prisoners.

We worked closely with all relevant stakeholders to ensure the updated requirements were understood and that adequate information was provided for parties and candidates to comply. ECQ will monitor compliance with the new laws through our ongoing compliance program.

We also had a busy year planning and preparing for the Local Government Change Commission which will soon review local government divisional boundaries prior to the 2028 local government elections. The reviews are expected to commence in late 2026, and ECQ will provide support to ensure that the consultation and review process is completed on time.

This year we released our *Local Government Engagement Statement of Intent*. This document reaffirms our commitment to developing strong relationships with councils and ensure continuous improvement in local government election delivery. We will continue to use the lessons learnt from the 2024 local government elections and incorporate local governments' views and perspectives into the planning and preparation for the 2028 local government elections.

I would also like to thank ECQ's workforce, both our permanent and temporary staff, who have assisted in the delivery of the by-elections over the past year. I know that our dedicated workforce was an integral part of ECQ's successful delivery of these electoral events.



Pat Vidgen PSM FGIA

Electoral Commissioner of Queensland

As we enter 2026-27, ECQ remains committed to continuous improvement by strengthening logistics, refining business processes, and enhancing our operational capability. A key focus will be improving our election delivery, through election rehearsal activities, refinement of our critical election systems, and ensuring that our people and processes are ready for the 2028 statewide elections.

02

About us

Who we are

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

ECQ's purpose of delivering **accessible, fair and transparent elections** is achieved through the performance of several functions. This includes delivering State elections, local government elections and industrial elections, administering electoral funding and disclosure laws, and reviewing electoral boundaries.

We also provide support to **independent reviews of electoral boundaries** to maintain equitable representation for Queensland voters. The Queensland Redistribution Commission (QRC) undertakes periodic reviews of Queensland's State electoral districts, while the Local Government Change Commission (LGCC) assesses proposals for changes to local government boundaries and electoral arrangements.

During 2025-26, we:

- delivered 2 State by-elections for the Hinchinbrook and Stafford electorates
- delivered 9 local government by-elections, including one mayoral by-election and 8 councillor by-elections
- supported the QRC to complete a redistribution of Queensland's State electoral boundaries
- supported the first independent strategic review of ECQ
- undertook compliance and enforcement actions in relation to state and local government electoral participants, to ensure they adhered to funding and disclosure requirements.

During 2025-26, the LGCC did not undertake any reviews as none were referred by the Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers. ECQ is monitoring enrolment within Queensland's divided local governments in preparation for divisional boundary reviews which will commence in late 2026.

Strategic Plan 2025-2029

Our *Strategic Plan 2025-2029* outlines ECQ's objectives, the strategies to implement them, and the performance indicators that will measure how well these objectives are achieved.

Our purpose

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

Our vision

Electoral excellence with integrity for Queensland.

Our Values



Customers first



Ideas into action



Unleash potential



Be courageous



Empower people



Our key functions

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

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

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

The ECQ contributes to the Government's objectives for the community by working to provide **Safety where you live** by enforcing compliance with Queensland's electoral laws, upholding public confidence and trust in Queensland's electoral services and **A plan for Queensland's future** by delivering accessible, fair and transparent elections and electoral boundary reviews.

Information on ECQ's progress against our performance indicators is provided within this report.

STRATEGIC OBJECTIVES AND PERFORMANCE INDICATORS		
Objectives	Strategies	Performance Indicators
01 Trusted to deliver Queensland elections	• Design electoral services to suit the needs of Queensland's diverse communities. • Deliver elections that promote opportunities for electoral participation by all Queenslanders. • Improve decision making using data analysis and research that insightfully influences the planning and delivery of electoral services. • Publicly report key electoral information at times that matter. • Undertake statutory reviews of electoral boundaries to maintain fair representation. • Ensure cyber security measures respond to the contemporary threat environment and protect our critical systems.	• Continued high levels of confidence in the integrity and security of elections in Queensland. • Satisfaction of electors and stakeholders in the delivery of electoral services as measured by post-election surveys. • Improved accessibility of electoral information and data on the ECQ website. • Equitable distribution of electors in State electorates and local government divisions through regular boundary reviews by the Queensland Redistribution Commission and Local Government Change Commission.
02 Increase electoral awareness and participation	• Undertake ongoing engagement with key stakeholders and suppliers and continue to build trust and confidence. • Design and deliver citizen-focused campaigns informed by research and stakeholder insights. • Deliver communication and engagement activities that help electors and participants understand their rights and responsibilities. • Administer a non-voter compliance program that promotes participation in future elections.	• Increased elector participation in elections, including in communities with previously low turnout rates. • Decrease in unintentional informal votes in elections, including in communities with previously high informality rates. • Improved effectiveness of the ECQ's strategic communication campaigns.
03 Maintain election readiness	• Build a skilled and sustainable workforce with a transparent and scalable resourcing model. • Ensure critical election systems are stable, secure and fit-for-purpose with regular programs of testing, assurance and performance monitoring. • Undertake regular evaluations of election delivery to implement identified and approved improvements.	• An engaged, capable, and resourced workforce. • Election rehearsal outcomes that demonstrate electoral processes and systems are operating effectively. • A critical election systems assurance framework is in place and regularly reported against. • Satisfaction of key stakeholders in the delivery of electoral services as measured by post-election surveys.
04 Promote and enforce compliance with electoral laws	• Provide information, education and support about funding and disclosure requirements to electoral participants to enable voluntarily compliance. • Use a data-driven approach to compliance and enforcement laws using data analytic capabilities. • Undertake targeted compliance reviews and investigations to detect non-compliance and respond accordingly. • Review compliance activities, processes and outcomes to inform future stakeholder engagement and education activities.	• Increased proportion of returns, including election summary returns, submitted on a voluntary basis within required timeframes. • Increases in gift and expenditure disclosures (or amended disclosures) from donors and political participants received and published through the ECQ's Electronic Disclosure System. • Increased number of compliance reviews completed for major quadrennial elections compared to the previous quadrennial elections.

OPPORTUNITIES

- Use historical and contemporary data and analysis from recent elections to identify opportunities to enhance the quality of electoral services.
- Improve and refocus electoral services for First Nations Queenslanders and communities through planning and engagement with stakeholders.
- Leverage the 4 year election cycle to decrease uncertainty and increase quality throughout the delivery of election services.

RISKS

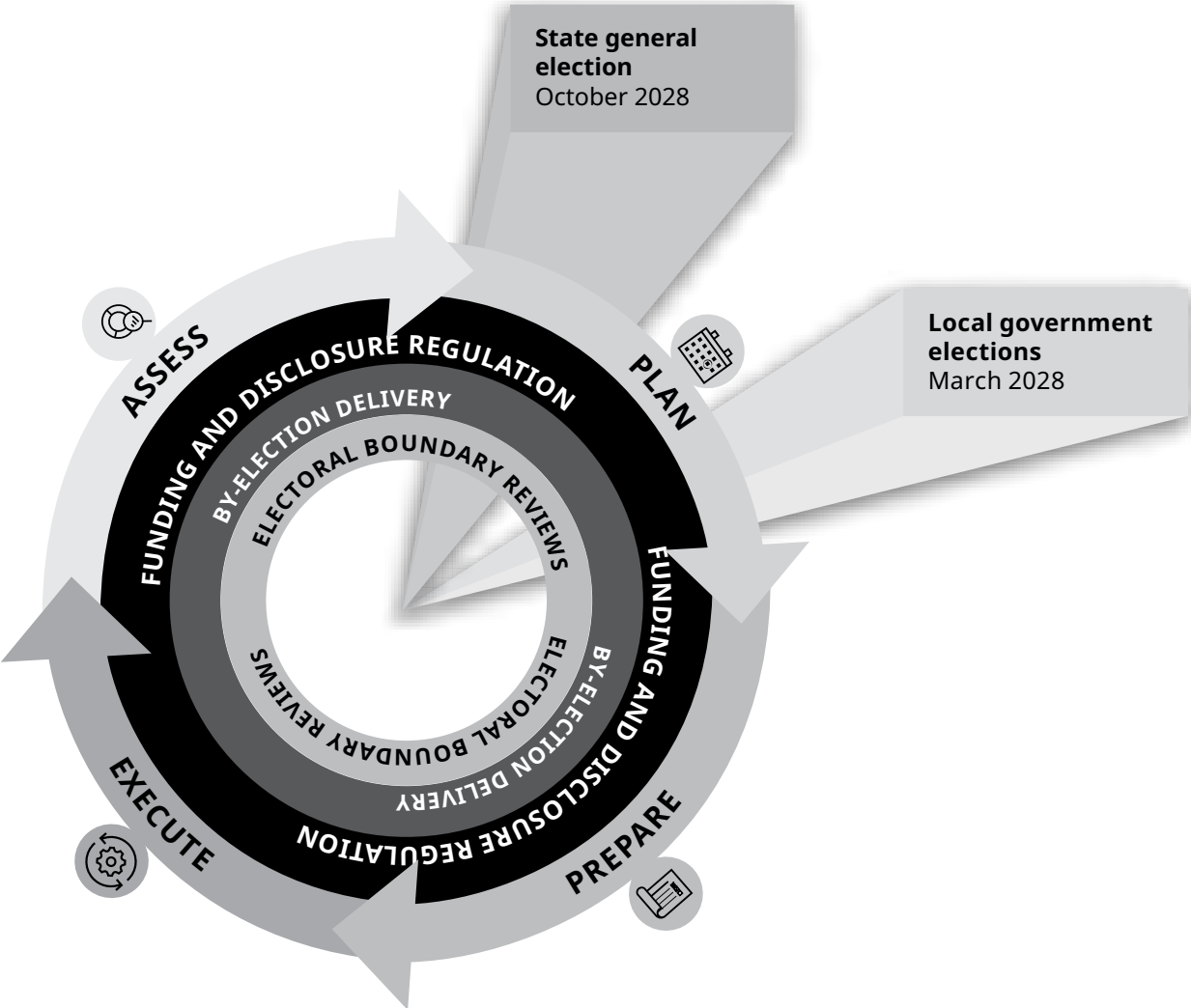
- Increased stakeholder expectation and reliance on technology creates additional risks of cyber security disruption or other attempts to undermine the integrity of the electoral process, technology or systems.
- Misinformation and/or disinformation which is not corrected by authoritative sources may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

Operating environment

Major election events operate within a 4-phase cycle: assess, plan, prepare and execute. In the last financial year, we completed the assess phase for the 2024 State general election and are currently in the planning phases for the 2028 local government and State general elections, as demonstrated in the diagram below.

State and local by-elections, can occur at any point during the election cycle. ECQ remains in a constant state of readiness to deliver by-elections, wherever they may arise across Queensland.

In addition, we undertake ongoing regulatory oversight and action in relation to electoral participants. This work ensures compliance with Queensland’s electoral funding and expenditure regulations as they apply to State and local government elections.



03

Elections

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

Election planning and delivery is complex. It involves the coordination of a range of legislative requirements, deployment of election materials and technology, recruitment and training of temporary election staff, as well as comprehensive communication and engagement strategies.

In 2025-26, we engaged with a variety of stakeholders to deliver numerous elections across Queensland, and support the following strategic objectives:

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

Key achievements

- Delivered 2 State by-elections for the electorates of Hinchinbrook and Stafford.
- Delivered 9 local government by-elections to fill mayor and councillor vacancies in various local governments across Queensland.
- Conducted industrial elections for 449 individual positions across 10 organisations.

State by-elections

Hinchinbrook

On Saturday, 29 November 2025, ECQ conducted a by-election to fill a vacancy in the Queensland State electorate of Hinchinbrook. The vacancy arose following the resignation from Parliament of the then sitting member for Hinchinbrook, Mr Nick Dametto MP, effective from Tuesday, 14 October 2025.

This was the first State by-election held during the term of the 58th Parliament of Queensland.

The Honourable Patrick Weir MP, Speaker of the Legislative Assembly of Queensland, issued the Writ for Election (writ) on Monday, 3 November 2025, setting out key dates for the by-election. A total of 39,818 Hinchinbrook voters were eligible to vote in the by-election at the close of the electoral roll on 7 November 2025. At the conclusion of the by-election, ECQ counted 30,982 votes, representing a turnout rate of 77.81%. Commonly, the turnout for by-elections is lower than for quadrennial elections, and by comparison, the turnout for Hinchinbrook at the 2024 State general election was 87.96%.

At the close of the candidate nominations, there were 7 candidates nominated to contest the by-election, 6 endorsed by registered political parties and one non-endorsed.

For the by-election, 50.22% of voters took the opportunity to vote in person before election day, and 32.59% voted on election day. ECQ organised 2 early voting centres and 20 election day polling booths to support voter participation. To maximise convenience, early voting hours were provided from 8am to 6pm during the 2-week early voting period. All polling booths were open from 8am to 6pm on election day.

Other voting methods also proved popular, with 15.03% of voters casting a postal ballot. Eligible voters also took the opportunity to access telephone voting services and mobile polling was provided at 4 institutions such as aged care residences with high care facilities.

Queensland State elections use the full preferential voting system, which requires voters to place a first preference next to the name of their preferred candidate and then rank all other candidates in their order of preference.

Preliminary vote counting commenced following the close of polls at 6pm on election day in the presence of scrutineers. The official count commenced on the Sunday after election day with the declaration made on Monday, 8 December 2025 when the result was certain. Mr Wayde Chiesa of the Liberal National Party of Queensland was declared the successful candidate.

ECQ prepared a report on the conduct of the Hinchinbrook by-election in accordance with the *Electoral Act*, which the Attorney-General and Minister for Justice and Minister for Integrity tabled in Parliament on 20 April 2026. The report is available on our website.

Stafford

On Saturday, 16 May 2026, ECQ conducted a by-election to fill a vacancy in the Queensland State electorate of Stafford. The vacancy arose following the passing of the then sitting member for Stafford, Mr Jimmy Sullivan MP, on 9 April 2026.

This was the second State by-election held during the term of the 58th Parliament of Queensland.

Her Excellency the Honourable Dr Jeannette Young AC PSM, Governor of Queensland, issued the writ on Friday, 17 April 2026, setting out key dates for the by-election. A total of 41,397 Stafford voters were eligible to vote in the by-election at the close of the electoral roll on 25 April 2026. At the conclusion of the by-election, ECQ counted 33,792 votes, representing a turnout rate of 81.63% for the by-election. This was marginally higher than for the Hinchinbrook by-election. Commonly, the turnout for by-elections is lower than for quadrennial elections, and by comparison, the turnout for Stafford was relatively high at 90.23% in the 2024 State general election.

ECQ organised 2 early voting centres and 11 election day polling booths to support voter participation. For the by-election, 40.04% of voters took the opportunity to vote in person before election day, and 42.32% voted on election day. To maximise convenience, early voting hours were provided from 8am to 6pm during the 2-week early voting period. All polling booths were open from 8am to 6pm on election day.

Other voting methods were also utilised, with around 15.03% of voters casting a postal ballot. Eligible voters also took the opportunity to access telephone voting services, and mobile polling was provided at 5 institutions such as aged care residences with high care facilities.

Preliminary vote counting commenced following the close of polls at 6pm on election day in the

presence of scrutineers, where appointed by candidates. The official count commenced on the Sunday after election day. On 22 May 2026, the Electoral Commissioner declared Mr Luke Richmond of the Australian Labor Party (State of Queensland) as the successful candidate.

ECQ is preparing a report on the Stafford by-election for tabling in Parliament.

Local government by-elections

Queensland is in the middle of the 4 year local government term (a 24-month period commencing 12 months after the last local government quadrennial elections), which means all local government vacancies must be filled through a by-election.

During 2025-26, ECQ filled 9 local government vacancies through by-elections. The planning, preparation and delivery of these events is a significant body of work between major election periods for all ECQ business units.

When a vacancy occurs in a local government, ECQ works closely with the Council to ensure an election service model, including a timetable and the location of polling places, meets the needs of the local community. ECQ uses relevant data from previous elections and local knowledge of

community needs and events to design each by-election. This work is aimed at providing an opportunity for all enrolled citizens to take part in the election as a candidate or a voter.

In 6 of the 9 by-elections, the council resolved to seek approval from the Minister responsible for Local Government to have the by-election conducted as a full postal ballot. Each of these requests was approved. At full postal elections, voters can only vote via a postal ballot as no other voter services are offered in accordance with requirements of the legislation. For 3 of those by-elections, a full postal ballot was conducted for the first time. Awareness and education campaigns were designed to support first-time postal voters to understand the process, and ensure postal ballots were completed correctly.

Summary of local government by-elections held in 2025-26

Council	Vacant position	Date vacancy arose	Event type	Election date	Elected candidate	Turnout	Informal voting
Balonne Shire Council	Councillor	20 May 2025	Full postal	9 August 2025	Sheila Marshall	74.54%	0.67%
Mackay Regional Council	Councillor	30 May 2025	Full postal	30 August 2025	Anne Baker	72.59%	2.30%
Somerset Regional Council	Councillor	24 June 2025	Full postal	13 September 2025	Stephanie Laycock	74.20%	1.68%
Moreton Bay City Council	Division 11 Councillor	13 July 2025	Full postal	27 September 2025	Ellie Smith	74.80%	1.65%
Townsville City Council	Mayoral	26 September 2025	Full postal	15 November 2025	Nick Dametto	72.35%	1.02%

Council	Vacant position	Date vacancy arose	Event type	Election date	Elected candidate	Turnout	Informal voting
Mapoon Aboriginal Shire Council	Councillor	18 December 2025	Attendance	21 February 2026	Janelle Ling	34.82%	1.16%
Pormpuraaw Aboriginal Shire Council	Councillor	31 January 2026	Attendance	14 March 2026	Devon Tarpencha	63.04%	0.33%
Central Highlands Regional Council	Division 1 Councillor	23 March 2026	Attendance	16 May 2026	Amanda Phillott	72.75%	3.35%
Winton Shire Council	Councillor	30 April 2026	Full postal	20 June 2026	Nathan Brotherton	83.97%	0.41%

An aggregated report on local government by-elections, covering by-elections conducted between the 2024 and 2028 local government quadrennial elections, will be published on our website in 2027.

Industrial elections

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

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

In 2025-26, we conducted industrial elections for the following organisations:

- Queensland Teachers' Union of Employees
- Master Electricians Association, Queensland Industrial Organisation of Employers
- The Registered and Licensed Clubs Association of Queensland, Union of Employers
- The Baking Industry Association of Queensland - Union of Employers
- Master Painters, Decorators, Signwriters' Association of Queensland, Union of Employers

- Queensland Professional Firefighters' Union, Industrial Union of Employees
- Queensland Independent Education Union of Employees
- The Association of Professional Engineers, Scientists and Managers, Australia, Queensland Branch, Union of Employees
- The Queensland Police Commissioned Officers' Union of Employees
- Shop, Distributive and Allied Employees Association (Queensland Branch) Union of Employees.

This involved responding to 51 decisions from the Queensland Industrial Relations Commission to conduct industrial elections for 449 individual positions. A total of 406 nominations were received for these positions, and in 50 instances, we received more nominations than there were positions available, thereby proceeding to a ballot at a contested election. These elections were held as either postal or attendance ballots depending on the organisation's rules, although most were postal. A total of 20,531 ballot papers were distributed and 3,957 were returned.

First Nations engagement

Our commitment to delivering culturally inclusive elections and encouraging participation by Queensland's First Nations communities continued during 2025-26. Throughout the year, we continued to deliver on our *First Nations Engagement Strategy*. This included regular engagement with First Nations communities, and efforts to improve the delivery of culturally appropriate electoral services and increase the cultural capability of ECQ staff.

In the past year, ECQ's First Nations Engagement Officer supported and provided meaningful opportunities for First Nations Queenslanders during the Hinchinbrook State by-election and Townsville, Mapoon and Pormpuraaw local government by-elections. ECQ closely monitors the outcomes of election delivery in First Nations communities, proactively working to build cultural capability and tailor electoral services to First Nations Queenslanders.

In 2025-26, with the assistance of our Department of Justice colleagues, ECQ's First Nations Engagement Officer and ECQ staff attended community 'Yarn-Up' events in Yarrabah and Atherton. These events were an opportunity for ECQ to provide enrolment, voting and temporary employment information directly to First Nations communities.

Throughout 2025-26, we progressed several priority actions to support our *First Nations Engagement Strategy*, including the roll out of cultural capability training programs for ECQ staff, and the development of tailored communication resources to improve engagement. Cultural capability development included the following 3 initiatives:

- a mandatory online First Nations course in the areas of inclusion and diversity
- on country tours to North Stradbroke Island (Minjerribah) and the Sunshine Coast
- face-to-face community awareness training conducted by our First Nations Engagement Officer.

Additionally, ECQ staff members attended the 3-day Australian New Zealand School of Government (ANZSOG) 2025 First Nations Public Administration Conference. This event was an opportunity for ECQ to demonstrate our commitment to transformative practices that aim to Close the Gap. It also provided an opportunity for our staff to discuss building power-sharing partnerships between public services and First Nations people to create more effective public administration and better outcomes.

2028 elections

The next State general election and local government elections are due to be held in 2028. Given the size, scale and complexity of delivering 2 major elections in one year, ECQ is already well into planning and preparation.

During 2025-26, we commenced preparation of over 40 discrete projects covering all aspects of both statewide elections. These projects cover a spectrum of election delivery activities including:

- securing offices for Returning Officers
- recruiting and paying temporary election staff
- processing candidate nominations
- printing ballot papers
- identifying early voting and election day voting venues
- administering postal and electronically assisted (telephone) voting

- advertising and engagement
- counting, declaring and publishing results
- procuring and deploying technology and election materials across the state.

All projects will be informed by the improvements and lessons learned from the 2024 quadrennial elections and delivered under the oversight of our Election Delivery Board.

During 2026-27, we will commence a dedicated project to forecast demand for election services across Queensland. Using historical election data with population projections, ECQ will be able to undertake service design at a granular level. This will inform resourcing requirements for polling booths and early voting centres and all voter service methods across Queensland.

To provide assurance that systems, plans, policies, procedures and people are ready to deliver elections in 2028, we will soon undertake in-depth rehearsal exercises. The outcomes

of rehearsals will identify any improvements for implementation prior to delivery of the 2028 quadrennial elections. The rehearsals will commence in the second half of 2026.

Local government engagement

While the planning and preparations for the State and local government elections are similar, there are some differences. Local government quadrennial elections are more complex, involving the election of 578 mayors and councillors through 343 separate electoral contests across 77 local government areas. Mayoral and single member divided councillor elections have a different voting system to undivided and multi-member divided councillor elections. Additionally, ECQ must issue and count 2 separate ballot papers for mayors and councillors for each voter.

To manage this complexity and support continuous improvement, it is essential for ECQ to develop strong relationships with Queensland's 77 councils. In June 2026, we launched our *Local government engagement statement of intent* which

reaffirms our commitment to ongoing and constructive engagement, demonstrating lessons learnt from 2024 local government elections and incorporating local government views and perspectives into planning for the 2028 local government elections.

The engagement program recognises common issues and supports a shared understanding of service delivery requirements. In the lead up to 2028, we will engage directly with local governments and stakeholders on 4 key objectives:

- cost
- voter experience and compliance
- speed and integrity of declarations
- the role of technology.

Electoral Council of Australia and New Zealand

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

In 2025-26, the Electoral Commissioner of Queensland attended 3 ECANZ forums. The Assistant Electoral Commissioner also attended 4 meetings of the Deputy Electoral Commissioners' sub-group, which provides operational support to ECANZ. ECANZ has also established officer-level sub-committees to discuss a range of topics. Our staff are active participants in those sub-groups.

The ECANZ sub-committees are:

- National Election Operations Community of Practice
- Financial and Resources Management of Elections Community of Practice
- Funding and Disclosure Community of Practice
- Communication Education and Engagement Community of Practice
- Indigenous Electoral Participation Working Group
- Human Resources, Training and Work Health and Safety Community of Practice.

From 2026-27, ECANZ will also establish a Chief Information Officer Leaders Forum.

Support to other electoral commissions

ECQ regularly provides early voting services for other jurisdictions at our head office for voters visiting from interstate. This service enhances relationships with interstate counterparts, promotes innovation, and ensures more people have an opportunity to exercise their right to vote.

In 2025-26 we provided voting services for the:

- New Zealand Tamaki Makaurau by-election in August 2025
- New South Wales Kiama State by-election in September 2026
- South Australian State General Election in March 2026.

ECQ also provides technology support to other state electoral commissions. We are comparatively advanced in using electronic roll mark-off

and have procured a fleet of laptops for use at all polling places across the 2024 and 2028 quadrennial election cycles for this purpose. When laptops are not in use for Queensland elections we have loaned devices to other electoral commissions. In 2025-26 we were able to loan 61 devices to the Northern Territory and 6,100 devices to Victoria, without impacting our ability to deliver by-elections in Queensland.

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

04

Funding, Disclosure and Compliance

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

We support registered political parties, candidates and third parties to comply with Queensland's electoral finance laws and to facilitate the delivery of transparent and accountable elections.

Public visibility and accountability are provided via the Electronic Disclosure System where gifts, loans, expenditure, and other returns are declared and published. We also provide support

to electoral participants in declaring gifts, loans and expenditure, maintain the Queensland register of political parties, and distribute policy development payments and election funding claims to eligible political parties and candidates.

In 2025-26, we administered and promoted compliance with electoral funding and disclosure requirements, in support of the following strategic objectives:

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

Key achievements

- Completed the preselection ballot audit and report, which the Attorney-General and Minister for Justice and Minister for Integrity tabled in the Queensland Parliament in June 2026.
- Successfully implemented legislative amendments to both state and local election funding and disclosure frameworks.
- Closed 563 compliance matters resulting in \$4.014 million in additional or amended disclosures from state and local election participants.

2024 State general election post-election activities

ECQ completed the preselection ballot audits for the 2024 State general election as required at the time under the *Electoral Act*. The report was tabled in Parliament on 4 June 2026 and is available on our website.

Following the passage of the *Electoral Laws (Restoring Electoral Fairness) Amendment Act 2026* which made several amendments to the *Electoral Act*, we are no longer required to complete preselection ballot audits.

Amendments to electoral laws

During the 2025-26 financial year, the Parliament passed 2 Bills which required implementation by ECQ.

The first Bill, the *Electoral Laws (Restoring Electoral Fairness) Amendment Act*, passed on 10 February 2026. The key changes include:

- requiring election matter be authorised from 12 months prior to election day for State general elections, not just during the election period
- allowing authorisations to contain a PO Box, instead of a physical address
- applying political donation caps to financial years, instead of a parliamentary term
- repealing prohibited donor laws for State elections
- permitting loans from financial institutions for incurring electoral expenditure, which must be disclosed
- removing ECQ oversight over preselection ballots held by registered political parties
- removing eligibility to vote in both State and local government elections for prisoners currently serving more than one year in prison (reduced from 3 years).

All changes, excluding prisoner voting, commenced operation on 19 March 2026. Prisoner voting changes commenced by proclamation on 1 July 2026.

To implement these changes, ECQ was required to make updates to the Electronic Disclosure System to enhance functionality and allow for easier monitoring of political donation caps. We also improved clarity regarding disclosure requirements for donors.

Additionally, ECQ updated the Self Service Portal to reflect changes to the prohibited donor laws.

For prisoner voting changes, we worked closely with the Australian Electoral Commission to ensure that new eligibility requirements were understood and reflected in the Australian Electoral Commission's approved forms and processes.

We also communicated with both Queensland Corrective Services and the Department of Youth Justice and Victim Support and will continue to do so ahead of upcoming elections.

The second Bill, the *Local Government (Empowering Councils) and Other Legislation Amendment Act 2026*, passed on 5 March 2026. The key changes introduced by this Act include:

- allowing councils to apply directly to the Electoral Commissioner seeking a recommendation to the Minister responsible for local government to hold a postal ballot election
- allowing ECQ to initiate enrolment reviews of divided local governments and changing the timetable so the review of Brisbane City Council and all other councils will occur at the same time
- removing the requirement for incumbent councillors to undertake mandatory candidate training, if they have previously done so
- changing eligibility of persons to be a councillor so that they will vacate office upon becoming a candidate for a State election
- allowing election participants to use a PO box to authorise material election matter, instead of a physical address.

These amendments required changes to be made to ECQ's nomination forms for local government elections, including the electronic version of the forms available to prospective candidates through the Self Service Portal. The changes reflect the fact that incumbent councillors are no longer required to undertake the mandatory candidate training.

These 2 Acts also required ECQ to undertake a significant stakeholder education program.

We updated:

- over 54 fact sheets
- 9 handbooks
- 18 forms
- 9 user guides

- 9 policies and procedures
- 5 internal training modules
- 35 web pages.

These are available on the ECQ website and distributed to key stakeholders to ensure they understand and can comply with the new requirements.

2024-2027 compliance plan

The *2024-2027 Compliance Plan* was finalised in July 2023, ahead of the 2024 election year.

In 2025-26, the Compliance team closed 563 compliance matters, resulting in \$4.014 million in additional or amended disclosures from state and local election participants. Of those:

- 99 compliance matters resulted in the issuing of a Penalty Infringement Notice (or multiple Penalty Infringement Notices), debt recovery notice or warning letter
- 69 compliance matters resulted in an electoral participant rectifying a compliance issue without a warning letter or penalty being issued
- 387 compliance matters resulted in no further action being taken (as non-compliance was not identified or the electoral participant provided an adequate explanation for discrepancies or apparent non-compliance)
- 5 compliance matters resulted in a successful prosecution
- 3 compliance matters were referred to another regulatory agency for consideration.

Around \$2.578 million of the updated disclosures were a result of periodic return reviews that identified user error compounded by an almost 10-year old user interface which we are currently working to modernise.

As a result of investigations, compliance reviews and other compliance activities undertaken during 2025-26, ECQ issued 55 Penalty Infringement Notices to election participants. Offences included failure to lodge necessary disclosure returns by the due date or lodging an incomplete return.

ECQ also issued 3 debt recovery notices during the financial year. We withdrew 2 of these notices after the election participants provided further evidence to show no offence had been committed. The final debt recovery notice relates to the recovery of an election funding amount that, upon investigation, was found to be ineligible. The candidate is currently paying the debt as part of a payment plan.

Debt recovery notices are distinct from penalty notices, as debt recoveries are civil liabilities enabling ECQ to recover amounts when a breach of electoral law is identified, as permitted by the *Electoral Act* and *Local Government Electoral Act*.

Voter compliance

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

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

In 2025-26, ECQ completed the transfer of outstanding non-voter offences related to the 2024 State general election to the State Penalties Enforcement Registry for further action. We transferred approximately 190,000 matters and at 30 June 2026, about 125,000 matters remain active and under enforcement action. Over 52,000 of the 65,000 matters finalised were through payment of the penalty (one penalty unit or \$161.30 for offences in 2024-25).

Prosecutions

As part of our role as Queensland's electoral regulator, ECQ commences criminal legal proceedings to uphold Queensland's electoral laws when necessary. ECQ only takes matters to court that are in the public interest to prosecute. Prosecutions range from non-compliance by candidates to non-voters.

In 2025-26, ECQ finalised 6 court proceedings.

In June 2025, a candidate pleaded guilty to 14 charges for breaching electoral laws, including:

- 7 counts of failing to include proper authorisation on election-related SMS messages
- 4 counts of failing to submit a disclosure return for gifts
- 3 counts of using a credit card for campaign-related expenditure.

The individual was convicted and fined a total of \$5,262.60.

In October 2025, ECQ finalised a prosecution against an individual for failing to vote in the 2024 State general election as required under the *Electoral Act*. The individual was convicted and ordered to pay a fine of \$160 and ECQ's court filing costs.

In December 2025, a first-time candidate pleaded guilty to 7 charges related to failing to draw funds drawn from their State campaign account to incur electoral expenditure. The individual was convicted and fined \$3,000.

In March 2026, a candidate in the 2024 State general election pleaded guilty to one charge of lodging an election funding claim that was false or misleading. The individual was convicted and fined \$3,000 and ordered to pay legal costs of \$1,500.

Also in March 2026, ECQ resolved a matter by offering no evidence in relation to 2 charges it had brought against a donor, namely:

- failure to disclose a donation made during the 2020 local government elections
- providing false or misleading information to ECQ.

Prior to the matter proceeding to trial, the donor accepted that they had donated to a local election candidate and appropriately disclosed the donation. While ECQ disputed a secondary matter, it was no longer in the public interest to continue the prosecution and the charges were discontinued.

In May 2026, a candidate in a 2022 by-election and the 2024 local government elections faced 51 charges under the *Local Government Electoral Act* including:

- failure to comply with the requirements for maintaining a dedicated campaign account
- failure to disclose electoral expenditure
- use of personal accounts for campaign-related transactions.

The individual was convicted and fined \$6,000 and ordered to pay legal costs of \$1,500.

Election funding claims

Election funding claims are paid in relation to State elections and by-elections, in accordance with the *Electoral Act*. Candidates are eligible to claim election funding if they receive at least 4% of the formal first preference votes. Registered political parties may also make election funding claims if any of their endorsed candidates receive 4% of the formal first preference vote.

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

- the amount of electoral expenditure claimed and accepted by ECQ, or
- the amount calculated by multiplying the dollar-per-vote amount by each formal first preference vote for each eligible candidate.

2024 State general election

The majority of election funding payments for the 2024 State general election were paid in the 2024-25 financial year. The following table shows the payments made in 2025-26:

Election funding claims paid in 2025-26		
General election participant		Election funding amount paid
Australian Labor Party (State of Queensland)	Party	Paid in 2024-25 financial year
	Candidates	\$2,631,342.75
Legalise Cannabis Queensland (Party)	Party	Paid in 2024-25 financial year
	Candidates	Paid in 2024-25 financial year
Liberal National Party of Queensland	Party	Paid in 2024-25 financial year
	Candidates	\$3,830,264.13
Independent candidates		Paid in 2024-25 financial year
Pauline Hanson's One Nation Queensland Division	Party	\$179,296.71
	Candidates*	\$63,887.00
Queensland Greens	Party	Paid in 2024-25 financial year
	Candidates	Paid in 2024-25 financial year
Animal Justice Party (Queensland)	Party	Paid in 2024-25 financial year
	Candidate	No claim submitted
Family First Queensland	Party	\$124,696.89
	Candidates	No claim submitted
Katter's Australian Party (KAP)	Party	Paid in 2024-25 financial year
	Candidates*	\$31,793.62
Libertarian Party of Queensland	Party	Paid in 2024-25 financial year
	Candidates	Paid in 2024-25 financial year

* In addition to payments made in the 2024-25 financial year.

2025-26 State by-elections

In 2025-26, eligible candidates and registered political parties could submit election funding claims for the Hinchinbrook and Stafford by-elections. The dollar-per-vote amount was \$3.422 for candidates, and \$6.842 for registered political parties.

For the Hinchinbrook by-election, eligible candidates and registered political parties had to submit their election funding claim to ECQ by 20 April 2026. The following table provides the total amount we approved to be paid in election funding claims for this by-election.

2025 Hinchinbrook by-election funding claims

Hinchinbrook State by-election participant		Election funding amount paid
Australian Labor Party (State of Queensland)	Party	\$17,036.58
	Candidate	\$8,520.78
Katter's Australian Party	Party	\$61,331.69
	Candidate	\$4,210.45
Liberal National Party of Queensland	Party	\$83,958.18
	Candidate	\$41,991.36
Pauline Hanson's One Nation Queensland Division	Party	\$24,970.77
	Candidate	No claim submitted
TOTAL		\$242,019.81

Election funding claims for the Stafford State by-election are due to be submitted by 6 October 2026. No payments were made during the 2025-26 financial year.

The following table highlights the maximum entitlement of each participant, should they wish to make a claim.

2026 Stafford by-election funding claims maximum entitlement

Stafford State by-election participant		Maximum election funding claim entitlement
Australian Labor Party (State of Queensland)	Party	\$68,652.63
	Candidate	\$34,336.35
Liberal National Party of Queensland	Party	\$89,944.93
	Candidate	\$44,985.61
Queensland Greens	Party	\$32,684.23
	Candidate	\$16,346.89
TOTAL		\$286,950.64

Policy development payments

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

During 2025-26, policy development payments were paid to 4 registered political parties and the Member for Noosa.

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

Policy development payments paid in 2025-26

Payment recipient	July 2025 payment	January 2026 payment	Total amount paid
Australian Labor Party (State of Queensland)	\$1,146,000	\$1,146,000	\$2,292,000
Liberal National Party of Queensland	\$1,566,000	\$1,566,000	\$3,132,000
Queensland Greens	\$174,000	\$174,000	\$348,000
Katter’s Australian Party (KAP)	\$90,000	\$90,000	\$180,000
Ms Sandy Bolton MP, Member for Noosa	\$24,000	\$24,000	\$48,000
TOTAL	\$3,000,000	\$3,000,000	\$6,000,000

Electronic Disclosure System

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

At the time of writing, the following disclosures have been lodged through the Electronic

Disclosure System during the 2025-26 period:

- 1,397 disclosures regarding gifts and loans received valued at \$5.227 million
- 560 disclosures regarding local government election expenditure valued at \$357,687
- 126 periodic and election summary returns collectively disclosing \$131.09 million in transactions.

Register of political parties

ECQ maintains the register of political parties. During 2025-26, we processed the following changes to the register:

- Australian Labor Party (State of Queensland) – changed the Registered Officer
- Animal Justice Party (Queensland) – changed the Registered Officer
- Family First Queensland – changed the Registered Officer
- Queensland Socialists – approved the registration of the Party.

The register of political parties and all notifications of changes to the register are published on our website. As at 30 June 2026, ECQ was processing an application to change the Registered Officer of Family First Queensland. An extract of the register of political parties as at 30 June 2026 is set out below.

Register of political parties as at 30 June 2026

Party name	Abbreviation	Date registered
Australian Labor Party (State of Queensland)	Australian Labor Party	14 August 1992
Queensland Greens	The Greens	6 May 1994
Liberal National Party of Queensland	LNP	9 September 2008
Pauline Hanson’s One Nation Queensland Division	One Nation	12 August 2011
Katter’s Australian Party (KAP)	KAP	22 September 2011
Animal Justice Party (Queensland)	Animal Justice Party	2 January 2020
Legalise Cannabis Queensland (Party)	No abbreviation registered	9 September 2020
Family First Queensland	Family First	17 May 2024
Libertarian Party of Queensland	Libertarians	2 August 2024
Queensland Socialists	No abbreviation registered	22 May 2026

05

Queensland Redistribution Commission

Under the *Electoral Act*, periodic redistributions of State electoral boundaries must be undertaken to ensure that all Queensland electorates maintain relatively equitable numbers of enrolled voters. Redistributions are conducted by a 3-member panel called the Queensland Redistribution Commission (QRC).

The QRC decides boundaries and names of State electorates but does not determine the number of electorates (currently 93), which is set by the Queensland Parliament under legislation.

Section 38 of the *Electoral Act* sets out triggers for a redistribution. A redistribution was triggered in December 2024, being 7.5 years since the last

redistribution became final in June 2017. In April 2025, the Governor in Council appointed the Commissioners to work on the redistribution.

The QRC conducted the bulk of its work during 2025-26 including the publication of a discussion paper, conduct of 4 public consultation stages, and release of the proposed redistribution for public feedback in March 2026. The QRC published its final redistribution on 29 June 2026.

The QRC supported the following strategic objective:

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

The review process

Consultation

Public consultation for the electoral redistribution included 4 stages of community consultation as required by the *Electoral Act*. Consultations invite the public and stakeholders to make suggestions, comments, and/or objections on the redistribution.

The QRC published notices of each consultation stage in the *Queensland Government Gazette* and promoted them through other channels including advertising, social media and through its own website to encourage public participation. The public had access to enrolment data, geospatial files and an online interactive map

to support their informed engagement with the consultation process.

Following the first 2 stages of public consultation conducted between July and September 2025, the QRC published its proposed redistribution on 10 March 2026. The remaining 2 stages of community consultation, which sought objections and comments on the proposal, concluded on 30 April 2026. The QRC considered all public submissions in preparing its proposed and final redistribution reports. The table below provides the dates of each stage of consultation and the number of submissions received.

Queensland Redistribution Commission consultation stages and submission received		
Consultation stage	Period	Submissions received
Suggestions	7 July – 6 August 2025 (30 days)	116
Comments on suggestions	1 – 22 September 2025 (21 days)	488
Objections	10 March – 9 April 2026 (30 days)	754
Comments on objections	20 – 30 April 2026 (10 days)	57

Boundary modelling

In undertaking the redistribution, the QRC reviewed various boundary models prepared using specialist Geographic Information System mapping software and considered community of interest, projected enrolment and other factors prescribed under the *Electoral Act*.

The models applied enrolment data from the Australian Electoral Commission with enrolment projections provided by the Queensland Government Statistician's Office. This ensured accurate calculation of current and projected enrolment figures in compliance with the quota requirements set out in the *Electoral Act*.

Report on the final redistribution

In accordance with section 53 of the *Electoral Act*, on 29 June 2026 the QRC published a detailed report on the final redistribution of the State's electoral districts.

The report includes maps showing the names and boundaries of all electoral districts, boundary descriptions, and the QRC's reasoning for the redistribution. The report was made available for public inspection, without fee, on the QRC's website and at ECQ's head office. Copies were also provided for the electorate offices of all State Members of Parliament.

When redistribution takes effect

In accordance with section 52 of the *Electoral Act*, the redistribution became final at the end of the day on 20 July 2026, being the end of the 21-day appeal period. There were no appeals against the final boundaries.

The new boundaries will come into effect at the 2028 State general election and remain in place until the next electoral redistribution becomes final. However, any vacancies that arise in the Legislative Assembly prior to the 2028 State general election will be held according to the boundaries in place prior to this redistribution.

Membership

Under section 6 of the *Electoral Act*, the QRC consists of:

- a judge or former judge of a court of the Commonwealth or a State or Territory (chairperson)
- the chief executive of a Queensland Government department or equivalent (the non-judicial member)
- the Electoral Commissioner of Queensland.

The Governor in Council appoints the chairperson and non-judicial member of the QRC after consultation with leaders of political parties recognised in the Parliament and the relevant parliamentary committee. The Electoral Commissioner is automatically a member.

The appointments of the chairperson and chief executive member were approved by the Governor in Council on 17 April 2025 and the QRC's membership and formal commencement of the redistribution were notified in the *Queensland Government Gazette* on Thursday, 24 April 2025.

The QRC members for the 2025-26 redistribution were:

- Mr Gregory Koppenol, retired Judge of the District Court (chairperson)
- Mr John Sosso, then Director-General, Department of State Development Infrastructure and Planning
- Mr Pat Vidgen PSM, Electoral Commissioner of Queensland.

Act or instrument	<i>Electoral Act 1992</i>
Functions	See above
Achievements	See above
Financial reporting	Transactions of the entity are accounted for in the financial statements

Queensland Redistribution Commission members, meeting attendance, and remuneration					
Position	Name	Meeting attendance	Approved annual, sessional, or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Gregory Koppenol	24	\$3,000 daily	Not applicable	\$301,893
Commissioner	John Sosso	24	Not applicable	Not applicable	Not applicable
Commissioner	Pat Vidgen	23	Not applicable	Not applicable	Not applicable
No. Scheduled meetings					24
Total out of pocket expenses					\$411

**Includes remuneration for attendance at meetings and additional time to carry out work required for the Chair's role.*

06

Local Government Change Commission

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

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

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

Reviews conducted by the LGCC support of the following strategic objective:

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

The review process

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

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

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

Under section 19(4) of the *Local Government Act* and section 21(4) of the *City of Brisbane Act*, the Minister may direct the LGCC to conduct its assessment in a particular way.

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

Divisional boundary reviews

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

The last divisional boundary reviews were conducted in 2023, with the next reviews to be conducted in 2027, prior to the 2028 local government elections. Assessments of divisional enrolment to determine which local government areas require review will commence in late 2026.

External boundary and electoral arrangement reviews

During 2025-26, there were no external boundary or electoral arrangement reviews referred to the Local Government Change Commission.

Membership

The Local Government Change Commission is constituted by the Electoral Commissioner of Queensland and may also include casual commissioners. In 2025-26 there were no casual commissioners appointed to the LGCC by the Governor in Council.

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

Local Government Change Commission members, meeting attendance, and remuneration					
Position	Name	Meeting attendance	Approved annual, sessional, or daily fee	Approved sub-committee fees if applicable	Actual fees received
Electoral Commissioner	Pat Vidgen PSM	Not applicable	Not applicable	Not applicable	Not applicable
No. Scheduled meetings					0*
Total out of pocket expenses					Nil

*No meetings were held in 2025-26 as no local government change assessments were referred to the LGCC.

Corporate governance

Executive

Electoral Commissioner

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

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

The Electoral Commissioner has powers and responsibilities conferred by the *Electoral Act*, *Local Government Electoral Act*, *Referendums Act*, *City of Brisbane Act*, *Local Government Act*, *Public Sector Act 2022*, and *Financial Accountability Act 2009*.

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

Assistant Electoral Commissioner

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

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

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

General Counsel

General Counsel provides in-house legal services to support ECQ's internal integrity and governance frameworks as well as the conduct of election events and regulatory responsibilities. General Counsel advises on the interpretation and application of electoral laws, appears on behalf of ECQ in prosecutions for non-compliance and when necessary, in proceedings before the Court of Disputed Returns. They also provide advice on our procurement and commercial relationships with external vendors and suppliers, as well as compliance with statutory obligations under various legislation such as the *Industrial Relations Act*, *Human Rights Act 2019*, *Right to Information Act 2009*, and *Information Privacy Act 2009*.

Queensland Redistribution Commission Secretariat

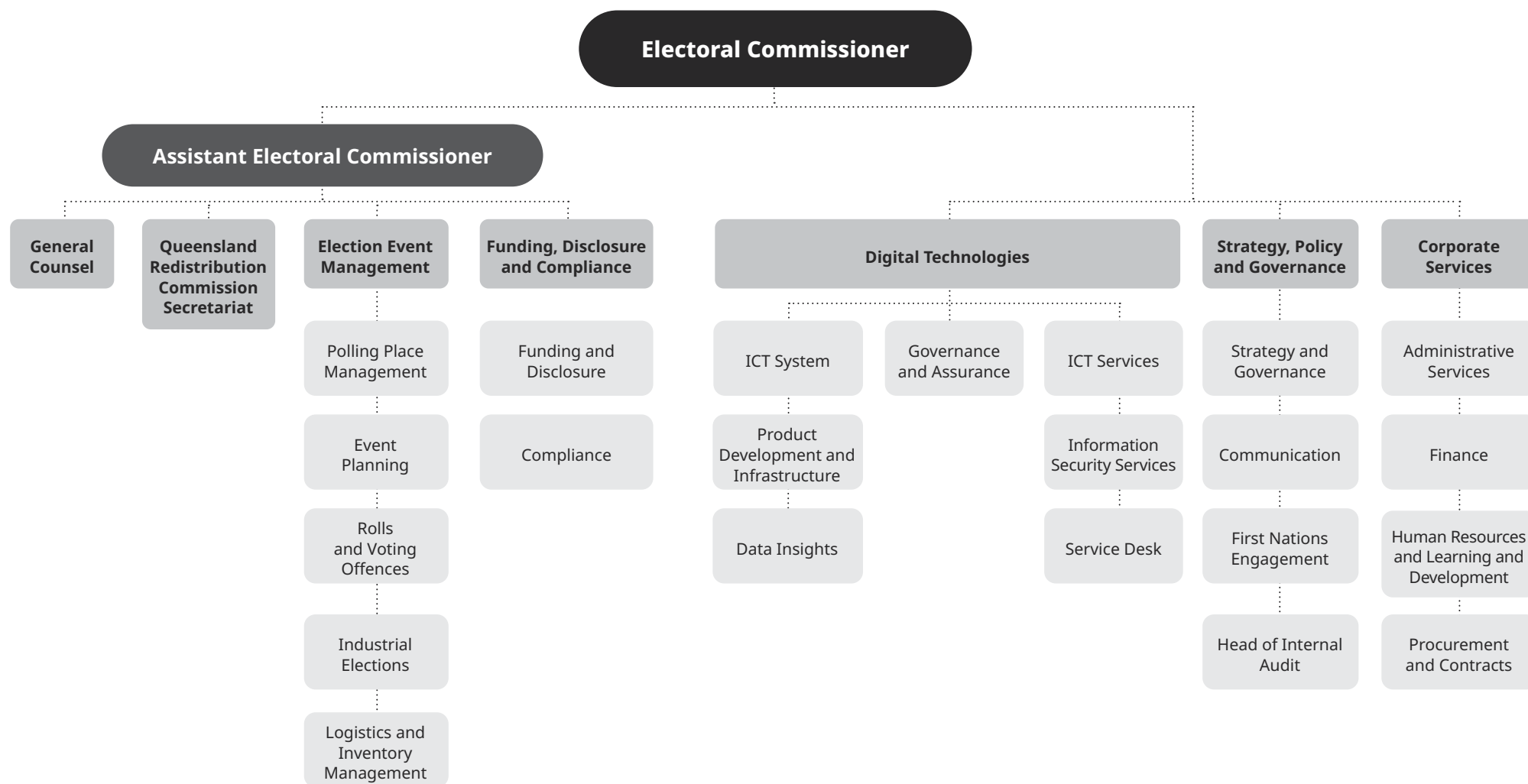
ECQ provides administrative, technical and secretariat services to support the independent Queensland Redistribution Commission (QRC) review of Queensland's electoral boundaries.

A secretariat was established for the duration of the redistribution to provide support for the QRC to deliver multiple stages of public consultation, undertake data and geospatial analysis, coordinate QRC meetings, and prepare information, papers and reports for public release.

Organisational structure

As at 30 June 2026, ECQ is comprised of 5 divisions (excluding Executive), each with specific roles and responsibilities.

The functions of each division and how they support the successful delivery of our objectives are outlined below.



Election Event Management

Election Event Management is responsible for planning, preparing and delivering State and local government elections and by-elections, as well as industrial elections referred by the Queensland Industrial Relations Commission.

The division leads the planning and delivery of voter services that suit the needs of each community across Queensland using evidence and data-based decision-making processes. This includes identifying, leasing and resourcing suitable venues to be used as Returning Officer venues, early voting centres and election day polling booths, and to plan and deliver other voter services including postal voting, electronically assisted (telephone) voting, mobile polling, and electoral visitor voting.

Election Event Management is also responsible for:

- managing candidate nominations
- supporting recruitment and training of temporary election staff
- conducting election rehearsals ahead of major election years
- designing and maintaining election related materials and documents, including forms and information required by Returning Officers and others during elections
- developing election project artefacts such as project plans, risk and milestone registers, and leading the coordination of planning across ECQ for all major elections and by-elections
- managing election-related logistics and materials, including procuring and distributing election materials through ECQ's secure warehouse
- managing the Queensland electoral roll in partnership with the Australian Electoral Commission under a joint roll arrangement
- producing and securely managing ballot papers, including postal ballot papers
- managing vote counting processes and the declaration of elected candidates
- designing and delivering culturally appropriate services for remote First Nations communities
- establishing a dedicated field support office to provide on-call support to Returning Officers and other temporary election staff in the lead up to and throughout major election events
- conducting the non-voter program, contacting voters who appear to have failed to vote and seeking to resolve these matters

- conducting internal evaluations across ECQ to ensure lessons learned are embedded for future elections, and a continuous business improvement process is actively managed and promoted.

As subject matter experts in election delivery, the Election Event Management division also provides significant input to training materials and training delivery, media responses, complaints handling, management of Returning Officers, and liaison with candidates and registered political parties. The team also provides dedicated support to our *Local Government Engagement Strategy*.

Funding, Disclosure and Compliance

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

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

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

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

Digital Technologies

Digital Technologies is responsible for the ongoing integrity, security, and resilience of ECQ's ICT systems and services. The division provides proactive and responsive ICT support for corporate operations and election activities, including the field-deployed networking, computing, storage, desktop, and business solutions required to deliver election services across Queensland.

Digital Technologies also leads digital innovation and transformation, creating and improving technology services that align with our strategic priorities. This includes providing mapping and spatial analysis, data insights and reporting, as well as the careful assessment of emerging technologies, such as Artificial Intelligence, where they can be used safely, ethically, and effectively.

The division maintains the integrity and reliability of our in-house critical election systems through disciplined risk, change project and release management. It provides expert advice to the Election Systems Quality Board to ensure systems remain election-ready, integrated, secure, and accessible, now and into the future.

Digital Technologies also supports ECQ's information security, data governance, and business continuity arrangements. This is achieved by strengthening cyber resilience, monitoring technology risks, managing vendor relationships, and service performance. The team also supports disaster recovery planning and ensuring technology services remain available during critical election periods.

Strategy, Policy and Governance

Strategy, Policy and Governance is a multi-disciplinary team providing strategic support services for ECQ. The division is comprised of the Communication, Strategy and Governance, First Nations Engagement, and Internal Audit business units.

The Communication team conducts a broad range of strategic communication and engagement activities to support ECQ's objectives of promoting awareness of, and participation in, elections in Queensland. This work includes proactive and reactive media and social media services, strategic communication campaign planning and delivery, advertising and direct voter communication, market research and evaluation projects, external website management, graphic design and stakeholder engagement activities. Communication also provides professional advice and services to support the work of other divisions across ECQ.

The Strategy and Governance team oversees corporate governance responsibilities, preparing key documents such as strategic plans and annual reports, as well as managing policy and research activities to support our strategic objectives.

The team also supports ongoing Local Government Change Commission assessments and delivers election reporting and evaluation projects.

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

The Head of Internal Audit provides independent strategic auditing and assurance activities to improve our operations and ensure controls are in place and operating effectively.

Corporate Services

Corporate Services is a multi-disciplinary division responsible for ensuring ongoing financial and non-financial organisational performance and compliance with critical corporate governance requirements. It is responsible for key corporate functions including finance, human resources, learning and development, risk management, records management, business continuity planning, contracts and procurement, and administrative services.

The team coordinates the development, monitoring and reporting of the budget, ensuring alignment with our strategic priorities. Accurate and timely financial reporting, robust financial analysis, and monitoring cash flow supports this work.

The division provides advice and guidance, supported by transparent governance frameworks and well organised processes, to plan, manage, and procure the resources ECQ needs to carry out our functions, while ensuring responsible management of public funds.

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

Governance committees

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

Senior Management Team

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

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

The Senior Management Team members are:

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

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

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

The Senior Management Team meets on a weekly basis and held 47 meetings during 2025-26.

Election Delivery Board

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

Board responsibilities include:

- governance of each election and the provision of strategic guidance to election program and project managers

- monitoring risks to the delivery of elections and approving treatment plans
- management and treatment of major issues requiring attention or decisions
- undertaking project assurance activities including financial, resource and capability monitoring and reporting.

The Election Delivery Board members are:

- Electoral Commissioner (Chair)
- Assistant Electoral Commissioner.

The Election Delivery Board meets on a fortnightly basis and weekly when there are by-elections. There were 39 meetings held during 2025-26.

Information Management and Security Committee

The Information Management and Security Committee (IMSC) provides strategic management of our information security risks.

The activities of the IMSC include:

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

The IMSC members are:

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

The IMSC meets on a 6-weekly basis and held 8 meetings during 2025-26.

Election Systems Quality Board

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

The activities of the ESQB include:

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

The ESQB members are:

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

The ESQB meets at least monthly and held 19 meetings during 2025-26.

Procurement Committee

The Procurement Committee performs an advisory and governance function on behalf of the Senior Management Team. It ensures that all high value and high risk procurement provides value for money by applying best practice principles and by complying with the *Queensland Procurement Policy 2026*.

The activities of the Procurement Committee include:

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

The Procurement Committee members are:

- Director, Corporate Services (Chair)
- Electoral Commissioner
- Assistant Electoral Commissioner
- Executive Director, Digital Technologies
- Procurement and Contracts Manager.

The Procurement Committee meets quarterly and held 4 meetings during 2025-26.

Workforce Management Committee

The Workforce Management Committee (WMC) provides advice to the Electoral Commissioner and the Senior Management Team on matters relating to ECQ's current (tactical/operational) and future (strategic/transformational) workforce needs.

The WMC ensures we are well placed to manage change and address the workforce challenges and disruptions facing the Queensland public sector.

The activities of the WMC include:

- strategic workforce planning and addressing challenges and opportunities that arise in ECQ's operating environment
- workforce planning and performance, including effectively managing ECQ's full-time equivalent and contractor resources within approved public sector thresholds and budgets
- considering business cases on permanent and temporary recruitment, relieving or acting arrangements, creation of new positions, transfers, direct appointments, and assessing labour hire arrangements.

The WMC members are:

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

The Head of Internal Audit has a standing invitation to attend meetings.

The WMC meets fortnightly and held 24 meetings during 2025-26, with an additional 21 out-of-session meetings.

Budget Review Committee

The Budget Review Committee is ECQ's finance governance body established to provide oversight and guidance in the review, monitoring and endorsement of our budgetary processes and financial performance by:

- reviewing business cases and project change proposals impacting ECQ's financial position
- monitoring the implementation of approved budget and financial performance (both election projects and divisional portfolio)
- assisting with the preparation and presentation of relevant financial material for the Audit and Risk Committee
- identifying areas for improvement in budgetary processes and financial management
- providing recommendations and advice to the Chair on budget related matters
- ensuring transparency and accountability in our financial affairs
- assisting the Electoral Commissioner to determine financial direction in accordance with ECQ's regulatory framework.

The Budget Review Committee members are:

- Electoral Commissioner (Chair)
- Assistant Electoral Commissioner
- Director, Corporate Services
- Chief Finance Officer.

The Budget Review Committee meets monthly and held 13 meetings during 2025-26.

Public sector ethics

ECQ is committed to ensuring staff act ethically and are accountable for their actions and decisions. We consider the conduct and performance of employees to be central to achieving our objectives

In 2025-26, we continued to support the principles identified under the *Public Sector Ethics Act 1994*, including by:

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

key performance indicators and behavioural expectations in line with the Code of Conduct

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

A team of human resource practitioners provides advice and assistance to all employees in relation to ethical behaviour in the public sector context.

Human rights

ECQ works to uphold human rights through our operational systems and processes and we have implemented several actions to further the objectives of the *Human Rights Act*. Rigorous human rights assessments are part of our decision-making processes, and these are documented and reviewed by General Counsel, who also provides human rights training to staff.

Human rights complaints

All complaints made to ECQ are reviewed with consideration of rights protected under the *Human Rights Act*. In 2025-26, we received no submissions referencing human rights via the feedback and customer complaints process and no feedback or complaints received by ECQ were assessed as being incompatible with human rights.

Information on other initiatives aimed at advancing human rights is provided below.

Reconciliation Working Group

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

Through the *First Nations Engagement Strategy*, ECQ commits to working with First Nations Queenslanders to deliver a fair and inclusive electoral system that supports electoral participation for all First Nations peoples across Queensland.

The strategy outlines 4 strategic priorities:

- support a culturally capable workforce
- co-design electoral services with communities
- simplify electoral participation
- build our role in advocacy and partnerships.

The RWG oversees the implementation of the strategy's deliverables and actions. During 2025-26, it delivered several objectives in the implementation roadmap of the First Nations Engagement Strategy's 'grow' stage including:

- the continued roll out of the cultural capability training program to identified ECQ staff, particularly those who are likely to be deployed to First Nations communities to support election delivery or engagement activities

- developing the cultural capability for Returning Officers, Assistant Returning Officers and temporary election staff who engage directly with First Nations communities in remote and regional areas
- developing tailored communication resources on key electoral topics to support the implementation of the First Nations Engagement Plan.

Stronger Together: Domestic and Family Violence Prevention Committee

Following ECQ's achievement of White Ribbon Australia Workplace Accreditation in November 2022, ECQ established the White Ribbon Committee to monitor, review, maintain, and update the assets and activities required to maintain accreditation.

In 2026 the committee renamed itself as the Stronger Together: Domestic and Family Violence Prevention Committee. It has advanced the work commenced by the White Ribbon Committee to develop and practice the values and priorities associated with the prevention of domestic and family violence.

ECQ is committed to the prevention of domestic and family violence, gender equality, and the ongoing development of a positive workplace culture that is safe and inclusive. Policies and resources are embedded in our workplace culture to ensure staff can find information and receive assistance related to domestic and family violence or coercion, if they or someone they know, need it.

The role of the Stronger Together: Domestic and Family Violence Prevention Committee includes:

- maintaining currency of related policies, procedures, and plans
- communicating domestic and family violence-related information to staff
- ensuring proper investment in domestic and family violence-related training and support for all staff
- fostering a safe work environment where staff can freely and confidentially discuss domestic and family violence matters without judgement.

Right to Information

ECQ is committed to providing open access to information about our services, activities, and business operations in accordance with the *Right to Information Act*.

We routinely make information available to members of the public through multiple avenues, such as our website, publication scheme,

disclosure log and through an administrative access process. Where information is not available, members of the public may submit a formal Right to Information request.

During 2025-26, ECQ processed 3 Right to Information applications.

Queensland public service values



Customers first



Ideas into action



Unleash potential



Be courageous



Empower people

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

The 5 values: customers first, ideas into action, unleash potential, be courageous, and empower

people are integrated into our *Strategic Plan 2025-2029* and *Strategic Workforce Plan 2026-2030*.

At a fundamental level, they also guide how we collaborate with external partners, interact with each other as colleagues, and respond to daily challenges and risks.

Risk management

The *ECQ Risk Management Guide* is an important part of our Corporate Governance Framework, providing a practical and robust framework for staff, managers, and election project and program managers to manage and respond to risks. The Senior Management Team continues to oversee the appropriate management of risks in accordance with the specified risk appetite and through our formal risk management processes.

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

- managing risk in accordance with an articulated risk appetite, cognisant of our organisational values
- adopting a pragmatic approach to managing risk, ensuring risk treatments are realistic, practical, and add value
- addressing risk at all levels of the organisation covering enterprise, operational, and project-level risks

- developing threat-specific plans and strategies to address identified enterprise-level risks
- having clearly defined and assigned responsibilities for managing risk
- incorporating risk management approaches in plans and decision-making processes
- fostering a risk-aware culture by engaging staff in risk identification and treatment, including risk management in organisational dialogue
- regularly monitoring the risk context to ensure continued relevance of identified risks and risk treatments
- continually reviewing and improving the risk management system (arrangements and practices) to ensure its continued efficacy.

Audit and Risk Committee

The Audit and Risk Committee (the committee) provides independent assurance and assistance to the Electoral Commissioner on:

- financial and performance reporting processes
- risk, control, and compliance frameworks underpinning ECQ's corporate governance arrangements
- external accountability responsibilities.

The committee reviews all reports and recommendations for improvements put forward by the Head of Internal Audit and the Queensland Audit Office.

The committee comprises 3 external fully independent members as per Queensland Treasury Guidelines.

The Electoral Commissioner and Assistant Electoral Commissioner have a standing invitation to attend meetings along with the Queensland Audit Office, and ECQ's Head of Internal Audit, Chief Risk Officer, and Chief Finance Officer.

In 2025-26, the committee operated under the terms of its charter and met 4 times. The membership, meeting attendance, and remuneration for the committee is detailed below.

Audit and Risk Committee members, meeting attendance, and remuneration

Member	Term	Meetings attended	Remuneration for meeting attendance*
Debra-Lee Best External Member and Chair	12 months	4 out of 4	\$8,000
Sue Ryan External Member	12 months	4 out of 4	\$6,000
Colin Cassidy External Member	6 months	2 out of 2^	\$3,000
Greg Chemello External Member (ceased November 2025)	5 months	2 out of 2^	\$3,000
*All amounts exclude GST and do not include reimbursement of out-of-pocket expenses.			
^Maximum eligible to attend was 2 meetings, noting that individuals were only members for part of the year.			

Internal audit

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

The Head of Internal Audit:

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

accordance with all applicable guidelines

- develops an annual and strategic 3-year audit program for approval by the Audit and Risk Committee.

In 2025-26, 7 internal audits were undertaken to provide an independent assessment on financial, operational, governance, compliance, and risk management audit objectives. The reports identified areas of potential improvement and recommendations for change and were provided to the Electoral Commissioner for consideration.

External scrutiny

In 2022, Queensland Parliament amended the *Electoral Act* to require periodic strategic reviews of ECQ. The *Electoral Act* requires these reviews to be undertaken by an appropriately qualified person, appointed by the Governor in Council following consultation with the parliamentary committee and Electoral Commissioner. Upon completion of the review, a report is referred to the relevant parliamentary committee for consideration and response.

The first strategic review commenced in November 2025 when Professor Nicholas Aroney was appointed by the Governor in Council to review the functions and performance of ECQ and its commissioners.

The strategic review is expected to be completed in 2026-27.

Information systems and records management

Information systems

ECQ has various critical election systems necessary for election delivery. We take a proactive approach to managing these systems to ensure they continue to meet current regulatory and operational needs through a secure platform.

Our election systems include the:

- Election Management System, which provides an integrated system for the majority of ECQ's election delivery process
- Electronic Disclosure System, which enables real-time disclosure for candidates, political parties, donors, and other third parties
- election results website, which displays election results for public consumption
- Find My Polling Booth application for voters to find information on polling venues during voting periods
- other supporting systems necessary for election delivery including 'real-time' election data reporting and dashboard management, election staff training management, and election staff payroll operations.

We have fulfilled our strategic objective of having full ownership and control of critical elections systems, an outcome that reflects the importance and uniqueness of those systems and the public value of those assets.

To achieve this, ECQ built an in-house software development and support capability along with business processes and procedures to ensure the ongoing integrity of these systems. This significant work is now complete and undergoing incremental improvement, positioning us well to maximise the security, performance, and ongoing

strategic alignment of these systems.

ECQ works to ensure our Information Security Management System meets the demands of a continually changing security environment, and the requirements of the Queensland Government's Information Standard IS18:2018 and Information Security Policy (ISO 27001). This involves the delivery of numerous risk-based assurance activities on all ICT systems, including:

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

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

We have also expanded our data, reporting, and insight capabilities to create a robust data reporting and insights platform. This platform captures, analyses, and visualises data from various critical election systems and provides valuable reporting and insights to support election management processes and delivery. The system also has the capability to incorporate other strategic data sets in the future.

Our data insights capability uses a data warehouse integrated with our election systems as well as PowerBI tools to support election planning, post-election analysis, and statutory reporting. This includes providing key decision-makers a deeper understanding of voter demographics and historical election behaviour.

This enhanced data-driven approach will provide insights for informed decision-making during election delivery, reducing uncertainty and increasing our ability to maintain the quality of election services. It also enables us to monitor election event progress and proactively identify potential issues. This in turn enables development of risk-based plans that allow us to respond effectively to emergent issues.

Records management

ECQ continues to use several systems to manage records in accordance with retention and disposal schedules and legislative requirements. These systems are regularly reviewed to ensure we operate with optimal efficiency.

In 2025, we updated several key records management documents to support efficient records management processes and procedures. This work will assist us to reduce storage costs, mitigate risks, and ensure critical information is available for decision-making and audits. These key documents included the Retention and Disposal Schedule, as per the *Public Records Act 2023*, and a Records Management Procedure. ECQ also continued to implement changes and programs to improve records management practices in line with the new *Information Privacy and Other Legislation Amendment Act 2023*.

Significant progress will be made in 2026-27 with the design and implementation of a new electronic document and records management system to streamline workflows, enhance information governance, and improve overall operational efficiency. The implementation will consolidate or retire existing systems, migrate relevant content from legacy sources, and integrate with our broader technology ecosystem. We are currently procuring a supplier to assist in the design and implementation of the electronic document and records management system solution, which is expected to be completed in August 2026, with the build to commence by the end of 2026.

Information security attestation

ECQ voluntarily participates in the Information Security Annual Return and Attestation Statement process facilitated by the Queensland Government Cyber Security Unit. This process measures our posture compared to other Queensland Government agencies and informs areas for increased focus to uplift capability and security.

We have engaged an external independent assessor to complete the Information Security Annual Return and Attestation as part of the ongoing security program of work.

Strategic workforce planning and performance

ECQ's *Strategic Workforce Plan 2026-2030* provides guidance to the Senior Management Team in an evolving workforce environment.

In 2026, we updated our strategic workforce plan to build on our current strengths of workforce agility, adaptability, and strong governance and

culture. It focuses on developing an organisation that drives staffing flexibility, workforce resilience, data and system literacy, talent development, and an organisational capability framework. The Senior Management Team and Human Resources will work together towards implementing the key strategies.

We continue to support and use flexible working arrangements for both staff and the organisation. Where possible, we are committed to supporting staff to achieve optimal work-life balance.

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

Workforce profile

ECQ's workforce profile, target group data and Minimum Obligatory Human Resource Information (MOHRI) data as at 12 June 2026 is detailed below.

Workforce profile

Workforce profile data	Total
Headcount	91
FTE*	86.55
Occupation types by FTE*	Percentage of total FTE*
Corporate	53.63%
Frontline and Frontline Support	46.37%
Appointment type by FTE*	Percentage of total headcount
Permanent	76.86%
Temporary	15.71%
Casual	0.50%
Contract	6.93%
Employment status by headcount	Percentage of total headcount
Full-time	90.11%
Part-time	8.79%
Casual	1.10%

* Full-time equivalent including casuals

Target group data

Gender*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	48	52.75%
Man	43	47.25%
Non-binary	0	0%
Another term	0	0%
Not disclosed	0	0%

*Where data is available

Diversity groups*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	48	52.75%
Aboriginal Peoples and Torres Strait Islander Peoples	<5	<5%
People with disability	5	5.49%
Culturally and Linguistically Diverse - Speak a language other than English at home [^]	<5	<5%

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

[^]This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

Women in leadership roles*	Women (headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)	2	28.57%
Senior Executive Service, High-level senior executives and Chief Executives (Classified, s122 and s155 combined)	2	40%

*Women in leadership are defined as those in classified roles or on s122 or s155 contracts. This data must not include salary equivalency.

Workplace health, safety and wellbeing

ECQ is committed to achieving and maintaining a culture that promotes a safe and healthy work environment for all staff, customers, visitors, volunteers, and contractors at all workplaces.

The Workplace Health and Safety Committee, in conjunction with the Human Resources team, supports and administers the workplace health and safety framework endorsed by the Electoral Commissioner. This framework is a legislative requirement of the *Workplace Health and Safety Act 2011* and includes:

- the Workplace Health and Safety policy statement
- the accountabilities and responsibilities matrix, which includes the obligations of all people working within ECQ
- the rehabilitation policy – WorkCover, provides employers and staff with information in relation to workplace rehabilitation when an employee is injured within the workplace and is entitled to lodge a workers' compensation claim
- the process for reporting any incidents
- a Workplace Health and Safety Committee
- workplace health and safety inspections.

Throughout 2025-26, ECQ made a range of health and wellbeing opportunities available to staff. Activities delivered include:

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

In 2025, we achieved a response rate of 71% for the annual Working for Queensland survey. This is a decline compared to 2024, which had a response rate of 87%.

The survey highlighted key areas of excellence and areas for improvement. ECQ has aligned these findings to our Strategic Workforce Plan to drive and shape the workforce for the next 4 years across the following 5 focus areas:

- staffing flexibility and role coverage
- workforce resilience and risk management
- system capability and data literacy
- talent development
- organisational capability framework.

These focus areas will help position ECQ strategically to build a capable, agile, and future-ready workforce.

Early retirement, redundancy and retrenchment

During the period, one employee received a redundancy package at a cost of \$47,000.

Open data

ECQ's information on consultancies, overseas travel, Queensland Language Services Policy, and Charter of Victim's Rights for 2025-26 is published on the Queensland Government Open Data website at data.qld.gov.au.

08

Financial performance

ECQ’s financial position

ECQ’s assets as at 30 June 2026 were \$41.65 M and liabilities were \$8.12 M, resulting in net positive equity of \$33.53 M. ECQ is primarily funded through appropriations from Queensland Treasury.

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

Financial performance			
Revenue	Actual 2024-25 (\$'000)	Actual 2025-26 (\$'000)	Budget 2026-27 (\$'000)
Appropriation revenue	128,484	38,033	55,106
User charges and fees	11	201	30
Contributions	63	-	-
Other revenue	-	-	-
Total income from continuing operations	128,558	38,234	55,136
Expenditure	Actual 2024-25 (\$'000)	Actual 2025-26 (\$'000)	Budget 2026-27 (\$'000)
Employee expenses	36,162	14,071	19,107
Supplies and services	80,882	26,255	35,107
Depreciation and amortisation	2,567	2,662	860
Finance/ borrowing costs	6	9	(33)
Other expenses	85	86	95
Total expenses from continuing operations	119,702	43,083	55,136
Total comprehensive income/(loss)	8,856	(4,849)	-

ECQ has reported a comprehensive loss (\$4.849 M) for 2025-26 (2024-25: \$8.856 M income). The loss is predominately due to timing of the reconciliation and completion of the 2024 State general election. In 2025-26, ECQ returned \$6.5 M in appropriation funding allocated for the 2024 State General Election to Treasury due to underspends in the completion of election activities.

Looking ahead to 2026-27, ECQ will commence planning activities for the 2028 election cycle. Our financial performance and position may be influenced by several emerging trends and uncertainties as it focuses on project preparation, systems readiness and workforce planning. The availability of suitably skilled temporary election staff continues to be a key operational

risk, with labour market pressures potentially increasing recruitment, training and retention costs. Ongoing increases in freight and postage costs may place further pressure on operating expenses, particularly for the distribution of election materials and voter communications. The timing of the 2028 federal election, which

is due in mid-2028, may affect the availability of election venues and staff. ECQ will continue to monitor these factors and implement appropriate planning and mitigation strategies to support the organisation's financial sustainability and operational readiness.

09

Service areas

As part of the State Budget process, ECQ reports its non-financial performance in the Department of Justice's Service Delivery Statement.

Our performance is reported under the service area 'Electoral services'.

Electoral services

Service area objective

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

Service standards	2025-26 Target/ Estimate	2025-26 Estimate Actual	2026-27 Target/ Estimate
Effectiveness measures			
Level of informal voting – State general election ¹	...	...	...
Level of informal voting – local government quadrennial elections (Mayoral) ¹	...	...	...
Level of stakeholder overall satisfaction with the voting experience – State general election ¹	...	...	...
Level of stakeholder overall satisfaction with the voting experience – local government quadrennial elections ¹	...	...	...
Proportion of disclosure returns audited that are deemed compliant with electoral law ²	80%	89.81%	80%
Efficiency measures			
Cost of State general election per elector ¹	...	...	...
Cost of local government quadrennial elections per elector ¹	...	...	...

Notes:

- The Target/Estimate and Estimated Actual are only presented as required for the relevant year when the election is held. A State general election and local government quadrennial elections are not due to be held during the 2026-27 financial year.
- The Electoral Commission of Queensland regularly audits disclosure returns made by candidates, registered political parties, third parties, and donors to ensure compliance with legislative obligations. Audited disclosure returns that are found to have minor or inconsequential errors are also counted as compliant. The variance between 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to the lower complexity for majority of compliance matters reviewed in the period following the 2024 State general election and subsequent state and local by-elections. More complex matters will take time to complete, extending into the next financial year. It is expected that the variance will narrow as these are completed.

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Financial statements





Financial Statements
for the financial year ended
30/06/2026

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Electoral Commission of Queensland
For the Year Ended 30 June 2026

Statement of Comprehensive Income

	Note	2026 \$'000	2025 \$'000
OPERATING RESULT			
Income from continuing operations			
Appropriation revenue	B1-1	38,033	128,484
User charges and fees	B1-2	201	11
Contributions		-	63
Total revenue		38,234	128,558
Total income from continuing operations		38,234	128,558
Expenses from continuing operations			
Employee expenses	B2-1	14,071	36,162
Supplies and services	B2-2	26,255	80,882
Depreciation and amortisation	B2-3	2,662	2,567
Finance / borrowing costs		9	6
Other expenses		86	85
Total expenses from continuing operations		43,083	119,702
Operating result for the year		(4,849)	8,856
TOTAL COMPREHENSIVE INCOME		(4,849)	8,856

The accompanying notes form part of these statements.

Electoral Commission of Queensland
For the Year Ended 30 June 2026

Statement of Financial Position

	Note	2026 \$'000	2025 \$'000
Current assets			
Cash and cash equivalents	C1	20,958	30,613
Receivables	C2	662	613
Inventories		453	466
Right-of-use assets	C5	20	-
Other current assets	C3	769	435
Total current assets		22,862	32,127
Non-current assets			
Plant and equipment	C4-1	838	770
Right-of-use assets	C5	-	138
Intangible assets	C6-1	17,853	20,233
Other non-current assets		97	-
Total non-current assets		18,788	21,141
Total assets		41,650	53,268
Current liabilities			
Payables	C7	7,626	14,335
Lease liabilities	C5	22	119
Accrued employee benefits		471	375
Total current liabilities		8,119	14,829
Non-current liabilities			
Lease liabilities	C5	-	22
Total non-current liabilities		-	22
Total liabilities		8,119	14,851
Net assets		33,531	38,417
Equity			
Contributed equity	C8-1	23,481	23,518
Accumulated surplus		10,050	14,899
Total equity		33,531	38,417

The accompanying notes form part of these statements.

Electoral Commission of Queensland
For the Year Ended 30 June 2026

Statement of Changes in Equity

	Contributed Equity	Accumulated Surplus	TOTAL
	\$,000	\$,000	\$,000
Balance as at 1 July 2024	23,555	6,043	29,598
Operating result			
Operating result for the year	-	8,856	8,856
Transaction with owners as owners:			
-Appropriated equity injections (Note C8-2)	39	-	39
-Appropriated equity withdrawals (Note C8-2)	(76)	-	(76)
Balance as at 30 June 2025	23,518	14,899	38,417
Balance as at 1 July 2025	23,518	14,899	38,417
Operating result			
Operating result for the year	-	(4,849)	(4,849)
Transaction with owners as owners:			
-Appropriated equity injections (Note C8-2)	39	-	39
-Appropriated equity withdrawals (Note C8-2)	(76)	-	(76)
Balance as at 30 June 2026	23,481	10,050	33,531

The accompanying notes form part of these statements.

Electoral Commission of Queensland
For the Year Ended 30 June 2026

Statement of Cash Flows

	Note	2026 \$'000	2025 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Inflows:</i>			
Service appropriation receipts		38,033	124,633
User charges and fees		200	3
GST input tax credits from ATO		2,033	4,861
<i>Outflows:</i>			
Employee expenses		(13,941)	(36,264)
Supplies and services		(33,366)	(71,872)
GST paid to suppliers		(2,126)	(4,883)
Other		(86)	(84)
Net cash provided by (used in) operating activities	CF-1	(9,253)	16,394
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Inflows:</i>			
Sales of plant and equipment		-	-
<i>Outflows:</i>			
Payments for property, plant and equipment		(233)	(19)
Net cash used in investing activities		(233)	(19)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Inflows:</i>			
Equity injections		39	39
<i>Outflows:</i>			
Equity withdrawals		(76)	(76)
Lease payments	CF-2	(132)	(42)
Net cash provided by (used in) financing activities		(169)	(79)
Net increase (decrease) in cash and cash equivalents		(9,655)	16,296
Cash and cash equivalents – opening balance		30,613	14,317
Cash and cash equivalents – closing balance	C1	20,958	30,613

The accompanying notes form part of these statements.

Electoral Commission of Queensland
For the Year Ended 30 June 2026

Notes to the statement of cash flows

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

	Note	2026 \$'000	2025 \$'000
Operating (loss)/surplus		(4,849)	8,856
<i>Non-cash items included in operating result:</i>			
Depreciation and amortisation expense		2,662	2,567
Lease Interest		9	6
<i>Change in assets and liabilities:</i>			
Increase in deferred appropriation payable to Consolidated Fund		-	(3,851)
Increase in trade receivables		(1)	(7)
Increase in GST input tax credits receivable		(93)	(22)
Increase in LSL reimbursement receivables		(1)	(57)
Decrease in annual leave reimbursement receivables		35	(59)
Decrease in other receivables		14	28
Decrease in inventories		13	(274)
Increase in prepayments/other		(430)	499
Decrease in accounts payable		(6,708)	8,694
Increase in accrued employee benefits		96	14
Net cash provided by (used in) operating activities		(9,253)	16,394

CF-2 Changes in liabilities arising from financing activities

	Non-cash changes			Cash flows	Closing balance
	Opening Balance \$,000	Lease Interest \$,000	Other Adjustments \$,000	Cash Repayments \$,000	Closing balance \$,000
2026					
Lease liabilities	141	(9)	-	(132)	-
Total	141	(9)	-	(132)	-
2025					
Lease liabilities	-	6	177	(42)	141
Total	-	6	177	(42)	141

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

SECTION 1

ABOUT THE ELECTORAL COMMISSION OF QUEENSLAND AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

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

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

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

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The ECQ has prepared these financial statements in compliance with section 38 of the Financial and Performance Management Standard 2019. The financial statements comply with the Queensland Treasury's Minimum Reporting Requirements for the reporting periods beginning on or after 1 July 2024.

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

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

A1-3 PRESENTATION

Currency and rounding

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

Comparatives

Comparative information reflects the audited 2024-25 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

Electoral Commission of Queensland Notes to the Financial Statements

For the Year Ended 30 June 2026

within 12 months after the reporting date, or the ECQ does not have the right at the end of the reporting period to defer settlement to beyond 12 months after the reporting date.

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

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

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

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.

Present value

Present value represents the present discounted value of the future net cash inflows that the item is expected to generate (in respect of assets) or the present discounted value of the future net cash outflows expected to settle (in respect of liabilities) in the normal course of business.

Net realisable value

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

A1-6 THE REPORTING ENTITY

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

A2 ECQ's OBJECTIVES

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

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

The ECQ is funded for the services it delivers principally by parliamentary appropriations.

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE**B1-1 APPROPRIATION REVENUE**

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

	2026	2025
	\$'000	\$'000
Original budgeted appropriation revenue	44,533	116,570
Supplementary amounts:		
Transfers from appropriation revenue to equity		
Lapsed appropriation revenue	(6,500)	-
Unforeseen expenditure	-	8,063
Total appropriation received (cash)	38,033	124,633
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	-	3,851
Net appropriation revenue	38,033	128,484
Appropriation revenue recognised in Statement of Comprehensive Income	38,033	128,484
Variance between original budgeted and actual appropriation revenue	(6,500)	11,914

Accounting policy – Appropriation revenue

Appropriations provided under the Appropriation Act 2024 are recognised as revenue when received. Where the ECQ has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a lapsed appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity, refer to Note C8-2.

Disclosure - Variance analysis

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

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

B1-2 USER CHARGES AND FEES

	Note	2026 \$'000	2025 \$'000
Other user charges and fees			
Electoral services and materials		201	11
Total		201	11

Accounting policy – User charges and fees

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

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

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2026	2025
	\$'000	\$'000
Employee benefits		
Wages and salaries	10,186	10,652
Election wages, polling officials and returning officers fees and allowance	784	19,238
Annual leave levy	1,033	1,003
Long service leave levy	269	284
Employer superannuation contributions	1,544	3,719
Termination benefits	47	246
Other employee benefits	24	30
Employee related expenses		
Workers' compensation premium	39	106
Other employee related expenses	145	884
Total	14,071	36,162

Disclosure – Employee expenses

In 2025-26 election wages of \$784k were incurred for by-elections. In 2024-25, election wages of \$19.238 million were incurred for the 2024 State government election and by-elections.

Disclosure – Full-time equivalent employees	2026	2025
	No.	No.
Full-Time Equivalent Employees:	87	79

FTE data reported as at 30 June 2026 (based upon the fortnight ending 1 July 2026). The ECQ engages casual employees on an as needed basis and during the 2025-26 financial year the number of casual employees engaged was 2, in comparison to prior year (2025: 0 casuals).

Accounting policy - Wages and salaries

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

Accounting policy - Sick leave

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

Electoral Commission of Queensland Notes to the Financial Statements

For the Year Ended 30 June 2026

Accounting policy - Annual leave

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

Accounting policy - Long service leave

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

Accounting policy - Termination Benefits

ECQ will recognise termination expenses as a liability and as an expense where the agency is demonstrably committed to a termination without realistic possibility of withdrawal. Termination benefits do not provide the agency with future economic benefits and are recognised as an expense immediately.

Accounting policy – Superannuation

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

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

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

Accounting policy - Workers' compensation premiums

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

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

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

B2-2 SUPPLIES AND SERVICES

	2026	2025
	\$'000	\$'000
Computer processing costs	3,400	5,058
Consultants and contractors	8,711	9,527
Public funding to political parties and candidates	(2,129)	26,115
Election funding claims to political parties and candidates	6,000	6,000
Freight and cartage	71	1,873
Advertising, promotion and media services	277	2,682
Joint roll arrangement	4,020	3,849
Printing and postage	1,633	9,724
Office accommodation	1,557	1,474
Property, Tenancy and Maintenance	499	720
Lease expenses	105	5,506
Telephone	32	1,208
Portable and attractive equipment	591	4,933
Shared Services	508	485
Travel and Allowances	132	475
Committee Members Fees	340	20
Other	508	1,233
Total	26,255	80,882

Disclosure – Advertising, promotion and media services

Advertising and promotion expenses include media service subscriptions, election campaign advertising and media monitoring services to deliver by election or State general election activities.

Disclosure - Computer processing costs

Computer processing costs primarily comprise software-as-a-service (SaaS), cloud hosting, recurring software licensing, subscription and other technology service fees incurred in the delivery of ICT services. As these arrangements do not meet the criteria for recognition as an intangible asset, the associated costs are expensed as incurred and disclosed within computer processing costs.

Disclosure – Consultants and contractors

The ECQ engages contractors for specialised work within the ECQ. The majority of expenditure is IT contractors to manage the Critical Election Systems. Payments are expensed as incurred and categorised within the Consultants and contractors costs.

Disclosure - Lease expenses

In 2025-26 the ECQ held a small number of short-term leases to conduct by-election activities. In 2024-25, the ECQ held multiple short-term leases for returning and polling officers for the 2024 local government election and State general election. Refer to Note C5 for breakdown of lease expenses and other lease disclosures.

Electoral Commission of Queensland

Notes to the Financial Statements

For the Year Ended 30 June 2026

Disclosure – Election funding claims to political parties and candidates

Under the *Electoral Act 1992* the ECQ is required to pay public funding to eligible political parties and candidates on their results in the State general elections. In 24/25 the ECQ had accrued \$9.35m in potential claims which had been received by the ECQ but not yet approved in relation to the 2024 State general election. Upon review, only \$7m was considered eligible and paid in 25/26, and \$2.346m was reversed.

Under the *Electoral Act 1992*, the ECQ is required to pay \$6.0 million per year in policy development payments to eligible registered political parties and independent Members of Parliament.

Disclosure - Joint roll arrangement

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

Disclosure - Office accommodation

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

The ECQ also entered into a short-term commercial leasing agreement to house the independent Queensland Redistribution Commission activities.

Disclosure – Portable and attractive equipment

The ECQ purchased \$4.808 million of laptops in 2024-25 which were dispatched across the state for the State general election and by-elections in 2024.

B2-3 DEPRECIATION AND AMORTISATION

	2026	2025
	\$'000	\$'000
Depreciation - plant and equipment (Note C4-1)	164	148
Depreciation - right-of-use assets (Note C5)	118	39
Amortisation - intangibles (Note C6-1)	2,380	2,380
Total	2,662	2,567

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2026	2025
	\$'000	\$'000
Cash at bank	20,958	30,613
Total	20,958	30,613

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.

C2 RECEIVABLES

	2026	2025
	\$'000	\$'000
Trade debtors	16	14
GST receivable	423	330
Annual leave reimbursements	203	237
Long service leave reimbursements	62	60
Other	(42)	(28)
Total	662	613

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.

Accounting policy – impairment receivable

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

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

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

C3 OTHER CURRENT ASSETS

	2026	2025
	\$'000	\$'000
Prepayments	769	435
Total	769	435

Disclosure – Prepayments

The prepayments as at 30 June 2026 include various software, media and communications subscriptions, paid in advance for a one-to-three-year period. The associated costs are recognised as a prepayment, and expensed over the period in which the services are received.

Pre-Purchased Software Licensing costs primarily comprising recurring software licensing, subscription, software-as-a-service (SaaS) including software support and maintenance. These arrangements do not meet the criteria for recognition as an intangible asset.

C4 PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE**C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT**

	Plant and equipment	
	2026	2025
	\$'000	\$'000
Gross	2,991	2,785
Less: Accumulated depreciation	(2,153)	(2,015)
Carrying amount at 30 June	838	770
Represented by movements in carrying amount:		
Carrying amount at 1 July	770	899
Acquisitions	233	19
Depreciation expense	(164)	(148)
Carrying amount at 30 June	838	770

C4-2 RECOGNITION AND ACQUISITION**Accounting policy – Recognition thresholds**

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

Accounting policy – Cost of acquisition

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

Electoral Commission of Queensland Notes to the Financial Statements

For the Year Ended 30 June 2026

Where assets are received free of charge from another Queensland Government entity (whether as a result of a machinery-of-government change or other involuntary transfer), the acquisition cost is recognised as the carrying amount in the books of the other entity immediately prior to the transfer.

Assets acquired at no cost or for nominal consideration, other than from another Queensland Government entity, are recognised at their fair value at date of acquisition.

C4-3 MEASUREMENT USING HISTORICAL COST

Accounting policy

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

C4-4 DEPRECIATION EXPENSE

Accounting policy

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

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

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

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

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

Depreciation rates

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

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

C4-5 IMPAIRMENT

Accounting policy

Indicators of impairment and determining recoverable amount

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential

Electoral Commission of Queensland
Notes to the Financial Statements

For the Year Ended 30 June 2026

since the last valuation was completed. Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB 13 *Fair Value Measurement*. If an indicator of possible impairment exists, the ECQ determines the asset's recoverable amount under AASB 136 *Impairment of Assets*.

Recognising impairment losses

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

Reversal of impairment losses

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

C5 LEASES AS LESSEE

	Buildings	
	2026	2025
	\$'000	\$'000
Right-of-use assets		
Opening balance at 1 July	138	-
Additions	-	177
Depreciation charge	(118)	(39)
Closing balance at 30 June	20	138
Current		
Lease liabilities	20	119
Total	20	119
Non-current		
Lease liabilities	-	22
Total	-	22

Accounting policies – Leases as lessee

Right-of-use assets

ECQ entered into an office lease for the Queensland Redistribution Commission (QRC) from 1 March 2025 to 31 August 2026.

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

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

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

Electoral Commission of Queensland Notes to the Financial Statements

For the Year Ended 30 June 2026

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

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

Where a contract contains both a lease and non-lease components such as asset maintenance services, the ECQ allocates the contractual payments to each component on the basis of their stand-alone prices. However, for leases of plant and equipment, the ECQ has elected not to separate lease and non-lease components and instead accounts for them as a single lease component.

Lease liabilities

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

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

When measuring the lease liability, the ECQ uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined. ECQ's current lease uses the interest rate implicit in the lease.

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

Disclosures - Leases as lessee

(i) Details of leasing arrangements as lessee

Long-term lease	The ECQ entered into a long-term lease for 18 months for office accommodation for the Queensland Redistribution Commission (QRC). In accordance with AASB 16 Leases, the ECQ has recognised the right-of-use asset and lease liability for this lease. The lease will expire on 31 August 2026.
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(i) Office accommodation and motor vehicles

The Queensland Government Accommodation Office (QGAO) and QFleet within the Department of Housing and Public Works (DHPW) provides the ECQ with access to office accommodation and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because QGAO and QFleet has substantive substitution rights over the assets. Refer to **Note B2-2**.

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

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

	2026 \$'000	2025 \$'000
<i>(iii) Amounts recognised in profit or loss</i>		
Interest expense on lease liabilities	9	6
Expenses relating to short-term leases (included in Note B2-2)	105	5,507
<i>(iv) Total cash outflow for leases</i>		
Short-term leases	-	(5,375)
	<u>-</u>	<u>(5,375)</u>

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

C6 INTANGIBLES AND AMORTISATION EXPENSE

C6-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Software internally generated: at cost		Software: work in progress		Total	
	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	31,753	31,753	-	-	31,753	31,753
Less: Accumulated amortisation	(13,900)	(11,520)	-	-	(13,900)	(11,520)
Carrying amount at 30 June	17,853	20,233	-	-	17,853	20,233
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July	20,233	22,613	-	-	20,233	22,613
Acquisitions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers between classes	-	-	-	-	-	-
Amortisation	(2,380)	(2,380)	-	-	(2,380)	(2,380)
Carrying amount at 30 June	17,853	20,233	-	-	17,853	20,233

Amortisation of intangibles is included in the line item depreciation and amortisation in the statement of comprehensive income.

C6-2 RECOGNITION AND MEASUREMENT

Accounting policy

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

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

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

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

C6-3 AMORTISATION EXPENSE

Accounting policy

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

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

Amortisation rates

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

Intangible asset	Useful life
Software internally generated	10 years

C6-4 IMPAIRMENT

Accounting policy

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

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

C6-5 OTHER DISCLOSURES

Individually significant intangible assets

At 30 June 2026, the ECQ holds Election Management System (EMS), which has a carrying amount of \$15.010 million (2025: \$17.011 million) and a remaining amortisation period of 8.5 years, and Electronic Disclosure System (EDS), which has a carrying amount of \$2.843 million (2025: \$3.222 million) and a remaining amortisation period of 8.5 years.

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

C7 PAYABLES

	2026	2025
	\$'000	\$'000
Current		
Trade creditors and accruals	7,620	14,331
Refunds to candidates	1	-
Other	5	4
Total	7,626	14,335

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.

C8 EQUITY**C8-1 CONTRIBUTED EQUITY**

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

Appropriations for equity adjustments (refer Note C8-2).

C8-2 APPROPRIATIONS RECOGNISED IN EQUITY**Reconciliation of payments from Consolidated Fund to equity adjustment**

	2026	2025
	\$'000	\$'000
Original budgeted equity adjustment appropriation	(37)	(37)
Equity adjustment receipts	(37)	(37)
Equity adjustment recognised in contributed equity	(37)	(37)

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

SECTION 4
NOTES ABOUT RISKS AND OTHER ACCOUNTING
UNCERTAINTIES

D1 FINANCIAL RISK DISCLOSURES

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

- Cash and cash equivalents - **Note C1**;
- Receivables at amortised cost - **Note C2**;
- Payables at amortised cost - **Note C7**.

D1-1 RISKS ARISING FROM FINANCIAL INSTRUMENTS

(a) Risk exposure

Risk exposure

Financial risk management is implemented pursuant to government and the ECQ policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the ECQ. All financial risk is managed by the accounting and reporting division under policies approved by the ECQ. The ECQ provides written principles for overall risk management, as well as policies covering specific areas.

ECQ's activities expose it to a variety of financial risks as set out in the following table:

Risk exposure	Definition	Exposure
Credit risk	The risk that the ECQ may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The ECQ is exposed to credit risk in respect of its receivables (Note C2).
Liquidity risk	The risk that the ECQ may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The department is exposed to liquidity risk in respect of its payables (Note C7).
Market risk	The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.	The ECQ does occasionally make purchases in foreign currency but is not materially exposed to commodity price changes or other market prices because it does not trade in foreign currency. The ECQ is exposed to interest rate risk through its lease (Note C5).

Electoral Commission of Queensland
Notes to the Financial Statements

For the Year Ended 30 June 2026

(b) Risk measurement and management

The ECQ measures risk exposure using a variety of methods as follows:

Risk exposure	Definition	Exposure
Credit risk	Ageing analysis, earnings at risk	The ECQ manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default by ensuring that the ECQ invests in secure assets and monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity risk	Sensitivity analysis	The ECQ manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the ECQ has sufficient funds available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.
Market risk	Interest rate sensitivity analysis	The ECQ does not undertake any hedging in relation to interest risk and manages its risk as per the ECQ's liquidity risk management strategy articulated in the ECQ's Financial Management Practice Manual.

D1-2 CREDIT RISK DISCLOSURES

The ECQ considers financial assets that are over 30 days past due to have significantly increased in credit risk, and measures the loss allowance of such assets at lifetime expected credit losses instead of 12-month expected credit losses. The exception is trade receivables (Note C2), for which the loss allowance is always measured at lifetime expected credit losses.

The ECQ typically considers a financial asset to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the ECQ is unlikely to receive the outstanding amounts in full. The ECQ's assessment of default does not take into account any collateral or other credit enhancements.

D2 EVENTS AFTER THE BALANCE DATE

No events after the balance date in 2025-26.

D3 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

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

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

SECTION 5

NOTES ON OUR PERFORMANCE COMPARED TO BUDGETS

E1 BUDGETARY REPORTING DISCLOSURES

This section discloses the ECQ's original published budgeted figures for 2025-26 compared to actual results, with explanations of major variances, in respect of the ECQ's statement of comprehensive income, statement of financial position and statement of cash flows.

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

	Variance Note	2026 Original budget \$'000	2026 Actual Result \$'000	Budget variance \$'000
Income from continuing operations				
Appropriation revenue	1	44,533	38,033	(6,500)
User charges and fees		30	201	171
Total revenue		44,563	38,234	(6,329)
Total income from continuing operations				
Expenses from continuing operations				
Employee expenses		14,096	14,071	(25)
Supplies and services	2	29,545	26,255	(3,290)
Depreciation and amortisation	3	860	2,662	1,802
Finance / borrowing costs		(33)	9	42
Other expenses		95	86	(9)
Total expenses from continuing operations		44,563	43,083	(1,480)
Operating result for the year		-	(4,849)	(4,849)
Total comprehensive income		-	(4,849)	(4,849)

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

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

- 1. The decrease in appropriation revenue is due to the final reconciliation of the State general election 2024. The ECQ had drawn down contingency funding in 2024/25 to complete the payments for the election. On final reconciliation, \$6.5m was not required, and identified as funds to be returned to the central allocation.
- 2. The decrease in supplies and services primarily relates to the treatment of election funding claims for the 2024 State general election. Under the *Electoral Act 1992* the ECQ is required to pay public funding to eligible political parties and candidates on their results in the State general elections. In 24/25 the ECQ had accrued \$9.35m in potential claims which had been received by the ECQ but not yet approved. The accrual was based upon the maximum entitlement that may be claimed by the party or individual, at the relevant amount per vote under the *Act*. Upon review, only \$7m was considered eligible expenditure and paid in 25/26, and \$2.346m was released. The balance of the decrease is in relation to savings achieved throughout the year in other areas.
- 3. The increased amortisation costs reflects ECQ bringing the Election Management System (EMS) in-house from 2023-24. This has increased the amortisation rate of assets due to a higher capitalisation than originally budgeted.

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

E3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION

	Variance Note	2026 Original budget \$'000	2026 Actual Result \$'000	Budget variance \$'000
Current assets				
Cash and cash equivalents	4	11,888	20,958	9,070
Receivables		497	662	165
Inventories		190	453	263
Right-of-use assets		-	20	20
Other current assets		932	769	(163)
Total current assets		13,507	22,862	9,355
Non-current assets				
Plant and equipment		901	838	(63)
Intangible assets	5	21,115	17,853	(3,262)
Other non-current assets		-	97	97
Total non-current assets		22,016	18,788	(3,228)
Total assets		35,523	41,650	6,127
Current liabilities				
Payables	6	5,610	7,626	2,016
Lease liabilities		31	22	(9)
Accrued employee benefits		358	471	113
Total current liabilities		5,999	8,119	2,120
Non-current liabilities				
Lease liabilities		1	-	(1)
Total non-current liabilities		1	-	(1)
Total liabilities		6,000	8,119	2,119
Net assets / Total equity		29,523	33,531	4,008

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

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

4. The higher actual cash balance is primarily due to the trade creditors and accrual amounts outstanding on balance date, with considerable expenditure occurring in late June and paid in July.
5. The reduced amount in intangibles assets is due to the amortisation of intangible assets, being critical election software.
6. The increase in payables is due to an increased trade credits and accruals balance on balance date with considerable expenditure occurring in late June and paid in July.

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

E4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS

	Variance Note	2026 Original budget \$'000	2026 Actual Result \$'000	Budget variance \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Service appropriation receipts	7	44,533	38,033	(6,500)
User charges and fees		32	200	168
GST input tax credits from ATO		890	2,033	1,143
<i>Outflows:</i>				
Employee expenses		(14,096)	(13,941)	155
Supplies and services	8	(30,435)	(35,492)	(5,057)
Borrowing costs		(33)	-	33
Other		(97)	(86)	(11)
Net cash provided by (used in) operating activities		860	(9,253)	(10,113)
Cash flows from investing activities				
<i>Outflows:</i>				
Payments for plant and equipment		(79)	(233)	(154)
Net cash provided by (used in) investing activities		(79)	(233)	(154)
Cash flows from financing activities				
<i>Inflows:</i>				
Equity injections		39	39	-
<i>Outflows:</i>				
Equity withdrawals		(76)	(76)	-
Lease payments		(33)	(132)	(99)
Net cash provided by (used in) financing activities		(70)	(169)	(99)
Net increase (decrease) in cash and cash equivalents		711	(9,655)	(10,366)
Cash and cash equivalents - opening balance		11,177	30,613	19,436
Cash and cash equivalents - closing balance		11,888	20,958	9,070

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Notes to the Financial Statements
For the Year Ended 30 June 2026

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

- 7. The decrease in service appropriation receipts is due to the reconciliation of contingency funds provided to the ECQ for the 2024 State General Election. The funds were unspent, and returned to central funds.
- 8. The increased supplies and services outflow is due to the large accrual opening balance (made up predominately of election funding claims), with amounts paid in the 25/26 year.

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

SECTION 6

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

F1 ADMINISTERED ITEMS

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

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

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

F1-1 SCHEDULE OF ADMINISTERED INCOME AND EXPENDITURE

	2026	2025
	\$'000	\$'000
Administered income		
Revenue from local councils	1,628	(49)
Fines and forfeitures	103	4,953
Total Administered income	1,731	4,904
Administered expenses		
Transfers of administered income to Government	1,731	4,904
Total Administered expenses	1,731	4,904

F1-2 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES

	2026	2025
	\$'000	\$'000
Administered assets		
<i>Current</i>		
Cash	1,336	530
Receivables	15	-
Total current assets	1,351	530
Administered liabilities		
<i>Current</i>		
GST Payable	76	-
Payable to Government	1,275	530
Total current liabilities	1,351	530

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

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

This note compares the original published budgeted figures for 2025-26 to actual results in respect of the ECQ's major classes of administered assets and liabilities, income and expenses. An explanation of major variances is also included.

	Variance Note	2026 Original budget \$'000	2026 Actual Result \$'000	Budget variance \$'000
INCOME AND EXPENDITURE				
Administered income				
Revenue from local councils	9	3,769	1,628	(2,141)
Fines and forfeitures	10	660	103	(557)
Total Administered income		4,429	1,731	(2,698)
Administered expenses				
Transfers of administered income to Government	11	4,429	1,731	(2,698)
Total Administered expenses		4,429	1,731	(2,698)
ASSETS AND LIABILITIES				
Administered assets				
<i>Current</i>				
Cash	12	64	1,336	1,272
Receivables		59	15	(44)
Total current assets		123	1,351	1,228
Administered liabilities				
<i>Current</i>				
Trade creditors		6	-	(6)
GST payable		-	76	76
Payable to Government	13	117	1,275	1,158
Total current liabilities		123	1,351	1,228

Electoral Commission of Queensland
Notes to the Financial Statements
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Notes explaining major variances for administered activities

- 9. Revenue from local councils is reduced due to a smaller amount of by-elections incurred than expected.
- 10. The decrease in fines and forfeitures from the budget is due to the outstanding amounts being passed onto SPER for fine management, with funds recovered directly returned to central funds by SPER.
- 11. The decrease in transfers returned to Government is due to the reduced by-elections and fine recovery.
- 12. The increase in cash balance is due to funds due to be transferred to Government on balance date.
- 13. The increase in payable to Government is due to the transfer to central funds being completed in early July, which was due end of June.

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

SECTION 7
OTHER INFORMATION

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

Details of key management personnel

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

The following details for non-Ministerial KMP reflect those ECQ positions that had authority and responsibility for planning, directing and controlling the activities of the ECQ during 2025-26 and 2024-25. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Electoral Commissioner	The Electoral Commissioner is responsible for the running of the Electoral Commission of Queensland, an independent statutory authority established under the 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.
Assistant Electoral Commissioner	To provide direct support to the Electoral Commissioner in preparing for, conducting and reporting on elections in Queensland.
Executive Director, Election Event Management	To provide direct support to the Assistant Electoral Commissioner in ensuring the successful administration of election events. The position is responsible for contributing to the overall strategic direction and success of the Electoral Commission of Queensland in building reputation while creating confidence with a diverse range of stakeholders.
Executive Director, Digital Technology	To provide direct support to the Electoral Commissioner and be responsible for the digital transformation of the commission aligned with the overall strategic priorities.

KMP remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland’s Members’ Remuneration Handbook. The ECQ does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements for the 2025-26 financial year, which are published as part of Queensland Treasury’s Report on State Finances.

Electoral Commission of Queensland Notes to the Financial Statements

For the Year Ended 30 June 2026

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

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

Short term employee expenses, including:

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

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

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

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

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

Electoral Commission of Queensland
Notes to the Financial Statements
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2025-26

Position	Short Term Employee Expenses		Long Term Employee	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits	\$'000	\$'000	\$'000	\$'000
Electoral Commissioner	383	3	10	49	0	445
Assistant Electoral Commissioner	278	3	7	36	0	324
Executive Director, Election Event Management	220	3	5	28	0	256
Executive Director, Digital Technology ¹	173	2	4	21	0	200

¹ The ECQ employed a new Executive Director, Digital Technology who commenced on 15 September 2025.

2024-2025

Position	Short Term Employee Expenses		Long Term Employee	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits	\$'000	\$'000	\$'000	\$'000
Electoral Commissioner	397	3	10	49	0	459
Assistant Electoral Commissioner	266	3	6	34	0	309
Executive Director, Election Event Management	209	3	5	26	0	243
Executive Director, Digital Technology ²	204	3	5	26	245	483

² The Executive Director, Digital Technology completed his employment with the ECQ in 2024-2025.

Electoral Commission of Queensland
Notes to the Financial Statements
For the Year Ended 30 June 2026

G2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

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

Transactions with other Queensland Government-controlled entities

The ECQ's primary ongoing sources of funding from the Government for its services are appropriation revenue (Note B1-1) and equity injections (Note C8-1 and C8-2), both of which are provided in cash via Queensland Treasury.

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

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

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

Accounting standards applied for the first time

No new Australian Accounting Standards or interpretations have been applied for the first time in 2025-26.

Accounting standards early adopted

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

G4 TAXATION

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

G5 CLIMATE RISK DISCLOSURE

Whole-of-Government climate-related reporting

The State of Queensland, as the ultimate parent of the ECQ, provides information and resources on climate related strategies and actions accessible at <https://www.energyandclimate.qld.gov.au/climate> and <https://www.treasury.qld.gov.au/energy-and-climate/>.

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>.

Electoral Commission of Queensland
Notes to the Financial Statements

For the Year Ended 30 June 2026

Departmental accounting estimates and judgements – climate-related risks

The ECQ considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the ECQ. The ECQ continues to monitor the emergence of material climate-related risks that may impact the financial statements of the ECQ, including directives from Government or Queensland Treasury.

**Electoral Commission of Queensland
Management Certificate**
For the Year Ended 30 June 2026

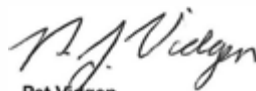
These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in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

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Electoral Commission of Queensland for the financial year ended 30 June 2026 and of the financial position of the ECQ at the end of that year; and

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



Sal Ernest
Chief Finance Officer



Pat Vidgen
Electoral Commissioner

19 AUGUST 2026

Date

19 AUGUST 2026

Date

SENSITIVE



INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Electoral Commission of Queensland

Report on the audit of the financial report

Opinion

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

The financial report comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.
- c) In my opinion, the financial report:
 - i. gives a true and fair view of the department's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended
 - ii. complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

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

I am independent of the department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

SENSITIVE



Responsibilities of the Accountable Officer for the financial report

The Accountable Officer is responsible for:

- the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an **auditor's report that includes my opinion. My auditor's report must state whether** I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at: www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.

21 August 2026

William Cunningham
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

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Glossary

By-election	An election held to fill a vacancy during the term of an elected official, such as a councillor, mayor or member of the Legislative Assembly, for the remainder of the term.
ECQ	Electoral Commission of Queensland
Elector/Voter	An elector is an individual who is on the Queensland electoral roll and is eligible to vote in their respective electorate or local government at State and local government elections and by-elections. A voter is an individual elector who has cast a ballot at an election.
Informal ballot	A ballot paper that has not been marked in accordance with the relevant legislation for the election and therefore cannot be included in the results, and instead being recorded as informal.
Local government quadrennial elections / local government elections	Elections for all councillors and mayors in Queensland, ordinarily held every 4 years on the last Saturday in March unless changed by regulation.
Registered political party	A political party that can endorse and nominate candidates for elections in Queensland. These political parties have met specific eligibility criteria to be registered and must maintain compliance with legislative obligations under the <i>Electoral Act 1992</i> and the <i>Local Government Electoral Act 2011</i> .
Returning Officer	The person appointed by ECQ to be responsible for the conduct of the election in a local government area or State electorate.
State general election	Election for all members of the Legislative Assembly held every 4 years on the last Saturday of October.
Writ	A written order from the Governor of Queensland, or the Speaker of the Legislative Assembly, requiring ECQ to conduct an election for a member or members of the Legislative Assembly. The writ provides instructions for the conduct of the election, which ECQ must follow.

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Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	iii
Accessibility	Table of contents	ARRs – section 9.1	i-ii
	Glossary		91
	Public availability	ARRs – section 9.2	Inside front cover
	Interpreter service statement	<i>Queensland Government Language Services Policy</i>	Inside front cover
	Copyright notice	<i>Copyright Act 1968</i>	Inside front cover
	Information licensing	<i>QGEA – Information Licensing</i>	Inside front cover
General information	Introductory information	ARRs – section 10	1-2
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	4
	Agency objectives and performance indicators	ARRs – section 11.2	5
	Agency service areas and service standards	ARRs – section 11.3	45
Financial performance	Summary of financial performance	ARRs – section 12.1	43-44
Governance – management and structure	Organisational structure	ARRs – section 13.1	29
	Executive management	ARRs – section 13.2	28
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	23-27
	Public sector ethics	<i>Public Sector Ethics Act 1994</i>	34
	Human Rights	<i>Human Rights Act 2019</i>	35
	Queensland public service values	ARRs – section 13.6	36

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	Risk management	ARRs – section 14.1	36
	Audit committee	ARRs – section 14.2	37
	Internal audit	ARRs – section 14.3	37
	External scrutiny	ARRs – section 14.4	38
	Information systems and recordkeeping	ARRs – section 14.5	38
	Information Security attestation	ARRs – section 14.6	39
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	39-41
	Early retirement, redundancy, and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i>	42
		ARRs – section 15.2	
Open Data	Statement advising publication of information	ARRs – section 16	42
	Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
	Charter of Victims' Rights	VCSVRB Act 2024	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62	46-88
		FPMS – sections 38, 39 and 46	
		ARRs – section 17.1	
	Independent Auditor's Report	FAA – section 62	89-90
		FPMS – section 46	
		ARRs – section 17.2	

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

QGEA *Queensland Government Enterprise Architecture*

VCSVRB *Victims' Commissioner and Sexual Violence Review Board Act 2024*



**Electoral
Commission**
QUEENSLAND

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