

2016-17

Annual Report | Electoral Commission of Queensland



This is the twenty-fifth annual report to Parliament on the operations of the Electoral Commission of Queensland (ECQ).

Interpreter statement



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Public availability

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



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Electoral Commission of Queensland

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8 September 2017

The Honourable Yvette D'Ath MP
Attorney-General and Minister for Justice and Minister for Training and Skills
1 William Street
BRISBANE QLD 4000

Dear Attorney

I am pleased to submit for presentation to the Parliament the Annual Report 2016-2017 and financial statements for the Electoral Commission of Queensland.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements can be found at page 81 of this annual report.

Ten copies of the Annual Report will be delivered to the Tabling Office, Legislative Assembly of Queensland.

Yours sincerely


Walter van der Merwe
Electoral Commissioner

Electoral Commissioner's Foreword

The 2016-17 year saw the 25th anniversary of the establishment of the Electoral Commission of Queensland. During that period Queensland has been served by four Electoral Commissioners and I am honoured to be included in the company of my predecessors Des O'Shea, Robert 'Bob' Longland and David Kerslake, as well as Trudy Aurish, former Deputy Electoral Commissioner. I would like to thank all staff of the Commission, past and present, for serving the Queensland community with integrity and independence for a generation.

Although the Commission did not have to deliver a major electoral event during 2016-17, the year was a hectic one.

The Commission delivered one State by-election in the Toowoomba South electoral district, and three local government by-elections for the Torres Strait Regional Council, the Northern Peninsula Area Regional Council and the Banana Shire Council.

The Commission also supported the Queensland Redistribution Commission in delivering the largest electoral redistribution process in 30 years. According to the *Electoral Act 1992* the requirements for a redistribution had been triggered due to the substantial growth in areas of the State. However,

the passage of the *Electoral (Improving Representation) and Other Legislation Amendment Act 2016*, which received Royal Assent on 5 May 2016, increased the number of electorates from 89 to 93. As a result 914,502 Queensland electors were impacted by the resulting electoral boundary changes.

I was proud to be a Commissioner on this major redistribution and thank my fellow Commissioners, Judge Hugh Botting, retired District Court Judge and Chairperson for the redistribution, and Ms Liza Carroll, Director-General, Department of Housing and Public Works.

A major achievement of the Commission in 2016-2017, and an Australian first, was the development of the electronic 'real time' disclosure system, for political donations. The system was designed, built and launched within a nine month period and has allowed Queenslanders to see who is funding candidates in all elections.

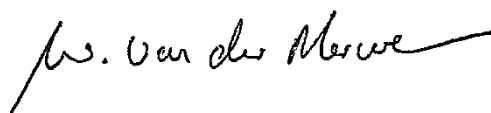
Related to that project, the Commission initiated several investigations into events stemming from the 2016 local government quadrennial elections. Whilst these matters remain live investigations the Commission cannot provide further detail in this report, however I must acknowledge the substantial

advice and support provided by the Crime and Corruption Commission in these matters which has only served to enhance the already strong partnership between our agencies.

The 2016-2017 financial year saw the Commission ramp up planning for the election of the 56th Parliament of Queensland. Building on experience gained in the 2015 State general election and the 2016 local government quadrennial elections and State referendum, I expect the forthcoming State election to be the most accessible and technologically advanced in the Commission's history. Commission staff have worked hard to plan and deliver an event at which electors will experience full electronic roll mark off, telephone voting, a drive-through voting pilot, an advertising campaign focussing on the change to full preferential voting, an enhanced and targeted social media campaign, and introduction of a Voter Information card that aims to reduce queues at polling booths across Queensland.

Building on learnings gleaned from the 2016 local government quadrennial elections and State referendum the Commission has implemented all the recommendations of its internal review of those events. In addition the Queensland Government launched an independent review of those events and the Toowoomba South by-election in July 2016. I am pleased to acknowledge the ensuing report's key recommendation was that the Commission continue to provide election services for local government going forward. I know all Commission staff look forward to continuing to provide the Queensland electorate with this essential public service.

Following on from that review, I would like to acknowledge the response of Commission staff to the 2016 Working for Queensland public service survey. An impressive 87 per cent of staff participated in the survey, compared to a public sector mean of 38 per cent. I was particularly pleased that an overwhelming majority of staff would recommend ECQ as a great place to work and state that their managers kept them informed and understood their work. I would like to thank all Commission staff for this humbling result, and commit to staff that my Senior Management Team and I are totally focussed on delivering an ever improving, inclusive and professional workplace.



Walter van der Merwe
Electoral Commissioner



About Us

Who We Are

The Electoral Commission of Queensland (the Commission) is an independent statutory authority, established under the *Electoral Act 1992* (the Act) with functions specified in that Act and other legislation such as the *Local Government Electoral Act 2011* and the *Referendums Act 1997*. However, it is considered a department for the purposes of the *Financial Accountability Act 2009*.

The Commission contributes to the Queensland Government objectives for the community by delivering quality front line services in the form of open, accountable and accessible election-related services for all Queenslanders.

The current Electoral Commissioner was appointed in 2014 in accordance with Division 2 of the *Electoral Act 1992*; all other staff of the Commission are appointed under the *Public Service Act 2008*.

Our Vision

To be an evolving Commission, trusted and respected by the community.

Our Purpose

Supporting democratic electoral process by preparing for, conducting and reporting on elections in Queensland.

Our Values

The Commission upholds the Queensland public service values.



Customers first

- Know your customer
- Deliver what matters
- Make decisions with empathy



Ideas into action

- Challenge the norm and suggest solutions
- Encourage and embrace new ideas
- Work across boundaries



Unleash potential

- Expect greatness
- Lead and set clear expectations
- Seek, provide and act on feedback



Be courageous

- Own your actions, successes and mistakes
- Take calculated risks
- Act with transparency



Empower people

- Lead, empower and trust
- Play to everyone's strengths
- Develop yourself and those around you

About Us

Our Objectives

Promote Awareness of and Participation in Electoral Matters

Strategies:

- develop a targeted and coordinated Communication strategy;
- deliver robust and evolving community awareness program; and
- build ECQ's brand in running Queensland elections.

Ensure Equitable Representation across Queensland Electoral Boundaries

Strategies:

- timely and informed execution of electoral boundary reviews;
- conduct boundary reviews with transparency, integrity and accountability; and
- refine and enhance our relationship with the Australian Electoral Commission (AEC).

Deliver Fair and Just Queensland Elections

Strategies:

- elections conducted in a transparent and accountable manner;
- deliver results in an accurate and timely manner;
- deliver objective reviews of major events; and
- build a skilled and diverse workforce that meets current and future service delivery needs.

Drive Improvements to Election Services

Strategies:

- continual improvement of service delivery;
- easy access to electoral services;
- implement comprehensive business and event planning, and performance review;
- respond to the needs of the community;
- foster an innovative culture; and
- participate in electoral reform.

Our Challenges

Challenges faced by the Commission in the performance of the above objectives were to:

- maintain strong leadership among senior executives and clear expectations for all employees;
- further develop the organisation's strategic capability;
- attract and retain skilled and experienced staff to ensure effective delivery; and
- increase use of emerging technologies and online platforms.

These challenges are being addressed through merit-based staff selection, targeted training, and a growing emphasis on risk management, leadership and accountability at all levels of the organisation.

In addition, the Commission faces the standard challenges of by-elections at relatively short notice and local government boundary reviews to be completed, often within tight timeframes.

Performance

Significant progress has been made towards the accomplishment of the Commission's major objectives through implementation of a number of initiatives (refer Appendix 2). The main achievements are reported below, by service delivery area and objectives.

Service Areas and Delivery Standards

Electoral Services

Service area objective

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

Service area description

The Commission is responsible for the impartial conduct of parliamentary, local government and industrial elections in Queensland. These responsibilities interface directly with the Commission's legislative functions as established under the *Electoral Act 1992*, *Local Government Electoral Act 2011*, *Referendums Act 1997* and *Industrial Relations Act 1999*.

Achievements

Major activities and achievements within the Electoral Services area for 2016-2017 are based on the service delivery statements and included:

- the conduct of four by-elections and continued preparation for the conduct of the election for Queensland's 56th Parliament;
- an international request for tender for the Strategic Election Management System (SEMS) replacement project;
- delivery of the Commission's awareness program focusing on web based and social media channels to increase electors' awareness of their responsibilities regarding enrolment and voting;
- 73 decisions were given to conduct industrial elections, as well as 172 orders to conduct protected action ballots as required under the *Industrial Relations Act 1999*;
- management of political party registration and financial disclosure activities; and
- continuous improvement of services to enable electors identifying as having a disability and those in remote locations to participate in the electoral process.

Performance

Spatial Services

Service area objective

To manage a comprehensive process for the review of State and local government electoral boundaries.

Service area description

The Commission is responsible for the periodic review of electoral boundaries for Parliament and local governments. These responsibilities interface directly with the Commission's legislative functions as established under the *Electoral Act 1992*, the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

Achievements

Major activities and achievements within the Spatial Services area for 2016-2017 are based on the service delivery statements and included:

- completion of the state electoral boundary redistribution process; and
- finalisation of the local government boundary redistribution process.

Objective 1 – Promote Awareness of and Participation in Electoral Matters

Key Performance Indicators against this objective are:

- reduced level of informal voting at elections;
- increased level of stakeholder satisfaction with the election process;
- increased number of eligible electors on the electoral roll;
- successful completion of community based programs; and
- reduction in the cost of public awareness programs.

Initiatives contributing to achievement of this objective are detailed below.

Communication Initiatives

The Commission has created a media and communication team. This allows the Commission to undertake a proactive and targeted approach to informing stakeholders about events and issues.

A key plank in the Commission's communication strategy is increased use of social media including Facebook and Twitter. This medium is cost-efficient, can be used to target specific audiences and allows the Commission to deliver its message directly to electors and interested members of the public. Social media allows the Commission to easily interact with members of the public, target messaging to a particular audience or location, provides timely responses and advice in line with modern community expectations. The recent focus on social media to increase awareness of local government by-elections held in 2016-2017 has already resulted in a significant rise in the number of people following/viewing the Commission posts.

The Commission's media team is overseeing the development of an advertising campaign for the 2017-2018 State general election.

The advertisements will appear on multiple platforms including radio, TV, and social media.

They aim to:

- increase the number of eligible voters on the electoral roll;
- raise public awareness of the election date and voting options i.e. postal and telephone voting;
- encourage voter participation in the election; and
- inform electors about the introduction of full preferential voting.

Performance

A Voter Information Card (VIC) is being developed for use at the 2017-18 State general election. Importantly, it will advise the voter of their electorate following the redistribution of electoral boundaries by the Queensland Redistribution Commission. It will also list the addresses of polling booths in the voter's electorate while highlighting the election date and means of contacting the Commission should further information be required.

The VIC will include a personalised barcode that can be scanned to facilitate faster elector mark-off from the electronic electoral roll. This seeks to improve the voting experience at the polling booth and aims to reduce wait times.

A survey conducted after the 2016 quadrennial local government elections showed 79% of respondents found the VIC (referred to as a Voter Information Letter at that time) to be informative and useful.

The Commission will continue to review the most cost efficient mediums to maximise public awareness.

Democracy in the Community

The Commission continues to foster relationships with representatives from a diverse range of community organisations through the Democracy in the Community (DITC) advisory group. The group is comprised of advocates representing disability groups and culturally and linguistically diverse communities. The group is consulted on new strategies and programs to empower and support electors to fully exercise their democratic franchise.

At a DITC meeting in September 2016, the concept of drive-through voting was suggested to assist electors who are elderly, infirmed or identify as having a disability. As a result, the Commission will trial drive-through voting at the next State general election.

Career Development

The Commission is committed to assisting secondary school students with the opportunity for short term work placement, contributing to the community by offering an insight into industry and the workplace while providing an opportunity to observe and learn about the electoral system. The primary avenue for providing this opportunity is through work experience placements for Year 10 students.

In 2016-2017 the Commission also took part in the St James' College year 10 students' 'Speed Career' event, where the Assistant Electoral Commissioner spoke to young people about future work across the public sector in Queensland. Discussion also included their upcoming obligation towards our democratic system and voting.

The Commission also continued its workplace internship placement in partnership with Griffith University for high performing students. In 2016-17 the commission hosted one student for a 10 week period to undertake a significant research assignment of which contributed to their undergraduate degree.

Finally, the Commission gained approval to participate in the Queensland Government's Policy Futures Graduate program. The Commission will welcome its first graduate during 2017-2018.

Failure to Vote

Following the 2016 State referendum and local government elections, the Commission issued 386,102 apparent failure to vote notices to electors not marked off the electoral roll. Of those, 334,397 offered acceptable reasons for failing to vote, were finalised by other means, or paid the statutory penalty. The remainder (51,705) were issued Penalty Infringement Notices (PINs) by the State Penalties Enforcement Register (SPER).

After the initial mail out to apparent non-voters, a processing mistake was discovered which had caused 79,289 notices to be sent in error. Once identified the notices were withdrawn and the electors affected were sent individual letters of apology. As a result, recommendations and potential improvements have been made to current business practices related to non-voter notification.

The Commission was involved in the prosecution of six electors who failed to vote. These electors had been issued with infringement notices for the alleged offence but elected to have the matter dealt with by a Court. Two defendants pleaded guilty, three defendants were convicted, and one case was dismissed.

Performance

Objective 2 – Ensure Equitable Representation across Queensland Electoral Boundaries

Key Performance Indicators against this objective are:

- formalised project management methodologies introduced to process;
- active community consultation throughout the review process;
- increased level of compliance with contractual arrangements detailed in the Service Level Agreement with the Australian Electoral Commission (AEC); and
- improved quality processes associated with the integrity and accuracy of roll products.

Initiatives contributing to achievement of this objective are detailed below.

Electoral Roll

The Queensland electoral roll is maintained by the AEC under a joint roll arrangement between the Commonwealth and the Queensland Governments. The Commission paid an annual fee of \$2,544,821 for this service in 2016-2017.

As at 30 June 2017 there were 3,120,489 electors enrolled in Queensland, compared with 3,077,929 at the corresponding time in the previous year.

The Commission and the AEC work collaboratively to identify, investigate and resolve electoral roll issues in Queensland, and on major projects such as the recent State redistribution to ensure all electors are correctly enrolled. Additionally, the AEC continues to provide the necessary roll products to the Commission to enable the delivery of all electoral events.

Local Government Change Commission

The Local Government Change Commission (LGCC) is formed under the provisions of the *Local Government Act 2009* and the *City of Brisbane Act 2010*. It is formed each time the Commission receives a referral for a local government change or boundary review from the Minister responsible for Local Government. The structure and membership is determined as required for the specific event.

The LGCC's role is to determine whether a proposed change is in the public interest. This includes a proposed change of external boundaries, internal divisions, electoral arrangements, number of councillors, the name and the classification of a local government area.

Local government areas may be divided into areas called divisions or wards, and each is classified by regulation as a city, town, shire or region.

Completed reviews

The LGCC completed one review during the reporting period, namely an external boundary review for Barcoo-Bulloo-Paroo-Quilpie.

Reports on these reviews are published on the Commission's website and advertised in both the Queensland Government Gazette and local newspapers.

Queensland Redistribution Commission

Redistributions are conducted approximately every eight years pursuant to the requirements of the *Electoral Act 1992* (the Act). The two previous redistributions were finalised in 1999 and 2008.

Redistributions are undertaken to ensure each electorate has a fair and balanced number of electors. The passage of the *Electoral (Improving Representation) and Other Legislation Amendment Act 2016*, which received Royal Assent on 5 May 2016, increased the number of state districts from 89 to 93. The 2016-2017 Queensland Redistribution Commission (QRC) was subsequently formed to create an additional four districts to ensure an even number of electors within all 93 State districts.

Members of the 2017 QRC were:

- Judge Hugh Botting, retired District Court Judge and Chairperson for the redistribution;
- Ms Liza Carroll, Director-General, Department of Housing and Public Works; and
- Mr Walter van der Merwe, Electoral Commissioner of Queensland.

Further information pertaining to data, public consultation and required timeframes can be found at Appendix 4 – Queensland State Redistribution.

Redistribution outcome

The Act mandates an extensive process of public consultation in preparing the revised districts. The QRC received public submissions as; suggestions, comments and objections. Amendments were made in response to those submissions.

Performance

Table 1 - Public Submissions

2017 QRC - Submissions	
Public Suggestions	41
Public Comments on the Suggestions	313
Objections to the Proposal	1,546
Comments on the Objections	74

The final boundaries were approved on Friday, 28 April 2017 and were approved for publication on Monday, 22 May 2017. In accordance with section 52 of the Act, these electoral boundaries will apply for each State election until the next redistribution.

Further QRC reporting details are listed at Appendix 4.

Objective 3 – Deliver Fair and Just Queensland Elections

Key Performance Indicators against this objective are:

- formalised process implemented for the review of elections;
- performance and development agreements in place for our people;
- improved timeliness of service delivery; and
- elections delivered without challenge through the Court of Disputed Returns, or if lodged, decisions are upheld by the Court of Disputed Returns.

Initiatives contributing to achievement of this objective are detailed below.

Elections

One state and three local by-elections and 245 Industrial and Protected Action Ballots events were managed by the Commission during the reporting period. All were delivered successfully, without challenges being lodged through the Court of Disputed Returns.

State

The Toowoomba South by-election was held on 16 July 2016 following the resignation of the incumbent member. This was the first election held since the re-introduction of full preferential voting. Pre-poll voting commenced on 4 July 2016 and again proved very popular with almost 30% of voters using this method. A further 12% of voters cast a postal ballot in this election.

Mr David Janetzki was declared elected with 56% of the vote after a full distribution of preferences. The informality rate was 3.24%.

Local

The Commission conducts election events for mayoral and councillor positions on behalf of all Queensland local governments. Each council is responsible for reimbursing the Commission the cost of any election held for positions within the council. The Commission liaises closely with councils on matters such as the election timetable and methods of cost reduction such as use of council staff as election officials and use of council premises as polling venues.

Performance

In 2016-2017 the Commission conducted by-elections in three local government areas to fill councillor vacancies, namely Torres Strait Island Regional Council (TSIRC) Division 3, Northern Peninsula Area Regional Council (NPARC) Division 2, and Banana Shire Council Division 6. All three elections were conducted under the optional preferential voting system.

The TSIRC Division 3 by-election was held on Saturday, 16 July 2016. The election was conducted as an attendance ballot. Division 3 of TSIRC consists of Saibai Island, and as a result a mobile polling station was used on polling day. Two candidates were nominated and Mr Keri Akiba was elected with 51.6% of the vote.

The NPARC Division 2 by-election was held on Saturday, 5 November 2016. The election was conducted as an attendance ballot. Postal voting and pre-poll voting were available but all votes cast were made via polling booth attendance on polling day. Four candidates were nominated and, after preferences were distributed, Mr Dennis Getawan was elected with 55.3% of the vote.

The Banana Shire Council Division 6 by-election was held on Saturday, 25 February 2017. The election was conducted as a full postal ballot. Two candidates were nominated and Mrs Terri Boyce was elected with 56.0% of the vote.

Industrial

Under the *Industrial Relations Act 2016*, the Commission is required to conduct elections for employer and employee organisations registered in Queensland. These are initiated by the Queensland Industrial Relations Commission (QIRC), which issues decisions that instruct the Commission to conduct elections for positions of office within a certain organisation.

During the 2016-2017 financial year the QIRC issued 73 decisions to the Commission, resulting in the conduct of elections for 833 positions of office. A total of 468 nominations were received with 36 positions proceeding to ballot. A total of 10,117 ballot papers were issued and 1,904 were returned.

Protected action ballots

Protected Action Ballots (PABs) allow eligible employees to support industrial action in relation to the negotiation of a proposed certified agreement. They were conducted by the Commission in accordance with the *Industrial Relations Act 1999* as a result of orders by the QIRC, similarly to the process for initiating industrial elections.

In 2016-2017 QIRC issued 172 orders directing the Commission to conduct PABs. A total of 143 orders containing 605 questions for members proceeded to ballot with 40,026 ballot papers issued and 16,222 returned.

As a result of legislative changes made in the *Industrial Relations Act 2016* (which superseded the *Industrial Relations Act 1999*) the Commission is no longer required to conduct PABs.

Election Review Process

The Commission revised its methodology for undertaking reviews of each electoral event. During 2016-2017 this review process was undertaken for the Toowoomba South by-election and by-elections for the TSIRC, NPARC and Banana Shire Council. The reviews are submitted to the Elections Planning Committee (EPC) for consideration, then provided to the Senior Management Team for approval, and lessons learned are incorporated into planning processes for events.

Funding and Disclosure

Policy development payments

The total pool of policy development payment funding is \$3 million per financial year, as prescribed by section 8 of the Electoral Regulation 2013. This is paid to registered political parties in two instalments; the first payment is made on or before 31 July, the second payment is made on or before 31 January.

Eligibility for policy development payment and the amounts for financial year 2015-2016 were decided within three weeks of the end of the financial year and payments were made early in the 2016-2017 financial year. Amounts paid are detailed in the financial section of this report. Payments for the 2016-2017 financial year are payable to eligible political parties by 31 July 2017 and 31 January 2018.

Election funding

The *Electoral Act 1992* (the Act) provides for a proportional reimbursement of election campaign-related expenditure to registered political parties and candidates contesting State elections. To be eligible, candidates must receive at least 6% of the Formal First Preference (FFP) vote for their district. Political parties may claim election funding for eligible candidates endorsed by the party.

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

The election funding amounts for both candidates and registered political parties are adjusted each financial year on 1 July, in line with the Consumer Price Index (CPI) as prescribed in section 225 of the Act.

The only election funding provided during the reporting period was paid to political parties for the 2016 Toowoomba South by-election; details are provided in the financial section of this report.

Performance

Disclosure

To deliver on the government's commitment to the Speaker of the House, the Commission contracted local ICT business GIS People to design, develop and deliver Australia's first 'real time' disclosure electronic disclosure system (EDS). The definition of 'real time' was a consideration for government; however the system, which was launched in February 2017, has been designed to deliver public disclosure of data according to any timeframe. Currently the regulations set that disclosure period as 7 business days. The system provides more efficient access to political donations data than ever before, and also achieved a reduction in manual forms. The EDS allows electors to see who is supporting all candidates and can be searched by event, candidate, time period or level of government (state and local).

The Commission also significantly improved customer service by establishing a client manager relationship with all registered political parties. It actively assisted stakeholders with the transition to the EDS and has increased the level of stakeholder satisfaction.

As of 1 March 2017, disclosure return forms can be submitted via EDS. However, the 2016 Toowoomba South by-election was pre-EDS; seven paper disclosure returns were received and subsequently published on the Commission's website.

Table 2 - Summary of 2016-2017 Disclosure Returns

Return Type	Qty Received for Period	
	Jan - Jun 2016	Jul - Dec 2016
Periodic reporting obligation (6 monthly)*		
Registered political parties	8	7*
Associated entities	4	4
2016 Toowoomba South By-Election		7

Registered political parties and associated entities are required to lodge their periodic returns within 8 weeks after the reporting period.

*During 2016-17 the Palmer United Party applied for deregistration.

Stakeholder compliance reviews are also conducted periodically to enhance awareness of reporting obligations and promote a best practice approach to disclosure. For the 2016-2017 financial year, the compliance review was focused on disclosure returns lodged by candidates or third parties participating in the 2016 local government elections.

Register of Political Parties

The Commission keeps a Register of Political Parties in accordance with the *Electoral Act 1992*. During the 2016-2017 financial year, registration activities were:

- 15 July 2016 – Received a request to cancel registration from the Palmer United Party;
- 17 October 2016 – Consumer Rights & No Tolls Party name changed to Civil Liberties, Consumer Rights, No-Tolls;
- 25 October 2016 – Changed registered officer for Katter’s Australian Party;
- 4 November 2016 – Changed registered officer for Pauline Hanson’s One Nation Queensland Division;
- 25 April 2017 – received a request to change registered officer for Queensland Greens; and
- 10 May 2017 – received a request to change registered officer for Katter’s Australian Party.

As at 30 June 2016, eight political parties were registered under the *Electoral Act 1992*. At the close of the reporting period the Palmer United Party request for deregistration was still in progress, due to the party’s Registered Officer being overseas for much of the year and in turn unable to respond to the Commission’s communications or advice. Table 3 (below) provides details of those parties.

Table 3 - Political Parties Registered in Reporting Period

Registered political party	Registered abbreviation	Registration date
Australian Labour Party (State of Queensland)	Australian Labour Party	14 August 1992
Queensland Greens	The Greens	6 May 1994
Family First Party Queensland	Family First Party	12 April 2006
Liberal National Party of Queensland	LNP	9 September 2008
Pauline Hanson’s One Nation Queensland Division	Pauline Hanson's One Nation	12 August 2011
Katter’s Australian Party		22 September 2011
Palmer United Party		5 June 2013
Civil Liberties, Consumer Rights, No-Tolls		23 October 2015

Performance

Election Staff Training

Training gives temporary election staff the encouragement, skills, knowledge and confidence to provide Queensland electors with the best possible service that they can. The Commission seeks to give election staff the tools to answer difficult questions while providing the support and advice they need, when they need it.

As State general elections operate across Queensland and involve a diverse workforce the Commission is delivering a more efficient and consistent approach to training including the online techniques to deliver training remotely. At any given State election the Commission trains up to 11,000 staff in various topics using manuals/user guides, an online Learning Management System (LMS), face-to-face training and video conference/webinar techniques.

In the LMS each election role (e.g. Returning Officer, Supervisor, and Election Assistant) has a course specifically tailored to it's needs. Core topics are applicable to all election staff, with additional modules added based on the complexity of the role. All staff receive handbooks/ user guides/manuals pertinent to their roles and responsibilities. The key messages and learning areas are covered across all of the training methods and particularly reinforced by the LMS courses.

Since the inception of the LMS for the 2016 quadrennial local government election, an extensive review and redesign has taken place that has delivered more scenarios, activity based information, videos and more knowledge checks included in the online training.

Objective 4 –Drive Improvements to Election Services

Key Performance Indicators against this objective are:

- increased online services and associated reduction in manual forms/materials;
- improved governance mechanisms;
- active consultation for policy development and service improvement; and
- reduced cost of major electoral event per elector.

Initiatives contributing to achievement of this objective are detailed below.

Electronic Disclosure System

On 23 February 2017 the Commission's 'real time' Electronic Disclosure System (EDS) went live. This Australian-first system enables gifts and loans to political entities to be reported to the Commission within seven business days and made public within 24 hours of being reported. The system also provides an electronic, publically viewable platform for calendar-based and post-election returns by political entities, publishers and broadcasters.

The EDS project was delivered on time and within budget. The EDS is a software-as-a-service package, so the Commission will continue to invest in improving the functionality and useability of the system to ensure an improved customer experience.

SEMS Replacement Project

The current Strategic Election Management System (SEMS) has been in place since 2006. Since that time both the cost and complexity of maintaining the software have increased to the point where it is more efficient and cost effective to replace it with a contemporary system.

The Election Gateway Project (EGP) was established in 2015-2016 to source and deliver a software solution that ensures the Commission has the information technology it requires to plan, deliver and report on electoral events.

The EGP request for tender was issued in early December 2016 and closed in mid-February 2017. Submissions received in response to the request for tender are currently being evaluated. It is planned that the new system will be operational in 2019.

Performance

Review of Core Procedures

The Commission undertook an initiative to review core procedures across all functional areas. This was undertaken to support and prepare for EGP while making a significant contribution to driving improvements to election services internal governance mechanisms.

The process is ongoing with refinement and finalisation occurring in 2018.

Electoral Council of Australia and New Zealand (ECANZ)

ECANZ is a consultative council of the Electoral Commissioners from electoral authorities of the Commonwealth, States and Territories of Australia and New Zealand. Members endeavour to meet at least three times a year; during 2016-2017 meetings were held in Adelaide, Canberra and Sydney.

The Council aims to provide electors with a consistent electoral experience when engaging with electoral authorities at federal, state or local government level. They do this by identifying the shared strategic challenges being faced by members, which are used to determine the key areas of focus over the next five years.

Complaints Management

The Commission's complaints management policy is underpinned by accountability, visibility, access and responsiveness. The complaints policy and procedures is currently under review and will be finalised in late 2017.

During the reporting period 106 complaints were received; all were actioned within the recommended time frame.

Complaints management training (facilitated by staff from the Queensland Ombudsman) was also undertaken by a number of Commission staff during the reporting period. The training will assist the Commission in maintaining a high level of service and ensuring that complaints are actioned in accordance with our guidelines.

Integrated Risk Management

The Commission appointed a Chief Risk Officer on 1 July 2017. This will ensure an integrated approach to the application of risk management to the delivery of core services. This will include the use of standardised approaches to manage risk as an input to election planning, and for the management of material change.

This initiative will contribute to the reduction of uncertainty, while providing important context to information used by the Commission's governance mechanisms.

Other Whole-of-Government Plans and Initiatives

The Queensland Plan

The Commission contributes to The Queensland Plan (a shared 30-year vision for the State) by implementing programs and services that align with the Queensland Government's response to the Plan, primarily through the delivery of quality front line services. The community's needs are established through our policies and services to ensure an open, accountable and accessible electoral service for all Queenslanders.

The DITC program, described earlier in this document, and the Commission's open and transparent support for the independent review of the 2016 local government elections initiated by the Queensland Government demonstrated the Commission's commitment to open, transparent and accountable service to the Queensland community.

What we will be doing next

Our planned activities for the next reporting period include the following:

Electoral Services

- preparation for the conduct of the election for Queensland's 56th Parliament, and State and local government by-elections;
- inform electors of the redistribution process that has taken place, including via mapping and other communications;
- management of Queensland's electoral roll in collaboration with AEC;
- continuation of the SEMS replacement project;
- continued delivery of the EDS;
- continued delivery of the Commission's community and awareness program to increase electors' awareness of how to enrol and the mandatory requirement to vote;
- conduct of industrial elections as required under the *Industrial Relations Act 1999*;
- continued administration of political party registration, policy development payments, election funding, and financial disclosure requirements; and
- continued delivery of voting systems and processes to enable vision and mobility impaired electors and remote electors to cast their vote in secret.

Spatial Services

- development of mapping services and products to support the conduct of the election for Queensland's 56th Parliament, and State and local government by-elections;
- monitor changes in the electoral roll to track statutory quotas for electoral boundaries at both the state and local government level;
- conduct local government electoral boundary reviews as requested or legislatively required; and
- continued provision of mapping services and contributing to our geospatial data sets to the Queensland Globe.

Financial Performance

The Commission's Financial Position

The Commission's assets at 30 June 2017 were \$15.6m and liabilities \$5.2m, resulting in net positive equity of \$10.3m. The positive movement to the Commission equity level from the previous financial year is the result of the development of an in-house Election Disclosure System (EDS) and unspent funding that has been deferred to the 2017-18 financial year.

Assets

As at 30 June 2017, total assets reported in the statement of financial position were \$15.6 million. The increase of \$2.793 million from the previous year is due to EDS system commissioned as an intangible asset.

Liabilities

Total liabilities as at 30 June 2017 were \$5.2 million, mainly relates to \$1.526 in trade creditors including accruals and \$3.368 of appropriation payables.

The Commission's Financial Performance

The statement of comprehensive income summarises revenues and expenses for reporting period from 1 July 2016 to 30 June 2017. This financial year the Commission reported an operating surplus of \$0.03 million.

Revenue

The Commission is a budget funded agency with the majority of income derived from appropriations from the Queensland Government. The level of appropriations received during 2016-17 is consistent with other non-election years.

Financial Performance

Expenses

The total operating expenses for 2016-17 were \$28.8 million, a decrease of \$13.7 million from previous year. Total expenditure is consistent with previous spend levels in a non-election year leading up for a major electoral event.

Section 5 of the financial statements discloses the Commission's published budget for 2016-17 compared to actual results, with explanation of major variances.

Major variations between the 2016-17 budget and 2016-17 actuals are provided under section 5 in the financial statements.

Organisational Governance

In accordance with Queensland Audit Office (QAO) guidelines during 2016-2017, the Commission reviewed its organisational structure and governance committee membership and staffing to reflect the changing requirements of effective service delivery. It is envisioned that this process will continue as technology, government processes, and public needs and expectations continue to evolve.

The current organisational structure is at Appendix 5.

Management

The Commission's governance group is comprised of three committees covering core functions, overseen by the Electoral Commissioner and a Senior Management Team (SMT). Refer Figure 1.

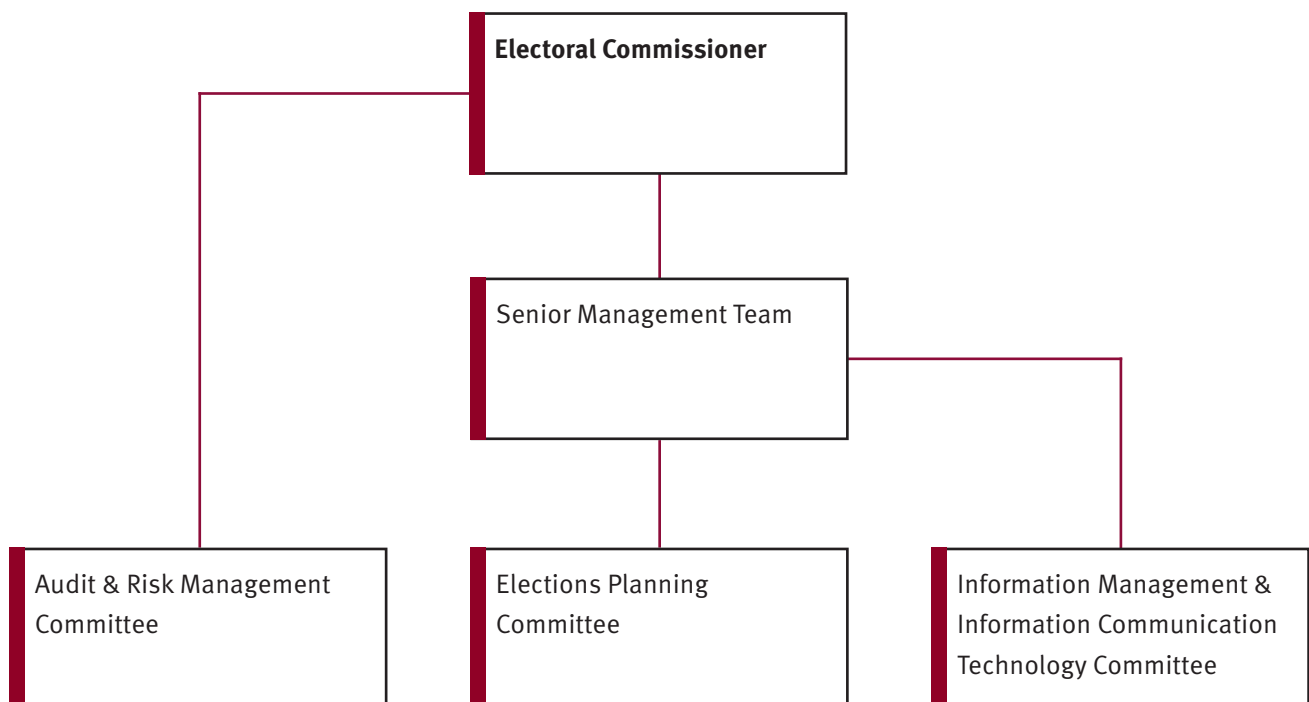


Figure 1 - The Electoral Commission of Queensland's Management Structure

Organisational Governance

The Senior Management Team

The Senior Management Team (SMT) is the Commission's primary governance body. Its role is to provide leadership to the organisation by:

- determining the corporate vision and strategic direction;
- building organisational capability;
- ensuring the organisation continues to support government community objectives; and
- being responsible for general organisational governance duties including risk management.

The SMT meets monthly or as circumstances necessitate. Members and their role are as follows.

- Electoral Commissioner (Chair). As chair of the SMT and CEO of the Commission, the Electoral Commissioner is ultimately responsible for all recommendations and decisions made by the SMT;
- Assistant Electoral Commissioner. Supports the Electoral Commissioner with the day-to-day running of the Commission, acts as deputy chair and represents ICT interests at SMT. All of the Commission's Directors report to the Assistant Electoral Commissioner;
- Director – Readiness. Responsible for ensuring the Commission's systems and processes are election-ready, and that appropriate preparation and planning are undertaken prior to an election event. Represents event planning interests at the SMT, ensuring a high level of awareness regarding ongoing risks and issues;
- Director – Elections, Disclosure, and Spatial. Responsible for delivery of elections and for delivery of compliance programs post-event; also manages the delivery of spatial and financial services to the organisation. Represents those interests at SMT while providing advice and awareness regarding ongoing risks and issues; and
- Director – Integrity. Responsible for the organisational support and administrative services such as human resources, information management, communications and governance.

The SMT held 10 meetings during the annual report period.

Elections Planning Committee

The Elections Planning Committee (EPC), formally the Election Planning Board, serves to increase awareness, accountability and governance of the decision-making process in planning for and delivering electoral events. Meetings are a forum for members to present ideas and project plans for discussion, to evaluate associated risks and issues, and ensure coordination of activities across election events.

The EPC meets monthly, then weekly leading up to an election event. During the election period of a major electoral event (e.g. a State general election) the SMT and members of EPC convene daily.

Information Management & Information Communications Technology Committee

The Information Management and Information Communications Technology Committee (IM&ICTC), formally known as the ICT Project Board, was established to provide assurance to the Electoral Commissioner that information communication technology responsibilities are being met. It also operated as a Steering Committee for the EDS; including the monitoring of its implementation.

The IM&ICTC has one external member to validate transparency and increase accountability, and meets at least monthly.

Audit and Risk Management Committee

The Audit and Risk Management Committee (ARMC) provides advice and assurance to the Electoral Commissioner regarding the Commission's risk management and internal control frameworks. The committee operates in accordance with the Queensland Government Audit Committee Guidelines – improving accountability and performance and assists in the discharge of the Electoral Commissioner's financial management responsibilities under the *Financial Accountability Act 2009*, Financial Accountability Regulation 2009 and the Financial and Performance Management Standard 2009.

The ARMC is chaired by an external member and includes an additional external member with external and internal audit expertise.

The ARMC meets at least quarterly and as circumstances necessitate.

Organisational Governance

Ethics

The importance of ethical conduct, and ensuring employees are aware of appropriate behaviour standards remains a focus within employee performance agreements. The Commission continues to support the principles identified under the *Public Sector Ethics Act 1994* by:

- providing Code of Conduct training as part of induction for all employees;
- releasing staff bulletins and online training courses;
- providing annual training for all staff including domestic violence awareness;
- providing training in people management and complaints management;
- 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; and
- providing training in business process mapping methodology to demonstrate transparency and accountability.

The Commission has a team of human resource practitioners to advise and assist all employees about ethical behaviour in theory and in practice in the public sector context.

Risk Management and Accountability

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

Risk Management

The Electoral Commissioner is responsible for establishing the Commission's coverage for risk. To support and enable this, the Commission has established a risk management framework that aligns to governance and accountability structures, and describes the required approach to management of risk in accordance with the Queensland Government's Risk Management Guide. The framework supports the Commission in the achievement of its strategic and operational objectives through:

- streamlining risk processes;
- embedding them into existing processes; and
- promoting proactive assessment of, and response to, risks identified across the Commission.

During 2016-2017, the Commission continued to strengthen and embed risk management through a particular focus during election event planning and delivery, and by further embedding risk management into divisional operational plans.

Monitoring of risks is achieved through periodic reporting to the Commission's committee structure, with risks being elevated to the SMT for monitoring and/or treatment as required by the risk management framework.

Internal Audit

Internal Audit operates under the powers pursuant to Section 61 of the *Financial Accountability Act 2009* and Part 2 Division 5 of the Financial and Performance Management Standard 2009, providing assurance to the Electoral Commissioner regarding the efficacy of governance, risk management and control (GRC) processes. This includes identification of areas for potential improvement and recommendations for change. Audit reports are forwarded to the Electoral Commissioner in accordance with the International Standards for the Professional Practices of Internal Auditing as set by the Institute of Internal Auditors.

During 2016-2017, Internal Audit activities focused on procedural compliance surrounding the Toowoomba South by-election. The control environment was assessed across a number of critical election support functions including management of the electoral roll and the impact of implementing new accounting standards.

In the 2016-2017 reporting period, the internal auditor worked with the ARMC to complete the following major activities in addition to routine planned audits.

- Reviewed the Commission's financial statements.
- Reviewed the ARMC Charter and Internal Audit Charter to ensure alignment with the Commission's strategic objectives, and compliance with legislative and policy requirements.

External Scrutiny

In addition to the independent external members on the IM&ICT Committee and ARMC, the Commission is subject to formal independent scrutiny by a number of government entities, all of which may publish reports on the operations or performance of the Commission.

Queensland Audit Office

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

Organisational Governance

Performance review

In July 2016 the Attorney-General released the Commission's own review of its performance in delivering the 2016 local government quadrennial elections and State referendum. The report made 24 recommendations for business improvement or to provide greater transparency and accountability. All 24 recommendations were implemented by 30 June 2017.

Following the public release of the Commission's self-assessment the Queensland Government initiated an independent review of these events and the Toowoomba South by-election. The review, established by the Attorney-General and Minister for Justice and Minister for Training and Skills on 15 June 2017, made 74 recommendations. Of those, 21 are policy or legislative considerations for the government of the day or other government agencies and therefore not under the Commission's control. The remaining 53 recommendations include 29 business as usual considerations for the Commission, seven that are complete, 12 that are currently subject to planning consideration, and five that are not supported.

Legislative Change

The Commission's processes were impacted by changes to two pieces of legislation that are central to the organisation's purpose.

Electoral Regulation 2013

Amendments were made to the Electoral Regulation 2013 to define what 'real-time' disclosure means; that being, seven business days from the date a gift or loan was made. Other minor amendments were also made to facilitate transition from a paper system to electronic submission of disclosures.

Local Government Electoral Act 2011

On 10 May 2017, the Local Government Electoral (Transparency and Accountability in Local Government) and Other Legislation Amendment Bill was passed. The Bill introduced identical 'real-time' reporting timeframes and provisions for local government candidates as for state candidates. The Act will commence by proclamation. It also increased the threshold for declaration of gifts from \$250 to \$500 for local government candidates.

Information Systems

Major information systems activities included ongoing support to the aforementioned EDS and Election Gateway projects.

The Commission's Information, Communication and Technology team also:

- updated Electronic Look-up and Mark Off (ELMO) and Electronic Certified List (ECL) software to improve user experience and reduce the risk of user error, in response to recommendations of the Commission's internal review of its performance in conducting the 2016 local government quadrennial elections and State referendum;
- developed a strategy for maintaining reliable ICT infrastructure during ECQ's planned move to new premises, including pre-positioning for a future move toward cloud-based service; and
- rolled out new email-to-phone software to deliver more seamless and cost effective service for staff.

Records Management

The Commission manages its records in accordance with Queensland State Archives Information Standards, in particular IS31 - Retention and disposal of records and IS40 - Recordkeeping. The Commission commenced a major review of its records management and correspondence system against those standards, and how best to integrate record keeping requirements with other business systems to improve overall efficiency and compliance across the organisation.

The Commission also updated its retention and disposal schedule to better reflect current legislative requirements, business and community expectations. The updated schedule was submitted to the Queensland State Archives for approval in November 2016 and approval is expected early in the 2017-2018 financial year. Once that approval is received, a program of destruction or archival of hard copy documents will be progressed in accordance with the new schedule.

Organisational Governance

Human Resources

The Commission maintains a dedicated Human Resources (HR) team that manages the Commission's normal business requirements while also forming the basis for rapid expansion to meet election event staffing requirements.

Workforce Profile

As at 30 June 2017, the Commission's approved establishment was 55 (refer figure 2). The majority of positions are located at Forestry House (160 Mary Street, Brisbane) with two staff working at the Commission's warehousing facility at Coopers Plains.

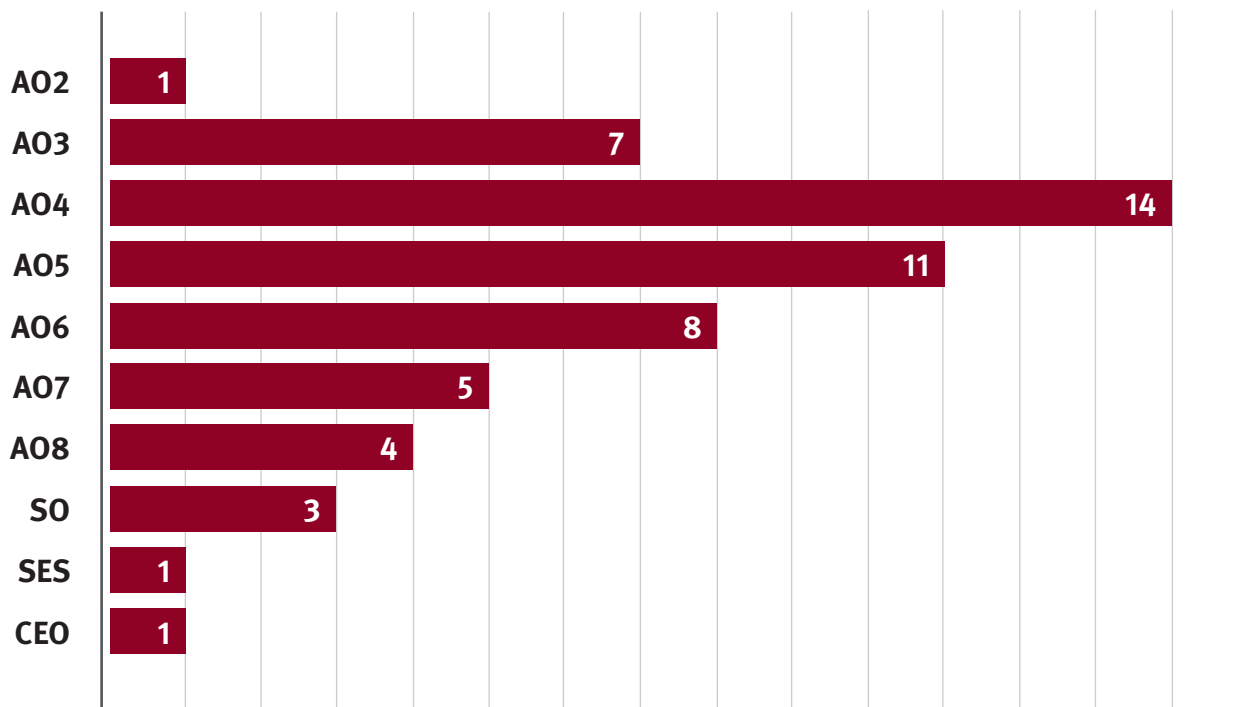


Figure 2 - Breakdown of the Commission's Establishment as of 30 June 2017

Workforce Planning and Performance

The Commission continues to build, maintain and support a sustainable, flexible and capable workforce that meets service delivery needs. A number of key strategies are employed to attract and retain a skilled and capable workforce including: promoting work-life balance; investigating reward and recognition opportunities; fostering an open and consultative workforce; and leadership development.

As part of a strategy for cultivating the next generation of leaders, the Commission actively supports participation in training initiatives provided by the Public Service Commission (PSC), Queensland Ombudsman and TAFE Queensland. Managers also discuss personal development opportunities with employees through their performance and development agreements, which all staff have completed.

The Commission offers the opportunity for staff to enter a Study and Research Assistant Scheme (SARAS). During 2016-2017 the Commission sponsored six staff through SARAS. By entering a SARAS agreement, staff are provided with financial and leave assistance to complete further education. The Commission had also conducted an expression of interest for a staff member to be sponsored to undertake the Griffith University Graduate Certificate in Policy Analysis and will also be engaging a graduate as part of the Queensland Governments Graduate Program.

Working for Queensland Results

The Commission received an impressive 87% response rate to the Working for Queensland survey. The results demonstrated a positive change and were focussed on leadership and engagement. Listed below is a snapshot of results:

- 65% of respondents would recommend ECQ as a great place to work;
- 85% of respondents agreed that their manager kept them informed;
- 79% of respondents agreed that their manager understood their work; and
- 58% of respondents agreed the leadership at ECQ operates with a high level of integrity.

Staff Health and Well-being

The Commission values its employees and strongly supports their health and wellbeing by actively pursuing a strong culture and working environment that advocates zero harm to all employees. We recognise the importance of flexible work arrangements to promote work-life balance; staff can access a range of flexible work options, including:

- job-sharing;
- part-time employment (currently 5);
- phased retirement;
- telecommuting (currently 4); and
- family, culture and accrued leave arrangements.

Organisational Governance

These options and a range of health and well-being services are promoted through established staff communication channels such as emails, meetings and intranet updates. During the 2016-2017 reporting period, key health and well-being initiatives included:

- free annual influenza vaccinations to all employees;
- provisioning of a dedicated sick room and training of first aid officers;
- introduction of email-based incident and hazard reporting;
- compulsory domestic and family violence training to promote a respectful workplace culture and provide support to those whose lives are affected by domestic and family violence; and
- access to an employee assistance program for free, short-term professional counselling and support services for employees and immediate family members.

Early Retirement, Redundancy and Retrenchment

One employee accepted an offer of redundancy during the reporting period; this is disclosed in KMP remuneration expenses page 31 of financial statements; no retrenchment or early retirement packages were paid.

Open Data

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

Financial Statements

Financial Statements

Electoral Commission of Queensland Financial Statements For the Year Ended 30 June 2017

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Financial Statements

Electoral Commission of Queensland Statement of Comprehensive Income

for the year ended 30 June 2017

	Notes	2017 \$'000	2016 \$'000
OPERATING RESULT			
Income from Continuing Operations			
Appropriation revenue	B1-1	28,692	40,870
User charges and fees		134	75
Contributions		50	53
Other revenue	B1-2	2	1,801
Total Revenue		28,878	42,799
Total Income from Continuing Operations		28,878	42,799
Expenses from Continuing Operations			
Employee expenses	B2-1	6,711	14,540
Supplies and services	B2-2	17,484	26,942
Depreciation and amortisation	B2-3	951	897
Other expenses	B2-4	3,700	174
Total Expenses from Continuing Operations		28,846	42,553
Operating Result for the Year		32	246
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME		32	246

The accompanying notes form part of these statements.

Electoral Commission of Queensland Statement of Comprehensive Income by Major Commission Service

for the year ended 30 June 2017

	Electoral Services (Note A2)		Spatial Services (Note A2)		Total	
	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000
Income from Continuing Operations						
Appropriation revenue	27,492	40,870	1,200	-	28,692	40,870
User charges and fees	134	75	-	-	134	75
Contributions	50	53	-	-	50	53
Other revenue	2	1,801	-	-	2	1,801
Total Revenue	27,678	42,799	1,200	-	28,878	42,799
Total Income from Continuing Operations	27,678	42,799	1,200	-	28,878	42,799
Expenses from Continuing Operations						
Employee expenses	6,298	14,540	413	-	6,711	14,540
Supplies and services	16,802	26,942	682	-	17,484	26,942
Depreciation and amortisation	951	897	-	-	951	897
Other expenses	3,596	174	104	-	3,700	174
Total Expenses from Continuing Operations	27,647	42,553	1,199	-	28,846	42,553
Operating Result for the Year	31	246	1	-	32	246
OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	31	246	1	-	32	246

Financial Statements

Electoral Commission of Queensland Statement of Financial Position

as at 30 June 2017

	Notes	2017 \$'000	2016 \$'000
Current Assets			
Cash and cash equivalents	C1	7,859	5,566
Receivables	C2	385	4,181
Inventories	C3	1,022	743
Other current assets	C4	2,417	325
Total Current Assets		11,683	10,815
Non-Current Assets			
Plant and equipment	C5-1	460	934
Intangible assets	C6-1	3,420	1,021
Total Non-Current Assets		3,880	1,955
Total Assets		15,563	12,770
Current Liabilities			
Payables	C7	4,957	4,888
Accrued employee benefits		272	243
Total Current Liabilities		5,229	5,131
Total Liabilities		5,229	5,131
Net Assets		10,334	7,639
Equity			
Contributed equity	C8-1	6,880	4,217
Accumulated surplus		3,454	3,422
Total Equity		10,334	7,639

The accompanying notes form part of these statements.

Electoral Commission of Queensland Statement of Assets and Liabilities by Major Commission Service

as at 30 June 2017

	Electoral Services		Spatial Services		Total	
	2017	2016	2017	2016	2017	2016
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets						
Cash and cash equivalents	7,720	5,566	139	-	7,859	5,566
Receivables	382	4,181	3	-	385	4,181
Inventories	1,022	743	-	-	1,022	743
Other current assets	2,417	325	-	-	2,417	325
Total Current Assets	11,541	10,815	142	-	11,683	10,815
Non-Current Assets						
Plant and equipment	460	934	-	-	460	934
Intangible assets	3,420	1,021	-	-	3,420	1,021
Total Non-Current Assets	3,880	1,955	-	-	3,880	1,955
Total Assets	15,421	12,770	142	-	15,563	12,770
Current Liabilities						
Payables	4,824	4,888	133	-	4,957	4,888
Accrued employee benefits	264	243	8	-	272	243
Total Current Liabilities	5,088	5,131	141	-	5,229	5,131
Total Liabilities	5,088	5,131	141	-	5,229	5,131

Financial Statements

Electoral Commission of Queensland Statement of Changes in Equity

for the year ended 30 June 2017

	Contributed Equity \$'000	Accumulated Surplus \$'000	TOTAL \$'000
Balance as at 1 July 2015	4,254	3,176	7,430
Operating Result			
Operating Result for the Year	-	246	246
Transactions 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 2016	4,217	3,422	7,639
Balance as at 1 July 2016	4,217	3,422	7,639
Operating Result			
Operating Result for the Year	-	32	32
Transactions with Owners as Owners:			
- Appropriated equity injections (Note C8-2)	2,739	-	2,739
- Appropriated equity withdrawals (Note C8-2)	(76)	-	(76)
Balance as at 30 June 2017	6,880	3,454	10,334

The accompanying notes form part of these statements.

Electoral Commission of Queensland Statement of Cash Flows

for the year ended 30 June 2017

		2017	2016
	Notes	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Inflows:</i>			
Service appropriation receipts		24,642	44,920
User charges and fees		132	79
GST input tax credits from ATO		1,819	2,364
GST collected from customers		6	-
Other		3,825	4
<i>Outflows:</i>			
Employee expenses		(6,832)	(14,453)
Supplies and services		(19,199)	(30,145)
GST paid to suppliers		(1,831)	(2,569)
GST remitted to ATO		(6)	(188)
Other		(50)	(120)
Net cash provided by operating activities	CF-1	2,506	(109)
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Outflows:</i>			
Payments for plant and equipment		-	(22)
Payments for intangibles		(2,876)	(38)
Net cash used in investing activities		(2,876)	(60)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Inflows:</i>			
Equity injections		2,739	39
<i>Outflows:</i>			
Equity withdrawals		(76)	(76)
Net cash provided by financing activities		2,663	(37)
Net increase (decrease) in cash and cash equivalents		2,293	(206)
Cash and Cash Equivalents - opening balance		5,566	5,772
Cash and Cash Equivalents - closing balance	C1	7,859	5,566

The accompanying notes form part of these statements.

Financial Statements

Electoral Commission of Queensland Statement of Cash Flows

for the year ended 30 June 2017

NOTES TO THE STATEMENT OF CASH FLOW

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

	2017 \$'000	2016 \$'000
Operating Surplus/(deficit)	32	246
<i>Non-Cash items included in operating result:</i>		
Depreciation and amortisation expense	951	897
Net losses on disposal of plant and equipment	1	1
Post capitalised assets	-	(5)
<i>Change in assets and liabilities:</i>		
(Decrease)/increase in deferred appropriation payable to Consolidated Fund	(682)	4,050
(Increase)/decrease in trade receivables	3,824	(3,824)
(Increase)/decrease in GST input tax credits receivable	(12)	(215)
(Increase)/decrease in LSL reimbursement receivables	(9)	(13)
(Increase)/decrease in annual leave reimbursement receivables	(8)	26
(Increase)/decrease in other receivables	-	5
(Increase)/decrease in inventories	(279)	(97)
(Increase)/decrease in prepayments/other	(2,092)	(13)
Increase/(decrease) in accounts payable	751	(1,241)
Increase/(decrease) in accrued employee benefits	29	74
Net Cash Provided by Operating Activities	2,506	(109)

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

SECTION 1 ABOUT THE COMMISSION AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

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

The commission is a Public Service Office of the Queensland Government established under the *Public Service Act 2008* and controlled by the State of Queensland, which is the ultimate parent. For the purpose of the *Financial Accountability Act 2009*, the commission is a Department.

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

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The commission has prepared these financial statements in compliance with section 42 of the *Financial and Performance Management Standard 2009*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for the reporting periods beginning on or after 1 July 2016.

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

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

A1-3 PRESENTATION

Currency and Rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2015-16 financial statements.

Current/Non-Current Classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the commission does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

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

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

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

Financial Statements

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for inventories which are measured at the lower of cost and net realisable value.

Historical Cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

Net Realisable Value

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

A1-6 THE REPORTING ENTITY

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

A2 COMMISSION'S OBJECTIVES

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

The identity and purpose of the major services undertaken by the commission during the year are as follows:

- Electoral Services promote awareness of and participation in electoral matters to deliver fair elections and to drive improvements to election services.

The commission is responsible for the impartial conduct of parliamentary, local government and industrial elections in Queensland. These responsibilities interface directly with the commission's legislative functions as established under the *Electoral Act 1992*, the *Local Government Electoral Act 2011*, the *Referendums Act 1997* and the *Industrial Relations Act 1999*.

- Spatial Services ensures equitable representation across Queensland electoral boundaries by conducting periodic review of electoral boundaries for parliament and local government councils.

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

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

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

SECTION 2 NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 Appropriation Revenue

	2017 \$'000	2016 \$'000
Reconciliation of Payments from Consolidated Fund to Appropriated Revenue Recognised in Operating Result		
Budgeted appropriation revenue	24,697	39,440
Transfers from equity to appropriation revenue	-	1,359
Lapsed appropriation revenue	(55)	-
Unforeseen expenditure	-	4,121
Total Appropriation Receipts (cash)	24,642	44,920
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	4,050	-
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(3,368)	(4,050)
Net Appropriation Revenue	25,324	40,870
Plus: Deferred appropriation payable to Consolidated Fund (expense) *	3,368	-
Appropriation Revenue recognised in Statement of Comprehensive Income	28,692	40,870

Accounting Policy – Appropriation Revenue

Appropriations provided under the *Appropriation Act 2016* are recognised as revenue when received. Accrual is made for an appropriation receivable where Queensland Treasury approval has been obtained.

* In the 2015-16 financial year deferred appropriation of \$4.050 million was allocated against appropriation revenue rather than reflected as an expense (refer [Note B2-4](#)).

B1-2 Other Revenue

	2017 \$'000	2016 \$'000
Sales of Goods Other	2	1,792
Sundry Revenue	-	9
Total	2	1,801

Disclosure – Sales of Goods Other

In 2015-16, sales of goods other consisted of \$1.792 million revenue from a buy-back arrangement of laptops originally purchased for the conduct of the State Referendum into fixed four-year terms.

Financial Statements

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

B2 EXPENSES

B2-1 Employee Expenses

	2017 \$'000	2016 \$'000
Employee Benefits		
Wages and salaries	4,965	5,257
Election wages, polling officials and returning officers fees and allowance	97	7,133
Annual leave levy	597	505
Employer superannuation contributions	727	1,380
Long service leave levy	117	117
Termination benefits	97	12
Other employee benefits	49	24
Employee Related Expenses		
Workers' compensation premium	14	28
Other employee related expenses	48	84
Total	6,711	14,540

Disclosure – Full-time equivalent employees

	2017 No.	2016 No.
Full-Time Equivalent Employees:	58	63

The commission engages casual employees on an "as need basis" and during the 2016-17 financial year the number of casual employees engaged was 3 (2016: 34).

Accounting Policy - Wages and Salaries

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

Accounting Policy - Sick Leave

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

Accounting Policy - Annual Leave

The Queensland Government's Annual Leave Central Scheme (ALCS) became operational on 30 June 2008 for the commission. Under this scheme, a levy is made on the commission to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

No provision for annual leave is recognised in the commission's financial statements as the liability is held on a whole-of-Government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Accounting Policy - Long Service Leave

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

No provision for long service leave is recognised in the commission's financial statements, the liability being held on a whole-of-Government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

B2 EXPENSES (continued)

B2-1 Employee Expenses (continued)

Accounting Policy - Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan 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 commission at the specified rate following completion of the employee's service each pay period. The commission's obligations are limited to those contributions paid.

Accounting Policy - Workers' Compensation Premiums

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

Key management personnel and remuneration disclosures are detailed in [Note G1](#).

B2-2 Supplies and Services

	2017 \$'000	2016 \$'000
Computer processing costs	1,056	5,274
Consultants and contractors	2,769	2,199
Public funding to political parties and candidates	3,085	3,051
Advertising and promotion	615	1,789
Joint roll arrangement	2,545	2,445
Printing and postage	971	6,466
Operating lease rentals	1,462	2,352
Telephone	338	583
Portable and attractive equipment	3,335	-
Other	1,308	2,783
Total	17,484	26,942

Disclosure – Portable and attractive equipment

The commission purchased 5000 laptops for \$3.335 million for the next State General Election. The cost of laptops was treated as an expense as the value of each item was below the recognition threshold for plant and equipment (refer [Note C5-2](#)).

Disclosure – Computer processing costs

In 2015-16, the commission purchased 6000 laptops under a buy-back arrangement for \$3.810 million for conducting the State Referendum.

Financial Statements

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

B2 EXPENSES (continued)

B2-2 Supplies and Services (continued)

Accounting Policy – Operating Lease Rentals

Operating lease payments are representative of the pattern of benefits derived from the leased assets and are expensed in the periods in which they are incurred.

Disclosure – Operating Leases

Operating leases are entered into as a means of acquiring access to office accommodation and storage facilities. Lease terms extend over a period of 5 to 10 years. The commission has no option to purchase the leased item at the conclusion of the lease although the lease provides for a right of renewal at which time the lease terms are renegotiated.

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

B2-3 Depreciation and Amortisation

	2017 \$'000	2016 \$'000
Depreciation (Note C5-1)	474	578
Amortisation (Note C6-1)	477	319
Total	951	897

B2-4 Other Expenses

	2017 \$'000	2016 \$'000
Deferred appropriation payable to Consolidated Fund*	3,368	-
Insurance - QGIF	20	21
External audit fees**	30	30
Losses from disposal of plant and equipment	1	1
Bad debts	3	-
Inventory written off	95	52
Special payments:		
Payments to former Core Agreement employees	-	17
Services provided at below fair value	183	53
Total	3,700	174

Deferred appropriation payable to Consolidated Fund

* In the 2015-16 financial year deferred appropriation of \$4.050 million was allocated against appropriation revenue (refer Note B1-1) rather than reflected as an expense.

Audit Fees

** Total audit fees quoted by the Queensland Audit Office relating to the 2016-17 financial statements are \$29,800 (2016: \$29,800). There are no non-audit services included in this amount.

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

SECTION 3 NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2017 \$'000	2016 \$'000
Imprest accounts	1	1
Cash at bank	7,858	5,565
Total	7,859	5,566

Accounting Policy

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.

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

C2 RECEIVABLES

	2017 \$'000	2016 \$'000
Trade debtors	-	3,824
GST receivable	278	267
Annual leave reimbursements	81	73
Long service leave reimbursements	26	17
Total	385	4,181

Disclosure – Trade debtors

In 2015-16, trade debtors included \$1.971 million for the buy-back arrangement of laptops purchased for conducting the State Referendum and \$1.852 million for the local government subsidy refund.

Accounting Policy – Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/ contract price. Settlement of these amounts is required within 30 days from invoice date.

Other debtors generally arise from transactions outside the usual operating activities of the commission and are recognised at their assessed values. Terms are a maximum of three months, no interest is charged and no security is obtained.

C3 INVENTORIES

	2017 \$'000	2016 \$'000
Inventories held for distribution - at cost	1,022	743
Total	1,022	743

Accounting Policy

Inventories held for distribution are those inventories that the commission distributes for no or nominal consideration. These consist of materials purchased for elections. Inventories held for distribution are measured at cost adjusted, where applicable, for any loss of service potential.

Disclosure

The commission purchased additional election materials for \$0.374 million in preparation for the next State General Election.

Financial Statements

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

C4 OTHER CURRENT ASSETS

	2017	2016
	\$'000	\$'000
Prepayments	2,275	325
Deposits	142	-
Total	2,417	325

Disclosure – Prepayments

The commission prepaid \$1.826 million for office accommodation for returning officers in relation to the next State General Election.

C5 PLANT, EQUIPMENT AND DEPRECIATION EXPENSE

C5-1 Closing Balances and Reconciliation of Carrying Amount

	Plant and Equipment		Work in Progress		Total	
	2017	2016	2017	2016	2017	2016
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	3,301	3,348	-	-	3,301	3,348
Less: Accumulated depreciation	(2,841)	(2,414)	-	-	(2,841)	(2,414)
Carrying amount at 30 June	460	934	-	-	460	934
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July	934	1,478	-	-	934	1,478
Acquisitions	-	27	-	-	-	27
Disposals	(1)	(1)	-	-	(1)	(1)
Transfers between classes	-	8	-	-	-	8
Depreciation expense	(474)	(578)	-	-	(474)	(578)
Carrying amount at 30 June	460	934	-	-	460	934

C5-2 Recognition and Acquisition

Accounting Policy – Recognition Thresholds

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

Accounting Policy – Cost of Acquisition

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

C5-3 Measurement using Historical Cost

Accounting Policy

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

C5-4 Depreciation Expense

Accounting Policy

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

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 commission.

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

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 commission'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.

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

C5 PLANT, EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C5-4 Depreciation Expense (continued)

Depreciation Rates

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

Class	Useful Life
Plant and equipment:	
Computer equipment	3-8 years
Office equipment	3-8 years
Furniture	7 years
Leasehold improvements	5-10 years
Other equipment	5-11 years

C5-5 Impairment

Accounting Policy

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

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

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

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

C6 INTANGIBLES AND AMORTISATION EXPENSE

C6-1 Closing Balances and Reconciliation of Carrying Amount

	Software Internally Generated: At Cost		Software: Work in Progress		Total	
	2017	2016	2017	2016	2017	2016
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	6,084	3,208	-	-	6,084	3,208
Less: Accumulated amortisation	(2,664)	(2,187)	-	-	(2,664)	(2,187)
Carrying amount at 30 June	3,420	1,021	-	-	3,420	1,021
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July	1,021	1,310	-	-	1,021	1,310
Acquisitions	-	30	2,876	8	2,876	38
Transfers between classes	2,876	-	(2,876)	(8)	-	(8)
Amortisation	(477)	(319)	-	-	(477)	(319)
Carrying amount at 30 June	3,420	1,021	-	-	3,420	1,021

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

Disclosure – Electronic Disclosure System (EDS) software

Electronic Disclosure System (EDS) project went live on 23 February 2017. The commission capitalised project costs of \$2.876M to an intangible asset.

Financial Statements

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

C6 INTANGIBLES AND AMORTISATION EXPENSE (continued)

C6-2 Recognition and Measurement

Accounting Policy

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

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

Expenditure on research activities relating to internally-generated intangible assets is recognised as an expense in the period in which it is incurred.

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

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

C6-3 Amortisation Expense

Accounting Policy

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

Amortisation Rates

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

Intangible Asset	Useful Life
Software internally generated	5-12 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 commission determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

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

C7 PAYABLES

	2017 \$'000	2016 \$'000
Trade creditors	1,525	811
Refunds to candidates	-	1
Deferred appropriation payable to Consolidated Fund	3,368	4,050
Other	64	26
Total	4,957	4,888

Accounting Policy – Payables

Trade creditors are recognised upon receipt of the goods and services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

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 commission. The following item is recognised as contributed equity by the commission 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

	2017 \$'000	2016 \$'000
Budgeted equity adjustment appropriation	6,269	1,322
Transfers from equity to appropriation revenue	-	(1,359)
Lapsed equity adjustment	(3,606)	-
Equity adjustment recognised in Contributed Equity	2,663	(37)

Financial Statements

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

SECTION 4 NOTES ABOUT RISKS AND OTHER ACCOUNTING UNCERTAINTIES

D1 FINANCIAL RISK DISCLOSURES

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the commission becomes party to the contractual provisions of the financial instrument. The commission has the following categories of financial assets and financial liabilities:

- Cash and cash equivalents - [Note C1](#);
- Receivables at amortised cost - [Note C2](#);
- Payables at amortised cost - [Note C7](#).

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

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

D2 COMMITMENTS

Non-Cancellable Operating Lease Commitments

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

	2017 \$'000	2016 \$'000
Not later than 1 year	1,383	1,321
Later than 1 year and not later than 5 years	5,570	1,324
Later than 5 years	226	-
Total	7,179	2,645

Disclosure

The commission signed a statement of financial commitment with the Department of Housing and Public Works to lease office accommodation at Waterfront Place, 1 Eagle Street, Brisbane with rental payments commencing from 1 October 2017. Rental payments for the office at Forestry House, 160 Mary Street, Brisbane will cease on 30 September 2017. The commission also rents a warehouse at 34/256 Musgrave Road, Coopers Plains Qld 4108 with a lease termination date of 8 August 2020.

D3 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

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

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

As from the commission's financial statements for 2017-18, this standard will require additional disclosures to enable the reader to evaluate changes in liabilities arising from financing activities. These disclosures will include both cash flows and non-cash changes between the opening and closing balance of the relevant liabilities and be disclosed by way of a reconciliation in the notes to the Statement of Cash Flows.

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

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

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

These standards will first apply to the commission from its financial statements for 2018-19. The main impacts of these standards on the commission are that they will change the requirements for the classification, measurement, impairment and disclosures associated with the commission's financial assets. AASB 9 will introduce different criteria for whether financial assets can be measured at amortised cost or fair value.

The commission has commenced reviewing the measurement of its financial assets against the new AASB 9 classification and measurement requirements. However, as the classification of financial assets at the date of initial application of the new standard will depend on the facts and circumstances existing at that date, the commission's conclusions will not be confirmed until closer to that time. At this stage, and assuming no change in the types of transactions the commission enters into, all of the commission's financial assets are expected to be required to be measured at fair value (instead of the measurement classifications presently used in [Note D1](#)). In the case of the commission's current receivables, as they are short-term in nature, the carrying amount is expected to be a reasonable approximation of fair value. Changes in the fair value of those assets will be reflected in the commission's operating result.

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

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

AASB 16 Leases

This standard will first apply to the commission from its financial statements for 2019-20. When applied, the standard supersedes AASB 117 *Leases*, AASB Interpretation 4 *Determining whether an Arrangement contains a Lease*, AASB Interpretation 115 *Operating Leases – Incentives* and AASB Interpretation 127 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease*.

Impact for Lessees

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

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

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

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

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

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

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

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

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

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

SECTION 5 NOTES ON OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES

This section discloses the commission's original published budgeted figures for 2016-17 compared to actual results, with explanations of major variances, in respect of the commission's Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows.

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

	Variance Note	2017 Original Budget \$'000	2017 Actual Result \$'000	Budget Variance \$'000
Income from Continuing Operations				
Appropriation revenue	1	24,697	28,692	3,995
User charges and fees		30	134	104
Contributions		-	50	50
Other revenue		-	2	2
Total Revenue		24,727	28,878	4,151
Total Income from Continuing Operations		24,727	28,878	4,151
Expenses from Continuing Operations				
Employee expenses	2	8,370	6,711	(1,659)
Supplies and services	3	15,445	17,484	2,039
Depreciation and amortisation		827	951	124
Other expenses	4	85	3,700	3,615
Total Expenses from Continuing Operations		24,727	28,846	4,119
Operating Result for the Year		-	32	32
Other Comprehensive Income		-	-	-
Total Comprehensive Income		-	32	32

E2-1 Explanation of Major Variances – Statement of Comprehensive Income

- In the 2015-16 financial year deferred appropriation of \$4.050 million was allocated against appropriation revenue (refer Note B1-1) rather than reflected as an expense.
- The variance is due to postponing hiring temporary and casual officers for the next State General Election.
- The increase in actual supplies and services is mainly relating to the purchase of 5000 laptops for \$3.335 million for the next State General Election. This purchase was not included in the original budget.
- The actual other expenses are higher than budget due to the deferred appropriation payable to the Consolidated Fund totalling \$3.368 million that includes the lapse of \$1.000 million due to the lower number of by-elections in 2016-17, the deferral of \$1.879 million for a prepayment of rental expenses and the deferral of \$0.490 million for the Queensland Redistribution Commission and the replacement of the Strategic Elections Management System (SEMS).

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Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

E3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION

	Variance Note	2017 Original Budget \$'000	2017 Actual Result \$'000	Budget Variance \$'000
Current Assets				
Cash and cash equivalents		7,194	7,859	665
Receivables		126	385	259
Inventories		646	1,022	376
Other current assets	5	312	2,417	2,105
Total Current Assets		8,278	11,683	3,405
Non-Current Assets				
Plant and equipment	6	880	460	(420)
Intangible assets	7	6,719	3,420	(3,299)
Total Non-Current Assets		7,599	3,880	(3,719)
Total Assets		15,877	15,563	(314)
Current Liabilities				
Payables	8	2,045	4,957	2,912
Accrued employee benefits		170	272	102
Total Current Liabilities		2,215	5,229	3,014
Total Liabilities		2,215	5,229	3,014
Net Assets / Total Equity		13,662	10,334	(3,328)

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

- The actual amount is higher than budgeted due to a prepayment of \$2.275 million for the office accommodation for returning officers.
- The plant and equipment is lower than the budget figure due to the original budget insufficiently incorporating depreciation expense.
- The variance is due to the deferral of capital expenditure of \$6.306 million for the SEMS replacement project that was partly offset by spending \$2.876 million for the Electronic Disclosure System.
- The variance in payables is primarily attributable to \$3.368 million deferred appropriation payable to the Consolidated Fund (refer [Note C7](#)).

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

E4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS

	Variance Note	2017 Original Budget \$'000	2017 Actual Result \$'000	Budget Variance \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Service appropriation receipts		24,697	24,642	(55)
User charges and fees		30	132	102
GST input tax credits from ATO		890	1,819	929
GST collected from customers		2	6	4
Other	9	-	3,825	3,825
<i>Outflows:</i>				
Employee expenses	2	(8,370)	(6,832)	1,538
Supplies and services	10	(15,495)	(19,199)	(3,704)
GST paid to suppliers		(840)	(1,831)	(991)
GST remitted to ATO		(2)	(6)	(4)
Other		(85)	(50)	35
Net cash provided by (used in) operating activities		827	2,506	1,679
Cash flows from investing activities				
<i>Outflows:</i>				
Payments for plant and equipment		(79)	-	79
Payments for intangibles	7	(6,306)	(2,876)	3,430
Net cash provided by (used in) investing activities		(6,385)	(2,876)	3,509
Cash flows from financing activities				
<i>Inflows:</i>				
Equity injections	11	6,345	2,739	(3,606)
<i>Outflows:</i>				
Equity withdrawals		(76)	(76)	-
Net cash provided by (used in) financing activities		6,269	2,663	(3,606)
Net increase (decrease) in cash and cash equivalents		711	2,293	1,582
Cash and cash equivalents - opening balance		6,483	5,566	(917)
Cash and cash equivalents - closing balance		7,194	7,859	665

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

- The actual figure includes a settlement of the prior year's accounts receivable: a payment of \$1.971 million for the buy-back arrangement of laptops and \$1.852 million subsidy received for conducting the State Referendum.
- The variance is mainly due to a payment of \$3.335 million for the purchase of 5000 laptops in preparation for the State General Election.
- The variance is due to the deferral of equity injection of \$6.306 million to the 2017-18 financial year for the SEMS replacement project and the receipt of an additional \$2.700 million for the Electronic Disclosure System.

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Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

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

F1 ADMINISTERED ITEMS

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

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

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

F1-1 Schedule of Administered Income and Expenditure

	2017 \$'000	2016 \$'000
Administered Income		
Revenue from local councils	162	11,655
Fines and forfeitures	2,414	1,218
Total Administered Income	2,576	12,873
Administered Expenses		
Transfers of Administered Income to Government	2,562	12,873
Other expenses	14	-
Total Administered Expenses	2,576	12,873

F1-2 Schedule of Administered Assets and Liabilities

	2017 \$'000	2016 \$'000
Administered Assets		
<i>Current</i>		
Cash	(22)	59
Receivables	125	12,671
Total Current Assets	103	12,730
Administered Liabilities		
<i>Current</i>		
Trade Creditors	-	1,852
GST Payable	-	1,349
Unclaimed monies to remit to Queensland Treasury	-	1
Payable to Government	103	9,528
Total Current Liabilities	103	12,730

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

F1 ADMINISTERED ITEMS (continued)

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

This note compares the original published budgeted figures for 2016-17 to actual results in respect of the commission's major classes of administered income, expenses, assets and liabilities. An explanation of major variances is also included.

	Variance Note	2017 Original Budget \$'000	2017 Actual Result \$'000	Budget Variance \$'000
INCOME AND EXPENDITURE				
Administered Income				
Revenue from local councils	12	3,769	162	(3,607)
Fines and forfeitures	12	660	2,414	1,754
Total Administered Income		4,429	2,576	(1,853)
Administered Expenses				
Transfers of Administered Income to Government		4,429	2,562	(1,867)
Other expenses		-	14	14
Total Administered Expenses		4,429	2,576	(1,853)
ASSETS AND LIABILITIES				
Administered Assets				
<i>Current</i>				
Cash		33	(22)	(55)
Receivables		32	125	93
Total Current Assets		65	103	38
Administered Liabilities				
<i>Current</i>				
Trade Creditors		-	-	-
GST Payable		-	-	-
Unclaimed monies to remit to Queensland Treasury		-	-	-
Payable to Government		65	103	38
Total Current Liabilities		65	103	38

Notes Explaining Major Variances for Administered Activities

12. The original budget for fines and forfeitures was incorrectly coded against the revenue from local councils. The variance for the total income is due to an overestimation of the original budget.

Financial Statements

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

SECTION 7 OTHER INFORMATION

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

Details of Key Management Personnel

As from 2016-17, the commission's responsible Minister is identified as part of the commission'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 Training and Skills.

The following details for non-Ministerial KMP reflect those commission positions that had authority and responsibility for planning, directing and controlling the activities of the commission during 2016-17 and 2015-16. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Electoral Commissioner	The Electoral Commissioner is responsible for the running of the Electoral Commission of Queensland, an independent statutory authority established under the <i>Electoral Act 1992</i> to administer the electoral laws of Queensland in an efficient, effective and economical manner thus ensuring the conduct and administration of elections are not influenced by political considerations.
Assistant Electoral Commissioner	To provide direct support to the Electoral Commissioner in preparing for, conducting and reporting on elections in Queensland. In addition, Assistant Electoral Commissioner holds the position of Chair of the Elections Planning, Information Management and Information and Communications Technology committees ensuring strategic directions of the commission are met.
Director, Readiness (formerly Director, Chief Technology Officer)	To lead the Event Planning and Information, Communication and Technology Units by ensuring quality electoral services to key stakeholders throughout Queensland.
Director, Elections, Disclosure and Spatial (formerly Director, Elections, Operation and Planning)	To lead the Elections, Funding and Disclosure and Spatial Units by ensuring the Electoral Commission of Queensland complies with the responsibilities and obligations as prescribed in the <i>Electoral Act 1992</i> and <i>Local Government Act 2011</i> .
Director, Integrity	To lead and deliver an integrated and practical approach to effective governance, communications and business improvements for the commission.
Chief Finance Officer	To lead the Finance Unit and perform the legislated responsibilities of the Chief Finance Officer.
Director, Business Services	To lead the Business Services Unit in the management and coordination of all finance, human resources and records management activities of the Electoral Commission of Queensland, as well as perform the legislated responsibilities of the Chief Finance Officer for the Commission. The position holder ceased employment on 19 August 2016.
Director, Funding, Disclosure and Regulation	To lead the Funding, Disclosure and Regulation Unit by ensuring the Electoral Commission of Queensland complies with the responsibilities and obligations relating to the electoral funding and disclosure matters prescribed in the <i>Electoral Act 1992</i> and the <i>Local Government Electoral Act 2011</i> , as well as perform the legislated responsibilities of Head of Internal Audit for the Commission. The position holder has been on a secondment since 29 August 2016. This position is excluded from KMP in 2016-17.
Director Elections Support and Change Commission	To lead the Elector Management and Change Commission Unit by providing specialised advice in areas such as enrolment and ensuring electoral boundary reviews are performed in accordance with relevant legislation and within prescribed timeframes. This position is excluded from KMP in 2016-17.
Secretary, Queensland Redistribution Commission	To coordinate the operations of the Queensland Redistribution Commission. This position is excluded from KMP in 2016-17.
Director, Election Gateway Project	To coordinate the replacement of the Strategic Elections Management Systems. This position is excluded from KMP in 2016-17.

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Details of Key Management Personnel (continued)

KMP Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The commission 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 as from 2016-17, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the commission's other KMP is set by the Queensland Public Service Commission as provided for under the *Public Service Act 2008*, with the exception of the Electoral Commissioner who is appointed under the *Electoral Act 1992*. Individual remuneration and other terms of employment (including motor vehicle entitlements) are specified in employment contracts.

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

Short term employee expenses, including:

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

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

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

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

Performance bonuses are not paid under the contracts in place.

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Remuneration Expenses

The following disclosures focus on the expenses incurred by the commission that are attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the Statement of Comprehensive Income.

2016-17

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000				
Electoral Commissioner	252	2	5	29	-	288
Assistant Electoral Commissioner	231	3	5	28	-	267
Director, Business Services (to 19/08/2016)	8	-	-	2	68	78
Director, Readiness (from 08/08/2016)	125	2	2	16	-	145
Director, Elections, Disclosure and Spatial (from 17/08/2016)	129	1	3	15	-	148
Director, Integrity (01/08/2016 to 09/12/2016)	43	-	1	5	29	78
Chief Finance Officer (from 09/01/2017)	60	-	1	6	-	67

2015-16

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000				
Electoral Commissioner	279	2	5	30	-	316
Assistant Electoral Commissioner	237	1	4	21	-	263
Director, Business Services (Chief Finance Officer)	121	3	3	17	-	144
Director, Chief Technology Officer	156	3	3	17	-	179
Director Funding, Disclosure and Regulation	88	2	2	11	-	103
Director, Elections, Operation and Planning	131	-	2	14	-	147
Director, Elections Support and Change Commission	127	-	2	13	-	142
Secretary, Queensland Redistribution Commission (from 29/02/2016)	48	-	1	4	-	53
Director, Election Gateway Project (Acting from 29/02/2016)	49	-	1	5	-	55
Director, Election Gateway Project (28/09/2015 to 29/01/2016)	37	1	1	6	-	45

Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2017

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 commission's operating result and/or financial position.

Transactions with other Queensland Government-controlled entities

The commission'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 commission receives property tenancy and maintenance services from the Department of Housing and Public Works.

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

Changes in Accounting Policy

The commission did not voluntarily change any of its accounting policies during 2016-17.

Accounting Standards Early Adopted

No Australian Accounting Standards have been early adopted for 2016-17.

Accounting Standards Applied for the First Time

The only Australian Accounting Standard that became effective for the first time in 2016-17 is AASB 124 *Related Party Disclosures*. This standard requires note disclosures about key management personnel (KMP) remuneration expenses and other related party transactions, and does not impact on financial statement line items. As Queensland Treasury already required disclosure of KMP remuneration expenses, there was minimal impact for the commission's disclosures compared to 2015-16 (refer to [Note G1](#)). However, the standard has resulted in the commission's responsible Minister being identified as part of the commission's KMP as from 2016-17. Material related party transactions for 2016-17 are disclosed in [Note G2](#). No comparative information is required in respect of 2015-16.

G4 TAXATION

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

Electoral Commission of Queensland Management Certificate

for the year ended 30 June 2017

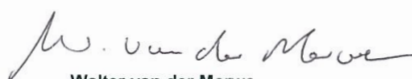
These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 42 of the *Financial and Performance Management Standard 2009* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Electoral Commission of Queensland for the financial year ended 30 June 2017 and of the financial position of the commission at the end of that year; and
- (c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.



Maya Marpudin
Chief Finance Officer

Date 18 August 2017



Walter van der Merwe
Electoral Commissioner

Date 18 August 2017

INDEPENDENT AUDITOR'S REPORT

To the Electoral Commissioner 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.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2017, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 entity 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 of Queensland Auditing Standards*.

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

Responsibilities of the entity 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 2009 and Australian Accounting Standards, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Accountable Officer is also responsible for assessing the entity'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 entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity.
- Conclude on the appropriateness of the entity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2017:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



Nick George
as delegate of the Auditor-General



Queensland Audit Office
Brisbane

Glossary

AEC	Australian Electoral Commission
AO	Administration Officer
ARMC	Audit & Risk Management Committee
CEO	Chief Executive Officer (Commissioner)
CPI	Consumer Price Index
GRC	Governance, Risk, Control
DITC	Democracy in the Community
ECL	Electronic Certified List
ECQ	Electoral Commission of Queensland
EDS	Electronic Disclosure System
EGP	Election Gateway Project
ELMO	Electronic Look-up and Mark Off
EPC	Elections Planning Committee
FFP	Formal First Preference
FTE	Full Time Equivalent
HR	Human Resources
IM&ICTC	Information Management and Information, Communication, Technology Committee
IS	Information Standards
LGCC	Local Government Change Commission
LMS	Learning Management System
NPARC	Northern Peninsula Area Regional Council
PAB	Protected Action Ballot
PIN	Penalty Infringement Notice
PSC	Public Service Commission
QAO	Queensland Audit Office
QIRC	Queensland Industrial Relations Commission
SARAS	Study and Research Assistant Scheme
SEMS	Strategic Election Management System
SES	Senior Executive Service (Assistant Commissioner)
SMT	Senior Management Team
SPER	State Penalties Enforcement Register
SO	Senior Officer (Directors)
TSIRC	Torres Strait Island Regional Council

Appendices

Appendix 1 - Legislation Administered by the Commission

Legislation administered by the Electoral Commission of Queensland

Electoral Act 1992

Local Government Electoral Act 2011

Referendums Act 1997

Electoral Regulation 2013

Local Government Regulation 2012

Appendix 2 - Service Delivery Statement 2016-2017

Electoral Services

Electoral Commission of Queensland	Notes	2016-17 Target/Est.	2016-17 Est. Actual
Service area: Electoral Services			
Service standards			
<i>Effectiveness measures</i>			
Level of informal voting State general election	1	8%	3.3%
Level of informal voting in local government elections	2	2.5%	0.23%
Level of stakeholder satisfaction with the overall State general election process	3
Level of stakeholder satisfaction with the overall local government election process	4
Level of eligible electors not on the electoral roll	5	2%	6.2%
Level of manual electoral forms/materials not required due to innovation	6	5%	5%
<i>Efficiency measures</i>			
Cost of State general election per elector	7	\$8.00	\$7.69
Cost of local government election per elector	8	\$12.00	\$43.38
Cost of public information and awareness campaigns per elector for the State general election	7	\$0.35	\$0.33
Cost of public information and awareness campaigns per elector for the local government election	8	\$0.33	\$26.05

Notes:

1. The 2016-17 Target/Estimate and Estimated Actual pertain to by-election activity. State general elections prior to the introduction of Full Preferential Voting (FPV) in April 2016 had a range of informality of 2 to 4 per cent. The Toowoomba South by-election was the first state by-election held with FPV during 2016-17 with informality rate of 3.24 per cent.
2. The 2016-17 Target/Estimate and Estimated Actual pertain to local government by-elections only. There were 3 Local Government by-elections held in the 2016-17 year with an average informality rate of 0.23 per cent. Moving forward it will be a quadrennial measure only.
3. This measure was introduced in the 2015-16 Service Delivery Statement, after the last State general election in January 2015. No State general election was held during the 2016-17 period.
4. The next local government elections are scheduled during 2019-20 year, this is a quadrennial measure.

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5. The Commission through its communications actively engages with key demographic bodies within the community to increase the participation of eligible voters in the Queensland electoral system. This is a joint responsibility of the Commission with the Australian Electoral Commission (AEC).
6. Recent innovation through the development and implementation of electronic roll look up and mark off has delivered and will further deliver this target through a reduction in aggregate volumes of electoral forms/materials required to conduct an election. The introduction of an Electronic Disclosure System has also decreased the amount of paper based forms, noting that these are still available for a limited group of people who have no other current means of participating in the Electronic Disclosure System.
7. The 2016-17 Estimated Actual pertains to South Toowoomba by-election. The 2017-18 Target/Estimate pertains to the upcoming State general election.
8. The next Quadrennial local government elections are scheduled during the 2019-20 financial year. There were three remote local government by-elections held in the 2016-17 year. The cost per elector is significantly higher in comparison to a major election due to fixed costs that must be incurred for any electoral events being allocated amongst a smaller number of electors. The target estimate for 2016-17 is based on major LG electoral events. Due to unknown variables in conducting a by-election, moving forward the Commission will only be reporting measures against major electoral event. Costs of information and awareness are based on statutory advertising requirements mandated by the Acts.

Spatial Services

Electoral Commission of Queensland	Notes	2016-17 Target/Est.	2016-17 Est. Actual
Service area: Spatial Services			
Service standards <i>Effectiveness measure</i> Level of polling booths taking less than 100 votes	1	2%	...
<i>Efficiency measures</i> Cost of local government boundary review per elector	2	\$0.10	...
Cost of the state redistribution per elector	3	\$0.50	\$0.40

Notes:

1. A review of polling booths is performed prior to each major electoral event to ensure that booths are only located in areas where it is cost effective to have them. This involves collaboration with the Australian Electoral Commission AEC. As there were no major electoral events 2016-17 there is no result to report in 2016-17.
2. The Local Government Change Commission is formed each time the Electoral Commission of Queensland receives a referral from the Minister responsible for Local Government for a local government change or boundary review in accordance with the *Local Government Act 2009* and the *City of Brisbane Act 2010*. The Commission did not receive any referrals in 2016-17 there is no result to report in 2016-17.
3. The Queensland Redistribution Commission is required to undertake an electoral redistribution if one of sections 37-39 of the *Electoral Act 1992* is triggered. A State redistribution was conducted in 2016-17 and no redistribution is considered to be triggered in 2017-18. Some of the more significant costs that will need to be incurred in 2017-18 are production of materials and community and engagement awareness of electorate changes.

Appendices

Appendix 3 - Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	vi
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	ii - v 76
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	i
	<ul style="list-style-type: none"> Interpreter service statement 	Queensland Government Language Services Policy ARRs – section 9.3	i
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	i
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	i
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10.1	1 - 2
	<ul style="list-style-type: none"> Agency role and main functions 	ARRs – section 10.2	4
	<ul style="list-style-type: none"> Operating environment 	ARRs – section 10.3	5 - 6
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community 	ARRs – section 11.1	4
	<ul style="list-style-type: none"> Other whole-of-Government plans/ specific initiatives 	ARRs – section 11.2	24
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.3	10 - 24
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.4	8 - 9

Summary of requirement		Basis for requirement	Annual report reference
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	28 - 29
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	88
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	30 - 31
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	13 - 14
	<ul style="list-style-type: none"> <i>Public Sector Ethics Act 1994</i> 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	33
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.5	4
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	33 - 34
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	32
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	34
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	34 - 35
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	36
Governance – human resources	<ul style="list-style-type: none"> Workforce planning and performance 	ARRs – section 15.1	37 - 38
	<ul style="list-style-type: none"> Early retirement, redundancy and retrenchment 	Directive No.11/12 <i>Early Retirement, Redundancy and Retrenchment</i> Directive No.16/16 <i>Early Retirement, Redundancy and Retrenchment</i> (from 20 May 2016) ARRs – section 15.2	39

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Summary of requirement		Basis for requirement	Annual report reference
Open Data	<ul style="list-style-type: none"> Statement advising publication of information 	ARRs – section 16	39
	<ul style="list-style-type: none"> Consultancies 	ARRs – section 33.1	39
	<ul style="list-style-type: none"> Overseas travel 	ARRs – section 33.2	39
	<ul style="list-style-type: none"> Queensland Language Services Policy 	ARRs – section 33.3	39
Financial statements	<ul style="list-style-type: none"> Certification of financial statements 	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 17.1	73
	<ul style="list-style-type: none"> Independent Auditor's Report 	FAA – section 62 FPMS – section 50 ARRs – section 17.2	74 - 75

Appendix 4 - Queensland State Redistribution

Queensland's Legislative Assembly is currently made up of 89 representatives, each elected from a single electoral district. *The Electoral Act 1992* (the Act) provides that the number of electors in each district should be approximately equal, so that each vote carries equal weight (with special recognition given to electorates exceeding 100,000 km² in area).

Redistribution Triggers

In order to maintain a level of parity, the Act provides for the periodic redistribution of the boundaries between electoral districts, or when:

- the number of enrolled electors, for more than one third of the 89 districts, varies by more than 10% above or below the state average
- three general elections have been held on the same boundaries; or
- a period of 7½ years has elapsed since the previous redistribution.

An independent Queensland Redistribution Commission (QRC) must be appointed to review the electoral boundaries, with the Electoral Commissioner automatically a member. The other appointees must be a judge (or retired judge) as chair and a chief executive officer of a government department (or equivalent).

The passage increased the number of state districts from 89 to 93.

Factors to be considered:

In conducting the redistribution, the Commission is required to take into account a range of factors including:

- communities of economic, social, regional and other interests;
- the ways of communication and travel within each proposed district;
- physical features;
- existing electoral boundaries; and
- predicted future growth.

The overriding consideration, however, must always be the need to ensure that the number of electors within each electoral district within the level of tolerance stipulated under the Act. (That is, elector numbers must be within + or - 10% of the average enrolment with the exception of the special weighting that applies to electorates over 100,000 km².)

Appendices

The 2017 Redistribution

An “average number of enrolled electors” referred to as ‘quota’ is derived by dividing the total number of electors in the State by (in this instance) 93; the predetermined number of electorates.

As at 29 August 2016 the total number of electors in the State was 3,084,596, hence the quota was 33,168 voters per electorate at that point in time. Section 45 of the *Electoral Act 1992* (the Act) requires the number of electors in each electoral district to be within 10% of the quota, each electorate must have at least 29,851 and no more than 36,485 electors.

Consultation

The Act mandates an extensive process of public consultation in preparing the revised districts. In line with these requirements The QRC provided:

- An initial period of 30 days for suggestions from members of the public, including individuals or groups
- A further 21 day period for public comment on the suggestions received.

The QRC then considered these suggestions and comments and developed a set of boundary proposals. The proposed boundaries were published on 24 February 2017 together with maps and boundary descriptions (metes and bounds). No time frame is set for this part of the process.

Following this launch a period of 30 days was allowed for public objections to the proposed boundaries. Objections were then made available for public comment for a period of 10 days. The QRC considered all objections and comments and made a final boundary determination. In accordance with the Act this determination was completed within 60 days of the close of objections. The final determination was published in the Queensland Government Gazette on 26 May 2017 (Volume 375 Number 20). The new boundaries can be found on the ECQ website.

Name of Government body	<i>Queensland Redistribution Commission</i>
Act or instrument	<i>Electoral Act 1992</i>
Functions	<i>Redistributes state electoral boundaries so that each electorate has a similar number of voters. In doing so, this ensures that each person's vote carries the same value at the ballot box. As part of its function, the QRC also has the power to name/rename electorates.</i>
Achievements	<p><i>Legislative changes passed through the Queensland Parliament in 2016 required the Queensland Redistribution Commission to increase the number of state electorates from 89 to 93. It was the first review since the 1980s to increase the number of electoral districts.</i></p> <p><i>The four new electorates are Bonney in the Gold Coast, Jordan in Ipswich, Bancroft north of Brisbane and Ninderry in the Sunshine Coast.</i></p> <p><i>There has been substantial growth and movement in population in Queensland since the last review in 2008. The QRC adopted a robust approach to the redistribution, utilising enrolment and predicted growth data to create boundaries that better accommodate the state's changing demographics.</i></p> <p><i>Wherever possible, common sense boundaries were designed that follow prominent roads, rivers or other easily identifiable features. The QRC went to great lengths to accommodate community interests where enrolment permitted.</i></p> <p><i>The QRC named a number of electorates after prominent Queenslanders and/or Australians, moving away from the practice of using suburb names. While suburbs can move around and out of electorates, the QRC wanted to honour important people who had contributed to the life of the State. Longer term, this reduces the expense of having to change electorate names for future reviews.</i></p> <p><i>A great number of electorates were named after important women, a number of whom have been historically overlooked. The QRC also sought to pay tribute to Aboriginal culture and history, choosing Indigenous names for prominent features within the electorate (ie. Maiwar for the Brisbane River).</i></p>
Financial reporting	<i>Refer to page 4 of Financial Statements – Spatial Services in the Commissions Financial Statements – Statement of Comprehensive income by Major Commission Service</i>

Appendices

Remuneration		Other staff (ECQ Spatial Unit, ECQ Commissioner, DG Liza Carroll did not receive remuneration out of QRC budget – this was part of their duties under their existing roles.)			
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
<i>Chairperson</i>	<i>Judge Hugh Botting</i>	<i>24</i>	<i>\$3,000 per day</i>	<i>n/a</i>	<i>\$99,000</i>
<i>Secretary</i>	<i>Shane Maher</i>	<i>22</i>	<i>Salary (SO2)</i>	<i>n/a</i>	<i>\$172,682</i>
<i>Administrator</i>	<i>Elise Arklay</i>	<i>24</i>	<i>Salary (Ao4.4)</i>	<i>n/a</i>	<i>\$91,430</i>
No. scheduled meetings/sessions		<i>25 QRC meetings.</i>			
Total out of pocket expenses		<i>\$1,199M</i>			

Appendix 5 - Organisational Structure



Appendices

Appendix 6 - ECQ Electoral Milestones

Year	Milestone
1992	<ul style="list-style-type: none"> Referendum held on Daylight Saving (22 February) (Proposal defeated on 54.50% 'No' vote) Proclamation of the Electoral Act 1992 and establishment of an independent Electoral Commission of Queensland (ECQ) (19 June) Appointment of Desmond O'Shea as Electoral Commissioner 47th for Queensland Parliament (19 September)
1993	<ul style="list-style-type: none"> ECQ assumes responsibility for the conduct of industrial and related elections (18 June) Proclamation of Brisbane City Council Redistribution (22 July)
1994	<ul style="list-style-type: none"> By-election for Queensland Parliament – Mirani (30 April) Nathan Walker (Bellbowrie) became the 2,000,000 elector on the Queensland Electoral Roll (15 August) Introduction of Funding and Disclosure as provisions added to the <i>Electoral Act 1992</i> (December)
1995	<ul style="list-style-type: none"> Local government elections for three amalgamated Councils including Gold Coast/Albert, Ipswich/Moreton and Cairns/Mulgrave amalgamation. 48th State general election for Queensland Parliament (15 July) Court of Disputed Returns ordered a new election in Mundingburra (8 December)
1996	<ul style="list-style-type: none"> By-election for Queensland Parliament - Mundingburra (3 February) By-election for Queensland Parliament - Lytton (5 October) Appointment of Trudy Aurisch as Deputy Electoral Commissioner Amendments made to the <i>Local Government Act 1993</i> transferring responsibility for the review of local government external boundaries and electoral matters to the Commission (8 November)
1997	<ul style="list-style-type: none"> The Commission's internet home page launched (15 May) By-election for Queensland Parliament - Kurwongbah (24 May)
1998	<ul style="list-style-type: none"> Release of Local Government Electoral and Boundaries Review Commission's proposed determination for the Cities of Brisbane and Ipswich and the Shires of Boonah, Laidley and Esk (8 May) 49th State general election for Queensland Parliament (13 June) By-election for Queensland Parliament - Mulgrave (5 December)

Year	Milestone
1999	<ul style="list-style-type: none"> Local Government Electoral and Boundaries Review Commission releases the Final Determination for the Redivision of Electoral Wards within the City of Brisbane (18 June) Queensland Redistribution Commission gazettes its redistribution of electoral boundaries (7 July) Redistributed state electoral boundaries come into effect (28 July)
2000	<ul style="list-style-type: none"> By-election for Queensland Parliament - Bundamba (5 February) By-election for Queensland Parliament - Woodridge (5 February) Brisbane City Council Quadrennial Election (25 March)
2001	<ul style="list-style-type: none"> 50th State general election for Queensland Parliament (17 February) By-election for Queensland Parliament - Surfers Paradise (5 May)
2003	<ul style="list-style-type: none"> Appointment of Robert Longland as Electoral Commissioner (12 February) By-election for Queensland Parliament - Maryborough (26 April) Reports of 26 major Local Government Electoral and Boundaries Reviews released (20 August)
2004	<ul style="list-style-type: none"> 51st State general election for Queensland Parliament (7 February) Brisbane City Council Quadrennial Election (27 March) Mayoral and Councillor Local Government Election - Brisbane City Council (27 March) Reports of changes to the external boundaries of the shires of Millmerran, Pittsworth, Esk and Crows Nest (13 August)
2005	<ul style="list-style-type: none"> Reports of changes to the external boundaries of the shires of Noosa and Maroochy (4 March) By-election for Queensland Parliament - Chatsworth (20 August) By-election for Queensland Parliament - Redcliffe (20 August)
2006	<ul style="list-style-type: none"> By-election for Queensland Parliament - Gaven (1 April) Appointment of David Kerslake as Electoral Commissioner (22 May) 52nd State general election for Queensland Parliament (9 September) Councillor Local Government by-election - Brisbane City Council, Hamilton (28 October)
2007	<ul style="list-style-type: none"> By-election for Queensland Parliament - Brisbane Central (13 October)
2008	<ul style="list-style-type: none"> 1st Local Government Quadrennial Elections (15 March) Queensland Redistribution Commission gazettes its redistribution of electoral boundaries (20 August) Redistributed electoral boundaries come into effect (10 September) Councillor Local Government by-election - Townsville (22 November)

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Year	Milestone
2009	<ul style="list-style-type: none"> • 53rd State general election for Queensland Parliament (21 March)
2010	<ul style="list-style-type: none"> • Local Government Change Commission finalises the external boundaries of the Fraser Coast Regional Council and Gympie Regional Council (December)
2011	<ul style="list-style-type: none"> • Councillor Local Government by-election - Brisbane City Council, Walter Taylor (23 October) • Local Government Change Commission finalises the external boundaries of the Barcaldine Regional Council and Blackall-Tambo Regional Council (June) • Local Government Change Commission finalises the external boundaries of the Wujal Wujal Aboriginal Shire Council (July) • Local Government Change Commission finalises the external boundaries of the Fraser Coast Regional Council and Gympie Regional Council (November) • Local Government Change Commission finalises the external boundaries of the Gold Coast City Council and Logan City Council (Boomerang Island) (December)
2012	<ul style="list-style-type: none"> • 54th State general election for Queensland Parliament (24 March) • 2nd Local Government Quadrennial Elections (28 April) • By-election for Queensland Parliament - South Brisbane (28 April) • Mayoral Local Government by-election - Aurukun Shire Council (16 June) • Local Government Change Commission finalises the external boundaries of the Ipswich City Council and Somerset Regional Council (July) • Local Government Change Commission finalises the external boundaries of the Moreton Bay Regional Council and Sunshine Coast Regional Council (September) • Councillor Local Government by-election - Torres Strait Island Regional Council, Division 13 (29 September) • Councillor Local Government by-election - Torres Strait Island Regional Council, Division 15 (27 October)

Year	Milestone
2013	<ul style="list-style-type: none"> • Councillor Local Government by-election - Mornington Shire Council (9 March) • Councillor Local Government by-election - Napranum Aboriginal Shire Council (9 March) • Polls held regarding Mareeba, Livingstone, Douglas and Noosa de-amalgamating from the Tablelands, Rockhampton, Cairns and Sunshine Coast Regional Councils respectively. Polls resolved in the affirmative. (9 March) • Local Government Change Commission finalises the external boundaries of the Ipswich City Council and Somerset Regional Council (April) • Councillor Local Government by-election - Boulia Shire Council (4 May) • Councillor Local Government by-election - Lockhart River Council (11 May) • Councillor Local Government by-election - Northern Peninsula Aboriginal Regional Council, Division 5 (6 July) • Councillor Local Government by-election - South Burnett Regional Council, Division 6 (14 September) • New Local Government elections for de-amalgamated council areas (9 November) • Councillor Local Government by-election - Cherbourg Aboriginal Shire Council (9 November) • Councillor Local Government by-election - Croydon Shire Council (9 November) • Councillor Local Government by-election - Doomadgee Aboriginal Shire Council (9 November)
2014	<ul style="list-style-type: none"> • By-election for Queensland Parliament - Redcliffe (22 February) • Councillor Local Government by-election - Torres Strait Island Regional Council, Division 10 (1 March) • Appointment of Walter van der Merwe as Electoral Commissioner (11 April) • Councillor Local Government by-election - Cherbourg Aboriginal Shire Council (12 April) • Councillor Local Government by-election - Napranum Aboriginal Shire Council (3 May) • Councillor Local Government by-election - Whitsunday Regional Council Division 2 (3 May) • Councillor Local Government by-election - Carpentaria Shire Council (12 July) • Councillor Local Government by-election - Boulia Shire Council (19 July) • By-election for Queensland Parliament - Stafford (19 July) • Councillor Local Government by-election - Murweh Shire Council (6 September) • Local Government Change Commission finalises the external boundaries of the Central Highlands Regional Council and Isaac Regional Council (November) • Appointment of Dermot Tiernan as Assistant Electoral Commissioner (29 November)

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Year	Milestone
2015	<ul style="list-style-type: none"> • 55th State general election for Queensland Parliament (31 January) • Mayoral Local Government by-election - Gympie Regional Council (7 February) • Local Government Change Commission finalises the external boundaries of the Toowoomba Regional Council and Southern Downs Regional Council (April) • Local Government Change Commission finalises the external boundaries of the Maranoa Regional Council and Western Downs Regional Council (July) • Local Government Change Commission finalises internal boundary review of Brisbane City Council (August) • Local Government Change Commission finalises internal boundary review of Banana Shire Council (August) • Local Government Change Commission finalises internal boundary review of Bundaberg Regional Council (September) • Local Government Change Commission finalises internal boundary review of Fraser Coast Regional Shire Council (September) • Local Government Change Commission finalises internal boundary review of Ipswich City Council (September) • Local Government Change Commission finalises internal boundary review of Moreton Bay Regional Council (September) • Local Government Change Commission finalises internal boundary review of Rockhampton Regional Council (September) • Local Government Change Commission finalises internal boundary review of Scenic Rim Regional Council (September) • Local Government Change Commission finalises internal boundary review of Sunshine Coast Regional Council (September) • Local Government Change Commission finalises internal boundary review of Tablelands Regional Council (September) • Local Government Change Commission finalises internal boundary review of Cairns Regional Council (October) • Local Government Change Commission finalises internal boundary review of Isaac Regional Council (October) • Local Government Change Commission finalises internal boundary review of Logan City Council (October) • Local Government Change Commission finalises internal boundary review of Redland City Council (October) • Local Government Change Commission finalises internal boundary review of Townsville City Council (October) • Local Government Change Commission finalises internal boundary review of Whitsunday Regional Council (October)

Year	Milestone
2015 cont...	<ul style="list-style-type: none"> Local Government Change Commission finalises the external boundaries of the Mareeba Shire Council and Tablelands Regional Council (October) Local Government Change Commission finalises the external boundaries of the Cook Shire Council and Lockhart River Aboriginal Shire Council (October) Local Government Change Commission finalises the external boundaries of the Bundaberg Regional Council (October) Mayoral Local Government by-election – Napranum Aboriginal Shire Council (31 October) Local Government Change Commission finalises the external boundaries of the Brisbane City Council and Moreton Bay Regional Council (November) Local Government Change Commission finalises the external boundaries of the Goondiwindi Regional Council and Western Downs Regional Council (November)
2016	<ul style="list-style-type: none"> Local Government Change Commission finalises the external boundaries of the Maranoa Regional Council and Western Downs Regional Council (January) Local Government Change Commission finalises the external boundaries of the Aurukun Shire Council and Cook Shire Council (January) 3rd Local Government Quadrennial Elections (19 March) Referendum held on Fixed Four-Year Terms (19 March) (Proposal successful on 52.96% ‘Yes’ vote) Mayoral and Councillor Local Government by-election - Lockyer Valley Regional Council (16 April) By-election for Queensland Parliament – Toowoomba South (16 July)
2017	<ul style="list-style-type: none"> Electronic Disclosure System goes live (February) Local Government Change Commission finalises the external boundaries of the Barcoo Shire Council, Bulloo Shire Council, Paroo Shire Council and Quilpie Shire Council (February) Queensland Redistribution Commission gazettes its redistribution of electoral boundaries (26 May) Mayoral Local Government by-election – Ipswich City Council (19 August) Councillor Local Government by-election - Boulia Shire Council (19 August)

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