

# **2020–2021 ANNUAL REPORT**



**Electoral  
Commission**  
QUEENSLAND

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Electoral Commission of Queensland

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31 August 2021

The Honourable Shannon Fentiman MP  
Attorney-General and Minister for Justice  
Minister for Women and Minister for the Prevention of Domestic and Family Violence  
1 William Street  
BRISBANE QLD 4000

Dear Attorney-General

I am pleased to submit for presentation to the Queensland Parliament the 2020-21 Annual Report and Financial Statements for the Electoral Commission of Queensland.

I certify this Annual Report complies with:

- the prescribed requirements of the *Electoral Act 1992*, the *Local Government Act 2009*, *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*; and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies (2020-21 reporting period)*.

A checklist outlining the annual reporting requirements is provided at page 77 of this Annual Report.

Yours sincerely

Pat Vidgen PSM FGIA  
**Electoral Commissioner**

# Electoral Commissioner's Foreword

The main activity for the Electoral Commission of Queensland (ECQ) in the past 12 months was the successful delivery of the State general election. In October 2020, the ECQ conducted the first fixed term election for all 93 members of the Queensland Parliament.

The State general election followed the dissolution of the Queensland Parliament and the issue of the writ by His Excellency the Honourable Paul de Jersey AC CVO, the Governor of Queensland, on Tuesday, 6 October 2020.

In Queensland, Parliamentary elections must be held every four years on the last Saturday in October, in accordance with the *Constitution of Queensland 2001*. Voting in these elections was compulsory and was conducted using the full preferential voting system.

The 2020 State general election was delivered amidst the coronavirus (COVID-19) pandemic. Under normal circumstances, the preparation and delivery of the election would have been a significant logistical exercise, but the risk of mass disruptions posed by COVID-19 outbreaks added an additional layer of complexity.

Amendments to the *Electoral Act 1992* provided the ECQ greater flexibility in how it could conduct this election and design its service delivery model. While the ECQ planned for and ultimately delivered the 2020 State general election primarily as an attendance ballot, contingency plans and resources were available to change the delivery model to include, for example, greater use of postal voting or telephone voting if this was necessitated by any emerging public health risks.

No outbreaks of COVID-19 arose in Queensland during the 2020 State general election period, and the health and safety measures implemented by the ECQ and its service delivery partners provided confidence to voters they could cast their ballot safely.

Overall, turnout for this election was higher than the previous election in 2017 at 87.92 per cent and the rate of informality declined significantly, down from 4.34 per cent to 3.40 per cent. This is significant as elections held in many other jurisdictions, particularly those with high rates of COVID-19 infections, experienced declines in voter participation. Additionally, the nomination of 597 candidates and the participation of 12 registered political parties in the election suggests strong engagement in the electoral process.

A range of new funding, disclosure and compliance requirements for electoral participants, such as candidates, registered political parties and third parties, were also implemented for this election. The new requirements included the implementation of expenditure caps and restrictions on the number of signs displayed at polling places.

The ECQ supported electoral participants with information and advice on how to comply with these new requirements and provided ongoing support throughout the election to assist with any queries. Additionally, the ECQ expanded its compliance capabilities, with a dedicated team of officers who monitored the activities of election participants and responded to complaints or information received throughout the election period. The ECQ is continuing its compliance program following the election.

While the context of the 2020 State general election was unique with the pandemic impacting election services, the ECQ will examine how it prepared for and delivered this election and consider improvements that can be applied for future elections. It is possible the pandemic may have long-term impacts on the normal model of election delivery, for example, many electors may continue to vote early, and the ECQ will need to plan and prepare accordingly for future elections.

In addition to the State general election, the ECQ also conducted eight local government by-elections while planning an additional two, conducted 44 industrial elections for employer and employee organisations, administered its regulation and compliance mandate for electoral stakeholders, and promoted enhanced community engagement with the release of its first ever Reconciliation Action Plan and development of a local government engagement strategy.

Elections are the largest logistical exercises held in the State. While the ECQ is the responsible agency, the electoral system requires the support and cooperation of many electoral stakeholders including political parties, candidates, suppliers and the community.

I would like to express my appreciation to all stakeholders for the accomplishments of the past 12 months. Most importantly, I would like to acknowledge and thank the staff of the ECQ. They are small in number but service a client base of 3.3 million. In uncertain and stressful circumstances, they delivered exceptional outcomes for Queensland.



**Pat Vidgen PSM FGIA**

Electoral Commissioner of Queensland



# About Us

## WHO WE ARE

The ECQ is an independent statutory authority responsible for the impartial conduct of Queensland elections. The ECQ performs functions under its enabling legislation, the *Electoral Act 1992*, as well as the *Local Government Electoral Act 2011*, *Referendums Act 1997*, *City of Brisbane Act 2010*, *Local Government Act 2009* and *Industrial Relations Act 2016*.

The ECQ's main functions encompass several areas – delivering elections, administering electoral funding and disclosure laws, and reviewing electoral boundaries.

The ECQ plans, prepares and delivers accessible, fair and transparent elections, including State elections, local government elections and industrial elections.

During 2020-21, the ECQ delivered the 2020 State general election, which formally commenced from the issue of the writ on 6 October 2020 and ended with the return of the writ on 16 November 2020. The ECQ also completed delivery of eight local government by-elections during the financial year

The ECQ is responsible for regulating and promoting compliance with electoral funding and disclosure obligations by political parties, candidates, third parties and donors.

In 2020-21, the ECQ ensured 597 candidates for the State general election adhered to their financial disclosure requirements, including the newly legislated electoral expenditure, disclosure, registration, and signage requirements set out in *The Electoral and Other Legislation (Accountability, Integrity and Other Matters) Amendment Act 2020*. The ECQ also regulated disclosure obligations for candidates and groups contesting local government by-elections conducted since the March 2020 local government elections.

The ECQ maintains equitable representation across electoral boundaries through periodic reviews of Queensland's electoral districts, through the Queensland Redistribution Commission, and assesses proposals for changes to local government boundaries and electoral arrangements through the Local Government Change Commission.

In 2020-21, the Local Government Change Commission completed one electoral arrangement review and is continuing to progress work on other assessments referred for review by the Minister responsible for Local Government.

# STRATEGIC PLAN 2020 – 2024

## Our purpose

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

## Our vision

Electoral excellence with integrity for Queensland.

### Strategic Plan 2020 – 2024



*By delivering our strategic objectives, the Electoral Commission of Queensland (ECQ) contributes to the Queensland Government's Objectives for the Community, Unite and Recover – Queensland's Economic Recovery Plan, by Safeguarding our health, Supporting Jobs and Backing our frontline services.*

#### Our Purpose

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

#### Our Vision

Electoral excellence with integrity for Queensland.

#### Our 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

The ECQ respects, protects and promotes human rights in its decision-making and actions, including supporting the right to take part in public life under section 23 of the *Human Rights Act 2019*, which provides that every eligible person has the right, and is to have the opportunity, to vote and be elected at State and local government elections.

The ECQ also applies a policy of political neutrality for all staff, to ensure the ECQ's functions are performed independently, impartially and apolitically.

## 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

## Our objectives

# 1

### Deliver fair and transparent Queensland elections

Success is demonstrated through:

- improved satisfaction of electors and other stakeholders with the conduct of elections
- improved timeliness in publication of electoral information and data on the ECQ website, including through the Electronic Disclosure System, and the Open Data portal, and
- confidence in election results with minimal challenges progressed to the Court of Disputed Returns.

#### Strategic objectives and key performance indicators

##### Objective 1

##### Deliver fair and transparent Queensland elections

###### Strategies

- Deliver all State and local government and industrial elections in accordance with legislated requirements and in a way that maximises opportunities for electoral participation by all Queensland voters.
- Ensure key electoral information and data is publicly reported in a timely and accessible manner, including information regarding political donations, electoral expenditure, election results and reports on the conduct of elections.
- Ensure Queensland maintains balanced electoral representation by undertaking regular reviews of electoral boundaries and arrangements.

###### Key performance indicators

- Improved satisfaction of electors and other stakeholders with the conduct of elections.
- Improved timeliness in publication of electoral information and data on the ECQ website, including through the Electronic Disclosure System, and the Open Data portal.
- Confidence in election results with minimal challenges progressed to the Court of Disputed Returns.

##### Objective 2

##### Increase electoral awareness and participation

###### Strategies

- Deliver multi-channel communication campaigns that promote understanding of electoral matters and raise awareness of the conduct and voting options for major election events.
- Deliver educational programs that inform and educate students, voters, political parties and candidates on their electoral rights and responsibilities.
- Administer an effective non-voter compliance program that promotes participation in future elections.

###### Key performance indicators

- Increased voter participation rates in elections, including in communities with identified low turnout rates.
- Decrease in informal votes in elections, including in communities with identified high informality rates.
- Improved awareness of the ECQ's communication campaigns.

# 2

### Increase electoral awareness and participation

Success is demonstrated through:

- increased voter participation rates in elections, including in communities with identified low turnout rates
- decreased informal voting in elections, including in communities with identified high informality rates, and
- improved awareness of the ECQ's communication campaigns.

3

### Continual improvement in electoral services

Success is demonstrated through:

- improved service delivery through implementation of improvements identified as a result of evaluations, research and data analysis activities, and
- improved alignment with Queensland Government Cyber Security Principles and national cyber security standards.

#### Objective 3

##### Continual improvement in electoral services

###### Strategies

- Undertake formal evaluations of the conduct of elections, including consultation with key stakeholders, to identify key areas for improvement in delivery of electoral services.
- Enhance research and data analysis capability to conduct and promote research into electoral and other matters and to inform innovation.
- Strengthen the internal control environment for major projects.
- Continued implementation of the ECQ's Cyber Security Strategy and action plans to promote future use of technology while protecting capabilities of critical infrastructure.

###### Key performance indicators

- Improved service delivery through implementation of improvements identified as a result of evaluations, research and data analysis activities.
- Improved alignment with Queensland Government Cyber Security Principles and national cyber security standards.

#### Objective 4

##### Ensure compliance with electoral funding and disclosure laws

###### Strategies

- Promote public awareness of funding and disclosure requirements by candidates, political parties and other political participants through the provision of information, education and support.
- Undertake targeted audits of disclosure returns to provide public assurance that political entities are complying with their obligations.
- Develop risk assessment approaches to assess non-compliance during the 2020 local government quadrennial elections.

###### Key Performance Indicators

- Increased proportion of disclosure returns for State and local government elections submitted on time.
- Increased detection of significant non-compliance through audit program.

4

### Ensure compliance with electoral funding and disclosure laws

Success is demonstrated through:

- increased proportion of disclosure returns for State and local government elections submitted on time, and
- increased detection of significant non-compliance through audit program.

#### Government objectives for the community

The ECQ contributes to the Queensland Government's Objectives for the Community, *Unite and Recover*, by safeguarding our health, supporting jobs and backing our frontline services.

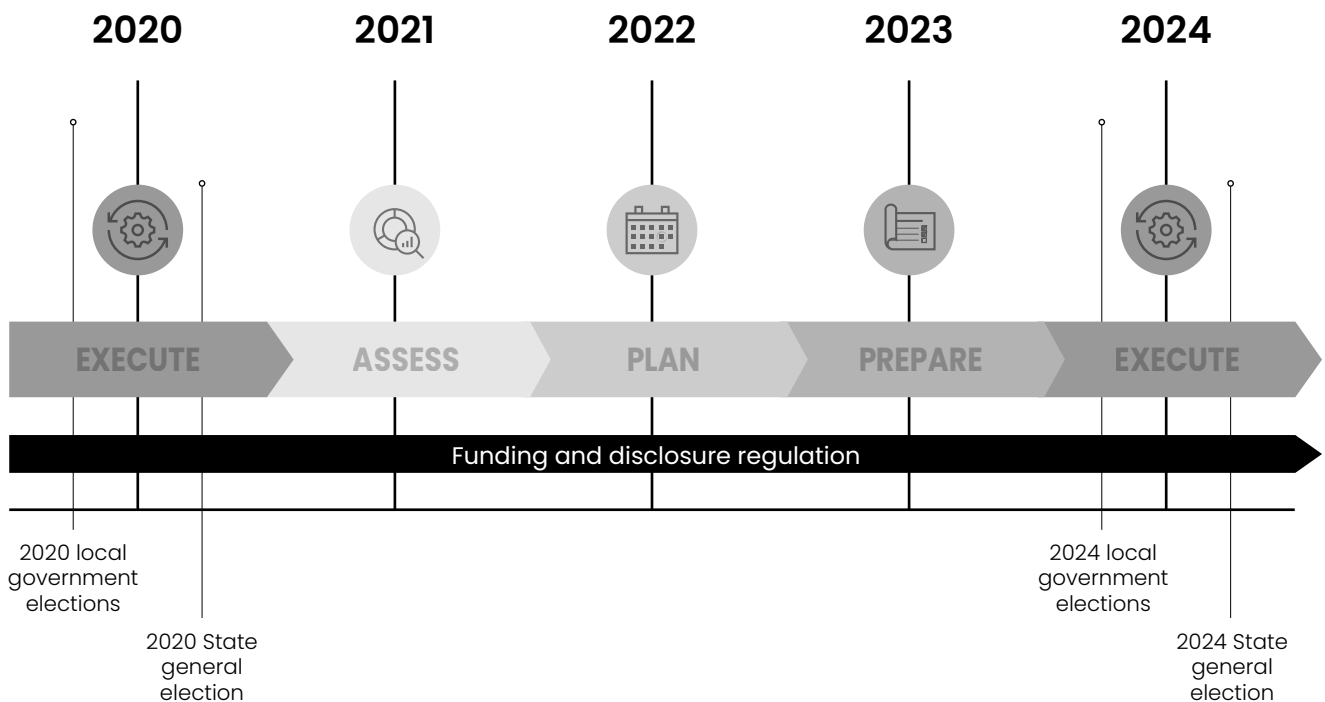
In 2020-21, the ECQ achieved this by delivering a COVID-safe State general election as well as eight local government by-elections, providing employment for many Queenslanders, regulating compliance with electoral laws, and enabling the safe participation of Queensland voters.

## OPERATING CONTEXT

Elections are an essential service that guarantee the continuity of public administration, however, they are also events where large numbers of people within the community come together to cast their vote. In 2020-21, the COVID-19 pandemic continued to be a defining feature of Queensland's elections. Election delivery contingency planning was undertaken and in some cases, changed election services were deployed in consultation with health officials and Queensland's Chief Health Officer to protect the health of voters, electoral participants, staff and the wider community.

With the conclusion of Queensland's quadrennial State and local government elections in 2020, the ECQ is evaluating its service delivery in readiness to begin preparing for the next quadrennial elections in 2024. While the ECQ must always remain election-ready so that it can undertake any State and local government by-elections that arise, major election events operate under a cyclical review and preparation process.

The diagram below demonstrates the four phases of election readiness and delivery, namely plan, prepare, execute and assess.



In the second half of 2020, the ECQ transitioned from preparing for the 2020 State general election, to the execution of this event. Following the delivery of the election, the ECQ has been assessing its election performance in 2020 and through this evaluation process, identifying opportunities for service improvements. This work will transition into and inform the planning phase of the election cycle.

Detailed information about the conduct of the State general election is available in the [report on the election](#) on the ECQ's website.

## Election Management System

While planning and delivering elections in a challenging and changing health environment in 2020-21, the 2020 State general election was also the first major State event following the implementation of the new Election Management System. The Election Management System is an integrated election administration and data management system that provides the necessary functionality required to deliver elections in Queensland. The system was also used to support delivery of the local government elections in March 2020.

## Implementation of legislation

During 2020-21, the ECQ was responsible for implementing *The Electoral and Other Legislation (Accountability, Integrity and Other Matters) Amendment Act 2020* as part of the Queensland Government's electoral reform agenda. Key provisions from this legislation that applied for the State general election included but were not limited to:

- caps on electoral expenditure by registered political parties, candidates and third parties

- a registration process for third party organisations or individuals who spend over \$6,000 campaigning for the election
- a requirement for all registered political parties, candidates, and third parties to operate a dedicated State campaign bank account, in which all campaign expenditure must be transacted
- increased record keeping obligations by all electoral participants
- increased requirements for the disclosure of the original source of a gift and sponsorship arrangements, and
- changes relating to the number and size of election signage that may be displayed, and the timing of their placement, at early voting centres and election day polling booths.

The ECQ worked closely with Queensland Government agencies, registered political parties and other stakeholders to ensure that changes to systems and processes were implemented in a manner that achieved their stated policy objectives.

# Election Delivery

The ECQ is responsible for the planning, preparation and delivery of Queensland's elections. This includes State general elections, local government quadrennial elections, any referenda submitted to electors, by-elections to fill vacancies at the State and local government level, and industrial elections referred to the ECQ by the Queensland Industrial Relations Commission. In the first 12 months after a local government quadrennial election, local governments may request certain vacancies be filled by the ECQ issuing vacancy notices to a runner-up candidate instead of conducting a by-election.

Planning for and delivering elections requires the coordination of a complex range of logistical

requirements as well as the deployment of effective and secure technology, comprehensive communication and engagement strategies, and the recruitment and training of temporary election staff.

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

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

## KEY ACHIEVEMENTS

- Delivered a COVID-safe 2020 State general election with increased voter turnout and a decreased rate of informal voting.
- Released reports on the 2020 State general election and local government elections.
- Delivered eight local government by-elections and filled two vacancies by issuing vacancy notices to the runner-up candidates.
- Commenced planning for the 2021 Stretton State by-election.
- Commenced delivery of councillor by-elections in the Richmond Shire Council and Division 6 of the Cassowary Coast Regional Council.
- Commenced a program of evaluations of election planning, preparation and delivery activities to inform future election improvements.
- Delivered 44 industrial elections for employer and employee organisations in accordance with the *Industrial Relations Act 2016*.

## 2020 STATE GENERAL ELECTION

On Saturday, 31 October 2020, the ECQ delivered the State general election to elect members of Parliament to represent each of Queensland's 93 electorates. The State general election followed the dissolution of the Queensland Parliament and the issue of the writ by His Excellency the Honourable Paul de Jersey AC CVO, the Governor of Queensland, on Tuesday, 6 October 2020. It was the first State general election delivered under Queensland's fixed, four-year term of government arrangements.

The 2020 State general election was delivered during the COVID-19 pandemic. The ECQ planned for various scenarios and, if needed, was prepared to alter its service delivery model in parts of the State or across all of Queensland, for example by expanding the use of postal voting. However, while the ECQ issued a record number of postal votes, the State general election was delivered as a predominantly attendance event, with in-person voting accounting for approximately 75 per cent of all votes cast.

To ensure voters were able to cast their ballot safely, the ECQ implemented a range of COVID-safe measures including providing hand sanitiser for staff, electors and campaign workers, providing masks for election staff, encouraging electors to bring their own pen or pencil, and engaging additional queue controllers at polling places to manage the flow of electors.

Early voting hours were also extended across most locations for the two-week early voting period to include two nights of early voting and voting on the Saturday before election day. The ECQ also procured additional postal ballot materials to meet the increase in demand and established postal voting hubs to expedite the receipt of returned postal ballots.

In addition, the ECQ utilised regulatory flexibility provided through *The Electoral and Other Legislation (Accountability, Integrity and Other Matters) Amendment Act 2020* to enhance service delivery for the election. This included the early opening of postal vote applications prior to the issue of the writ, the declaration of additional categories of electors eligible to use the telephone voting service and implementation of special arrangements for postal voting in aged care and rehabilitation facilities which would usually have received a mobile polling service as a 'declared institution'.

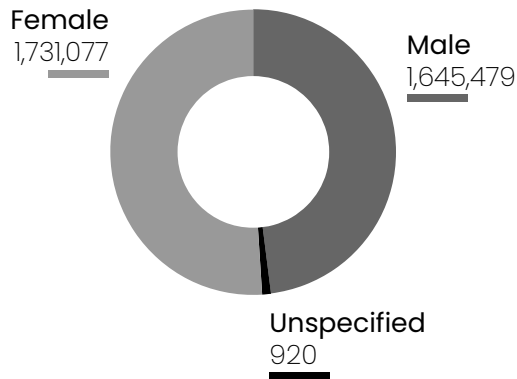
In consultation with health authorities, the ECQ also issued directions regulating the distribution of election material and how-to-vote cards near polling places and the activity of scrutineers.

Despite the continuing impacts of the COVID-19 pandemic, approximately 2.97 million votes were cast at the 2020 State general election. This equates to a turnout rate of 87.92 per cent, which was higher than the previous 2017 State general election. The rate of informality also declined significantly, down from 4.34 per cent in 2017 to 3.40 per cent in 2020. This high degree of voter participation suggests strong engagement in the electoral process.

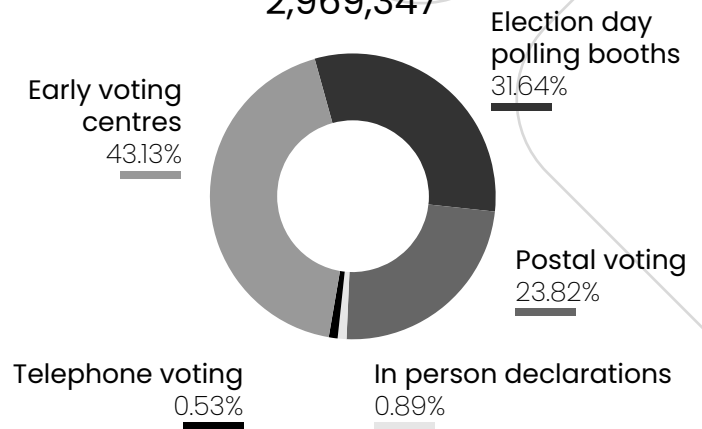


## 2020 State general election highlights

### Total enrolment 3,377,476



### Total votes 2,969,347



**Voter turnout**  
87.92%

**Rate of informality**  
3.40%

201

Early voting centres

1,183

Election day polling booths

10,389

Polling officials



### Number of candidates

597

93

Positions



### Candidate breakdown



## STRETTON STATE BY-ELECTION

On 10 June 2021, a vacancy arose in the Legislative Assembly following the death of the sitting Member of Stretton, Mr Duncan Pegg. His Excellency the Honourable Paul de Jersey AC CVO, the Governor of Queensland, issued a writ for a by-election to fill the vacancy on Tuesday, 29 June 2021, with an election to be held on Saturday, 24 July 2021.

During 2020-21, the ECQ commenced early preparations for delivery of the by-election while awaiting the formal commencement of the election period. This included making early

staffing and venue preparations and liaising with Queensland Health regarding the COVID-safe arrangements required for the election.

Delivery of the election was completed during the 2021-22 reporting period, with the by-election conducted on Saturday, 24 July 2021 in accordance with the requirements of the writ.

A full report on the conduct of the election will be prepared in accordance with the *Electoral Act*.

## LOCAL GOVERNMENT BY-ELECTIONS AND VACANCY NOTICES

During 2020-21, the ECQ filled 10 councillor vacancies, conducting eight by-elections and issuing two vacancy notices. As at 30 June 2021, two by-elections were being conducted to fill vacancies in the office of a councillor in the Richmond Shire Council and in Division 6 of the Cassowary Coast Regional Council.

In accordance with the *Local Government Act 2009*, by-elections must always be held to fill mayoral positions. However, the legislation was amended in 2020 to provide that where a vacancy in the office of a councillor, other than

the mayor, arises in the first 12 months since the local government quadrennial elections, the council may decide by resolution to fill the vacancy through either a by-election or by requesting the ECQ send a vacancy notice to the candidate who was the 'runner-up' at the last election. If the runner-up consents to the appointment, they are appointed by the council. The *Local Government Act* prescribes further processes if the runner-up does not consent to appointment, which were not operationalised during 2020-21.

## Local government by-elections held in 2020-21

| Vacancies filled with a by-election   |                        |             |                           |                  |                                   |
|---------------------------------------|------------------------|-------------|---------------------------|------------------|-----------------------------------|
| Council                               | Vacant position        | Event type  | Notice of Election issued | Election day     | Declaration of result             |
| Aurukun Shire Council                 | Councillor             | Attendance  | 3 October 2020            | 31 October 2020  | 2 November 2020                   |
| Torres Strait Island Regional Council | Division 14 Councillor | Attendance  | 20 November 2020          | 19 December 2020 | 21 December 2020                  |
| Townsville City Council               | Division 10 Councillor | Attendance  | 11 December 2020          | 23 January 2021  | 3 February 2021                   |
| Rockhampton Regional Council          | Mayor                  | Attendance  | 11 December 2020          | 23 January 2021  | 4 February 2021                   |
| Winton Shire Council                  | Councillor             | Attendance  | 8 January 2021            | 6 February 2021  | 8 February 2021                   |
| Rockhampton Regional Council          | Division 3 Councillor  | Attendance  | 12 February 2021          | 13 March 2021    | 16 March 2021                     |
| Barcoo Shire Council                  | Councillor             | Full postal | 29 January 2021           | 6 March 2021     | 17 March 2021                     |
| Carpentaria Shire Council             | Councillor             | Attendance  | 9 April 2021              | 8 May 2021       | 10 May 2021                       |
| Richmond Shire Council                | Councillor             | Attendance  | 11 June 2021              | 10 July 2021     | Outside 2020-21 FY - 21 July 2021 |
| Cassowary Coast Regional Council      | Division 6 Councillor  | Attendance  | 18 June 2021              | 17 July 2021     | Outside 2020-21 FY - 28 July 2021 |

| Vacancies filled without a by-election |                 |                       |                            |                    |
|----------------------------------------|-----------------|-----------------------|----------------------------|--------------------|
| Council                                | Vacant position | Vacancy notice issued | Candidate consent received | Council resolution |
| Livingstone Shire Council              | Councillor      | 10 March 2021         | 10 March 2021              | 16 March 2021      |
| Diamantina Shire Council               | Councillor      | 22 March 2021         | 29 March 2021              | 12 April 2021      |

## Attendance and full postal elections

The majority of elections conducted by the ECQ are attendance events. An attendance election is where in-person voting at early voting or election day polling places are the primary method of voting, with services such as postal voting available as well.

Full postal ballots may be conducted if the Minister responsible for Local Government approves a council's request. As part of this approval process, the Minister must seek a recommendation from the ECQ on the council's request.

During 2020-21, one local government by-election, for the Barcoo Shire Council, was conducted as a full postal event. In accordance with the *Local Government Electoral Act*, the Minister responsible for Local Government sought the ECQ's recommendation about the Council's request for a full postal by-election. The ECQ considered the matters set out in section 45AB(4) of the *Local Government Electoral Act* and recommended the application be approved. The ECQ's recommendation noted factors such as the history of postal ballots in the Shire, the high level of voter turnout, the remoteness of the local government area and cost considerations of an attendance versus full postal ballot.

## VOTER COMPLIANCE

Voting in Queensland State and local government elections is compulsory and it is an offence for an elector to fail to cast a vote without a valid and sufficient reason. Following elections, the ECQ undertakes compliance programs for electors who appear not to have voted, aimed at reinforcing the need to vote and encouraging future compliance.

During 2020-21, the ECQ delivered ongoing non-voter compliance programs for both the 2020 March local government elections and the October State general election. The ECQ has discretion in how it responds to non-voting offences, and for the two major 2020 elections has considered the extraordinary circumstances of these elections being held during the COVID-19 pandemic. Details on the non-voter compliance approach for each election can be found in the [2020 State General Election: Report on the Election](#) and the [2020 Local Government Elections: Report on the Elections](#).

The ECQ issued 'apparent failure to vote' notices to provide electors who appear to have failed to vote on multiple occasions the opportunity to give the ECQ a valid and

sufficient excuse, or to pay a penalty of half the full amount. If the elector failed to respond adequately, the ECQ issued penalty infringement notices. If penalties were not paid within the required timeframe (one penalty unit, or \$133.45), unresolved matters were referred to the State Penalties Enforcement Registry (SPER) for enforcement. The following action has been taken in relation to the 2020 elections:

- 2020 State general election – 43,687 penalty infringement notices issued, with 36,239 unresolved matters referred to SPER, and
- 2020 local government elections – 19,390 penalty infringement notices issued, with 17,037 unresolved matters referred to SPER.

The action taken in relation to non-voter compliance may change in the future. As at 30 June 2021, the ECQ was preparing to commence the non-voter compliance program for those electors who appear to have failed to vote at the by-elections that have occurred since the 2020 State general election.

## ELECTION EVALUATION PROGRAM

As part of the 'assess' phase of the election cycle (see page 7), the ECQ commenced a program of in-depth reviews and evaluations of election planning, preparation and delivery activities conducted during the 2020 quadrennial elections. These evaluations are examining, in detail, key aspects of election delivery to identify improvements to be considered prior to the next major elections in 2024.

Using a standardised methodology, and in consultation with key internal stakeholders, the program is identifying recommendations for business improvements. Once approved, recommendations are progressed through documented and controlled change and impact analysis processes.

The evaluation program will be completed in the 2021-22 financial year as the ECQ transitions into the 'plan' phase of the election cycle.

## ELECTION REPORTS

Under section 18 of the *Electoral Act 1992*, and to complement the work required in the 'assess' phase of the election cycle, the ECQ must, as soon as practicable after the return of the writ for an election, provide the Attorney-General with a report on the conduct of the election.

The ECQ has finalised its report on the conduct of the 2020 State general election and the Attorney-General tabled the report in the Legislative Assembly on 13 May 2021. Prior to 2020, election reports were provided in the form of a statistical return, however, the [2020 State General Election: Report on the Election](#) provides a detailed account of the planning and service delivery activities that were undertaken to deliver the elections across Queensland's 93 electoral districts.

In addition, during 2020-21, the ECQ finalised its report on the March 2020 local government elections. Although there is no statutory requirement for the ECQ to prepare reports on local government elections, the [2020 Local Government Elections: Report on the Elections](#) provides a comprehensive overview of the delivery of those elections, and key electoral information and data. This report was published on the ECQ website on 2 October 2020.

As required by the *Electoral Act*, the ECQ will prepare a report on the Stretton State by-election for tabling in the Legislative Assembly.

All election reports are available on the ECQ website at [www.ecq.qld.gov.au](http://www.ecq.qld.gov.au).

## INDUSTRIAL ELECTIONS

The ECQ is required to conduct elections for employer and employee organisations registered in Queensland in accordance with the *Industrial Relations Act 2016*. The Queensland Industrial Relations Commission initiates industrial elections by instructing the ECQ to conduct elections for positions of office within an organisation.

In 2020-21, the ECQ received 63 decisions from the Queensland Industrial Relations Commission to conduct industrial elections for a total of 536 available positions. The ECQ received 383 nominations for these positions and in 44 instances there were more nominations than positions available, thereby proceeding to a ballot as a contested election.

A total of 22,259 ballot papers were produced and distributed to eligible voters, with 8,749 returned and counted by the ECQ.

Each registered organisation has rules outlining how their elections are to be conducted, including the timetable, method of voting, whether it is an attendance or postal ballot and the publication of election notices.

In 2020-21, the ECQ conducted industrial elections for the following organisations:

- UNiTAB – employers who are franchisees/ licensed operators of gambling service outlets across Queensland

- Registered Licensed Clubs Association of Queensland Union of Employers (RLCAQUE)
- Queensland Teachers Union of Employees (QTUE)
- Master Painters, Decorators and Signwriters' Association of Queensland, Union of Employers (MPDSAQUE)
- Queensland Fire and Rescue Senior Officers Union of Employees (QFRSOUE)
- Australian Maritime Officers Union Queensland Union of Employees (AMOUQUE)
- United Firefighters Union of Employees Queensland (UFUEQ)
- Construction, Forestry, Mining and Energy, Industrial Union of Employees (CFMEU)
- Baking Industry Association of Queensland – Union of Employers (BIAQ)
- Association of Professional Engineers, Scientists and Managers, Australia, Union of Employees (APESMA)
- Master Electricians Association Queensland (MEAQ)
- Queensland Independent Education Union of Employees (QIEUE)

**Industrial elections held in 2020–21**

| Organisation | Decision  | Positions of office | Available positions | Number of nominations | Required ballots | Ballots produced | Ballots returned |
|--------------|-----------|---------------------|---------------------|-----------------------|------------------|------------------|------------------|
| RLCAQUE      | 1         | 1                   | 1                   | 2                     | 1                | 6                | 6                |
| UNITAB       | 1         | 6                   | 10                  | 4                     | 0                | 0                | 0                |
| UNITAB       | 1         | 4                   | 4                   | 3                     | 0                | 0                | 0                |
| QTUE         | 1         | 3                   | 3                   | 3                     | 0                | 0                | 0                |
| QIEUE        | 1         | 11                  | 71                  | 38                    | 0                | 0                | 0                |
| QTUE         | 1         | 1                   | 2                   | 1                     | 0                | 0                | 0                |
| QTUE         | 4         | 4                   | 26                  | 4                     | 0                | 0                | 0                |
| MPDSAQUE     | 1         | 5                   | 16                  | 10                    | 0                | 0                | 0                |
| QTUE         | 4         | 10                  | 10                  | 12                    | 3                | 1,129            | 179              |
| QTUE         | 1         | 3                   | 105                 | 71                    | 8                | 3,931            | 751              |
| BIAQ         | 1         | 6                   | 12                  | 5                     | 0                | 0                | 0                |
| QFRSOUE      | 1         | 12                  | 12                  | 20                    | 3                | 113              | 61               |
| QTUE         | 5         | 24                  | 26                  | 10                    | 3                | 716              | 206              |
| AMOUQUE      | 1         | 4                   | 6                   | 5                     | 0                | 0                | 0                |
| QTUE         | 12        | 96                  | 101                 | 83                    | 9                | 2,789            | 665              |
| UFUEQ        | 1         | 23                  | 30                  | 57                    | 12               | 13,079           | 6,823            |
| RLCAQUE      | 1         | 2                   | 2                   | 2                     | 0                | 0                | 0                |
| CFMEU        | 1         | 4                   | 4                   | 4                     | 0                | 0                | 0                |
| QFRSOUE      | 1         | 2                   | 2                   | 5                     | 1                | 35               | 18               |
| QTUE         | 2         | 3                   | 3                   | 2                     | 1                | 14               | 14               |
| BIAQ         | 1         | 6                   | 12                  | 4                     | 0                | 0                | 0                |
| QTUE         | 5         | 21                  | 21                  | 7                     | 1                | 120              | 26               |
| QTUE         | 4         | 6                   | 6                   | 4                     | 0                | 0                | 0                |
| APESMA       | 1         | 1                   | 1                   | 2                     | 1                | 327              | *                |
| APESMA       | 1         | 4                   | 5                   | *                     | *                | *                | *                |
| BIAQ         | 1         | 3                   | 6                   | 1                     | 0                | 0                | 0                |
| MEAQ         | 1         | 5                   | 9                   | 11                    | 1                | *                | *                |
| RLCAQUE      | 1         | 12                  | 12                  | 12                    | 0                | 0                | 0                |
| QFRSOUE      | 1         | 1                   | 1                   | 1                     | 0                | 0                | 0                |
| QTUE         | 4         | 14                  | 14                  | *                     | *                | *                | *                |
| QTUE         | 1         | 2                   | 3                   | *                     | *                | *                | *                |
| <b>Total</b> | <b>63</b> | <b>299</b>          | <b>536</b>          | <b>383</b>            | <b>44</b>        | <b>22,259</b>    | <b>8,749</b>     |

\* Election underway as at 30 June 2021.

# Funding, Disclosure and Compliance

The ECQ is empowered under section 7 of the *Electoral Act 1992* to administer and promote compliance with political funding and financial disclosure requirements in Queensland. This is achieved through enforcement activities and real-time reporting of gifts and expenditure, supported by stakeholder engagement to promote compliance.

The ECQ assists registered political parties, candidates and third parties to comply with Queensland's electoral finance laws, which supports the delivery of transparent and accountable elections. The ECQ also maintains the Electronic Disclosure System through which gifts and expenditure are declared and published, provides user support to electoral

participants in declaring gifts and expenditure, maintains the Queensland register of political parties, and distributes policy development payments and election funding to eligible political parties and candidates.

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

- Objective 1 - Deliver fair and transparent Queensland elections
- Objective 2 - Increase electoral awareness and participation, and
- Objective 4 – Ensure compliance with electoral funding and disclosure laws.

## KEY ACHIEVEMENTS

- Implemented legislation that mandated caps on electoral expenditure and limitations on signage at polling places.
- Recovered \$30,945 in prohibited donations from property developers and issued 13 determinations that entities are not prohibited donors.
- Administered \$3 million in policy development payments to five registered political parties.
- Undertook compliance action against election participants including issuing 28 penalty infringement notices to State and local election participants and recovering \$14,321.27 in donations from anonymous donors and \$4,639.72 for exceeding expenditure caps.



## IMPLEMENTATION OF NEW ELECTORAL REGULATIONS

A range of new disclosure and registration requirements came into force for the 2020 State general election following the commencement of legislative amendments on 18 June 2020.

*The Electoral and Other Legislation (Accountability, Integrity and Other Matters) Amendment Act 2020* introduced several new requirements, including caps on the amount of electoral expenditure which could be incurred, registration requirements for third party campaigners, new disclosure requirements, and requirements to operate and maintain a dedicated State campaign account.

The ECQ encouraged compliance through the provision of educational materials and information to ensure all affected stakeholders were well informed and able to comply with the new legislative requirements.

### Commencement of future electoral regulations

From 1 July 2022, further amendments passed by the Queensland Parliament are scheduled to commence. These include caps on the value of political donations a registered political party or State candidate can receive, an increase in the policy development payments eligible registered political parties and independent Members of Parliament can receive, and increases in the eligibility and funding for parties and candidates in State elections.

The ECQ is currently engaging with all political parties and other relevant stakeholders to provide comprehensive education about the changes, and ensure there is a broad understanding of the new obligations and implement required procedural and system changes to facilitate administration of these new regulations.

## FUNDING AND DISCLOSURE COMPLIANCE

The ECQ continuously monitors the activities of all electoral participants to ensure adherence to their legislative obligations. This included monitoring disclosures made in the Electronic Disclosure System for potential prohibited or anonymous donations, monitoring activities by third parties not registered with the ECQ, and acting upon information provided through the ECQ's complaints process.

The ECQ has also continued to enhance its compliance and audit capabilities to better assess risk, identify trends in compliance outcomes, and track comprehensive compliance history of electoral participants.

### Election compliance

During the 2020 State general election, the ECQ's compliance activities were focussed on monitoring the proper authorisation of election material and compliance with signage

requirements at polling places. In 2021-22, the ECQ will develop a risk assessment strategy to identify how to allocate compliance resources in carrying out audits of State election returns by all types of electoral participants.

As a result of investigations, audits and other compliance activities, between 1 July 2020 and 30 June 2021, the ECQ has issued 11 penalty infringement notices to State election participants. Offences include failure to lodge necessary disclosure returns by the due date and failure to properly authorise election material.

Additionally, between 1 July 2020 and 30 June 2021, the ECQ recovered \$14,321.27 from registered political parties for receiving anonymous gifts. A further \$4,639.72 was recovered as a result of exceeding the cap on electoral expenditure during the 2020 State general election.

During the 2020 State general election, a registered political party commenced legal proceedings against the ECQ to seek a ruling about whether the caps on electoral expenditure included or excluded GST. The Queensland Supreme Court affirmed the ECQ's view that the caps were GST-inclusive.

### Local government election compliance

All March 2020 local government election participants were required to lodge election summary returns by 13 July 2020, following which the ECQ conducted a risk assessment and commenced its audit program. The ECQ has also investigated a number of complaints received as a result of candidate behaviour since July 2020.

As at 30 June 2021, four audits or investigations have resulted in the ECQ issuing

a penalty infringement notice (or multiple penalty infringement notices) or warning letters, 10 have resulted in a candidate rectifying a discrepancy in their disclosures (without penalty), and nine have resulted in no further action being taken. Twenty-three audits and investigations into local government candidates remain open.

As a result of these audits and investigations, as well as ad-hoc compliance activities, 17 penalty infringement notices have been issued. Offences include failure to lodge necessary disclosure returns by the due date, failure to comply with the ECQ's COVID-19 directions during the voting period, failure to properly authorise election material, and failure to retain records relating to an election. Four warning letters have also been issued for minor unlawful group campaign activities and minor dedicated bank account breaches.

## PROHIBITED DONORS SCHEME

The ECQ continues to work with stakeholders to ensure compliance with the prohibited donor laws, which have been in place since October 2018. Between 1 July 2020 and 30 June 2021, the ECQ recovered \$30,945 in prohibited donations. The majority of these donations were voluntarily disclosed by registered political parties after they were received.

As at 30 June 2021, the ECQ is party to legal proceedings in the Supreme Court of Queensland regarding the interpretation of one aspect of the prohibited donor laws.

Under the Prohibited Donors Scheme, entities may apply to the ECQ for a determination that they are not a prohibited donor. Throughout 2020-21, the ECQ made 13 determinations that certain entities were not prohibited donors. A further four matters were processed by the ECQ, resulting in no determinations being made. As at 30 June 2021, one determination was being considered.

## POLICY DEVELOPMENT PAYMENTS

The ECQ is responsible for the distribution of policy development payments to political parties. The total pool of policy development funding is \$3 million per financial year, as prescribed by section 8 of the *Electoral Regulation 2013*.

During the 2020-21 financial year, policy development payments were paid for the 2019-20 financial year to five eligible registered political parties in two equal instalments.

The amounts paid to each eligible registered political party, as detailed in the table below, were calculated using the formal first preference vote counts at the 2017 State general election, in accordance with section 240 of the *Electoral Act*. Starting in 2021-22, policy development payments will be calculated based on the formal first preference counts in the 2020 State general election.

### Policy development payments

| Eligible registered political party             | First instalment (July 2020) | Second instalment (January 2021) | Total amount paid     |
|-------------------------------------------------|------------------------------|----------------------------------|-----------------------|
| Australian Labor Party (State of Queensland)    | \$564,854.25                 | \$564,854.25                     | \$1,129,708.50        |
| Liberal National Party of Queensland            | \$537,215.08                 | \$537,215.08                     | \$1,074,430.16        |
| Pauline Hanson's One Nation Queensland Division | \$218,887.29                 | \$218,887.29                     | \$437,774.58          |
| Queensland Greens                               | \$142,121.38                 | \$142,121.38                     | \$284,242.76          |
| Katter's Australian Party (KAP)                 | \$36,922.00                  | \$36,922.00                      | \$73,844.00           |
| <b>Total</b>                                    | <b>\$1,500,000.00</b>        | <b>\$1,500,000.00</b>            | <b>\$3,000,000.00</b> |

## ELECTION FUNDING CLAIMS

After State general elections, eligible candidates and registered political parties may make claims for election funding in accordance with the *Electoral Act*. Candidates and parties are entitled to receive a payment of the lesser of the following amounts:

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

Following the 2020 State general election, for registered political parties, the dollar-per-vote amount was \$3.304 (for each formal first preference vote given to a candidate who received six per cent or more of the vote). For candidates, the dollar-per-vote amount was \$1.651 (if they received more than six per cent of the formal first preference vote).

As at 30 June 2021, the following table shows amounts paid to each registered political party and eligible candidates.

## Election funding claims

| State election participant                      |              | Election funding paid       |
|-------------------------------------------------|--------------|-----------------------------|
| Animal Justice Party (Queensland)               | Party        | Not eligible                |
|                                                 | Candidates   |                             |
| Australian Labor Party (State of Queensland)    | Party        | \$3,749,937.58              |
|                                                 | Candidates   | \$1,873,833.82              |
| Civil Liberties and Motorists Party             | Party        | Not eligible                |
|                                                 | Candidates   |                             |
| Clive Palmer's United Australia Party           | Party        | Not eligible                |
|                                                 | Candidates   |                             |
| Informed Medical Options Party (IMOP)           | Party        | Not eligible                |
|                                                 | Candidates   |                             |
| Katter's Australian Party (KAP)                 | Party        | \$230,226.02                |
|                                                 | Candidates   | \$91,771.53                 |
| Legalise Cannabis QLD (Party)                   | Party        | Not eligible                |
|                                                 | Candidates   |                             |
| Liberal National Party of Queensland            | Party        | \$3,401,276.37              |
|                                                 | Candidates   | \$1,598,472.66              |
| North Queensland First                          | Party        | Party did not lodge a claim |
|                                                 | Candidates   | \$4,515.49                  |
| Pauline Hanson's One Nation Queensland Division | Party        | \$516,028.63                |
|                                                 | Candidates   | \$135,627.74                |
| Queensland Greens                               | Party        | \$793,680.27                |
|                                                 | Candidates   | \$396,599.92                |
| Shooters, Fishers and Farmers Party (QLD)       | Party        | Not eligible                |
|                                                 | Candidates   |                             |
| Eligible independent candidates                 | 8 candidates | \$48,836.83                 |

## REGISTER OF POLITICAL PARTIES

The ECQ maintains the register of political parties authorised to participate in the electoral process in Queensland in accordance with the *Electoral Act*. During 2020-21, the ECQ processed the following changes to the register of political parties:

- registering the 'Informed Medical Options Party'
- changing the Registered Officer of the Animal Justice Party (Queensland)
- changing the Registered Officer of Clive Palmer's United Australia Party
- changing the name of the 'Motorists Party' to the 'Civil Liberties & Motorists Party'
- registering the 'Legalise Cannabis QLD (Party)'
- changing the name of the 'Informed Medical Options Party' to the 'Informed Medical Options Party (IMOP)'
- changing the Registered Officer of the Shooters, Fishers and Farmers Party (Qld)
- changing the Registered Officer of the Legalise Cannabis QLD (Party)
- changing the Registered Officer of the Informed Medical Options Party (IMOP)
- changing the address of the Registered Officer of the Animal Justice Party (Queensland)
- changing the Registered Officer of the Legalise Cannabis QLD (Party), and
- removing 'North Queensland First' from the register.

As at 30 June 2021, three amendments to the register were being processed. The following table lists the registered political parties as at 30 June 2021.

### Register of political parties

| Party Name                                      | Abbreviation                | Date Registered   |
|-------------------------------------------------|-----------------------------|-------------------|
| Australian Labor Party (State of Queensland)    | Australian Labor Party      | 14 August 1992    |
| Queensland Greens                               | The Greens                  | 6 May 1994        |
| Liberal National Party of Queensland            | LNP                         | 9 September 2008  |
| Pauline Hanson's One Nation Queensland Division | Pauline Hanson's One Nation | 12 August 2011    |
| Katter's Australian Party (KAP)                 | KAP                         | 22 September 2011 |
| Civil Liberties & Motorists Party               | No abbreviation registered  | 23 October 2015   |
| Shooters, Fishers and Farmers Party (QLD)       | No abbreviation registered  | 5 November 2018   |
| Animal Justice Party (Queensland)               | Animal Justice Party        | 2 January 2020    |
| Clive Palmer's United Australia Party           | Clive Palmer's UAP          | 14 April 2020     |
| Informed Medical Options Party (IMOP)           | No abbreviation registered  | 16 July 2020      |
| Legalise Cannabis QLD (Party)                   | No abbreviation registered  | 9 September 2020  |

# Local Government Change Commission

The Local Government Change Commission (Change Commission) is an independent body established under the *Local Government Act 2009* to review local government boundaries and electoral arrangements. It consists of the Electoral Commissioner of Queensland or a combination of the Commissioner and one or more casual commissioners appointed by the Governor in Council.

The operations of the Change Commission are supported administratively through the ECQ.

As required by section 25 of the *Local Government Act*, the Change Commission must

prepare a report about its operations during each financial year. The following information constitutes that report.

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

- Objective 1 - Deliver fair and transparent Queensland elections.
  - Ensure Queensland maintains balanced electoral representation by undertaking regular reviews of electoral boundaries and arrangements.

## KEY ACHIEVEMENTS

- Finalised the electoral arrangement review of the Torres Strait Island Regional Council.
- Commenced work on remaining external boundary and electoral arrangement reviews referred by the Minister responsible for Local Government.

## REVIEW PROCESS

Under the provisions of the *Local Government Act* and the *City of Brisbane Act 2010*, the Change Commission assesses whether proposed changes to Queensland's local governments are in the public interest. Its assessments include:

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

The Minister responsible for Local Government is the only person who can refer a proposed change to the Change Commission, except in the case of the Brisbane City Council which may be referred by the Minister, the ECQ or the Council itself. A local government change can only be implemented by the Governor in Council under a regulation.

## 2020-21 REVIEWS

Following the completion of election delivery and evaluation activities for the March 2020 local government elections and October 2020 State general election, the Change Commission resumed consideration of the remaining assessments that had previously been referred in 2019. An additional review was referred

to the Change Commission in March 2021 by the Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning.

The status of the Change Commission's reviews as at 30 June 2021 is detailed below.

### Local Government Change Commission reviews

| Local government area                                         | Date referred to Change Commission                      | Status                                  | Final determination report published |
|---------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------|--------------------------------------|
| Torres Strait Island Regional Council                         | 18 October 2019                                         | Finalised                               | 3 July 2020                          |
| Rockhampton Regional Council and Livingstone Shire Council    | 31 January 2019<br>Updated instructions:<br>1 June 2021 | Underway - financial assessment in 2021 | Not applicable                       |
| Cook Shire Council                                            | 30 May 2019<br>Updated instructions:<br>1 June 2021     | Due to commence in second half of 2021  | Not applicable                       |
| Toowoomba Regional Council and Western Downs Regional Council | 20 November 2019                                        | Close to completion as at 30 June 2021  | Not applicable                       |

| Local government area                                                                                                                                                                                                 | Date referred to Change Commission | Status                                    | Final determination report published |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------------|--------------------------------------|
| Barcaldine Regional Council and Blackall Tambo Regional Council, Charters Towers Regional Council, Central Highlands Regional Council, Flinders Shire Council, Isaac Regional Council and Longreach Regional Council. | 12 March 2021                      | Underway - seeking landholder information | Not applicable                       |

Under section 19(4) of the *Local Government Act*, the Minister responsible for Local Government is empowered to direct the Change Commission in writing to conduct its assessment in a particular way. As three of the assessments were referred by the former Minister responsible for Local Government, the ECQ confirmed the ongoing currency of existing instructions for these reviews.

The Deputy Premier, Minister for State Development, Infrastructure Local Government and Planning provided additional directions for the Rockhampton Regional Council and Livingstone Shire Council and the Cook Shire Council reviews on 1 June 2021. The instructions provided to the Change Commission for the current reviews are detailed below.

#### Toowoomba Regional Council and Western Downs Regional Council – external boundary review

**Proposed change:** The Change Commission is to review the placement of two lots which are currently split between both local government areas.

**2019:** The Change Commission is to consult with the impacted landholders as part of its consideration of the matter as it deems appropriate.

**2021:** No additional instructions provided.

#### Cook Shire Council – electoral arrangement review

**Proposed change:** The Change Commission is to assess whether the Cook Shire Council should remain undivided or whether it should be multi-member divided.

**2019:** The Change Commission is to consider the size and remoteness of the Shire and the distance from the main centre of Cooktown to the outer boundaries of the Shire.

**2021:** The Change Commission is to undertake community consultation to gauge community support for the proposal.

#### Barcaldine Regional Council and surrounding Councils – external boundary review

**Proposed change:** The Change Commission is to review the placement of several lots which are currently split between the Barcaldine Regional Council and the neighbouring Blackall Tambo Regional Council, Charters Towers Regional Council, Central Highlands Regional Council, Flinders Shire Council, Isaac Regional Council and Longreach Regional Council.

**2021:** No instructions provided.



## Rockhampton Regional Council and Livingstone Shire Council – external boundary review

**Proposed change:** The Change Commission is to review whether the Glenlee, Glendale and Rockyview suburbs should be transferred into the Rockhampton Regional Council from the Livingstone Shire Council.

**2019:** The Change Commission is to:

- consult with the residents of the affected communities and the two local governments on levels of support for the proposed change and regarding the name of each local government area,
- conduct a review of the financial sustainability of the two local governments and determining the classification of each local government area, and
- provide advice to the Minister on the boundaries of the two local government

areas and, if boundaries were to change, the timing for implementation and how electoral arrangements or divisional boundaries may need to be changed.

**2021:** The Change Commission is to:

- engage the Queensland Treasury Corporation or other suitably qualified financial experts to undertake the review of finances and financial impacts associated with the proposed change
- undertake a poll of all electors in both local government areas, rather than just consulting with those directly affected residents, and
- consult with relevant stakeholders and make recommendations on the transfer of assets and liabilities, the application of existing statutory instruments and any consequential amendments to the local government arrangements for the affected local governments.

## CHANGE COMMISSION MEMBERSHIP

The Change Commission may currently be constituted by Mr Pat Vidgen, Electoral Commissioner of Queensland, and any of the following casual commissioners who have been appointed by the Governor in Council up to 31 October 2021:

- Mr Wade Lewis, Assistant Electoral Commissioner, ECQ
- Ms Jennifer Lang, Deputy Director-General, Department of Justice and Attorney-General, and
- Mr Peter McGraw, Manager Election Operations, ECQ.

In 2020-21, the Change Commission has been constituted with Mr Vidgen and Mr Lewis.

Due to the ECQ's priorities in delivering the two major 2020 elections amidst the COVID-19 pandemic, the Change Commission was able to complete its electoral arrangement review of the Torres Strait Island Regional Council, but otherwise did not meet in an official capacity during 2020-21. Information gathering and consultation with Councils and stakeholders to the reviews has continued throughout this time.

## Local Government Change Commission meetings and remuneration

|                     |                                                                                 |
|---------------------|---------------------------------------------------------------------------------|
| Act or instrument   | <i>Local Government Act 2009, City of Brisbane Act 2010</i>                     |
| Functions           | <i>See overview above</i>                                                       |
| Achievements        | <i>See 2020-21 reviews above</i>                                                |
| Financial reporting | <i>Transactions of the entity are accounted for in the financial statements</i> |

| Remuneration                 |                  |                                  |                                         |                                           |                                   |
|------------------------------|------------------|----------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------|
| Position                     | Name             | Meetings attendance <sup>1</sup> | Approved annual, sessional or daily fee | Approved sub-committee fees if applicable | Actual fees received <sup>2</sup> |
| Chair                        | Mr Pat Vidgen    | 0                                | Not applicable                          | Not applicable                            | Not applicable                    |
| Casual Commissioner          | Mr Wade Lewis    | 0                                | Not applicable                          | Not applicable                            | Not applicable                    |
| Casual Commissioner          | Ms Jennifer Lang | 0                                | Not applicable                          | Not applicable                            | Not applicable                    |
| Casual Commissioner          | Mr Peter McGraw  | 0                                | Not applicable                          | Not applicable                            | Not applicable                    |
| No. scheduled meetings       |                  |                                  |                                         |                                           | 0                                 |
| Total out of pocket expenses |                  |                                  |                                         |                                           | \$0                               |

<sup>1</sup> Casual commissioners do not take part in every review and only attend scheduled meetings pertaining to the reviews they are party to.

<sup>2</sup> All members of the Change Commission are public sector employees and therefore do not receive any fees.

# Corporate Governance

## EXECUTIVE MANAGEMENT

### Electoral Commissioner

The Electoral Commissioner is Queensland's senior electoral officer and the ECQ's chief executive officer. The Commissioner exercises powers and responsibilities conferred by the *Electoral Act 1992*, the *Local Government Electoral Act 2011*, the *Referendums Act 1997*, the *City of Brisbane Act 2010*, the *Local Government Act 2009* and the *Financial Accountability Act 2009*.

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

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

### Assistant Electoral Commissioner

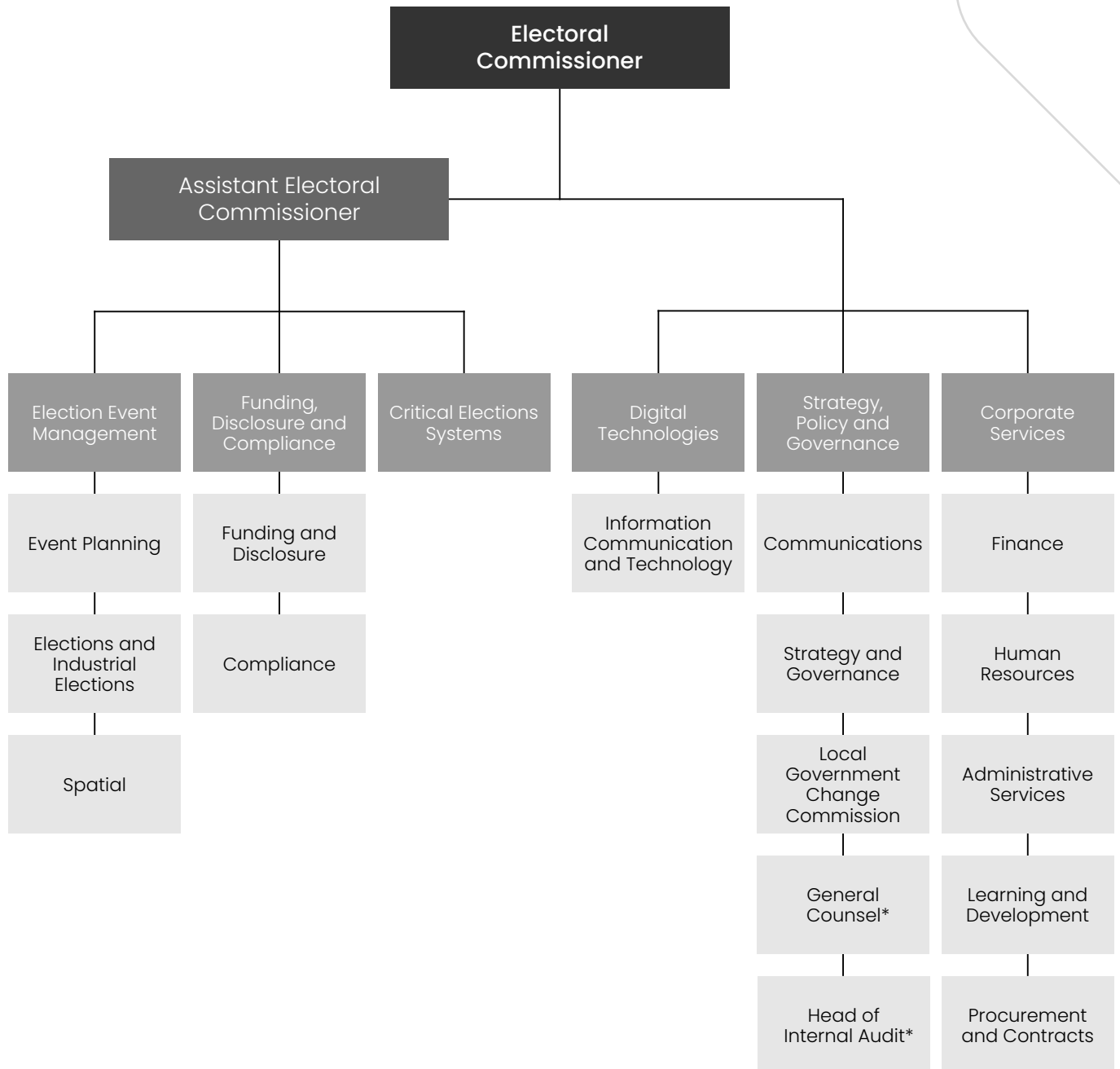
The Assistant Electoral Commissioner supports the Electoral Commissioner with management of the ECQ, including through direct oversight of election event management, critical election systems, and regulation of political funding, disclosure, and compliance activities. In the absence of the Electoral Commissioner, the Assistant Electoral Commissioner will act in that role.

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

# ORGANISATIONAL STRUCTURE

The ECQ is comprised of numerous divisions each with specific roles and responsibilities. The following sections outline the functions of

each division and how they support the delivery of the ECQ's objectives.



\*Roles are operationally independent.

## Election Event Management

Election Event Management is responsible for planning and delivering State and local government elections and by-elections. This includes providing in-person voting services to enable enrolled citizens to vote and securing suitable venues to be used as returning offices, early voting centres and election day polling booths.

The division also plans and delivers electronically assisted (telephone) voting, postal voting and mobile polling in approved hospitals and residential aged care and rehabilitation facilities. Remote mobile polling in remote Indigenous communities is also managed by this division, enabling eligible residents in these communities to enrol and vote.

Election Event Management has responsibility for the creation, distribution and receipt of election materials and forms across Queensland. The division also oversees enrolment functions within the ECQ and works closely with its joint roll partner, the Australian Electoral Commission, to promote enrolment and ensure the integrity of the Queensland electoral roll.

The division coordinates the counting of ballots on election night through to the declaration of results. At the conclusion of elections, the division manages elector compliance projects, including identifying electors who appear to have failed to vote and managing correspondence and legislative compliance actions.

The division is also responsible for the ongoing administration and delivery of industrial elections. Spatial and mapping functions are also part of the Election Event Management division, including the provision of election maps and detailed spatial and mapping analysis to inform the reviews of the Local Government Change Commission and Queensland Redistribution Commission as required.

## Funding, Disclosure and Compliance

Funding, Disclosure and Compliance regulates political funding and financial disclosure in Queensland through enforcement activities and real-time disclosure, supported by stakeholder engagement to promote compliance. The ECQ also maintains the Electronic Disclosure System and provides user support for the reporting of gifts, loans and electoral expenditure.

The division provides support to registered political parties, candidates, third parties, and donors to facilitate compliance with Queensland's electoral donation laws. Where breaches are identified, the division is responsible for undertaking proportionate enforcement activities which could include rectifying the breach, issuing warnings or penalty infringement notices, recovery of money as debts to the State and prosecution.

The division is also responsible for registering new political parties and maintaining the Queensland register of political parties.

## Digital Technologies

Digital Technologies plans and delivers the ECQ's ICT services and infrastructure. The division provides the necessary networking, computing, storage, desktop, and business solutions to enable the ECQ to deliver election services across Queensland. In addition, Digital Technologies oversees the delivery of cyber security protections for the ECQ.

The division is also responsible for digital innovation and transformation activities, creating new technology services that align with the ECQ's strategic priorities.

## Strategy, Policy and Governance

Strategy, Policy and Governance comprises the communications, strategy and governance, internal audit, and in-house legal functions within the ECQ.

The Communications unit delivers corporate communications and stakeholder engagement functions, through strategic communications, media management, social media activities, graphic design services, advertising campaigns and stakeholder engagement activities.

The Strategy and Governance unit oversees corporate governance responsibilities, preparing key documents such as the ECQ's strategic plans and annual reports, as well as managing policy and research to support the ECQ's strategic objectives. The unit also supports Local Government Change Commission assessments and delivers election projects and evaluation activities.

Internal Audit provides independent auditing and assurance activities to improve the ECQ's operations. The General Counsel provides

in-house legal services on a range of matters including the interpretation and application of electoral laws and performance of the ECQ's regulatory responsibilities.

## Critical Election Systems Unit

The Critical Election Systems Unit ensures all critical election systems remain fit-for-purpose to deliver the ECQ's core functions through continued analysis and evaluation, improvement identification, and formal change management processes. The unit provides expert advice to the Election Systems Quality Board to ensure systems are election ready, integrated, and align with the ECQ's strategic objectives.

## Corporate Services

Corporate Services is a multidisciplinary division working across the ECQ to enable performance and compliance with legislative requirements. Key functions of the division include finance, accommodation, procurement, human resources, learning and development, and administrative services.

# GOVERNANCE COMMITTEES

## Senior Management Team

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

- supporting the ECQ's corporate vision and strategic direction
- building organisational capability
- ensuring the ECQ is supporting the achievement of the Queensland Government's objectives for the community, and
- being responsible for general governance duties including risk management.

The Senior Management Team members are:

- Electoral Commissioner (chair)
- Assistant Electoral Commissioner (deputy chair)

- Executive Director, Election Event Management, and
- Executive Director, Digital Technologies.

The following positions are required attendees who attend all meetings and participate in deliberations of the Senior Management Team:

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

The Senior Management Team generally meets on a weekly basis and during 2020-21, held 58 meetings including a number of extraordinary meetings during the 2020 State general election period.

## Election Delivery Board

The Election Delivery Board is responsible for overseeing the assurance framework for the successful delivery of all elections. The board's activities include:

- governance of each election, and the provision of strategic guidance to election program and project managers
- election project planning approval
- monitoring risks to the delivery of elections and approving treatment plans
- management and treatment of major issues requiring attention or decisions, and
- project assurance activities including financial, resource and capability monitoring and reporting.

The Election Delivery Board is comprised of:

- Executive Director, Election Event Management (Chair)
- Electoral Commissioner
- Assistant Electoral Commissioner
- Director, Strategy, Policy and Governance, and
- Chief Finance Officer.

Other regular attendees to each meeting include:

- Executive Director, Digital Technologies
- Director, Corporate Services
- Director, Funding, Disclosure and Compliance
- Director, Critical Elections Systems Unit
- General Counsel
- Head of Internal Audit
- Manager, Election Operations, and
- Election Evaluation Project team representatives.

## Information Security Steering Committee

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

The activities of the Information Security Steering Committee include:

- providing assurance on the ECQ's information security risk to the Electoral Commissioner, including using standard Queensland Government processes to assess and assure the Commissioner about the ECQ's information security posture
- oversight of the Information Security Management System to ensure it achieves the intended objectives
- making informed decisions that set the direction for information security, balancing business requirements with information confidentiality, integrity, and availability considerations, and
- providing recommendations to the Electoral Commissioner on the information security aspects of strategic decisions and projects.

The Information Security Steering Committee is comprised of:

- Assistant Electoral Commissioner (Chair)
- Executive Director, Digital Technologies
- Executive Director, Election Event Management
- Director, Strategy, Policy and Governance
- Director, Corporate Services, and
- Director, Critical Election Systems Unit.

## Election Systems Quality Board

The Election Systems Quality Board provides assurance that critical election systems are fully operational, ensuring system updates to improve functionality or address legislative changes are delivered. The Election Systems Quality Board maintains oversight of election systems to ensure the ECQ remains ready to conduct any required State and local government by-elections between major elections.

The Election Systems Quality Board is comprised of:

- Director, Critical Election Systems Unit (Chair)
- Executive Director, Election Event Management
- Executive Director, Digital Technologies
- Director, Funding, Disclosure and Compliance
- Director, Corporate Services, and
- Manager, Contracts and Procurement.

## PUBLIC SECTOR ETHICS

The ECQ is committed to ensuring staff act ethically and are accountable for their actions and decisions. The ECQ considers the conduct and performance of its employees central to achieving its objectives, and continues to support the principles identified under the *Public Sector Ethics Act 1994* by:

- providing Code of Conduct training and an induction program for all new employees
- providing information through weekly staff bulletins and providing access to online and other training courses
- providing compulsory annual training for all staff on topics including domestic and family violence awareness, fraud and corruption control and the Code of Conduct
- providing training in people management and complaints management
- ensuring all staff have performance and development agreements in place that set out key performance indicators and behavioural expectations in line with the Code of Conduct
- promoting an ethical culture and ethical decision-making processes
- communicating zero tolerance for fraud and corrupt conduct supported through training, internal controls and policies and procedures, and
- building on and refining the ECQ's integrity framework, which consists of resource management policies, practices, protocols and fact sheets to guide employees and managers in their day-to-day duties and clarify expected conduct.

The ECQ's Human Resources team provides advice and assistance to all employees about ethical behaviour in the public sector context.



## HUMAN RIGHTS

The ECQ works to uphold human rights through its decisions and has implemented several actions to further the objectives of the *Human Rights Act 2019*. Systems and processes have been implemented to ensure human rights assessments are conducted as part of the ECQ's decision-making processes. These assessments are documented and reviewed by the ECQ's General Counsel. To support this work, opportunities to provide further staff training on human rights are being explored.

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

### Reconciliation Action Plan

In November 2020, the ECQ released its first *Reflect* Reconciliation Action Plan. The Reconciliation Action Plan outlines 35 actions to improve the ECQ's capability and capacity to deliver culturally appropriate electoral services to Aboriginal and Torres Strait Islander peoples. The Reconciliation Action Plan supports the ECQ's efforts to ensure Aboriginal and Torres Strait Islander peoples can exercise their right to participate in public life in accordance with the *Human Rights Act*.

The delivery of these actions is overseen by the ECQ Reconciliation Working Group, which is chaired by the Assistant Electoral Commissioner, who is also the ECQ's Reconciliation Champion.

### White Ribbon Working Group

The White Ribbon Working Group was formed in early 2021 to commence the process of the ECQ gaining White Ribbon accreditation. The ECQ's efforts to become accredited reflects its commitment to the prevention of domestic and family violence, promotion of gender equality and the ongoing development of positive workplace cultures that are safe and inclusive.

### Human rights complaints

All complaints made to the ECQ are reviewed with consideration of rights protected under the *Human Rights Act*. In 2020-21, the ECQ responded to one complaint specifically referencing human rights considerations. This complaint was resolved under the ECQ's existing policies and procedures, in consultation with the complainant. The complainant was informed of their options to escalate matters for external review, which has not occurred as at 30 June 2021.

## RISK MANAGEMENT

The Electoral Commissioner continues to develop and support a robust governance and risk management framework across all of levels of the organisation. All ECQ employees are empowered to identify risks (both threats and opportunities) and manage or escalate the risk in accordance with the ECQ risk management framework and practices.

The ECQ's approach to risk is reflected in the response to the COVID-19 pandemic, which has presented unique challenges for service delivery to electors and other stakeholders during elections. Elections are an essential service, and during the pandemic they have been vital in ensuring the continuity of public administration, so governments have the legitimacy and authority to make decisions to protect the health and safety of the community.

Since the declaration of COVID-19 as a public health emergency in January 2020, the ECQ has delivered two major State-wide elections for almost 3.4 million electors – the March 2020 local government elections and October 2020 State general election – as well as numerous local government by-elections. The ECQ developed and executed a range of contingency planning measures to ensure it could deliver safe elections in the COVID-19 environment. All elections have been delivered with strict COVID-safe controls in polling places and returning offices.

The ECQ was one of the first electoral management bodies globally that was required to deliver an attendance election during this pandemic, and many of the practices adopted in March 2020 to mitigate the risk of COVID-19 transmission have become established best practice.

## AUDIT AND RISK COMMITTEE

The Audit and Risk Committee provides independent advice to the Electoral Commissioner and to support the ECQ's operations. The committee has oversight of risk and internal control measures, as well as the compliance framework and fiscal responsibilities underpinning the ECQ's corporate governance arrangements. The committee reviews all reports and recommendations for improvements put forward by the ECQ's Head of Internal Audit and the Queensland Audit Office.

The committee includes two external independent members and two ECQ staff members. A representative of the Queensland Audit Office also has a standing invitation to attend meetings along with the ECQ's Head of Internal Audit, Chief Risk Officer and Chief Finance Officer.

In 2020-21 the committee met on four occasions. The membership, meeting attendance and remuneration for the committee are detailed below.

### Audit and Risk Committee

| Member                                             | Term                                    | Meeting attendance                                 | Remuneration for meeting attendance* |
|----------------------------------------------------|-----------------------------------------|----------------------------------------------------|--------------------------------------|
| Mr Graham Carpenter<br>(External Member and Chair) | 6 months<br>(until December 2020)       | Two out of two<br>(August and December)            | \$2,250                              |
| Mrs Debra-Lee Best<br>(External Member)            | 12 months<br>(Chair from December 2020) | Four out of four                                   | \$4,625                              |
| Sue Ryan<br>(External Member)                      | 7 months<br>(from December 2020)        | Three out of three<br>(December, February and May) | \$2,600                              |
| Pat Vidgen<br>(Electoral Commissioner)             | 12 months                               | Four out of four                                   | Not applicable                       |
| Wade Lewis<br>(Assistant Electoral Commissioner)   | 12 months                               | Four out of four                                   | Not applicable                       |

\*All amounts exclude GST and do not include reimbursement of out-of-pocket expenses.

## INTERNAL AUDIT

The ECQ's internal audit function operates in accordance with the requirements of the *Financial Accountability Act 2009* and *Financial and Performance Management Standard 2019*.

Internal audit:

- provides independent, objective and risk-based assurance and advice to the Electoral Commissioner regarding the efficacy of the ECQ's governance, risk management and control processes
- operates under an approved charter in accordance with all applicable guidelines, and
- comprises a Head of Internal Audit who is responsible for developing an annual and strategic three-year audit program for approval by the Audit and Risk Committee.

In 2020-21, five internal audits were undertaken to provide an independent assessment on financial, operational, governance, compliance, and risk management audit objectives. The reports identified areas of potential improvement and recommendations for change and were provided to the Electoral Commissioner for consideration. An external quality assessment review of the ECQ's internal audit function, which the Institute of Internal Auditors recommends be performed every five years, was also undertaken in 2020-21.

## RECORDKEEPING

The ECQ continues to utilise RecFind, JIRA and the Election Management System to manage records in accordance with relevant retention and disposal schedules and legislative requirements. These and other critical systems are continually reviewed and improved to ensure the ECQ operates with optimal efficiency.

In the 2021-22 financial year, the ECQ will review information management practices and ensure existing records management systems

can support the rapid growth and management of digital information. This will be undertaken in accordance with the Queensland Government Enterprise Architecture and Information Management Policy framework.

As such, the ECQ continues to actively engage with the Queensland State Archives to transition from paper-based to digital records for permanent archiving purposes.

## INFORMATION SYSTEMS

The ECQ continues to implement its 2019-22 Cyber Security Strategy, further enhancing its Information Security Management System with regard to the Queensland Government's *Information Security Policy IS18:2018* and *Information Standard ISO 27001*. Additionally, the ECQ continues to strengthen its working relationships with the Australian Electoral Commission and other state electoral commissions as well as with key State and Federal government agencies on matters relating to cyber security and information integrity.

In 2020-21, the ECQ delivered a significant refresh of its corporate computing infrastructure with the replacement of obsolete on-premises equipment hosted at the Springfield Lakes Polaris data centre. This was achieved by migrating computing environments to the Microsoft Azure Infrastructure-as-a-Service environment, mitigating the need for further significant capital investment in computing infrastructure.

The migration simplified the ECQ's ICT ecosystem, reducing it from three sites to two through the decommissioning of the ECQ's presence in the Polaris data centre. The upgrades significantly improved the agility of the ECQ to both rapidly provide and scale computing environments to meet the ECQ's business needs, while also providing improved security, availability, and performance.

The refresh of corporate computing infrastructure included an upgrade of unsupported third-party corporate software to current and supported versions, reducing risks associated with the use of unsupported software.

Additionally, in 2020-21, the ECQ completed the implementation of a new intranet and file services to the cloud using the Microsoft SharePoint online platform. This new solution provides the ECQ a modern, secure and 'access anywhere' collaboration capability, which establishes a platform for future productivity enhancement.

## STRATEGIC WORKFORCE PLANNING AND PERFORMANCE

The ECQ is currently examining its strategic workforce planning, practices and processes following the completion of the major elections in 2020 and in response to the challenges and opportunities that are emerging in a continuing pandemic work environment. This process will consider the changes in the business environment and ensure the organisation prepares its workforce for these changes.

The ECQ's workforce planning governance arrangements have been strengthened with the creation of the Workforce Management Committee to provide a consistent and equitable decision-making framework and to monitor and assess full-time equivalent employment levels. The committee also evaluates, plans and implements strategies to address workforce challenges and seeks continual improvement opportunities.

The ECQ has advanced its strategic workforce planning processes through the development of the 2020-21 Workforce Management Action Plan. The plan provided guidance to the ECQ during a period of significant disruption and change in the work environment due to COVID-19, including issues with technological expansion, increasing stakeholder expectations, and the ECQ's response to staff feedback through the Working for Queensland survey.

Building on this plan and aligning to the Public Service Commission's three-year human capital strategic roadmap, the ECQ has also commenced an engagement process to develop its Strategic Workforce Plan for 2021-24. This process is designed to position the ECQ with the right structure and staffing model to deliver its strategies and objectives over the next four years, considering key workforce concepts of organisational design, future skills, inclusion and diversity and wellbeing.

The ECQ has also led the development of a memorandum of understanding with electoral commissions in other Australian jurisdictions to facilitate the sharing of election staff to increase staffing capacity and expertise during elections. The first memorandum of understanding of its kind, it will also assist electoral jurisdictions to share their knowledge, skills and innovations outside of election periods and encourage and explore opportunities for long-term partnerships.

These important initiatives are supported by existing activities in the ECQ, which include the annual Working for Queensland survey and the ECQ Leadership Forum, which comprises all ECQ staff with managerial responsibilities. The Working for Queensland survey is an important avenue for staff to anonymously identify and raise matters relating to safety, health, wellbeing, performance, development, diversity and inclusion and in doing so help to make the ECQ a better place to work. The ECQ's internal Working for Queensland Working Group is responsible for implementing initiatives and actions to help address these key issues.

In 2020, the ECQ celebrated many positive improvements in the survey results from the previous year, primarily in areas of 'learning and development', 'agency engagement' and 'organisational fairness'. The survey also identified areas for improvement such as 'workload and health', 'my job', and 'my manager'.

In response, the ECQ has implemented a range of initiatives from improving awareness of working from home options and telecommuting agreements, improved role description templates and performance and development templates and accompanying support materials.

As at 30 June 2021, the ECQ employed a total of 61.2<sup>3</sup> full-time equivalent employees and the permanent separation rate was 8.13 per cent.

## Staff health and wellbeing

The ECQ actively pursues a positive culture and a working environment that advocates zero harm to all employees. This is constantly communicated to staff and supported by a range of new and existing health and wellbeing services and strategies including:

- free annual influenza vaccinations to all employees
- seminars from financial service providers
- personal resilience training sessions for staff to help build awareness around how to help balance the pressures of day-to-day work and life outside of work
- wellbeing tips in the ECQ's internal newsletter, offering short tips for staff to help support health and wellbeing
- updated information for staff about working during COVID-19 lockdowns, including expectations, staying connected, and tips for managing wellbeing when working from home, and
- the 10,000 Steps challenge to encourage fitness.

In 2020-21, the ECQ also introduced some new strategies to improve wellbeing including:

- an ergonomic assessment to improve posture and minimise the impacts of repetitive tasks and straining of the body was offered to all staff to ensure correct working posture and workstation set-up
- a leave management strategy to ensure all staff utilise high leave balances, preferably through taking leave, to rest after a significant workload from the previous 12 months, and
- a competition to promote clean workstations and common areas with recognition of staff to acknowledge their efforts to exhibit modern and professional workplace practices, improve workplace health and safety, and raise awareness of data security.

<sup>3</sup> Minimum Obligatory Human Resource Information (MOHRI) full-time equivalent data for fortnight ending 18 June 2021.

## EARLY RETIREMENT, REDUNDANCY AND RETRENCHMENT

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

## OPEN DATA

Information concerning the ECQ's consultancies, and language services is available through the Queensland Government Open Data website at [www.data.qld.gov.au](http://www.data.qld.gov.au).

An overseas travel expenditure report for the 2020-21 reporting year was not required as overseas travel was not undertaken by any officers of the ECQ.

# Service Areas and Service Standards

As part of the Queensland Government budget process the ECQ reports its non-financial performance in the Department of Justice and Attorney-General Service Delivery Statement. The ECQ's performance is reported under the Service Area "Electoral Services".

## ELECTORAL SERVICES

### Service Area Objective

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

| Service standards                                                                                    | 2020-21 Target | 2020-21 Actual | 2021-22 Target |
|------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|
| <i>Effectiveness measures</i>                                                                        |                |                |                |
| Level of informal voting - State general election                                                    | 5.0%           | 3.4%           | ...            |
| Level of informal voting - Local government quadrennial elections (Mayoral) <sup>1</sup>             | ...            | ...            | ...            |
| Level of stakeholder satisfaction with the voting experience – State general election                | 85%            | 87%            | ...            |
| Level of stakeholder satisfaction with the voting experience – Local government quadrennial election | ...            | ...            | ...            |
| Proportion of disclosure returns audited that are deemed compliant with electoral law                | 70%            | 83%            | 70%            |
| <i>Efficiency measures</i>                                                                           |                |                |                |
| Cost of State general election per elector <sup>2</sup>                                              | \$13.21        | \$11.61        | ...            |
| Cost of local government quadrennial elections per elector                                           | ...            | ...            | ...            |

#### Notes:

- As elections do not occur each year, figures are only presented as required for the relevant year when an election is held.
- For the 2020 State general election, the ECQ was required to budget for a range of contingencies and expand services to respond to the COVID—19 pandemic. The variance between the 2020–21 Target/Estimate and the 2020–21 Estimated Actual is due to some contingencies not being realised and therefore the cost of the election being under budget.

# Financial Performance

## ECQ'S FINANCIAL POSITION

The ECQ's assets as at 30 June 2021 were \$35.501 million and liabilities were \$8.771 million, resulting in net positive equity of \$26.730 million.

The ECQ is primarily funded through appropriations from Queensland Treasury. The level of appropriations received, and corresponding expenditure, during the 2020-21

financial year was higher than the 2019-20 financial year as the ECQ conducted the 2020 State general election and processed election funding claims to eligible registered political parties and candidates.

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

### Financial performance

|                                                | Actual              | Actual              | Budget              |
|------------------------------------------------|---------------------|---------------------|---------------------|
| <i><b>REVENUE</b></i>                          | 2019-20<br>(\$'000) | 2020-21<br>(\$'000) | 2021-22<br>(\$'000) |
| Appropriation revenue                          | 65,374              | 78,766              | 30,795              |
| User charges and fees                          | 97                  | 101                 | 30                  |
| Contributions                                  | 48                  | 48                  | -                   |
| Other revenue                                  | 93                  | 1,452               | -                   |
| <b>Total Revenue</b>                           | <b>65,612</b>       | <b>80,367</b>       | <b>30,825</b>       |
| Gains on disposal                              | 7                   | -                   | -                   |
| <b>Total Income from Continuing Operations</b> | <b>65,619</b>       | <b>80,367</b>       | <b>30,825</b>       |



|                                                  | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> |
|--------------------------------------------------|---------------|---------------|---------------|
| <b><i>EXPENDITURE</i></b>                        | 2019-20       | 2020-21       | 2021-22       |
|                                                  | (\$'000)      | (\$'000)      | (\$'000)      |
| Employee expenses                                | 23,408        | 24,659        | 11,965        |
| Supplies and services                            | 40,094        | 51,712        | 17,938        |
| Depreciation and amortisation                    | 1,619         | 3,123         | 1,136         |
| Finance/borrowing costs                          | 18            | 13            | -309          |
| <b>Other expenses</b>                            | <b>235</b>    | <b>302</b>    | <b>95</b>     |
| <b>Total Expenses from Continuing Operations</b> | <b>65,374</b> | <b>79,809</b> | <b>30,825</b> |

# Financial Statements

**Electoral Commission of Queensland Financial Statements**  
**For the Year Ended 30 June 2021**

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# Electoral Commission of Queensland Statement of Comprehensive Income

for the year ended 30 June 2021

|                                                  | Note | 2021<br>\$'000 | 2020<br>\$'000 |
|--------------------------------------------------|------|----------------|----------------|
| <b>OPERATING RESULT</b>                          |      |                |                |
| <b>Income from continuing operations</b>         |      |                |                |
| Appropriation revenue                            | B1-1 | 78,766         | 65,374         |
| User charges and fees                            |      | 101            | 97             |
| Contributions                                    |      | 48             | 48             |
| Other revenue                                    | B1-2 | 1,452          | 93             |
| <b>Total revenue</b>                             |      | <b>80,367</b>  | <b>65,612</b>  |
| Gains on disposal                                |      | -              | 7              |
| <b>Total income from continuing operations</b>   |      | <b>80,367</b>  | <b>65,619</b>  |
| <b>Expenses from continuing operations</b>       |      |                |                |
| Employee expenses                                | B2-1 | 24,659         | 23,408         |
| Supplies and services                            | B2-2 | 51,712         | 40,094         |
| Depreciation and amortisation                    | B2-3 | 3,123          | 1,619          |
| Finance / borrowing costs                        |      | 13             | 18             |
| Other expenses                                   | B2-4 | 302            | 235            |
| <b>Total expenses from continuing operations</b> |      | <b>79,809</b>  | <b>65,374</b>  |
| <b>Operating result for the year</b>             |      | <b>558</b>     | <b>245</b>     |
| <b>OTHER COMPREHENSIVE INCOME</b>                |      | -              | -              |
| <b>TOTAL COMPREHENSIVE INCOME</b>                |      | <b>558</b>     | <b>245</b>     |

*The accompanying notes form part of these statements.*

# Electoral Commission of Queensland

## Statement of Financial Position

as at 30 June 2021

|                                      | Note | 2021<br>\$'000 | 2020<br>\$'000 |
|--------------------------------------|------|----------------|----------------|
| <b>Current assets</b>                |      |                |                |
| Cash and cash equivalents            | C1   | 13,545         | 11,678         |
| Receivables                          | C2   | 271            | 955            |
| Inventories                          | C3   | 203            | 494            |
| Other current assets                 | C4   | 2,108          | 2,759          |
| <b>Total current assets</b>          |      | <b>16,127</b>  | <b>15,886</b>  |
| <b>Non-current assets</b>            |      |                |                |
| Plant and equipment                  | C5-1 | 535            | 927            |
| Right-of-use assets                  | C7-1 | 683            | 1,005          |
| Intangible assets                    | C6-1 | 18,156         | 16,897         |
| <b>Total non-current assets</b>      |      | <b>19,374</b>  | <b>18,829</b>  |
| <b>Total assets</b>                  |      | <b>35,501</b>  | <b>34,715</b>  |
| <b>Current liabilities</b>           |      |                |                |
| Payables                             | C8   | 7,847          | 6,563          |
| Lease liabilities                    | C7-1 | 306            | 293            |
| Accrued employee benefits            |      | 236            | 288            |
| <b>Total current liabilities</b>     |      | <b>8,389</b>   | <b>7,144</b>   |
| <b>Non-current liabilities</b>       |      |                |                |
| Lease liabilities                    | C7-1 | 382            | 710            |
| <b>Total non-current liabilities</b> |      | <b>382</b>     | <b>710</b>     |
| <b>Total liabilities</b>             |      | <b>8,771</b>   | <b>7,854</b>   |
| <b>Net assets</b>                    |      | <b>26,730</b>  | <b>26,861</b>  |
| <b>Equity</b>                        |      |                |                |
| Contributed equity                   | C9-1 | 21,014         | 21,703         |
| Accumulated surplus                  |      | 5,716          | 5,158          |
| <b>Total equity</b>                  |      | <b>26,730</b>  | <b>26,861</b>  |

The accompanying notes form part of these statements.

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

for the year ended 30 June 2021

|                                               | Contributed<br>Equity<br>\$'000 | Accumulated Surplus<br>\$'000 | TOTAL<br>\$'000 |
|-----------------------------------------------|---------------------------------|-------------------------------|-----------------|
| <b>Balance as at 1 July 2019</b>              | 14,015                          | 4,914                         | 18,929          |
| <b>Operating result</b>                       |                                 |                               |                 |
| Operating result for the year                 | -                               | 245                           | 245             |
| <b>Transactions with owners as owners:</b>    |                                 |                               |                 |
| - Appropriated equity injections (Note C9-2)  | 7,764                           | -                             | 7,764           |
| - Appropriated equity withdrawals (Note C9-2) | (76)                            | -                             | (76)            |
| <b>Balance as at 30 June 2020</b>             | <b>21,703</b>                   | <b>5,158</b>                  | <b>26,861</b>   |
| <b>Balance as at 1 July 2020</b>              | 21,703                          | 5,158                         | 26,861          |
| <b>Operating result</b>                       |                                 |                               |                 |
| Operating result for the year                 | -                               | 558                           | 558             |
| <b>Transactions with owners as owners:</b>    |                                 |                               |                 |
| - Appropriated equity withdrawals (Note C9-2) | (689)                           | -                             | (689)           |
| <b>Balance as at 30 June 2021</b>             | <b>21,014</b>                   | <b>5,716</b>                  | <b>26,730</b>   |

*The accompanying notes form part of these statements.*

**Electoral Commission of Queensland**  
**Statement of Cash Flows**

for the year ended 30 June 2021

|                                                             |      | 2021           | 2020           |
|-------------------------------------------------------------|------|----------------|----------------|
|                                                             | Note | \$'000         | \$'000         |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |      |                |                |
| <i>Inflows:</i>                                             |      |                |                |
| Service appropriation receipts                              |      | 83,052         | 66,714         |
| User charges and fees                                       |      | 87             | 178            |
| GST input tax credits from ATO                              |      | 4,358          | 4,412          |
| GST collected from customers                                |      | 142            | 1              |
| Other                                                       |      | 1,442          | 93             |
| <i>Outflows:</i>                                            |      |                |                |
| Employee expenses                                           |      | (24,867)       | (23,330)       |
| Supplies and services                                       |      | (53,386)       | (41,765)       |
| GST paid to suppliers                                       |      | (4,084)        | (4,498)        |
| GST remitted to ATO                                         |      | (139)          | (1)            |
| Other                                                       |      | (63)           | (70)           |
| <b>Net cash provided by operating activities</b>            | CF-1 | <b>6,542</b>   | <b>1,734</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |      |                |                |
| <i>Inflows:</i>                                             |      |                |                |
| Sales of plant and equipment                                |      | -              | 10             |
| <i>Outflows:</i>                                            |      |                |                |
| Payments for plant and equipment                            |      | -              | (84)           |
| Payments for intangibles                                    |      | (3,655)        | (7,946)        |
| <b>Net cash used in investing activities</b>                |      | <b>(3,655)</b> | <b>(8,021)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |      |                |                |
| <i>Inflows:</i>                                             |      |                |                |
| Equity injections                                           |      | -              | 9,359          |
| <i>Outflows:</i>                                            |      |                |                |
| Equity withdrawals                                          |      | (689)          | (76)           |
| Lease payments                                              | CF-2 | (331)          | (321)          |
| <b>Net cash provided by financing activities</b>            |      | <b>(1,020)</b> | <b>8,962</b>   |
| <b>Net increase (decrease) in cash and cash equivalents</b> |      | <b>1,867</b>   | <b>2,675</b>   |
| <b>Cash and cash equivalents - opening balance</b>          |      | <b>11,678</b>  | <b>9,003</b>   |
| <b>Cash and cash equivalents - closing balance</b>          | C1   | <b>13,545</b>  | <b>11,678</b>  |

*The accompanying notes form part of these statements.*



# Electoral Commission of Queensland

## Statement of Cash Flows

for the year ended 30 June 2021

### NOTES TO THE STATEMENT OF CASH FLOWS

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

|                                                                            | 2021<br>\$'000 | 2020<br>\$'000 |
|----------------------------------------------------------------------------|----------------|----------------|
| Operating surplus/(deficit)                                                | 558            | 245            |
| <i>Non-cash items included in operating result:</i>                        |                |                |
| Depreciation and amortisation expense                                      | 3,123          | 1,619          |
| Lease interest                                                             | 13             | 18             |
| Net gains on disposal of plant and equipment                               | -              | (7)            |
| Post capitalised assets                                                    | (10)           | -              |
| <i>Change in assets and liabilities:</i>                                   |                |                |
| (Increase)/decrease in appropriation revenue receivable                    | 555            | (555)          |
| (Decrease)/increase in deferred appropriation payable to Consolidated Fund | 3,731          | 1,895          |
| (Increase)/decrease in trade receivables                                   | (3)            | 81             |
| (Increase)/decrease in GST input tax credits receivable                    | 277            | (86)           |
| (Increase)/decrease in LSL reimbursement receivables                       | 5              | 13             |
| (Increase)/decrease in annual leave reimbursement receivables              | (147)          | 88             |
| (Increase)/decrease in other receivables                                   | (3)            | -              |
| (Increase)/decrease in inventories                                         | 291            | 165            |
| (Increase)/decrease in prepayments/other                                   | 665            | (2,394)        |
| Increase/(decrease) in accounts payable                                    | (2,461)        | 675            |
| Increase/(decrease) in accrued employee benefits                           | (52)           | (23)           |
| <b>Net cash provided by operating activities</b>                           | <b>6,542</b>   | <b>1,734</b>   |

#### CF-2 Changes in liabilities arising from financing activities

|                   | Opening<br>balance<br>\$'000 | -----Non-cash changes-----<br>Lease<br>interest<br>\$'000 | Other<br>adjustments<br>\$'000 | Cash flows<br>Cash<br>repayments<br>\$'000 | Closing<br>balance<br>\$'000 |
|-------------------|------------------------------|-----------------------------------------------------------|--------------------------------|--------------------------------------------|------------------------------|
| <b>2021</b>       |                              |                                                           |                                |                                            |                              |
| Lease liabilities | (1,003)                      | (13)                                                      | (3)                            | 331                                        | (688)                        |
| <b>Total</b>      | <b>(1,003)</b>               | <b>(13)</b>                                               | <b>(3)</b>                     | <b>331</b>                                 | <b>(688)</b>                 |
| <b>2020</b>       |                              |                                                           |                                |                                            |                              |
| Lease liabilities | (1,306)                      | (18)                                                      | -                              | 321                                        | (1,003)                      |
| <b>Total</b>      | <b>(1,306)</b>               | <b>(18)</b>                                               | <b>-</b>                       | <b>321</b>                                 | <b>(1,003)</b>               |

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### SECTION 1 ABOUT THE ELECTORAL COMMISSION OF QUEENSLAND AND THIS FINANCIAL REPORT

#### A1 BASIS OF FINANCIAL STATEMENT PREPARATION

##### A1-1 GENERAL INFORMATION

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

The ECQ is a Public Service Office of the Queensland Government established under the *Public 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 ECQ is a Department.

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

##### A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The ECQ has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for the reporting periods beginning on or after 1 July 2020.

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

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

##### A1-3 PRESENTATION

###### Currency and rounding

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

###### Comparatives

Comparative information reflects the audited 2019-20 financial statements.

###### Current/non-current classification

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

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

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

##### A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

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

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

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### A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

#### A1-5 BASIS OF MEASUREMENT

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

##### Historical cost

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

##### Net realisable value

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

#### A1-6 THE REPORTING ENTITY

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

### A2 ECQ's OBJECTIVES

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

The ECQ is responsible for the impartial conduct of parliamentary, local government and industrial elections in Queensland. The ECQ is also responsible for administration of the periodic review of electoral boundaries for the State and local governments. The ECQ performs its functions in accordance with requirements of the *Electoral Act 1992*, the *Local Government Electoral Act 2011*, the *Referendums Act 1997*, the *Industrial Relations Act 1999*, the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

The ECQ is funded for the services it delivers principally by parliamentary appropriations. It also provides sale of electoral products and materials on a fee for service basis.

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

for the year ended 30 June 2021

**SECTION 2**  
**NOTES ABOUT OUR FINANCIAL PERFORMANCE**

**B1 REVENUE**

**B1-1 APPROPRIATION REVENUE**

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

|                                                                              | <b>2021</b>   | <b>2020</b>   |
|------------------------------------------------------------------------------|---------------|---------------|
|                                                                              | <b>\$'000</b> | <b>\$'000</b> |
| <b>Original budgeted appropriation revenue</b>                               | <b>92,812</b> | <b>70,231</b> |
| Supplementary amounts:                                                       |               |               |
| Transfers from appropriation revenue to equity                               | -             | (3,517)       |
| Lapsed appropriation revenue                                                 | (9,760)       | -             |
| <b>Total appropriation received (cash)</b>                                   | <b>83,052</b> | <b>66,714</b> |
| Less: Opening balance of appropriation revenue receivable                    | (555)         | -             |
| Plus: Closing balance of appropriation revenue receivable                    | -             | 555           |
| Plus: Opening balance of deferred appropriation payable to Consolidated Fund | 3,808         | 1,913         |
| Less: Closing balance of deferred appropriation payable to Consolidated Fund | (7,539)       | (3,808)       |
| <b>Net appropriation revenue</b>                                             | <b>78,766</b> | <b>65,374</b> |
| <b>Appropriation revenue recognised in Statement of Comprehensive Income</b> | <b>78,766</b> | <b>65,374</b> |
| Variance between original budgeted and actual appropriation revenue          | (14,046)      | (4,857)       |

**Accounting policy – Appropriation revenue**

Appropriations provided under the *Appropriation (2020-2021) Act 2021* are recognised as revenue when received. Where the ECQ has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity, refer to Note C9-2.

**Disclosure - Variance analysis**

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

**B1-2 OTHER REVENUE**

|                | <b>2021</b>   | <b>2020</b>   |
|----------------|---------------|---------------|
|                | <b>\$'000</b> | <b>\$'000</b> |
| Sundry Revenue | 1,452         | 93            |
| <b>Total</b>   | <b>1,452</b>  | <b>93</b>     |

**Disclosure – Other revenue**

In 2020-21, the ECQ sold 6,555 laptops for \$1.391 million (excl. GST) after conducting the 2020 State general election.

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### B2 EXPENSES

#### B2-1 EMPLOYEE EXPENSES

|                                                                             | 2021<br>\$'000 | 2020<br>\$'000 |
|-----------------------------------------------------------------------------|----------------|----------------|
| <b>Employee benefits</b>                                                    |                |                |
| Wages and salaries                                                          | 7,089          | 7,256          |
| Election wages, polling officials and returning officers fees and allowance | 15,192         | 13,755         |
| Annual leave levy                                                           | 644            | 677            |
| Employer superannuation contributions                                       | 887            | 886            |
| Long service leave levy                                                     | 173            | 173            |
| Termination benefits                                                        | 63             | -              |
| Other employee benefits                                                     | 28             | 21             |
| <b>Employee related expenses</b>                                            |                |                |
| Workers' compensation premium                                               | 69             | 59             |
| Other employee related expenses                                             | 514            | 581            |
| <b>Total</b>                                                                | <b>24,659</b>  | <b>23,408</b>  |

#### Disclosure – Employee expenses

In 2020-21, total employee expenses of \$15.192 million was incurred for the 2020 State general election. In 2019-20, the ECQ spent \$14.063 million on the 2020 local government election. The financial impact of COVID-19 pandemic on conduction of these elections is disclosed in Note E1.

#### Disclosure – Full-time equivalent employees

|                                 | 2021<br>No. | 2020<br>No. |
|---------------------------------|-------------|-------------|
| Full-Time Equivalent Employees: | 61          | 76          |

The ECQ engages casual employees on an "as need basis" and during the 2020-21 financial year the number of casual employees engaged was 19 (2020: 19).

#### Accounting policy - Wages and salaries

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

#### Accounting policy - Sick leave

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

#### Accounting policy - Annual leave

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

#### Accounting policy - Long service leave

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

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### 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 ECQ at the specified rate following completion of the employee's service each pay period. The ECQ's obligations are limited to those contributions paid.

##### Accounting policy - Workers' compensation premiums

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

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

#### B2-2 SUPPLIES AND SERVICES

|                                                    | 2021<br>\$'000 | 2020<br>\$'000 |
|----------------------------------------------------|----------------|----------------|
| Computer processing costs                          | 4,242          | 3,062          |
| Consultants and contractors                        | 10,767         | 12,577         |
| Public funding to political parties and candidates | 15,922         | 3,087          |
| Freight and cartage                                | 1,094          | 616            |
| Advertising and promotion                          | 1,353          | 1,308          |
| Joint roll arrangement                             | 2,893          | 2,854          |
| Printing and postage                               | 6,413          | 6,069          |
| Office accommodation                               | 1,399          | 1,531          |
| Lease expenses                                     | 3,615          | 2,720          |
| Telephone                                          | 515            | 764            |
| Portable and attractive equipment                  | 17             | 1,776          |
| Other                                              | 3,482          | 3,730          |
| <b>Total</b>                                       | <b>51,712</b>  | <b>40,094</b>  |

##### Disclosure – Supplies and services expenses

The ECQ incurred supplies and services expenditure of \$20.408 million to conduct the 2020 State general election in 2020-21. In addition, the ECQ paid election funding claims of \$12.845 million to the eligible candidates and parties. In 2019-20, the ECQ spent \$15.866 million on supplies and services for the 2020 local government election. The financial impact of COVID-19 pandemic on conduction of these elections is disclosed in Note E1.

Expenses that are reported against Consultants and contractors relate to IT contractors engaged to deliver the Election Management System in addition to casual contractors required to deliver the 2020 State general election.

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

##### Disclosure - Lease expenses

The ECQ had multiple short-term leases for 12 months or less to provide office accommodation for returning and polling officers for the 2020 local government election and 2020 State general election. Refer to Note C7 for breakdown of lease expenses and other lease disclosures.

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

for the year ended 30 June 2021

**B2 EXPENSES (continued)**

**B2-3 DEPRECIATION AND AMORTISATION**

|                                                | <b>2021</b>   | <b>2020</b>   |
|------------------------------------------------|---------------|---------------|
|                                                | <b>\$'000</b> | <b>\$'000</b> |
| Depreciation - plant and equipment (Note C5-1) | 402           | 422           |
| Depreciation - right-of-use assets (Note C7-1) | 325           | 324           |
| Amortisation - intangibles (Note C6-1)         | 2,396         | 873           |
| <b>Total</b>                                   | <b>3,123</b>  | <b>1,619</b>  |

**B2-4 OTHER EXPENSES**

|                       | <b>2021</b>   | <b>2020</b>   |
|-----------------------|---------------|---------------|
|                       | <b>\$'000</b> | <b>\$'000</b> |
| Insurance - QGIF      | 29            | 19            |
| External audit fees * | 48            | 51            |
| Bad debts             | 11            | -             |
| Inventory written off | 214           | 165           |
| <b>Total</b>          | <b>302</b>    | <b>235</b>    |

**Audit fees**

\* Total audit fees quoted by the Queensland Audit Office relating to the 2020-21 financial statements are \$47,500 (2020: \$50,750). 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 2021

**SECTION 3**  
**NOTES ABOUT OUR FINANCIAL POSITION**

**C1 CASH AND CASH EQUIVALENTS**

|                  | <b>2021</b>   | <b>2020</b>   |
|------------------|---------------|---------------|
|                  | <b>\$'000</b> | <b>\$'000</b> |
| Imprest accounts | 1             | 1             |
| Cash at bank     | 13,544        | 11,677        |
| <b>Total</b>     | <b>13,545</b> | <b>11,678</b> |

**Accounting policy - Cash and cash equivalents**

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June.

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

**C2 RECEIVABLES**

|                                   | <b>2021</b>   | <b>2020</b>   |
|-----------------------------------|---------------|---------------|
|                                   | <b>\$'000</b> | <b>\$'000</b> |
| Trade debtors                     | 3             | -             |
| GST receivable                    | 73            | 350           |
| Annual leave reimbursements       | 187           | 40            |
| Long service leave reimbursements | 5             | 10            |
| Appropriation revenue receivable  | -             | 555           |
| Other                             | 3             | -             |
| <b>Total</b>                      | <b>271</b>    | <b>955</b>    |

**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 ECQ 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**

|                                             | <b>2021</b>   | <b>2020</b>   |
|---------------------------------------------|---------------|---------------|
|                                             | <b>\$'000</b> | <b>\$'000</b> |
| Inventories held for distribution - at cost | 203           | 494           |
| <b>Total</b>                                | <b>203</b>    | <b>494</b>    |

**Accounting policy - Inventories**

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



## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### C4 OTHER CURRENT ASSETS

|              | 2021         | 2020         |
|--------------|--------------|--------------|
|              | \$'000       | \$'000       |
| Prepayments  | 2,081        | 2,442        |
| Deposits     | 27           | 317          |
| <b>Total</b> | <b>2,108</b> | <b>2,759</b> |

#### Disclosure – Prepayments

The prepayments as at 30 June 2021 include \$1.706 million for Election Management System (EMS) annual licence fees.

At the end of 2019-20, there was \$1.496 million of prepaid short-term leases at various locations to provide office accommodation for returning and polling officers for the 2020 State general election. These prepayments have been amortised in 2020-21.

### C5 PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

#### C5-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

|                                                     | Plant and equipment |            |
|-----------------------------------------------------|---------------------|------------|
|                                                     | 2021                | 2020       |
|                                                     | \$'000              | \$'000     |
| Gross                                               | 2,230               | 3,795      |
| Less: Accumulated depreciation                      | (1,695)             | (2,868)    |
| <b>Carrying amount at 30 June</b>                   | <b>535</b>          | <b>927</b> |
| <i>Represented by movements in carrying amount:</i> |                     |            |
| Carrying amount at 1 July                           | 927                 | 1,268      |
| Acquisitions                                        | 10                  | 84         |
| Disposals                                           | -                   | (3)        |
| Depreciation expense                                | (402)               | (422)      |
| <b>Carrying amount at 30 June</b>                   | <b>535</b>          | <b>927</b> |

#### 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.

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### C5 PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

#### C5-4 DEPRECIATION EXPENSE

##### Accounting policy

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

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

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

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

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

##### Depreciation rates

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

| Class                  | Useful life |
|------------------------|-------------|
| Plant and equipment:   |             |
| Computer equipment     | 3-8 years   |
| Office equipment       | 3-8 years   |
| Leasehold improvements | 4-5 years   |
| Other equipment        | 4-7 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 ECQ determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use.

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         |               |
|-----------------------------------------------------|----------------------------------------|---------------|----------------------------|--------------|---------------|---------------|
|                                                     | 2021                                   | 2020          | 2021                       | 2020         | 2021          | 2020          |
|                                                     | \$'000                                 | \$'000        | \$'000                     | \$'000       | \$'000        | \$'000        |
| Gross                                               | 22,460                                 | 19,147        | 141                        | 2,182        | 22,601        | 21,329        |
| Less: Accumulated amortisation                      | (4,445)                                | (4,432)       | -                          | -            | (4,445)       | (4,432)       |
| <b>Carrying amount at 30 June</b>                   | <b>18,015</b>                          | <b>14,715</b> | <b>141</b>                 | <b>2,182</b> | <b>18,156</b> | <b>16,897</b> |
| <i>Represented by movements in carrying amount:</i> |                                        |               |                            |              |               |               |
| Carrying amount at 1 July                           | 14,715                                 | 2,614         | 2,182                      | 7,209        | 16,897        | 9,823         |
| Acquisitions                                        | -                                      | -             | 3,655                      | 7,946        | 3,655         | 7,946         |
| Transfers between classes                           | 5,696                                  | 12,973        | (5,696)                    | (12,973)     | -             | -             |
| Amortisation                                        | (2,396)                                | (873)         | -                          | -            | (2,396)       | (873)         |
| <b>Carrying amount at 30 June</b>                   | <b>18,015</b>                          | <b>14,715</b> | <b>141</b>                 | <b>2,182</b> | <b>18,156</b> | <b>16,897</b> |

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

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### C6 INTANGIBLES AND AMORTISATION EXPENSE (continued)

#### C6-2 RECOGNITION AND MEASUREMENT

##### Accounting policy

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

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

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

Costs associated with the internal development of computer software are capitalised and amortised under the amortisation 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 ECQ have finite useful lives and are amortised on a straight line basis over their estimated useful life to the ECQ. Straight line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of all the ECQ'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 | 3-10 years  |

#### C6-4 IMPAIRMENT

##### Accounting policy

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

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

#### C6-5 OTHER DISCLOSURES

##### Individually significant intangible assets

At 30 June, the ECQ holds Election Management System (EMS), which has a carrying amount of \$13.912 million and a remaining amortisation period of 6.8 years, and Electronic Disclosure System (EDS), which has a carrying amount of \$3.566 million and a remaining amortisation period of 5.7 years.

### C7 LEASES

#### C7-1 LEASES AS LESSEE

| Right-of-use assets               | Buildings      |                |
|-----------------------------------|----------------|----------------|
|                                   | 2021<br>\$'000 | 2020<br>\$'000 |
| Opening balance at 1 July         | 1,005          | 1,330          |
| Depreciation charge               | (325)          | (324)          |
| Other adjustments                 | 3              | -              |
| <b>Closing balance at 30 June</b> | <b>683</b>     | <b>1,005</b>   |

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### C7 LEASES (continued)

#### C7-1 LEASES AS LESSEE (continued)

| Lease liabilities  | 2021<br>\$'000 | 2020<br>\$'000 |
|--------------------|----------------|----------------|
| <b>Current</b>     |                |                |
| Lease liabilities  | 306            | 293            |
| <b>Total</b>       | <b>306</b>     | <b>293</b>     |
| <b>Non-current</b> |                |                |
| Lease liabilities  | 382            | 710            |
| <b>Total</b>       | <b>382</b>     | <b>710</b>     |

#### Accounting policies – Leases as lessee

##### Right-of-use assets

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

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

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

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

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

Where a contract contains both a lease and non-lease components such as asset maintenance services, the ECQ allocates the contractual payments to each component on the basis of their stand-alone prices.

##### Lease liabilities

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

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

When measuring the lease liability, the ECQ uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined, which is the case for all of the ECQ's leases. To determine the incremental borrowing rate, the ECQ uses loan rates provided by Queensland Treasury Corporation that correspond to the commencement date and term of the lease.

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

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### C7 LEASES (continued)

#### C7-1 LEASES AS LESSEE (continued)

##### Disclosures - Leases as lessee

##### (i) Details of leasing arrangements as lessee

|                     |                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Storage facility #1 | The ECQ has a lease agreement to rent a storage facility in Brisbane until 2023-24. Lease payments are indexed annually at a specified fixed rate.                                                                                                                                                                                                                                          |
| Storage facility #2 | The ECQ has a lease agreement to rent a second storage facility in Brisbane until 2023-24.                                                                                                                                                                                                                                                                                                  |
| Short-term leases   | The ECQ entered into multiple short-term leases for 12 months or less at various locations across the State in order to conduct the 2020 local government election and 2020 State general election and provide office accommodation for returning and polling officers. In accordance with AASB 16, the ECQ elected to recognise the lease payments as an expense on a straight-line basis. |

##### (ii) Office accommodation and motor vehicles

The Department of Energy and Public Works (DEPW) provides the ECQ with access to office accommodation and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because DEPW has substantive substitution rights over the assets. The related service expenses are included in Note B2-2.

|                                                                | 2021<br>\$'000 | 2020<br>\$'000 |
|----------------------------------------------------------------|----------------|----------------|
| (iii) Amounts recognised in profit or loss                     |                |                |
| Interest expense on lease liabilities                          | 13             | 18             |
| Expenses relating to short-term leases (included in Note B2-2) | 3,615          | 2,720          |

##### (iv) Total cash outflow for leases

|                     |                |                |
|---------------------|----------------|----------------|
| Storage facility #1 | (302)          | (292)          |
| Storage facility #2 | (29)           | (29)           |
| Short-term leases   | (2,074)        | (4,217)        |
|                     | <u>(2,405)</u> | <u>(4,538)</u> |

### C8 PAYABLES

|                                                     | 2021<br>\$'000 | 2020<br>\$'000 |
|-----------------------------------------------------|----------------|----------------|
| <b>Current</b>                                      |                |                |
| Trade creditors                                     | 237            | 2,142          |
| Deferred appropriation payable to Consolidated Fund | 7,539          | 3,808          |
| Other                                               | 71             | 613            |
| <b>Total</b>                                        | <u>7,847</u>   | <u>6,563</u>   |

##### 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 2021

### C9 EQUITY

#### C9-1 CONTRIBUTED EQUITY

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

- Appropriations for equity adjustments (refer Note C9-2).

#### C9-2 APPROPRIATIONS RECOGNISED IN EQUITY

##### Reconciliation of payments from Consolidated Fund to equity adjustment

|                                                                               | 2021<br>\$'000 | 2020<br>\$'000 |
|-------------------------------------------------------------------------------|----------------|----------------|
| <b>Original budgeted equity adjustment appropriation</b>                      | <b>(37)</b>    | <b>1,809</b>   |
| Supplementary amounts:                                                        |                |                |
| Transfers from appropriation revenue to equity                                | -              | 3,517          |
| Lapsed equity adjustment                                                      | (652)          | -              |
| Unforeseen expenditure                                                        | -              | 3,957          |
| <b>Equity adjustment receipts (payments)</b>                                  | <b>(689)</b>   | <b>9,283</b>   |
| Less: Opening balance of equity adjustment receivable                         | -              | (1,595)        |
| <b>Equity adjustment recognised in contributed equity</b>                     | <b>(689)</b>   | <b>7,688</b>   |
| Variance between original budgeted and actual equity adjustment appropriation | (652)          | 5,879          |

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### SECTION 4 NOTES ABOUT RISKS AND OTHER ACCOUNTING UNCERTAINTIES

#### D1 FINANCIAL RISK DISCLOSURES

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

- Cash and cash equivalents - Note C1;
- Receivables at amortised cost - Note C2;
- Payables at amortised cost - Note C8.

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

The ECQ 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

##### Capital expenditure commitments

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

|                                              | 2021       | 2020       |
|----------------------------------------------|------------|------------|
|                                              | \$'000     | \$'000     |
| <i>Intangibles</i>                           |            |            |
| Not later than 1 year                        | 652        | 300        |
| Later than 1 year and not later than 5 years | -          | -          |
| <b>Total</b>                                 | <b>652</b> | <b>300</b> |

#### D3 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

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

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### SECTION 5 NOTES ON OUR PERFORMANCE COMPARED TO BUDGET

#### E1 BUDGETARY REPORTING DISCLOSURES AND SIGNIFICANT FINANCIAL IMPACTS FROM COVID-19

This section discloses the ECQ's original published budgeted figures for 2020-21 compared to actual results, with explanations of major variances, in respect of the ECQ's Statement of Comprehensive Income.

The ECQ was not required to include a budgeted balance sheet and statement of cash flows in the 2020-21 Service Delivery Statements. Consequently, no budgeted balance sheet and statement of cash flows was presented to Parliament for the 2020-21 financial year.

##### SIGNIFICANT FINANCIAL IMPACTS - COVID-19 PANDEMIC

The ECQ delivered the 2020 local government election and the 2020 State general election during the COVID-19 pandemic. The ECQ provided additional safety measures for voters and election staff in line with advice provided by the Chief Health Officer, including actively maintaining social distancing at polling places, regular cleaning of surfaces and employment of additional staff as queue controllers. Based on lessons learned from the 2020 local government election held in March 2020 where the ECQ experienced a high demand for postal voting and electronically assisted voting, the ECQ increased service level capacity for the state general election in October 2020. The ECQ also implemented contingency measures should the COVID-19 risk to the community increased during the election period requiring the ECQ to deliver a full postal or a hybrid election model.

The total financial impact of COVID-19 pandemic on the ECQ is estimated at \$3.850 million (2020: \$2.702 million).

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

|                                                  | Variance<br>note | 2021<br>Original<br>budget<br>\$'000 | 2021<br>Actual<br>result<br>\$'000 | Budget<br>variance<br>\$'000 |
|--------------------------------------------------|------------------|--------------------------------------|------------------------------------|------------------------------|
| <b>Income from continuing operations</b>         |                  |                                      |                                    |                              |
| Appropriation revenue                            | 1                | 96,065                               | 78,766                             | (17,299)                     |
| User charges and fees                            |                  | 30                                   | 101                                | 71                           |
| Contributions                                    |                  | -                                    | 48                                 | 48                           |
| Other revenue                                    | 2                | -                                    | 1,452                              | 1,452                        |
| <b>Total revenue</b>                             |                  | <b>96,095</b>                        | <b>80,367</b>                      | <b>(15,728)</b>              |
| Gains on disposal                                |                  | -                                    | -                                  | -                            |
| <b>Total income from continuing operations</b>   |                  | <b>96,095</b>                        | <b>80,367</b>                      | <b>(15,728)</b>              |
| <b>Expenses from continuing operations</b>       |                  |                                      |                                    |                              |
| Employee expenses                                | 3                | 28,914                               | 24,659                             | (4,255)                      |
| Supplies and services                            | 4                | 66,259                               | 51,712                             | (14,547)                     |
| Depreciation and amortisation                    | 5                | 1,143                                | 3,123                              | 1,980                        |
| Finance / borrowing costs                        |                  | (316)                                | 13                                 | 329                          |
| Other expenses                                   |                  | 95                                   | 302                                | 207                          |
| <b>Total expenses from continuing operations</b> |                  | <b>96,095</b>                        | <b>79,809</b>                      | <b>(16,286)</b>              |
| <b>Operating result for the year</b>             |                  | <b>-</b>                             | <b>558</b>                         | <b>558</b>                   |
| <b>Other comprehensive income</b>                |                  | <b>-</b>                             | <b>-</b>                           | <b>-</b>                     |
| <b>Total comprehensive income</b>                |                  | <b>-</b>                             | <b>558</b>                         | <b>558</b>                   |



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

for the year ended 30 June 2021

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

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

1. The ECQ received contingency funding to deliver the 2020 State general election in a COVID-19 environment. This allocation provided the ECQ with the ability to adjust the election service delivery model as required. During the delivery of state general election, COVID-19 risk to the community was low and the ECQ was not required to implement an alternative election service model. The reduced appropriation is a result of lapses from unused contingency allocation and deferral for post-election projects. The lower appropriation revenue is being reflected against lower employee expenses and supplies and services expenditure.
2. The variance of \$1.452 million is driven from the sale of 6,555 ePollbooks at the completion of two significant election events in the last two financial years.
3. To support the Queensland Government Savings and Debt Plan this financial year the ECQ delayed the recruitment process on funded positions. The variance is also driven from lower Returning Officer fee from by-elections conducted.
4. Lower supplies and services cost is a result of the ECQ not requiring to implement an alternative election service delivery for the 2020 State general election resulting in lower cost on short-term contractors and third-party suppliers.
5. Higher depreciation cost based on the new Election Management System that was used to deliver two significant election events in 2020 - the local government election and the State general election.

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

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

#### F1 ADMINISTERED ITEMS

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

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

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

##### F1-1 SCHEDULE OF ADMINISTERED INCOME AND EXPENDITURE

|                                                | 2021<br>\$'000 | 2020<br>\$'000 |
|------------------------------------------------|----------------|----------------|
| <b>Administered income</b>                     |                |                |
| Revenue from local councils                    | 640            | 24,058         |
| Fines and forfeitures                          | 845            | 72             |
| <b>Total Administered income</b>               | <b>1,485</b>   | <b>24,130</b>  |
| <b>Administered expenses</b>                   |                |                |
| Transfers of administered income to Government | 1,478          | 23,942         |
| Impairment losses                              | -              | 188            |
| Other expenses                                 | 7              | -              |
| <b>Total Administered expenses</b>             | <b>1,485</b>   | <b>24,130</b>  |

##### F1-2 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES

|                                  | 2021<br>\$'000 | 2020<br>\$'000 |
|----------------------------------|----------------|----------------|
| <b>Administered assets</b>       |                |                |
| <i>Current</i>                   |                |                |
| Cash                             | 224            | 2,089          |
| Receivables                      | 33             | 24,283         |
| <b>Total current assets</b>      | <b>257</b>     | <b>26,373</b>  |
| <b>Administered liabilities</b>  |                |                |
| <i>Current</i>                   |                |                |
| Trade Creditors                  | 3              | -              |
| GST payable                      | -              | 2,406          |
| Payable to Government            | 254            | 23,967         |
| <b>Total current liabilities</b> | <b>257</b>     | <b>26,373</b>  |

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### F1 ADMINISTERED ITEMS (continued)

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

This note compares the original published budgeted figures for 2020-21 to actual results in respect of the ECQ's major classes of administered income and expenses. An explanation of major variances is also included.

|                                                | Variance<br>note | 2021<br>Original<br>budget<br>\$'000 | 2021<br>Actual<br>result<br>\$'000 | Budget<br>variance<br>\$'000 |
|------------------------------------------------|------------------|--------------------------------------|------------------------------------|------------------------------|
| <b>INCOME AND EXPENDITURE</b>                  |                  |                                      |                                    |                              |
| <b>Administered income</b>                     |                  |                                      |                                    |                              |
| Revenue from local councils                    | 6                | 7,482                                | 640                                | (6,842)                      |
| Fines and forfeitures                          |                  | 660                                  | 845                                | 185                          |
| <b>Total Administered income</b>               |                  | <b>8,142</b>                         | <b>1,485</b>                       | <b>(6,657)</b>               |
| <b>Administered expenses</b>                   |                  |                                      |                                    |                              |
| Transfers of administered income to Government |                  | 8,142                                | 1,478                              | (6,664)                      |
| Other expenses                                 |                  | -                                    | 7                                  | 7                            |
| <b>Total Administered expenses</b>             |                  | <b>8,142</b>                         | <b>1,485</b>                       | <b>(6,657)</b>               |

#### Notes explaining major variances for administered activities

6. The revenue in 2020-21 is lower than was budgeted because the recovery process for the 2020 local government elections was finalised in the 2019-20 financial year. In addition, lower than anticipated costs were recovered from by-elections conducted in 2020-21.

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### SECTION 7 OTHER INFORMATION

#### G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

##### Details of key management personnel

The ECQ's responsible Minister is identified as part of the ECQ's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence.

The following details for non-Ministerial KMP reflect those ECQ positions that had authority and responsibility for planning, directing and controlling the activities of the ECQ during 2020-21 and 2019-20. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

| Position                                      | Position Responsibility                                                                                                                                                                                                                                                                                                                                                                           |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Electoral Commissioner                        | The Electoral Commissioner is responsible for the running of the Electoral Commission of Queensland, an independent statutory authority established under the <i>Electoral Act 1992</i> to administer the electoral laws of Queensland in an efficient, effective and economical manner thus ensuring the conduct and administration of elections are not influenced by political considerations. |
| Assistant Electoral Commissioner              | To provide direct support to the Electoral Commissioner in preparing for, conducting and reporting on elections in Queensland.                                                                                                                                                                                                                                                                    |
| Executive Director, Election Event Management | To provide direct support to the Assistant Electoral Commissioner in ensuring the successful administration of election events. The position is responsible for contributing to the overall strategic direction and success of the Electoral Commission of Queensland in building reputation while creating confidence with a diverse range of stakeholders.                                      |
| Executive Director, Digital Technology        | To provide direct support to the Electoral Commissioner and be responsible for the digital transformation of the commission aligned with the overall strategic priorities.                                                                                                                                                                                                                        |

##### KMP remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The ECQ does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements for the 2020-21 financial year, which are published as part of Queensland Treasury's Report on State Finances.

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

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

Short term employee expenses, including:

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

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

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

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

Performance bonuses are not paid under the contracts in place.

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

### 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.

#### 2020-21

| 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                        | 369                          | 1                            | 8                           | 42                       | -                    | 420            |
| Assistant Electoral Commissioner              | 215                          | 1                            | 5                           | 24                       | -                    | 245            |
| Executive Director, Election Event Management | 183                          | 1                            | 4                           | 19                       | -                    | 207            |
| Executive Director, Digital Technology        | 171                          | 1                            | 4                           | 19                       | -                    | 195            |

#### 2019-20

| 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                        | 367                          | 3                            | 9                           | 42                       | -                    | 421            |
| Assistant Electoral Commissioner              | 232                          | 3                            | 5                           | 23                       | -                    | 263            |
| Executive Director, Election Event Management | 184                          | 1                            | 4                           | 19                       | -                    | 208            |
| Executive Director, Digital Technology        | 182                          | 1                            | 4                           | 19                       | -                    | 206            |

## Electoral Commission of Queensland Notes to the Financial Statements

for the year ended 30 June 2021

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### G2 RELATED PARTY TRANSACTIONS

#### Transactions with people/entities related to KMP

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

#### Transactions with other Queensland Government-controlled entities

The ECQ's primary ongoing sources of funding from the Government for its services are appropriation revenue (Note B1-1) and equity injections (Note C9-1 and C9-2), both of which are provided in cash via Queensland Treasury.

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

The ECQ receives property tenancy and maintenance services from the Department of Energy and Public Works.

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

#### Accounting standards applied for the first time

No new Australian Accounting Standards or interpretations have been applied for the first time in 2020-21.

#### Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2020-21.

### G4 TAXATION

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

### G5 CLIMATE RISK DISCLOSURE

#### Climate Risk Assessment

The ECQ addresses the financial impacts of climate related risks by identifying and monitoring the accounting judgements and estimates that will potentially be affected, including asset useful lives, fair value of assets, provisions or contingent liabilities and changes to future expenses and revenue.

The ECQ has not identified any material climate related risks relevant to the financial report at the reporting date, however constantly monitors the emergence of such risks under the Queensland Government's Climate Transition Strategy.

#### Current Year Impacts

No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year.

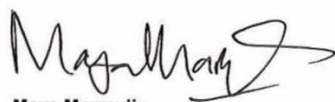
**Electoral Commission of Queensland  
Management Certificate**for the year ended 30 June 2021

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

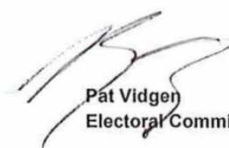
- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Electoral Commission of Queensland for the financial year ended 30 June 2021 and of the financial position of the ECQ at the end of that year.

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



Maya Marpudin  
Chief Finance Officer

Date 23 August 2021



Pat Vidgen  
Electoral Commissioner

Date 23 August 2021



## INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Electoral Commission of Queensland

### Report on the audit of the financial report

#### Opinion

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

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2021, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, notes to the financial statements including 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 Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of my report.

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

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

#### Other information

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

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

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

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

I have nothing to report in this regard.





### **Responsibilities of the department for the financial report**

The Accountable Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and Australian Accounting Standards, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Accountable Officer is also responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

### **Auditor's responsibilities for the audit of the financial report**

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

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

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



- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

### **Report on other legal and regulatory requirements**

#### **Statement**

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2021:

- I received all the information and explanations I required.
- I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

#### **Prescribed requirements scope**

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the *Financial and Performance Management Standard 2019*. The applicable requirements include those for keeping financial records that correctly record and explain the department's transactions and account balances to enable the preparation of a true and fair financial report.

Carolyn Dougherty  
as delegate of the Auditor-General

27 August 2021

Queensland Audit Office  
Brisbane

# Compliance Checklist

| Summary of requirement           |                                                                                                                                                    | Basis for requirement                                                       | Annual report reference |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------|
| <b>Letter of compliance</b>      | <ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister/s</li> </ul> | ARRs – section 7                                                            | vi                      |
| <b>Accessibility</b>             | <ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>                                                              | ARRs – section 9.1                                                          | iii<br>80               |
|                                  | <ul style="list-style-type: none"> <li>Public availability</li> </ul>                                                                              | ARRs – section 9.2                                                          | Inside front cover      |
|                                  | <ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>                                                                    | <i>Queensland Government Language Services Policy</i><br>ARRs – section 9.3 | Inside front cover      |
|                                  | <ul style="list-style-type: none"> <li>Copyright notice</li> </ul>                                                                                 | <i>Copyright Act 1968</i><br>ARRs – section 9.4                             | Inside front cover      |
|                                  | <ul style="list-style-type: none"> <li>Information Licensing</li> </ul>                                                                            | <i>QGEA – Information Licensing</i><br>ARRs – section 9.5                   | Inside front cover      |
| <b>General information</b>       | <ul style="list-style-type: none"> <li>Introductory Information</li> </ul>                                                                         | ARRs – section 10                                                           | 1                       |
| <b>Non-financial performance</b> | <ul style="list-style-type: none"> <li>Government's objectives for the community and whole-of-government plans/specific initiatives</li> </ul>     | ARRs – section 11.1                                                         | 6                       |
|                                  | <ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>                                                     | ARRs – section 11.2                                                         | 5                       |
|                                  | <ul style="list-style-type: none"> <li>Agency service areas and service standards</li> </ul>                                                       | ARRs – section 11.3                                                         | 41                      |
| <b>Financial performance</b>     | <ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>                                                                 | ARRs – section 12.1                                                         | 42                      |

| Summary of requirement                                 |                                                           | Basis for requirement                                                                          | Annual report reference |
|--------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------------------|
| <b>Governance – management and structure</b>           | ▪ Organisational structure                                | ARRs – section 13.1                                                                            | 30                      |
|                                                        | ▪ Executive management                                    | ARRs – section 13.2                                                                            | 29                      |
|                                                        | ▪ Government bodies (statutory bodies and other entities) | ARRs – section 13.3                                                                            | 28                      |
|                                                        | ▪ Public Sector Ethics                                    | <i>Public Sector Ethics Act 1994</i><br>ARRs – section 13.4                                    | 34                      |
|                                                        | ▪ Human Rights                                            | <i>Human Rights Act 2019</i><br>ARRs – section 13.5                                            | 35                      |
|                                                        | ▪ Queensland public service values                        | ARRs – section 13.6                                                                            | 4                       |
| <b>Governance – risk management and accountability</b> | ▪ Risk management                                         | ARRs – section 14.1                                                                            | 35                      |
|                                                        | ▪ Audit committee                                         | ARRs – section 14.2                                                                            | 36                      |
|                                                        | ▪ Internal audit                                          | ARRs – section 14.3                                                                            | 37                      |
|                                                        | ▪ External scrutiny                                       | ARRs – section 14.4                                                                            | Not applicable          |
|                                                        | ▪ Information systems and recordkeeping                   | ARRs – section 14.5                                                                            | 37-38                   |
|                                                        | ▪ Information Security attestation                        | ARRs – section 14.6                                                                            | Not applicable          |
| <b>Governance – human resources</b>                    | ▪ Strategic workforce planning and performance            | ARRs – section 15.1                                                                            | 38                      |
|                                                        | ▪ Early retirement, redundancy and retrenchment           | Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i><br>ARRs – section 15.2 | 40                      |

| Summary of requirement      |                                                 | Basis for requirement                                                    | Annual report reference                               |
|-----------------------------|-------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------|
| <b>Open Data</b>            | ▪ Statement advising publication of information | ARRs – section 16                                                        | 40                                                    |
|                             | ▪ Consultancies                                 | ARRs – section 33.1                                                      | <a href="https://data.qld.gov.au">data.qld.gov.au</a> |
|                             | ▪ Overseas travel                               | ARRs – section 33.2                                                      | <a href="https://data.qld.gov.au">data.qld.gov.au</a> |
|                             | ▪ Queensland Language Services Policy           | ARRs – section 33.3                                                      | <a href="https://data.qld.gov.au">data.qld.gov.au</a> |
| <b>Financial statements</b> | ▪ Certification of financial statements         | FAA – section 62<br>FPMS – sections 38, 39 and 46<br>ARRs – section 17.1 | 73                                                    |
|                             | ▪ Independent Auditor's Report                  | FAA – section 62<br>FPMS – section 46<br>ARRs – section 17.2             | 74                                                    |

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

# Glossary

|                                               |                                                                                                                                                                                                                                                                                                                  |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>By-election</b>                            | An election held to fill a vacancy during the term of an elected official, such as a councillor, mayor or member of the Legislative Assembly, for the remainder of the term.                                                                                                                                     |
| <b>Change Commission</b>                      | Local Government Change Commission                                                                                                                                                                                                                                                                               |
| <b>ECQ</b>                                    | Electoral Commission of Queensland                                                                                                                                                                                                                                                                               |
| <b>Elector</b>                                | Individual who is on the Queensland electoral roll and is eligible to vote in their respective electorate or local government at State and local government elections and by-elections.                                                                                                                          |
| <b>Electronic Disclosure System</b>           | The ECQ's system for the electronic lodgement of financial disclosures by registered political parties, candidates, third parties, associated entities and donors, including real-time reporting and post-election summary returns.                                                                              |
| <b>ICT</b>                                    | Information and Communication Technology                                                                                                                                                                                                                                                                         |
| <b>Informal vote</b>                          | A ballot paper that has not been marked in accordance with the relevant legislation for the election and therefore cannot be included in the count.                                                                                                                                                              |
| <b>Local government quadrennial elections</b> | Elections for all councillors and mayors in Queensland held every four years on the last Saturday in March.                                                                                                                                                                                                      |
| <b>Registered political party</b>             | A political party that can endorse and nominate candidates for elections in Queensland. These political parties have met specific eligibility criteria to be registered and must maintain compliance with legislative obligations under the <i>Electoral Act 1992</i> and the <i>Local Government Act 2011</i> . |
| <b>SPER</b>                                   | State Penalties Enforcement Registry                                                                                                                                                                                                                                                                             |
| <b>State general election</b>                 | Election for all members of the Legislative Assembly held every four years on the last Saturday of October.                                                                                                                                                                                                      |
| <b>Voter</b>                                  | An elector who has cast a ballot at an election.                                                                                                                                                                                                                                                                 |
| <b>Writ</b>                                   | A written order from the Governor of Queensland, or the Speaker of the Legislative Assembly, requiring the ECQ to conduct an election for a member or members of the Legislative Assembly. The writ provides instructions for the conduct of the election, which the ECQ must follow.                            |

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